

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

Filed Electronically TRA Docket
Office 11/19/2015

IN RE:)
)
ATMOS ENERGY CORPORATION)
PETITION TO CHANGE DEPRECIATION) **Docket No. 15-00089**
RATES PURSUANT TO ITS APPROVED)
ANNUAL REVIEW MECHANISM)

**ATMOS ENERGY CORPORATION'S RESPONSE TO
TRA STAFF'S FIRST DATA REQUEST**

Atmos Energy Corporation respectfully submits these responses to the Staff's First Data Requests in this docket. Atmos Energy would note that it has discussed the response below with TRA Staff, and in particular the Company's response concerning future years. Staff suggested that Atmos Energy note in this response that the Company and Atmos have had these discussions, and that TRA Staff find the response below to be sufficient with regard to future years.

Data Request No. 1:

Please reference Exhibit A of the Stipulation and Settlement Agreement filed on April 29, 2015 in TRAA Docket No. 14-00146 – Petition of Atmos Energy Corporation for a General Rate Increase Under T.C.A. 65-5-103(a) and Adoption of an Annual Rate Review Mechanism under T.C.A. 65-5-103(d)(6).

1. Using the proposed depreciation rates in this docket (15-00089) please update Exhibit A (including all attachments, schedules and workpapers) from TRA Docket No. 14-000146 for the Twelve Months Ended May 31, 2016, 2017, 2018 and 2019. The

updated Exhibit should only reflect the proposed change in depreciation rates and the flow through effects of that change.

2. For all amounts that are input revisions on Exhibit A, provide the source/cross reference to the depreciation study or exhibits provided in this docket.

RESPONSE: Please see attached revenue requirement model from the Stipulation and Settlement Agreement in Docket No. 14-00146, revised to include the depreciation rates proposed in Docket No. 15-00089. The impacted supporting workpapers are also included. As seen on Schedule 1, the increase in revenue requirement that would have resulted, had the proposed depreciation rates been in effect at the time of the Settlement, is \$265,610 compared to the increase of \$711,472 that was produced by the original Settlement and approved by the Authority.

The Company is unable to calculate the specific change in revenue requirement for future years, as those models have not yet been produced. The reduction in depreciation expense for future years, should the proposed depreciation rates be approved, would be similar to the reduction computed for this response.

ATTACHMENTS:

ATTACHMENT 1 – 2015 revenue requirement schedules -- settlement_Proposed Depr Rates.xls (1MB)

ATTACHMENT 2 – Cash Working Capital_Proposed Depreciation Rates.xlsx (321 KB)

ATTACHMENT 3 –Plant Balances 2015 TN Case_Proposed Depr Rates.xlsx (878 KB)

RESPONDENT: Greg Waller

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 19th day of November, 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



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

Line No.	Description (a)	Reference (b)	Amount (c)
1	Cost of Gas	Schedule 3	\$87,478,439
2			
3	Operation & Maintenance Expense	Schedule 4	19,095,533
4			
5	Taxes Other Than Income Taxes	Schedule 5	6,879,384
6			
7	Depreciation & Amortization Expense	Schedule 6	11,819,238
8			
9	Return	Schedule 7	19,226,448
10			
11	Federal Income and State Excise Tax	Schedule 8	8,319,095
12			
13	AFUDC	Wp 1-2	(66,220)
14			
15	Interest on Customer Deposits	Wp 1-1	<u>118,049</u>
16			
17	Total Cost of Service		<u>\$ 152,869,966</u>
18			
19			
20	Revenue at Present Rates	Schedule 2	<u>\$ 152,604,356</u>
21			
22	Net Revenue Deficiency		<u><u>\$ 265,610</u></u>

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

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

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

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

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

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

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

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

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

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

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

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

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

Line No.	Tennessee			SSU			General Office			Total		
	Historic Base	Attrition	Difference	Historic Base	Attrition	Difference	Historic Base	Attrition	Difference	Historic Base	Attrition	Difference
1 Labor	\$ 3,833,106	\$ 3,555,677	\$ (277,429)	\$ 2,988,616	\$ 3,258,726	\$ 270,110	\$ 830,668	\$ 1,101,169	\$ 270,501	\$ 7,652,390	\$ 7,915,572	\$ 263,182
2 Benefits	2,042,645	1,292,506	(750,138)	1,092,592	936,113	(156,479)	216,528	521,295	304,766	3,351,765	2,749,914	(601,851)
3 Employee Welfare	43,233	49,932	6,699	1,940,675	1,572,025	(368,651)	796,294	421,128	(375,166)	2,780,203	2,043,085	(737,117)
4 Insurance	221,454	24,620	(196,835)	748,809	833,818	85,009	21,054	189,967	168,913	991,318	1,048,405	57,087
5 Rent, Maint., & Utilities	578,875	531,590	(47,285)	352,221	347,964	(4,258)	162,704	138,531	(24,173)	1,093,800	1,018,085	(75,716)
6 Vehicles & Equip	621,268	682,388	61,120	6,587	7,330	743	26,652	33,884	7,231	654,508	723,602	69,094
7 Materials & Supplies	327,985	298,661	(29,324)	29,900	39,809	9,909	141,309	108,220	(33,089)	499,194	446,690	(52,504)
8 Information Technologies	-	-	-	639,959	688,694	48,736	37,245	66,731	29,485	677,204	755,425	78,221
9 Telecom	151,489	140,164	(11,324)	129,039	127,764	(1,275)	152,011	257,149	105,138	432,538	525,077	92,539
10 Marketing	76,887	70,831	(6,057)	16,767	25,745	8,978	113,813	184,311	70,498	207,468	280,886	73,418
11 Directors & Shareholders & PR	951	1,294	343	214,115	223,606	9,492	-	1,650	1,650	215,066	226,550	11,484
12 Dues & Donations	48,527	32,906	(15,621)	19,498	17,625	(1,874)	45,519	75,421	29,902	113,544	125,952	12,408
13 Print & Postages	9,759	14,549	4,790	7,889	12,241	4,352	3,429	6,926	3,497	21,077	33,716	12,639
14 Travel & Entertainment	216,924	152,528	(64,396)	111,987	128,271	16,284	182,841	221,533	38,692	511,752	502,332	(9,420)
15 Training	7,395	13,042	5,647	62,144	56,715	(5,428)	22,415	32,370	9,954	91,954	102,127	10,173
16 Outside Services	1,664,907	2,004,370	339,463	643,523	531,667	(111,857)	1,117,517	1,542,248	424,731	3,425,947	4,078,284	652,337
17 Provision for Bad Debt	651,500	261,968	(389,532)	-	-	-	(1,913)	-	1,913	649,587	261,968	(387,619)
18 Miscellaneous	6,634	20,126	13,492	(2,664,909)	(2,877,843)	(212,935)	(19,627)	(10,183)	9,445	(2,677,903)	(2,867,900)	(189,997)
19 Total O&M Expenses	\$ 10,503,538	\$ 9,147,152	\$ (1,356,386)	\$ 6,339,414	\$ 5,930,270	\$ (409,144)	\$ 3,848,459	\$ 4,892,347	\$ 1,043,888	\$ 20,691,412	\$ 19,969,769	\$ (721,642)
20												
21 Disallowed Items												
22 Other (Sub 05416 and 05412)		(2,243)			(2,691)			(213)			(5,147)	(5,147)
23 Incentive Comp (MFR 38)		0			(647,942)			(340,228)			(988,170)	(988,170)
24												
25												
26 Rate Case Expense		175,000	175,000							-	175,000	175,000
27												
28 Pension Benchmark		-	-							-	-	-
29												
30 Total O&M	\$ 10,503,538	\$ 9,319,909	\$ (1,181,386)	\$ 6,339,414	\$ 5,279,637	\$ (409,144)	\$ 3,848,459	\$ 4,551,906	\$ 1,043,888	\$ 20,691,412	\$ 19,151,452	\$ (1,539,960)

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

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

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

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

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

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

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

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

Line No.	Description	Number of Bills	Volumes Mcf	Adjustments to Bills	Adjustments to Volumes	Total Bills	Total Volumes	Proposed Customer Charge	Proposed Commodity Charge	Revenue @ Proposed Rates	Bad Debt Percentage	Total Bad Debt
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	210 Residential Gas Service (Summer)	584,867	835,236	18,204	25,997	603,071	861,233	14.15	1.218	9,582,740	0.5%	\$ 47,914
2	210 Residential Gas Service (Winter) (weather sensitive)	826,242	6,878,880	25,717	214,108	851,959	7,092,988	17.15	1.218	23,252,826	0.5%	\$ 116,264
3	210 Residential Gas Service Senior Citizen (Summer)	714	521	22	16	736	537	0.00	1.218	655	0.5%	\$ 3
4	210 Residential Gas Service Senior Citizen (Winter) (weather sensitive)	1,027	8,779	32	273	1,059	9,052	0.00	1.218	11,029	0.5%	\$ 55
5												
6	211 Residential/Sm. Commercial/Industrial Heating & Cooling Service	24	448	1	14	25	462	14.15	0.719	683	0.5%	\$ 3
7												
8	220 Commercial Gas Service (weather sensitive)	190,262	5,133,229	3,610	97,389	193,872	5,230,618	36.15	2.333	19,211,889	0.5%	\$ 96,059
9												
10	221 Experimental School Gas Service	61	69,270	1	1,314	62	70,584	36.15	1.146	83,148	0.5%	\$ 416
11												
12	225 Public Authority Gas Service (Sr. Citizen) (Summer)	0	0	0	0	0	0	0.00	1.218	0	0.5%	\$ -
13	225 Public Authority Gas Service (Sr. Citizen) (Winter) (weather Sensitive)	0	0	0	0	0	0	0.00	1.218	0	0.5%	\$ -
14	225 Public Authority Gas Service (Summer)	2,983	9,107	93	283	3,076	9,391	14.15	1.218	54,965	0.5%	\$ 275
15	225 Public Authority Gas Service (Winter) (weather Sensitive)	4,142	43,257	129	1,346	4,271	44,603	17.15	1.218	127,588	0.5%	\$ 638
16												
17	230 Large Commercial Gas Service (weather sensitive)	15	29,701	0	564	15	30,265	385.00	2.057	68,132	0.5%	\$ 341
18												
19	Total											261,968

Atmos Energy Corp - Tennessee Distribution System
Attrition Year Pension Benchmark Calculation
Twelve Months Ended May 31, 2016

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

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

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

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

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

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

Line No.	Description	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-13	May-14	Jun-14	Base Period
1	<u>Division 093</u>													
2	FICA	13,058	14,714	17,500	11,261	52,163	7,679	25,172	24,869	14,256	14,695	22,762	28,635	246,765
3	FUTA	9	6	2	4	37	10	8,700	(1,707)	(79)	(97)	5	11	6,901
4	SUTA	34	17	13	(21)	69	18	2,554	1,251	(232)	(63)	(24)	13	3,629
5	Ad Valorem	275,655	275,655	275,655	275,655	275,655	269,026	304,920	304,920	304,920	304,920	304,920	304,920	3,476,821
6	30105 Corp/State Franchise Tax	50,417	50,417	50,417	51,667	51,667	51,667	51,667	51,667	51,667	51,667	51,667	51,667	616,254
7	30107 City Franchise	167	167	167	167	167	167	167	167	167	167	167	167	2,000
8	30109 State Gross Receipts	43,189	43,806	43,132	52,117	97,192	161,526	203,484	144,001	129,162	79,012	44,103	43,612	1,084,335
9	30104 State Supv & Inspection	31,044	31,044	31,044	31,044	31,044	31,044	31,044	31,044	44,174	44,174	44,174	44,174	425,046
10	30108 Dot Transmission User Tax	-	-	-	0	0	0	0	0	0	19,392	-	-	19,392
11	Division 91 Allocations	7,158	7,517	7,973	6,695	14,835	(38,125)	11,016	8,918	7,704	7,666	9,523	11,046	61,928
12	Division 12 Allocations	10,745	10,418	9,839	10,721	19,602	(19,774)	14,691	11,038	11,633	11,305	10,471	10,027	110,716
13	Division 02 Allocations	13,679	12,642	11,450	10,925	26,213	(14,261)	16,007	11,473	11,930	12,121	13,571	11,185	136,934
14	Total	\$ 445,154	\$ 446,403	\$ 447,192	\$ 450,234	\$ 568,644	\$ 448,978	\$ 669,422	\$ 587,641	\$ 575,301	\$ 544,957	\$ 501,338	\$ 505,458	\$ 6,190,722
15														
16	<u>Division 002</u>													
17	FICA	240,480	226,916	200,694	206,173	442,148	190,605	247,305	203,961	224,048	232,114	264,046	209,624	2,888,113
18	FUTA	157	194	212	211	98	110	21,115	2,302	277	(341)	14	245	24,594
19	SUTA	485	518	514	540	449	312	49,505	10,886	2,990	(246)	(247)	875	66,581
20	Ad Valorem	50,000	50,000	50,000	36,000	36,000	(508,191)	38,000	38,000	38,000	38,000	38,000	38,000	(58,191)
21	30105 Corp/State Franchise Tax	167	167	167	0	0	0	0	0	0	0	0	0	501
22	Total	\$ 291,289	\$ 277,794	\$ 251,587	\$ 242,923	\$ 478,694	\$ (317,164)	\$ 355,925	\$ 255,149	\$ 265,315	\$ 269,528	\$ 301,813	\$ 248,744	\$ 2,921,597
23														
24	<u>Division 012</u>													
25	FICA	170,201	162,758	149,667	198,709	387,478	163,311	215,344	183,306	205,509	202,069	230,851	178,914	2,448,116
26	FUTA	110	139	158	203	85	95	18,351	2,183	313	(331)	10	209	21,525
27	SUTA	340	371	383	518	392	268	43,025	9,996	2,895	(325)	(226)	748	58,385
28	Ad Valorem	72,000	72,000	72,000	39,000	48,000	(603,439)	50,000	50,000	50,000	50,000	50,000	50,000	(439)
29	Total	\$ 242,651	\$ 235,268	\$ 222,208	\$ 238,429	\$ 435,955	\$ (439,765)	\$ 326,720	\$ 245,485	\$ 258,717	\$ 251,413	\$ 280,635	\$ 229,871	\$ 2,527,587
30														
31	<u>Division 091</u>													
32	FICA	7,018	7,905	9,022	6,151	25,713	4,247	11,346	11,679	8,661	8,563	12,970	16,616	129,890
33	FUTA	5	3	1	2	18	5	3,971	(769)	(13)	(52)	3	7	3,181
34	SUTA	18	9	7	(11)	35	9	1,165	590	(74)	(31)	(14)	8	1,711
35	Ad Valorem	10,000	10,000	10,000	10,000	10,000	(96,173)	10,000	10,000	10,000	10,000	10,000	10,000	13,827
36	30105 Corp/State Franchise Tax	417	417	417	0	0	0	0	0	0	0	0	0	1,251
37	Total	\$ 17,041	\$ 17,918	\$ 19,029	\$ 16,141	\$ 35,765	\$ (91,911)	\$ 26,482	\$ 21,500	\$ 18,574	\$ 18,481	\$ 22,959	\$ 26,631	\$ 149,860

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

Line No.	Description	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Attrition Year
1	<u>Division 093</u>													
2	FICA	29,494	13,853	15,610	18,566	11,947	55,339	8,147	26,705	26,384	15,125	15,590	24,148	260,908
3	FUTA	12	10	7	2	4	39	11	9,230	(1,811)	(84)	(103)	5	7,321
4	SUTA	14	36	19	13	(22)	74	19	2,709	1,328	(247)	(67)	(26)	3,850
5	Ad Valorem	314,954	314,954	314,954	314,954	314,954	314,954	314,954	314,954	314,954	314,954	314,954	314,954	3,779,448
6	30105 Corp/State Franchise Tax	51,667	51,667	51,667	51,667	51,667	51,667	51,667	51,667	51,667	51,667	51,667	51,667	620,004
7	30107 City Franchise	167	167	167	167	167	167	167	167	167	167	167	167	2,000
8	30109 State Gross Receipts	52,982	57,815	57,586	61,639	63,178	109,142	179,834	220,548	167,723	141,482	75,003	55,030	1,241,962
9	30104 State Supv & Inspection	44,174	44,174	44,174	44,174	44,174	44,174	44,174	44,174	44,174	44,174	44,174	44,174	530,084
10	30108 Dot Transmission User Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Division 91 Allocations	11,036	7,106	7,485	7,965	6,718	15,187	5,907	11,181	9,031	7,768	7,728	9,660	106,774
12	Division 12 Allocations	10,375	10,189	9,843	9,232	11,535	20,355	9,862	15,151	11,351	11,970	11,628	12,995	144,489
13	Division 02 Allocations	11,418	13,113	12,489	11,278	11,525	22,422	10,790	16,655	11,997	12,467	12,662	14,154	160,970
14	Total	\$ 526,292	\$ 513,084	\$ 514,000	\$ 519,657	\$ 515,846	\$ 633,521	\$ 625,532	\$ 713,142	\$ 636,964	\$ 599,443	\$ 533,402	\$ 526,929	\$ 6,857,811
15														
16	<u>Division 002</u>													
17	FICA	215,912	255,125	240,735	212,916	218,729	469,074	202,213	262,366	216,382	237,692	246,250	280,127	3,057,521
18	FUTA	252	166	205	225	224	104	117	22,401	2,442	294	(361)	15	26,084
19	SUTA	901	514	550	546	572	476	331	52,520	11,549	3,172	(261)	(262)	70,609
20	Ad Valorem	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	540,000
21	30105 Corp/State Franchise Tax	0	167	167	167	0	0	0	0	0	0	0	0	501
22	Total	\$ 262,066	\$ 300,973	\$ 286,657	\$ 258,854	\$ 264,525	\$ 514,654	\$ 247,660	\$ 382,287	\$ 275,374	\$ 286,158	\$ 290,628	\$ 324,879	\$ 3,694,715
23														
24	<u>Division 012</u>													
25	FICA	184,281	180,566	172,670	158,781	210,810	411,076	173,257	228,458	194,469	218,025	214,375	244,910	2,591,678
26	FUTA	216	117	147	168	215	90	100	19,469	2,316	332	(351)	11	22,829
27	SUTA	770	361	394	407	549	416	284	45,646	10,605	3,071	(345)	(240)	61,918
28	Ad Valorem	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000
29	Total	\$ 235,267	\$ 231,044	\$ 223,211	\$ 209,356	\$ 261,574	\$ 461,581	\$ 223,642	\$ 343,572	\$ 257,390	\$ 271,428	\$ 263,679	\$ 294,681	\$ 3,276,425
30														
31	<u>Division 091</u>													
32	FICA	17,115	7,446	8,386	9,571	6,525	27,278	4,506	12,037	12,391	9,188	9,085	13,760	137,287
33	FUTA	7	5	4	1	2	19	6	4,213	(815)	(14)	(55)	3	3,375
34	SUTA	8	19	10	7	(12)	37	10	1,236	626	(78)	(33)	(15)	1,815
35	Ad Valorem	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
36	30105 Corp/State Franchise Tax	0	0	0	0	0	0	0	0	0	0	0	0	-
37	Total	\$ 27,129	\$ 17,469	\$ 18,400	\$ 19,579	\$ 16,515	\$ 37,334	\$ 14,521	\$ 27,486	\$ 22,201	\$ 19,096	\$ 18,997	\$ 23,748	\$ 262,476

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

Line No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Base period per books Depreciation Expense (1)		\$ 10,441,142
2			
3	Change from Base Period to Attrition Year		<u>398,533</u>
4			
5	Attrition Year Depreciation Expense at current Depreciation Rates	Wp 6-2	\$ 10,839,676
6			
7	Adjustment to reflect Proposed Depreciation Rates		<u>-</u>
8			
9	Attrition Year Depreciation Expense at proposed Depreciation Rates	Wp 6-1	10,839,676
10			
11	Annual Amortization Depreciation Deficit		70,773
12			
13	Amortization of Deferred Pension Regulated Asset	Wp 7-3	649,245
14			
15	Net Elimination of Intercompany Leased Property	Wp 3-1	<u>259,544</u>
16			
17	Total Depreciation and Amortization Expense, As Adjusted		<u>\$ 11,819,238</u>
18			
19	Note:		
20	1. Twelve months ended June 30, 2014		

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

Line No.	Description	Amount	Allocation	Allocated
	(a)	(b)	(c)	(d)
1	Proforma Depreciation			
2	Tennessee Operations	\$ 9,767,227	100.00%	\$ 9,767,227
3	Mid-States General Office	115,744	40.68%	47,084
4	SSU Div 12 - Customer Service	9,692,323	4.41%	427,426
5	SSU Div 02 - General Office	13,724,331	4.36%	597,938
6				
7	Proforma Depreciation Adjustment			<u>\$ 10,839,676</u>

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

Line No.	Description	Amount	Allocation	Allocated
	(a)	(b)	(c)	(d)
1	Proforma Depreciation			
2	Tennessee Operations	\$ 9,767,227	100.00%	\$ 9,767,227
3	Mid-States General Office	115,744	40.68%	47,084
4	SSU Div 12 - Customer Service	9,692,323	4.41%	427,426
5	SSU Div 02 - General Office	13,724,331	4.36%	597,938
6				
7	Proforma Depreciation Expense			<u>\$ 10,839,676</u>

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

Line No.	Description	Historic Base Period (1)	Change	Attrition Year	Reference
	(a)	(b)	(c)	(d)	(e)
1	Original Cost of Plant	\$ 432,469,950	\$ 46,198,118	\$ 478,668,068	Wp 7-1 Wp7-2
2					
3	Accumulated Depreciation and Amortization	(181,393,329)	(11,963,392)	(193,356,721)	Wp 7-1 Wp7-2
4					
5	Construction Work in Progress per Books	13,489,444	(4,886,489)	8,602,955	Wp 7-1 Wp7-2
6					
7	Storage Gas Investment	6,482,564	(98,081)	6,384,483	Wp 7-1 Wp7-2
8					
9	Cash Working Capital	955,019	(230,777)	724,242	Wp 7-5
10					
11	Material & Supplies	6,005	(110)	5,895	Wp 7-1 Wp7-2
12					
13	Deferred Pension Regualted Asset Balance	-	973,868	973,868	Wp 7-3
14					
15	Accumulated Deferred Income Tax	(40,562,870)	(14,279,728)	(54,842,598)	Wp 7-1
16					
17	Customer Advances for Construction	(73,942)	(1,135)	(75,078)	Wp 7-1 Wp7-2
18					
19	Customer Deposits	(3,392,069)	(240,203)	(3,632,272)	Wp 7-1 Wp7-2
20					
21	Accumulated Interest on Customer Deposits	(56,907)	6,328	(50,578)	Wp 7-1 Wp7-2
22					
23	Unadjusted Rate Base	\$ 227,923,865	\$ 15,478,398	\$ 243,402,263	
24					
25	Adjustments:				
26					
27	Net Elimination of Intercompany Leased Property	\$ 5,822,234	\$ (499,423)	\$ 5,322,811	Wp 7-1 Wp7-2
28					
29	Total Rate Base	<u>\$ 233,746,099</u>	<u>\$ 14,978,975</u>	<u>\$ 248,725,074</u>	
30					
31	Return at Overall Cost of Capital on Rate Base	<u>\$ 18,068,573</u>	<u>\$ 1,157,875</u>	<u>\$ 19,226,448</u>	
32					
33	Note:				
34	1. Twelve months ended June 30, 2014				

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

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Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002- SSU General	Greenville	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	Total Tennessee
								100%	40.69%	4.41%	0.84%	4.36%	1.28%	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	<u>Gas Plant in Service (Account 101) 13 month average Balances</u>													
2														
3	May-15	449,988,746	6,752,011	148,372,576	12,967,182	186,407,218	9,218,027	449,988,746	2,747,377	6,543,152	108,413	8,123,390	117,754	467,628,831
4	Jun-15	451,688,339	6,752,011	149,132,608	12,970,389	187,257,130	9,218,027	451,688,339	2,747,377	6,576,669	108,439	8,160,428	117,754	469,399,006
5	Jul-15	453,224,418	6,752,011	149,418,462	12,971,596	187,991,252	9,218,027	453,224,418	2,747,377	6,589,275	108,450	8,192,420	117,754	470,979,693
6	Aug-15	454,925,674	6,752,011	149,597,782	12,972,353	188,696,384	9,218,027	454,925,674	2,747,377	6,597,183	108,456	8,223,149	117,754	472,719,592
7	Sep-15	456,184,194	6,752,011	149,775,022	12,973,101	189,636,226	9,218,027	456,184,194	2,747,377	6,604,999	108,462	8,264,106	117,754	474,026,892
8	Oct-15	458,588,457	6,752,011	149,949,554	12,973,837	191,485,628	9,218,027	458,588,457	2,747,377	6,612,696	108,468	8,344,700	117,754	476,519,452
9	Nov-15	461,158,988	6,752,011	150,131,013	12,974,603	195,632,705	9,218,027	461,158,988	2,747,377	6,620,698	108,475	8,525,425	117,754	479,278,716
10	Dec-15	463,229,865	6,752,011	150,312,287	12,975,368	196,659,949	9,218,027	463,229,865	2,747,377	6,628,692	108,481	8,570,191	117,754	481,402,360
11	Jan-16	464,823,512	6,752,011	150,501,523	12,976,167	197,768,070	9,218,027	464,823,512	2,747,377	6,637,037	108,488	8,618,481	117,754	483,052,649
12	Feb-16	466,172,540	6,752,011	150,782,583	12,977,353	199,170,280	9,218,027	466,172,540	2,747,377	6,649,432	108,498	8,679,588	117,754	484,475,188
13	Mar-16	467,902,246	6,752,011	151,062,643	12,978,535	199,950,894	9,218,027	467,902,246	2,747,377	6,661,782	108,508	8,713,606	117,754	486,251,273
14	Apr-16	469,096,619	6,752,011	151,341,881	12,979,714	200,843,672	9,218,027	469,096,619	2,747,377	6,674,097	108,517	8,752,512	117,754	487,496,876
15	May-16	470,987,303	6,752,011	152,144,527	12,983,102	201,563,544	9,218,027	470,987,303	2,747,377	6,709,493	108,546	8,783,883	117,754	489,454,355
16	Average	460,613,146	6,752,011	150,194,035	12,974,869	194,081,766	9,218,027	460,613,146	2,747,377	6,623,477	108,477	8,457,837	117,754	478,668,068
17														
18	<u>Construction Work in Process (Account 1070)</u>													
19														
20	May-15	7,834,846	(16,064)	1,399,985	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712,906	0	8,602,955
21	Jun-15	7,834,846	(16,064)	1,399,985	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712,906	0	8,602,955
22	Jul-15	7,834,846	(16,064)	1,399,985	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712,906	0	8,602,955
23	Aug-15	7,834,846	(16,064)	1,399,985	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712,906	0	8,602,955
24	Sep-15	7,834,846	(16,064)	1,399,985	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712,906	0	8,602,955
25	Oct-15	7,834,846	(16,064)	1,399,985	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712,906	0	8,602,955
26	Nov-15	7,834,846	(16,064)	1,399,985	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712,906	0	8,602,955
27	Dec-15	7,834,846	(16,064)	1,399,985	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712,906	0	8,602,955
28	Jan-16	7,834,846	(16,064)	1,399,985	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712,906	0	8,602,955
29	Feb-16	7,834,846	(16,064)	1,399,985	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712,906	0	8,602,955
30	Mar-16	7,834,846	(16,064)	1,399,985	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712,906	0	8,602,955
31	Apr-16	7,834,846	(16,064)	1,399,985	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712,906	0	8,602,955
32	May-16	7,834,846	(16,064)	1,399,985	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712,906	0	8,602,955
33	Average	7,834,846	(16,064)	1,399,985	0	16,359,036	0	7,834,846	(6,536)	61,739	0	712,906	0	8,602,955

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			Division 091 - Mid-States	Division 012 -				Division 093	Division 091	Division 012	CKV	Division 002	Greenville	
Line No.	Month	Division 093 - Tennessee	General Office	SSU Customer	CKV	Division 002- SSU General	Greenville	100%	40.69%	4.41%	0.84%	4.36%	1.28%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
35	<u>Inventories- Plant Materials (Account 1540)</u>													
36														
37	May-15	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
38	Jun-15	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
39	Jul-15	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
40	Aug-15	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
41	Sep-15	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
42	Oct-15	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
43	Nov-15	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
44	Dec-15	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
45	Jan-16	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
46	Feb-16	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
47	Mar-16	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
48	Apr-16	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
49	May-16	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
50	Average	0	14,487	0	0	0	0	0	5,895	0	0	0	0	5,895
51														
52	<u>Inventories- Gas Stored (Account 1641)</u>													
53														
54	May-15	2,562,319	0	0	0	0	0	2,562,319	0	0	0	0	0	2,562,319
55	Jun-15	4,147,362	0	0	0	0	0	4,147,362	0	0	0	0	0	4,147,362
56	Jul-15	5,741,210	0	0	0	0	0	5,741,210	0	0	0	0	0	5,741,210
57	Aug-15	7,345,961	0	0	0	0	0	7,345,961	0	0	0	0	0	7,345,961
58	Sep-15	8,955,744	0	0	0	0	0	8,955,744	0	0	0	0	0	8,955,744
59	Oct-15	10,563,849	0	0	0	0	0	10,563,849	0	0	0	0	0	10,563,849
60	Nov-15	12,184,115	0	0	0	0	0	12,184,115	0	0	0	0	0	12,184,115
61	Dec-15	11,203,817	0	0	0	0	0	11,203,817	0	0	0	0	0	11,203,817
62	Jan-16	8,539,281	0	0	0	0	0	8,539,281	0	0	0	0	0	8,539,281
63	Feb-16	5,589,687	0	0	0	0	0	5,589,687	0	0	0	0	0	5,589,687
64	Mar-16	2,640,093	0	0	0	0	0	2,640,093	0	0	0	0	0	2,640,093
65	Apr-16	955,853	0	0	0	0	0	955,853	0	0	0	0	0	955,853
66	May-16	2,568,991	0	0	0	0	0	2,568,991	0	0	0	0	0	2,568,991
67	Average	6,384,483	0	0	0	0	0	6,384,483	0	0	0	0	0	6,384,483
68														

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

WP 7-1

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002- SSU General	Greenville	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	Total Tennessee
								100%	40.69%	4.41%	0.84%	4.36%	1.28%	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
69	<u>Customers Deposits (Account 2350)</u>													
70														
71	May-15	(3,569,139)	0	0	0	0	0	(3,569,139)	0	0	0	0	0	(3,569,139)
72	Jun-15	(3,579,549)	0	0	0	0	0	(3,579,549)	0	0	0	0	0	(3,579,549)
73	Jul-15	(3,589,990)	0	0	0	0	0	(3,589,990)	0	0	0	0	0	(3,589,990)
74	Aug-15	(3,600,460)	0	0	0	0	0	(3,600,460)	0	0	0	0	0	(3,600,460)
75	Sep-15	(3,610,962)	0	0	0	0	0	(3,610,962)	0	0	0	0	0	(3,610,962)
76	Oct-15	(3,621,494)	0	0	0	0	0	(3,621,494)	0	0	0	0	0	(3,621,494)
77	Nov-15	(3,632,056)	0	0	0	0	0	(3,632,056)	0	0	0	0	0	(3,632,056)
78	Dec-15	(3,642,650)	0	0	0	0	0	(3,642,650)	0	0	0	0	0	(3,642,650)
79	Jan-16	(3,653,274)	0	0	0	0	0	(3,653,274)	0	0	0	0	0	(3,653,274)
80	Feb-16	(3,663,930)	0	0	0	0	0	(3,663,930)	0	0	0	0	0	(3,663,930)
81	Mar-16	(3,674,616)	0	0	0	0	0	(3,674,616)	0	0	0	0	0	(3,674,616)
82	Apr-16	(3,685,334)	0	0	0	0	0	(3,685,334)	0	0	0	0	0	(3,685,334)
83	May-16	(3,696,083)	0	0	0	0	0	(3,696,083)	0	0	0	0	0	(3,696,083)
84	Average	(3,632,272)	0	0	0	0	0	(3,632,272)	0	0	0	0	0	(3,632,272)
85														
86														
87	<u>Accumulated Deferred FIT (Total Accounts 1900, 2820, 2830) adjusted to remove a non-utility item</u>													
88														
89	May-15	(72,688,955)	9,406,385	(29,893,462)	0	485,484,583	0	(72,688,955)	3,827,435	(1,318,286)	0	21,156,802	0	(49,023,004)
90	Jun-15	(73,073,583)	9,473,591	(29,782,708)	0	485,595,787	0	(73,073,583)	3,854,781	(1,313,402)	0	21,161,648	0	(49,370,556)
91	Jul-15	(73,459,174)	9,543,177	(29,655,459)	0	485,712,555	0	(73,459,174)	3,883,096	(1,307,790)	0	21,166,736	0	(49,717,132)
92	Aug-15	(73,861,485)	9,615,144	(29,524,396)	0	485,831,155	0	(73,861,485)	3,912,379	(1,302,010)	0	21,171,905	0	(50,079,212)
93	Sep-15	(74,224,721)	9,689,491	(29,393,097)	0	485,940,514	0	(74,224,721)	3,942,631	(1,296,220)	0	21,176,670	0	(50,401,640)
94	Oct-15	(79,682,222)	9,699,722	(29,234,003)	0	485,957,726	0	(79,682,222)	3,946,793	(1,289,204)	0	21,177,421	0	(55,847,212)
95	Nov-15	(85,260,673)	9,710,142	(29,074,887)	0	485,960,828	0	(85,260,673)	3,951,033	(1,282,187)	0	21,177,556	0	(61,414,271)
96	Dec-15	(84,453,983)	9,721,471	(28,915,565)	0	485,984,166	0	(84,453,983)	3,955,643	(1,275,161)	0	21,178,573	0	(60,594,928)
97	Jan-16	(83,396,051)	9,732,799	(28,756,240)	0	486,007,164	0	(83,396,051)	3,960,252	(1,268,135)	0	21,179,575	0	(59,524,358)
98	Feb-16	(82,207,176)	9,744,128	(28,598,990)	0	486,028,497	0	(82,207,176)	3,964,862	(1,261,200)	0	21,180,505	0	(58,323,009)
99	Mar-16	(81,206,532)	9,755,457	(28,441,402)	0	486,053,954	0	(81,206,532)	3,969,472	(1,254,251)	0	21,181,614	0	(57,309,697)
100	Apr-16	(79,926,466)	9,766,785	(28,283,484)	0	486,078,835	0	(79,926,466)	3,974,081	(1,247,287)	0	21,182,698	0	(56,016,973)
101	May-16	(79,253,422)	9,778,114	(28,138,277)	0	486,104,945	0	(79,253,422)	3,978,691	(1,240,883)	0	21,183,836	0	(55,331,778)
102	Average	(78,668,803)	9,664,339	(29,053,228)	0	485,903,131	0	(78,668,803)	3,932,396	(1,281,232)	0	21,175,041	0	(54,842,598)

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								Division 093	Division 091	Division 012	CKV	Division 002	Greenville	
Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002- SSU General	Greenville	100%	40.69%	4.41%	0.84%	4.36%	1.28%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
104	Accumulated Depreciation (Account 1080)													
105														
106	May-15	(180,957,374)	(3,242,144)	(47,673,449)	(3,144,976)	(116,517,940)	(3,377,122)	(180,957,374)	(1,319,221)	(2,102,374)	(26,294)	(5,077,704)	(43,140)	(189,526,107)
107	Jun-15	(181,528,881)	(3,251,789)	(48,345,668)	(3,175,673)	(117,383,669)	(3,400,294)	(181,528,881)	(1,323,145)	(2,132,018)	(26,550)	(5,115,431)	(43,436)	(190,169,462)
108	Jul-15	(182,123,571)	(3,261,435)	(49,080,651)	(3,206,372)	(118,282,272)	(3,423,466)	(182,123,571)	(1,327,070)	(2,164,431)	(26,807)	(5,154,591)	(43,732)	(190,840,203)
109	Aug-15	(182,698,973)	(3,271,080)	(49,830,369)	(3,237,073)	(119,192,496)	(3,446,639)	(182,698,973)	(1,330,995)	(2,197,493)	(27,064)	(5,194,258)	(44,028)	(191,492,810)
110	Sep-15	(183,336,305)	(3,280,725)	(50,581,333)	(3,267,776)	(120,051,877)	(3,469,811)	(183,336,305)	(1,334,919)	(2,230,610)	(27,320)	(5,231,708)	(44,324)	(192,205,187)
111	Oct-15	(183,823,691)	(3,290,371)	(51,333,610)	(3,298,481)	(120,702,570)	(3,492,983)	(183,823,691)	(1,338,844)	(2,263,785)	(27,577)	(5,260,065)	(44,620)	(192,758,582)
112	Nov-15	(184,293,193)	(3,300,016)	(52,085,995)	(3,329,188)	(120,822,676)	(3,516,156)	(184,293,193)	(1,342,769)	(2,296,965)	(27,834)	(5,265,299)	(44,916)	(193,270,976)
113	Dec-15	(184,810,016)	(3,309,662)	(52,839,404)	(3,359,897)	(121,706,533)	(3,539,328)	(184,810,016)	(1,346,693)	(2,330,190)	(28,091)	(5,303,816)	(45,212)	(193,864,018)
114	Jan-16	(185,399,377)	(3,319,307)	(53,592,829)	(3,390,608)	(122,577,972)	(3,562,500)	(185,399,377)	(1,350,618)	(2,363,415)	(28,347)	(5,341,792)	(45,508)	(194,529,059)
115	Feb-16	(186,026,855)	(3,328,952)	(54,335,957)	(3,421,321)	(123,387,166)	(3,585,673)	(186,026,855)	(1,354,543)	(2,396,187)	(28,604)	(5,377,056)	(45,804)	(195,229,049)
116	Mar-16	(186,601,733)	(3,338,598)	(55,080,759)	(3,452,038)	(124,352,277)	(3,608,845)	(186,601,733)	(1,358,467)	(2,429,032)	(28,861)	(5,419,114)	(46,100)	(195,883,309)
117	Apr-16	(187,256,942)	(3,348,243)	(55,827,209)	(3,482,758)	(125,295,976)	(3,632,017)	(187,256,942)	(1,362,392)	(2,461,950)	(29,118)	(5,460,240)	(46,396)	(196,617,038)
118	May-16	(187,813,708)	(3,357,888)	(56,510,549)	(3,513,486)	(126,286,316)	(3,655,190)	(187,813,708)	(1,366,317)	(2,492,085)	(29,375)	(5,503,397)	(46,692)	(197,251,574)
119	Average	(184,359,278)	(3,300,016)	(52,085,983)	(3,329,204)	(121,273,826)	(3,516,156)	(184,359,278)	(1,342,769)	(2,296,964)	(27,834)	(5,284,959)	(44,916)	(193,356,721)
120														
121														
122	Customers Advances (Account 2520)													
123														
124	May-15	(75,078)	0	0	0	0	0	(75,078)	0	0	0	0	0	(75,078)
125	Jun-15	(75,078)	0	0	0	0	0	(75,078)	0	0	0	0	0	(75,078)
126	Jul-15	(75,078)	0	0	0	0	0	(75,078)	0	0	0	0	0	(75,078)
127	Aug-15	(75,078)	0	0	0	0	0	(75,078)	0	0	0	0	0	(75,078)
128	Sep-15	(75,078)	0	0	0	0	0	(75,078)	0	0	0	0	0	(75,078)
129	Oct-15	(75,078)	0	0	0	0	0	(75,078)	0	0	0	0	0	(75,078)
130	Nov-15	(75,078)	0	0	0	0	0	(75,078)	0	0	0	0	0	(75,078)
131	Dec-15	(75,078)	0	0	0	0	0	(75,078)	0	0	0	0	0	(75,078)
132	Jan-16	(75,078)	0	0	0	0	0	(75,078)	0	0	0	0	0	(75,078)
133	Feb-16	(75,078)	0	0	0	0	0	(75,078)	0	0	0	0	0	(75,078)
134	Mar-16	(75,078)	0	0	0	0	0	(75,078)	0	0	0	0	0	(75,078)
135	Apr-16	(75,078)	0	0	0	0	0	(75,078)	0	0	0	0	0	(75,078)
136	May-16	(75,078)	0	0	0	0	0	(75,078)	0	0	0	0	0	(75,078)
137	Average	(75,078)	0	0	0	0	0	(75,078)	0	0	0	0	0	(75,078)
138														

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

WP 7-1

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

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

WP 7-2

Line No.	Month	Division 091 - Mid-Tennessee							Factors	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	Total Tennessee
		Division 093 - Tennessee	States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	FY14	100%	41.10%	4.32%	1.52%	4.56%	1.31%		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
1	Gas Plant in Service (Account 101)															
2																
3	Jun-13	\$ 401,921,898	\$ 4,206,295	\$ 138,810,847	\$ 12,935,810	\$ 166,406,959	\$ 9,218,027	\$	401,921,898	\$ 1,728,800	\$ 6,001,597	\$ 196,793	\$ 7,591,710	\$ 120,642	\$ 417,561,440	
4	Jul-13	\$ 404,683,924	\$ 4,206,295	\$ 138,822,106	\$ 12,949,991	\$ 166,475,230	\$ 9,218,027		404,683,924	1,728,800	6,002,083	197,009	7,594,825	120,642	420,327,283	
5	Aug-13	\$ 406,109,303	\$ 4,211,622	\$ 138,857,212	\$ 12,949,991	\$ 166,496,381	\$ 9,218,027		406,109,303	1,730,990	6,003,601	197,009	7,595,790	120,642	421,757,334	
6	Sep-13	\$ 410,265,159	\$ 4,958,561	\$ 140,069,160	\$ 12,949,956	\$ 165,919,624	\$ 9,218,027		410,265,159	2,037,984	6,056,001	197,008	7,569,477	120,642	426,246,271	
7	Oct-13	\$ 413,114,863	\$ 4,958,561	\$ 140,161,126	\$ 12,949,956	\$ 166,993,088	\$ 9,218,027		413,114,863	2,056,743	6,114,023	198,119	7,508,480	120,629	429,112,856	
8	Nov-13	\$ 413,722,800	\$ 4,979,948	\$ 143,514,638	\$ 12,949,956	\$ 168,046,548	\$ 9,218,027		413,722,800	2,065,614	6,260,308	198,119	7,555,847	120,629	429,923,315	
9	Dec-13	\$ 415,334,429	\$ 4,993,956	\$ 143,269,925	\$ 12,949,956	\$ 168,580,018	\$ 9,218,027		415,334,429	2,071,424	6,249,633	198,119	7,579,833	120,629	431,554,066	
10	Jan-14	\$ 416,883,041	\$ 4,993,956	\$ 144,283,027	\$ 12,949,956	\$ 167,576,925	\$ 9,218,027		416,883,041	2,071,424	6,293,826	198,119	7,534,731	120,629	433,101,770	
11	Feb-14	\$ 417,650,685	\$ 5,010,663	\$ 144,283,027	\$ 12,949,956	\$ 167,607,080	\$ 9,218,027		417,650,685	2,078,354	6,293,826	198,119	7,536,087	120,629	433,877,699	
12	Mar-14	\$ 426,280,982	\$ 4,988,938	\$ 144,284,984	\$ 12,949,956	\$ 167,683,605	\$ 9,218,027		426,280,982	2,069,343	6,293,912	198,119	7,539,528	120,629	442,502,511	
13	Apr-14	\$ 427,676,167	\$ 4,988,877	\$ 144,290,670	\$ 12,949,956	\$ 168,874,483	\$ 9,218,027		427,676,167	2,069,317	6,294,160	198,119	7,593,073	120,629	443,951,464	
14	May-14	\$ 429,057,626	\$ 4,988,868	\$ 144,290,782	\$ 12,949,956	\$ 168,887,517	\$ 9,218,027		429,057,626	2,069,314	6,294,164	198,119	7,593,659	120,629	445,333,511	
15	Jun-14	\$ 430,566,996	\$ 4,988,874	\$ 144,291,226	\$ 12,949,956	\$ 169,263,998	\$ 9,218,027		430,566,996	2,069,316	6,294,184	198,119	7,610,587	120,629	446,859,830	
16	Average	\$ 416,405,221	\$ 4,805,801	\$ 142,248,364	\$ 12,948,873	\$ 167,600,881	\$ 9,218,027	\$	416,405,221	\$ 1,988,263	\$ 6,188,563	\$ 197,761	\$ 7,569,510	\$ 120,633	\$ 432,469,950	
17																
18	Construction Work in Process (Account 1070)															
19																
20	Jun-13	\$ 13,307,538	\$ 1,153,175	\$ 2,040,418	\$ -	\$ 9,930,935	\$ -	\$	13,307,538	\$ 473,959	\$ 88,219	\$ -	\$ 453,063	\$ -	\$ 14,322,778	
21	Jul-13	13,051,136	1,191,431	2,052,383	0	8,730,857	0		13,051,136	489,682	88,736	0	398,313	0	14,027,868	
22	Aug-13	15,256,455	869,803	2,325,929	0	7,191,934	0		15,256,455	357,492	100,563	0	328,106	0	16,042,616	
23	Sep-13	13,865,904	725,359	2,586,861	0	10,857,359	0		13,865,904	298,125	111,845	0	495,327	0	14,771,201	
24	Oct-13	12,865,275	509,020	2,451,695	0	12,726,160	0		12,865,275	211,135	106,946	0	572,204	0	13,755,560	
25	Nov-13	14,994,028	437,832	(774,033)	0	15,488,481	0		14,994,028	181,607	(33,764)	0	696,406	0	15,838,276	
26	Dec-13	15,831,148	46,974	(652,608)	0	10,407,275	0		15,831,148	19,484	(28,468)	0	467,940	0	16,290,105	
27	Jan-14	16,161,956	217,327	(465,052)	0	13,525,869	0		16,161,956	90,144	(20,286)	0	608,161	0	16,839,975	
28	Feb-14	16,847,162	249,334	10,334	0	14,059,524	0		16,847,162	103,420	451	0	632,156	0	17,583,189	
29	Mar-14	8,317,186	(69,617)	162,715	0	21,691,111	0		8,317,186	(28,876)	7,098	0	975,294	0	9,270,701	
30	Apr-14	8,513,464	23,233	383,908	0	15,529,175	0		8,513,464	9,637	16,747	0	698,235	0	9,238,083	
31	May-14	8,026,968	(47,018)	790,139	0	15,917,292	0		8,026,968	(19,502)	34,467	0	715,686	0	8,757,619	
32	Jun-14	7,834,846	(16,064)	1,399,985	0	16,359,036	0		7,834,846	(6,663)	61,069	0	735,548	0	8,624,801	
33	Average	\$ 12,682,544	\$ 406,984	\$ 947,129	\$ -	\$ 13,262,693	\$ -	\$	12,682,544	\$ 167,665	\$ 41,048	\$ -	\$ 598,188	\$ -	\$ 13,489,444	

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Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	Factors	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	Total Tennessee
								FY13	100%	41.10%	4.32%	1.52%	4.56%	1.31%	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	FY14	100%	41.48%	4.36%	1.53%	4.50%	1.31%	(n)
34															
35	Inventories- Plant Materials (Account 1540)														
36															
37	Jun-13	\$ -	\$ 14,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,119	\$ -	\$ -	\$ -	\$ -	\$ 6,119
38	Jul-13	-	14,487	0	0	0	0	0	0	5,954	0	0	0	0	5,954
39	Aug-13	-	14,487	0	0	0	0	0	0	5,954	0	0	0	0	5,954
40	Sep-13	-	14,487	0	0	0	0	0	0	5,954	0	0	0	0	5,954
41	Oct-13	-	14,487	0	0	0	0	0	0	6,009	0	0	0	0	6,009
42	Nov-13	-	14,487	0	0	0	0	0	0	6,009	0	0	0	0	6,009
43	Dec-13	-	14,487	0	0	0	0	0	0	6,009	0	0	0	0	6,009
44	Jan-14	-	14,487	0	0	0	0	0	0	6,009	0	0	0	0	6,009
45	Feb-14	-	14,487	0	0	0	0	0	0	6,009	0	0	0	0	6,009
46	Mar-14	-	14,487	0	0	0	0	0	0	6,009	0	0	0	0	6,009
47	Apr-14	-	14,487	0	0	0	0	0	0	6,009	0	0	0	0	6,009
48	May-14	-	14,487	0	0	0	0	0	0	6,009	0	0	0	0	6,009
49	Jun-14	-	14,487	0	0	0	0	0	0	6,009	0	0	0	0	6,009
50	Average	\$ -	\$ 14,518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,005	\$ -	\$ -	\$ -	\$ -	\$ 6,005
51															
52															
53	Inventories- Gas Stored (Account 1641)														
54	<i>Includes Tennessee stored gas in Division 93 and an allocated portion of Tennessee stored gas in Division 96</i>														
55	Jun-13	\$ 3,594,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,594,943	\$ 3,594,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,594,943
56	Jul-13	5,403,263	0	0	0	0	0	5,403,263	5,403,263	0	0	0	0	0	5,403,263
57	Aug-13	7,049,470	0	0	0	0	0	7,049,470	7,049,470	0	0	0	0	0	7,049,470
58	Sep-13	8,732,803	0	0	0	0	0	8,732,803	8,732,803	0	0	0	0	0	8,732,803
59	Oct-13	10,288,624	0	0	0	0	0	10,288,624	10,288,624	0	0	0	0	0	10,288,624
60	Nov-13	11,728,348	0	0	0	0	0	11,728,348	11,728,348	0	0	0	0	0	11,728,348
61	Dec-13	10,451,616	0	0	0	0	0	10,451,616	10,451,616	0	0	0	0	0	10,451,616
62	Jan-14	7,668,537	0	0	0	0	0	7,668,537	7,668,537	0	0	0	0	0	7,668,537
63	Feb-14	4,806,866	0	0	0	0	0	4,806,866	4,806,866	0	0	0	0	0	4,806,866
64	Mar-14	886,189	0	0	0	0	0	886,189	886,189	0	0	0	0	0	886,189
65	Apr-14	2,838,404	0	0	0	0	0	2,838,404	2,838,404	0	0	0	0	0	2,838,404
66	May-14	4,519,761	0	0	0	0	0	4,519,761	4,519,761	0	0	0	0	0	4,519,761
67	Jun-14	6,304,505	0	0	0	0	0	6,304,505	6,304,505	0	0	0	0	0	6,304,505
68	Average	\$ 6,482,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,482,564	\$ 6,482,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,482,564

Tennessee Distribution System
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									Factors	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	
									FY13	100%	41.10%	4.32%	1.52%	4.56%	1.31%	
Line No.	Month	Division 093 - Tennessee	States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	FY14	100%	41.48%	4.36%	1.53%	4.50%	1.31%	Total Tennessee	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)	(i)	(j)	(k)	(l)	(m)	(n)	
69																
70	Customers Deposits (Account 2350)															
71																
72	Jun-13	\$ (3,444,837)	0	0	0	0	0	\$ (3,444,837)	0	0	0	0	0	0	\$ (3,444,837)	
73	Jul-13	\$ (3,391,938)	0	0	0	0	0	(3,391,938)	0	0	0	0	0	0	(3,391,938)	
74	Aug-13	\$ (3,360,293)	0	0	0	0	0	(3,360,293)	0	0	0	0	0	0	(3,360,293)	
75	Sep-13	\$ (3,340,530)	0	0	0	0	0	(3,340,530)	0	0	0	0	0	0	(3,340,530)	
76	Oct-13	\$ (3,321,396)	0	0	0	0	0	(3,321,396)	0	0	0	0	0	0	(3,321,396)	
77	Nov-13	\$ (3,333,255)	0	0	0	0	0	(3,333,255)	0	0	0	0	0	0	(3,333,255)	
78	Dec-13	\$ (3,369,934)	0	0	0	0	0	(3,369,934)	0	0	0	0	0	0	(3,369,934)	
79	Jan-14	\$ (3,390,776)	0	0	0	0	0	(3,390,776)	0	0	0	0	0	0	(3,390,776)	
80	Feb-14	\$ (3,410,607)	0	0	0	0	0	(3,410,607)	0	0	0	0	0	0	(3,410,607)	
81	Mar-14	\$ (3,431,899)	0	0	0	0	0	(3,431,899)	0	0	0	0	0	0	(3,431,899)	
82	Apr-14	\$ (3,438,742)	0	0	0	0	0	(3,438,742)	0	0	0	0	0	0	(3,438,742)	
83	May-14	\$ (3,406,076)	0	0	0	0	0	(3,406,076)	0	0	0	0	0	0	(3,406,076)	
84	Jun-14	\$ (3,456,608)	0	0	0	0	0	(3,456,608)	0	0	0	0	0	0	(3,456,608)	
85	Average	\$ (3,392,069)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,392,069)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,392,069)	
86																
87																
88	Accumulated Deferred FIT (Total Accounts 1900, 2820, 2830)															
89																
90	Jun-13	\$ (58,952,526)	\$ 38,261,356	\$ (23,586,174)	\$ -	\$ 355,104,324	\$ -	\$ (58,952,526)	\$ 15,725,537	\$ (1,019,767)	\$ -	\$ 16,200,339	\$ -	\$ (28,046,417)		
91	Jul-13	(58,952,525)	38,261,356	(23,586,174)	-	346,895,612	-	(58,952,525)	15,725,537	(1,019,767)	0	15,825,846	0	(28,420,909)		
92	Aug-13	(58,952,525)	39,086,252	(23,586,174)	-	336,785,660	-	(58,952,525)	16,064,572	(1,019,767)	0	15,364,616	0	(28,543,104)		
93	Sep-13	(64,055,632)	10,948,144	(30,660,400)	-	400,356,748	-	(64,055,632)	4,499,721	(1,325,627)	0	18,264,815	0	(42,616,722)		
94	Oct-13	(64,055,632)	10,948,144	(30,660,400)	-	402,554,762	-	(64,055,632)	4,541,139	(1,337,449)	0	18,099,997	0	(42,751,946)		
95	Nov-13	(64,055,632)	10,948,144	(30,660,400)	-	396,143,301	-	(64,055,632)	4,541,139	(1,337,449)	0	17,811,720	0	(43,040,223)		
96	Dec-13	(64,055,632)	9,477,949	(30,660,400)	-	386,294,358	-	(64,055,632)	3,931,322	(1,337,449)	0	17,368,884	0	(44,092,876)		
97	Jan-14	(64,055,632)	9,477,949	(30,660,400)	-	398,002,176	-	(64,055,632)	3,931,322	(1,337,449)	0	17,895,300	0	(43,566,459)		
98	Feb-14	(64,055,632)	9,477,949	(30,660,400)	-	399,890,577	-	(64,055,632)	3,931,322	(1,337,449)	0	17,980,208	0	(43,481,551)		
99	Mar-14	(64,055,632)	4,744,119	(30,660,400)	-	381,525,134	-	(64,055,632)	1,967,795	(1,337,449)	0	17,154,446	0	(46,270,840)		
100	Apr-14	(64,055,632)	4,744,119	(30,660,400)	-	386,419,626	-	(64,055,632)	1,967,795	(1,337,449)	0	17,374,516	0	(46,050,770)		
101	May-14	(64,055,632)	4,744,119	(30,660,400)	-	395,166,796	-	(64,055,632)	1,967,795	(1,337,449)	0	17,767,814	0	(45,657,473)		
102	Jun-14	(63,456,220)	2,168,138	(30,389,095)	-	424,895,665	-	(63,456,220)	899,314	(1,325,615)	0	19,104,507	0	(44,778,013)		
103	Average	\$ (62,831,884)	\$ 14,868,287	\$ (29,007,017)	\$ -	\$ 385,387,288	\$ -	\$ (62,831,884)	\$ 6,130,332	\$ (1,262,318)	\$ -	\$ 17,401,001	\$ -	\$ (40,562,870)		

Tennessee Distribution System
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Twelve Months Ended June 31, 2014

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								Factors FY13	Division 093 100%	Division 091 41.10%	Division 012 4.32%	CKV 1.52%	Division 002 4.56%	Greenville 1.31%	
Line No.	Month	Division 093 - Tennessee	States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	FY14	100%	41.48%	4.36%	1.53%	4.50%	1.31%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)		(h)	(i)	(j)	(k)	(l)	(m)	(n)
104															
105	Accumulated Depreciation (Account 1080)														
106															
107	Jun-13	\$ (171,279,819)	\$ (2,951,876)	\$ (31,062,227)	\$ (2,397,228)	\$ (100,725,046)	\$ (2,431,494)	\$	(171,279,819)	\$ (1,213,230)	\$ (1,343,000)	\$ (36,469)	\$ (4,595,213)	\$ (31,822)	\$ (178,499,553)
108	Jul-13	(171,837,778)	(2,970,039)	(31,836,311)	(2,432,146)	(101,683,496)	(2,489,413)		(171,837,778)	(1,220,695)	(1,376,468)	(37,000)	(4,638,938)	(32,580)	(179,143,460)
109	Aug-13	(172,414,467)	(2,988,282)	(32,610,873)	(2,467,064)	(102,630,515)	(2,547,332)		(172,414,467)	(1,228,193)	(1,409,957)	(37,532)	(4,682,143)	(33,338)	(179,805,630)
110	Sep-13	(172,928,298)	(3,011,389)	(33,515,225)	(2,501,981)	(103,615,653)	(2,605,252)		(172,928,298)	(1,237,690)	(1,449,057)	(38,063)	(4,727,086)	(34,096)	(180,414,291)
111	Oct-13	(173,291,841)	(3,027,422)	(34,156,358)	(2,536,859)	(104,588,430)	(2,663,172)		(173,291,841)	(1,255,733)	(1,489,948)	(38,811)	(4,702,591)	(34,851)	(180,813,774)
112	Nov-13	(173,654,885)	(3,043,454)	(34,933,737)	(2,571,737)	(105,559,193)	(2,721,092)		(173,654,885)	(1,262,383)	(1,523,858)	(39,344)	(4,746,239)	(35,609)	(181,262,318)
113	Dec-13	(174,269,567)	(3,058,151)	(35,284,213)	(2,606,616)	(103,494,759)	(2,779,013)		(174,269,567)	(1,268,479)	(1,539,146)	(39,878)	(4,653,416)	(36,367)	(181,806,854)
114	Jan-14	(174,907,741)	(3,074,175)	(36,105,800)	(2,640,301)	(104,413,247)	(2,836,442)		(174,907,741)	(1,275,125)	(1,574,985)	(40,393)	(4,694,714)	(37,118)	(182,530,077)
115	Feb-14	(175,346,647)	(3,090,305)	(36,871,233)	(2,673,987)	(105,384,036)	(2,893,871)		(175,346,647)	(1,281,816)	(1,608,374)	(40,909)	(4,738,363)	(37,870)	(183,053,979)
116	Mar-14	(174,218,678)	(3,084,303)	(37,636,678)	(2,707,673)	(106,351,586)	(2,951,300)		(174,218,678)	(1,279,326)	(1,641,764)	(41,424)	(4,781,867)	(38,621)	(182,001,681)
117	Apr-14	(174,928,413)	(3,100,434)	(38,402,150)	(2,741,359)	(107,323,149)	(3,008,729)		(174,928,413)	(1,286,017)	(1,675,155)	(41,939)	(4,825,551)	(39,373)	(182,796,449)
118	May-14	(174,825,083)	(3,120,795)	(39,140,899)	(2,774,488)	(108,418,350)	(3,065,477)		(174,825,083)	(1,294,463)	(1,707,380)	(42,446)	(4,874,795)	(40,115)	(182,784,282)
119	Jun-14	(175,156,355)	(3,141,156)	(39,879,651)	(2,807,618)	(109,384,796)	(3,122,226)		(175,156,355)	(1,302,908)	(1,739,606)	(42,953)	(4,918,249)	(40,858)	(183,200,929)
120	Average	\$ (173,773,813)	\$ (3,050,906)	\$ (35,495,027)	\$ (2,604,543)	\$ (104,890,174)	\$ (2,778,062)	\$	(173,773,813)	\$ (1,262,005)	\$ (1,544,515)	\$ (39,782)	\$ (4,736,859)	\$ (36,355)	\$ (181,393,329)
121															
122															
123	Customers Advances (Account 2520)														
124															
125	Jun-13	\$ (72,538)	0	0	0	0	0	\$	(72,538)	0	0	0	0	0	\$ (72,538)
126	Jul-13	(72,538)	0	0	0	0	0		(72,538)	0	0	0	0	0	(72,538)
127	Aug-13	(72,538)	0	0	0	0	0		(72,538)	0	0	0	0	0	(72,538)
128	Sep-13	(73,888)	0	0	0	0	0		(73,888)	0	0	0	0	0	(73,888)
129	Oct-13	(73,888)	0	0	0	0	0		(73,888)	0	0	0	0	0	(73,888)
130	Nov-13	(73,888)	0	0	0	0	0		(73,888)	0	0	0	0	0	(73,888)
131	Dec-13	(73,888)	0	0	0	0	0		(73,888)	0	0	0	0	0	(73,888)
132	Jan-14	(73,888)	0	0	0	0	0		(73,888)	0	0	0	0	0	(73,888)
133	Feb-14	(73,888)	0	0	0	0	0		(73,888)	0	0	0	0	0	(73,888)
134	Mar-14	(75,078)	0	0	0	0	0		(75,078)	0	0	0	0	0	(75,078)
135	Apr-14	(75,078)	0	0	0	0	0		(75,078)	0	0	0	0	0	(75,078)
136	May-14	(75,078)	0	0	0	0	0		(75,078)	0	0	0	0	0	(75,078)
137	Jun-14	(75,078)	0	0	0	0	0		(75,078)	0	0	0	0	0	(75,078)
138	Average	\$ (73,942)	\$ -	\$ -	\$ -	\$ -	\$ -	\$	(73,942)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (73,942)

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

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

Line

No.

1	Annual benchmark per Docket 12-00064	2,086,819		
2	Quarterly benchmark	521,705		
3				
4		Contribution	Benchmark	Difference
5	Quarter ended 3/31/13	521,705	521,705	-
6	Quarter ended 6/30/13	641,911	521,705	120,206
7	Quarter ended 9/30/13	1,038,413	521,705	516,708
8	Quarter ended 12/31/13	417,671	521,705	(104,034)
9	Quarter ended 3/30/14	390,181	521,705	(131,524)
10	Quarter ended 6/30/14	1,418,839	521,705	897,134
11		<u>\$ 4,428,719</u>	<u>\$ 3,130,229</u>	<u>\$ 1,298,490</u>

12

13 Monthly Amortization

14 2 years amortization \$ 54,104

15

		Regulated Asset	
	Amortization Expense	Balance	
16			
17	May-15	-	1,298,490
18	Jun-15	54,104	1,244,386
19	Jul-15	54,104	1,190,283
20	Aug-15	54,104	1,136,179
21	Sep-15	54,104	1,082,075
22	Oct-15	54,104	1,027,971
23	Nov-15	54,104	973,868
24	Dec-15	54,104	919,764
25	Jan-16	54,104	865,660
26	Feb-16	54,104	811,556
27	Mar-16	54,104	757,453
28	Apr-16	54,104	703,349
29	May-16	54,104	649,245
30	Annual Amortization	<u>\$ 649,245</u>	<u>\$ 973,868</u> 13 month average

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

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

[1] FD - NOL Credit Carryforward - Non Reg

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

Line No.		Base Period	Attrition Year
1	Revenue Lag	37.50	37.50
2			
3	Expense Lag	35.19	35.77
4			
5	Net Lag	2.31	1.73
6			
7	Daily Cost of Service	413,499	418,017
8			
9	Cash Working Capital	955,019	724,242

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

Line No.	Description	Attrition Year Expenses	Expense Lag	CWC Requirement (b) x (c)
	(a)	(b)	(c)	(d)
1	Gas Supply Expense			
2	Purchased Gas	87,478,439	39.33	3,440,527,025
3				
4	Operation and Maintenance Expense			
5	O&M, Labor	7,915,572	14.07	111,372,097
6	O&M, Non-Labor	11,179,961	29.40	328,690,855
7	Total O&M Expense	19,095,533		440,062,953
8				
9				
10	Taxes Other Than Income			
11	Ad Valorem	3,801,021	241.50	917,946,572
12	State Gross Receipts Tax	1,241,962	(151.50)	(188,157,243)
13	Payroll Taxes	272,080	16.55	4,501,739
14	Franchise Tax	622,004	37.50	23,325,152
15	TRA Inspection Fee	530,084	272.50	144,447,966
16	DOT	-	59.00	-
17				
18	Allocated Taxes-Shared Services			
19	Ad Valorem	16% 49,974	241.50	12,068,736
20	Payroll Taxes	84% 255,485	16.55	4,227,167
21				
22	Allocated Taxes-Business Unit			
23	Ad Valorem	46% 48,815	241.50	11,788,913
24	Payroll Taxes	54% 57,959	16.55	958,965
25	Total Taxes Other Than Income	6,879,384		931,107,967
26				
27	Federal Income Tax	6,940,532		
28	Current Taxes	1,677,189	37.50	62,894,579
29	Deferred Taxes	5,263,343	-	-
30				
31	State Excise Tax	1,378,563		
32	Current Taxes	333,132	37.50	12,492,432
33	Deferred Taxes	1,045,431	-	-
34				
35	Depreciation	11,819,238	-	-
36				
37	Interest on Customer Deposits	118,049	182.50	21,543,913
38				
39	Interest Expense - LTD	6,143,509	91.25	560,595,227
40				
41	Interest Expense - STD	124,363	24.05	2,990,754
42				
43	Return on Equity	13,016,719	-	-
44				
45				
46	TOTAL	152,994,328	35.77	5,472,214,849
47				
48	Daily Cost of Service	418,017		
49				
50				

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

Line No.	Description		Histori Base Period	Expense Lag	CWC Requirement (b) x (c)
	(a)		(b)	(c)	(d)
1	Gas Supply Expense				
2	Purchased Gas		87,478,439	39.33	3,440,527,025
3					
4	Operation and Maintenance Expense				
5	O&M, Labor		7,652,390	14.07	107,669,132
6	O&M, Non-Labor		12,983,103	29.40	381,703,215
7	Total O&M Expense		<u>20,635,493</u>		<u>489,372,347</u>
8					
9					
10	Taxes Other Than Income				
11	Ad Valorem		3,498,394	241.50	844,862,151
12	State Gross Receipts Tax		1,084,335	(151.50)	(164,276,753)
13	Payroll Taxes		257,296	16.55	4,257,132
14	Franchise Tax		618,254	37.50	23,184,527
15	TRA Inspection Fee		425,046	272.50	115,825,068
16	DOT		19,392	59.00	1,144,149
17					
18	Allocated Taxes-Shared Services				
19	Ad Valorem	0%	-	241.50	-
20	Payroll Taxes	100%	247,649	16.55	4,097,523
21					
22	Allocated Taxes-Business Unit				
23	Ad Valorem	10%	6,231	241.50	1,504,740
24	Payroll Taxes	90%	55,697	16.55	921,546
25	Total Taxes Other Than Income		<u>6,212,295</u>		<u>831,520,083</u>
26					
27	Federal Income Tax		6,399,584		
28	Current Taxes		-	37.50	-
29	Deferred Taxes		6,399,584	-	-
30					
31	State Excise Tax		1,271,117		
32	Current Taxes		-	37.50	-
33	Deferred Taxes		1,271,117	-	-
34					
35	Depreciation		10,700,686	-	-
36					
37	Interest on Customer Deposits		110,242	182.50	20,119,207
38					
39	Interest Expense - LTD		5,773,529	91.25	526,834,489
40					
41	Interest Expense - STD		116,873	24.05	2,810,641
42					
43	Return on Equity		<u>12,228,825</u>	<u>-</u>	<u>-</u>
44					
45					
46	TOTAL		<u>150,927,083</u>	35.19	<u>5,311,183,792</u>
47					
48	Daily Cost of Service		<u>413,499</u>		
49					
50					

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

Line No.	Description	Tax Rate	Base Period (1)	Attrition Year	Change
	(a)	(b)	(c)	(d)	
2					
3	Required Return		\$ 18,068,573	\$ 19,226,448	\$ 1,157,875
4					
5	Current Return		\$ 17,842,299	\$ 19,063,926	\$ 1,221,627
6					
7	Pre-Tax Deficiency from Current Return		226,274	162,522	(63,752)
8	Tax Expansion Factor		1.6343	1.6343	
9	After-Tax Deficiency from Current Return		369,800	265,609	(104,190)
10					
11	Tax Liability Increase / Decrease (Ln 7 - Ln 3)		143,526	103,088	(40,438)
12	Current Tax Liability		\$ 7,669,966	\$ 8,216,007	\$ 546,041
13					
14	Income Tax Liability		\$ 7,813,492	\$ 8,319,095	\$ 505,603
15					
16	Less: ITC Amortization		735		(735)
17					
18	Total Income Tax Liability		7,812,757	8,319,095	506,337
19					
20	Note:				
21	1. Twelve months ended June 30, 2014				

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

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

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

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

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

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

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

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

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

Atmos Consolidated Balances					12 Month Avg	12 Month Avg	Draws on Credit Facility	Facility	With RBS	
Line					Atmos Consolidated - calc of STD rate			30121		
No.	Date	Long-Term Debt	Short-Term Debt	Equity	STD Avg Daily Bal	STD Int Exp & fees	STD avg rate	Detail of Colm (f) Consolidated Int Exp & Fees		
(a)	(b)	(c)	(d)		(e)	(f)	(g)	Int Exp	Commit fees	Utility Bank Admin
1	Jun-13	2,455,592,790	141,997,923	2,581,443,813						
2	Jul-13	2,455,618,994	195,995,478	2,605,641,606	143,645,161	221,702		32,902	125,362	63,438
3	Aug-13	2,455,645,199	252,461,845	2,589,624,095	205,903,226	235,423		46,614	125,362	63,447
4	Sep-13	2,455,671,403	367,983,524	2,580,409,324	297,933,333	245,989		61,157	121,318	63,514
5	Oct-13	2,455,697,607	711,881,958	2,589,914,322	569,098,387	344,579		155,714	125,362	63,503
6	Nov-13	2,455,723,811	626,820,344	2,597,645,504	608,018,333	357,163		172,342	121,318	63,503
7	Dec-13	2,455,750,015	689,795,231	2,661,314,057	619,733,871	356,618		167,753	125,362	63,503
8	Jan-14	2,455,776,219	584,922,360	2,698,302,734	560,322,581	335,573		147,368	124,703	63,503
9	Feb-14	2,455,802,424	94,997,300	3,097,294,351	343,214,286	239,959		81,699	94,758	63,503
10	Mar-14	2,455,828,628	0	3,124,760,754	14,903,226	172,242		3,828	104,911	63,503
11	Apr-14	2,455,854,832	0	3,139,392,522	-	165,029		-	101,527	63,503
12	May-14	2,455,881,036	0	3,101,988,610	-	168,414		-	104,911	63,503
13	Jun-14	2,455,907,240	0	3,116,684,772	1,333,333	165,263		233	101,527	63,503
14						3,007,953		869,609.51	1,376,421.24	761,922.52
15			12 Month Avg							
16	Average	2,455,750,015	293,738,170	2,806,493,574	280,342,145		1.07%	per STD rpts:	3,007,953	

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

Line No.	Debt Series (a)	Issued (b)	Outstanding 6/30/2013 (c)	Outstanding 7/31/2013 (d)	Outstanding 8/31/2013 (e)	Outstanding 9/30/2013 (f)	Outstanding 10/31/2013 (g)	Outstanding 11/30/2013 (h)	Outstanding 12/31/2013 (i)	Outstanding 1/31/2014 (j)	Outstanding 2/28/2014 (k)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	04/01/91	-	-	-	-	-	-	-	-	-
2	6.75% Debentures Unsecured due July 2028	07/27/98	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
3	5.125% Senior Notes due Jan 2013	01/13/03	-	-	-	-	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/01/87	-	-	-	-	-	-	-	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	-	-	-	-	-	-	-	-	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	06/01/91	-	-	-	-	-	-	-	-	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	-	-	-	-	-	-	-	-	-
8	6.67% MTN A1 due Dec 2025	12/15/95	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
9	(1) 4.125% Sr Note due 10/15/2044	10/15/2014	-	-	-	-	-	-	-	-	-
10	5.95% Sr Note due 10/15/2034	10/22/04	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
11	6.35% Sr Note due 6/15/2017	6/2007	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000
13	8.50% Sr Note due 3/15/2019	03/23/09	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000
14	4.15% Sr Note due 1/15/2043	01/15/13	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
15	Debt Issuance Cost - Amort is pending new debt issue	10/2014	-	-	-	-	-	-	-	-	-
16	Debt Issuance Cost - Amort is pending new debt issue	06/2017	-	-	-	-	-	-	-	-	-
17	March 2019 - Swap Position	03/2019	-	-	-	-	-	-	-	-	-
18	Subtotal -- Utility Long-Term Debt		\$ 1,960,000,000	\$ 1,960,000,000	\$ 1,960,000,000	\$ 1,960,000,000	\$ 1,960,000,000	\$ 1,960,000,000	\$ 1,960,000,000	\$ 1,960,000,000	\$ 1,960,000,000
19											
20	Atmos Leasing, Inc.										
21	Industrial Develop Revenue Bond 07/13	1991	-	-	-	-	-	-	-	-	-
22	Total Long-Term Debt		<u>1,960,000,000</u>	<u>1,960,000,000</u>	<u>1,960,000,000</u>	<u>1,960,000,000</u>	<u>1,960,000,000</u>	<u>1,960,000,000</u>	<u>1,960,000,000</u>	<u>1,960,000,000</u>	<u>1,960,000,000</u>
23	Less Unamortized Debt Discount		\$ 4,407,210	\$ 4,381,006	\$ 4,354,801	\$ 4,328,597	\$ 4,302,393	\$ 4,276,189	\$ 4,249,985	\$ 4,223,781	\$ 4,197,576
24	Annualized Amortization of T-Lock Settlement, Debt Exp. & Debt Disc.										
25											
26	Effective Avg Cost of Consol Debt										

Note

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

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

Line No.	Debt Series (a)	Issued (b)	Outstanding 3/31/2014 (l)	Outstanding 4/30/2014 (m)	Outstanding 5/31/2014 (n)	Outstanding 6/30/2014 (o)	End Int Rate (p)	Annual Int at June 30, 2014 (q)	(r) (v)	Annualized 4270 Amort for T-lock (w)	Annualized 4280-81 Amort Debt Exp&Dscrt (x)	Exp 1810 Penalty 1890 Dscrt 2260 1/0/1900 (y)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	04/01/91	-	-	-	-	9.40%	0		0	560,397	3,829,383
2	6.75% Debentures Unsecured due July 2028	07/27/98	150,000,000	150,000,000	150,000,000	150,000,000	6.75%	10,125,000		0	99,938	1,403,776
3	5.125% Senior Notes due Jan 2013	01/13/03	-	-	-	-	5.13%	0		0	0	0
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/01/87	-	-	-	-	10.43%	0		0	33,837	112,789
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	-	-	-	-	9.75%	0		0	337,581	1,969,221
6	9.32% First Mortgage Bond T due June 2021/RET 2005	06/01/91	-	-	-	-	9.32%	0		0	362,746	2,508,996
7	8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	-	-	-	-	8.77%	0		0	368,719	2,888,300
8	6.67% MTN A1 due Dec 2025	12/15/95	10,000,000	10,000,000	10,000,000	10,000,000	6.67%	667,000		0	7,790	90,137
9	(1) 4.125% Sr Note due 10/15/2044	10/15/2014				500,000,000	4.125%	20,625,000		(445,478)	210,035	6,380,601
10	5.95% Sr Note due 10/15/2034	10/22/04	200,000,000	200,000,000	200,000,000	200,000,000	5.95%	11,900,000		(7,047)	115,724	2,349,669
11	6.35% Sr Note due 6/15/2017	6/2007	250,000,000	250,000,000	250,000,000	250,000,000	6.35%	15,875,000		(474,980)	307,042	921,125
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	400,000,000	400,000,000	400,000,000	5.50%	22,000,000		(669,302)	186,860	5,029,637
13	8.50% Sr Note due 3/15/2019	03/23/09	450,000,000	450,000,000	450,000,000	450,000,000	8.50%	38,250,000		(77,734)	1,161,169	5,515,555
14	4.15% Sr Note due 1/15/2043	01/15/13	500,000,000	500,000,000	500,000,000	500,000,000	4.15%	20,750,000		2,220,857	378,080	10,789,734
15	Debt Issuance Cost - Amort is pending new debt issue	10/2014	-	-	-	-		0		0	0	82,170
16	Debt Issuance Cost - Amort is pending new debt issue	06/2017	-	-	-	-		0		0	0	41,580
17	March 2019 - Swap Position	03/2019	-	-	-	-		0		0	0	0
18	Subtotal -- Utility Long-Term Debt		<u>\$ 1,960,000,000</u>	<u>\$ 1,960,000,000</u>	<u>\$ 1,960,000,000</u>	<u>\$ 2,460,000,000</u>		<u>\$ 140,192,000</u>		<u>\$ 546,316</u>	<u>\$ 4,129,918</u>	<u>\$ 43,912,672</u>
19												
20	Atmos Leasing, Inc.											
21	Industrial Develop Revenue Bond 07/13	1991	-	-	-	-	7.90%	-		0	0	0
22	Total Long-Term Debt		<u>1,960,000,000</u>	<u>1,960,000,000</u>	<u>1,960,000,000</u>	<u>2,460,000,000</u>		<u>\$ 140,192,000</u>				
23	Less Unamortized Debt Discount		<u>\$ 4,171,372</u>	<u>\$ 4,145,168</u>	<u>\$ 4,118,964</u>	<u>\$ 4,092,760</u>				<u>\$ 546,316</u>	<u>\$ 4,129,918</u>	<u>\$ 43,912,672</u>
24	Annualized Amortization of T-Lock Settlement, Debt Exp. & Debt Discrt.							<u>\$ 4,676,234</u>				
25								<u>\$ 2,455,907,240</u>				
26	Effective Avg Cost of Consol Debt							<u>\$ 144,868,234</u>				
								<u>5.90%</u>	end of period			

Note

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

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

Line No.	Description	Reference	Historic Base Period (1)	Change	Attrition Year	Ratemaking Adjustments	Current Rate of Return
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Total Revenues	Sch. 2	\$ 150,583,201	\$ 2,021,155	\$ 152,604,356	\$ -	\$ 152,604,356
2							
3	Gas Cost	Sch. 3	87,478,439	-	87,478,439	-	87,478,439
4							
5	Operation & Maintenance Expense	Sch. 4	20,635,493	(1,539,960)	19,095,533	-	19,095,533
6							
7	Taxes Other Than Income Taxes	Sch. 5	6,212,295	667,089	6,879,384	-	6,879,384
8							
9	Depreciation & Amortization Expense	Sch. 6	10,700,686	398,533	11,099,219	720,018	11,819,238
10							
11	Federal Income and State Excise Tax	Wp 10-1	7,669,966	881,816	8,551,783	(335,776)	8,216,007
12							
13	Interest on Customer Deposits	Wp 1-1	110,242	7,807	118,049	-	118,049
14							
15	AFUDC Interest credit	Wp 1-2	(66,220)	-	(66,220)	-	(66,220)
16							
17	Return on Rate Base		<u>\$ 17,842,299</u>	<u>\$ 1,605,870</u>	<u>\$ 19,448,169</u>	<u>\$ (384,243)</u>	<u>\$ 19,063,926</u>
18							
19	Total Rate Base	Sch. 7	\$ 233,746,099	\$ 9,656,164	\$ 243,402,263	\$ 5,322,811	\$ 248,725,074
20							
21	Rate of Return on Rate Base		7.63%		7.99%		7.66%
22							
23	Interest Expense	Sch. 8	5,890,402	243,335	6,133,737	134,135	6,267,872
24							
25							
26	Return on Equity		<u>\$ 11,951,897</u>		<u>\$ 13,314,432</u>		<u>\$ 12,796,054</u>
27							
28	Rate of Return on Equity		9.62%		10.30%		9.68%
29							
30	Note:						
31	1. Twelve months ended June 30, 2014						

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

Line	Description	Tax Rate	Historic Base Period (1)	Projected Amount	Adjusted Amount
	(a)	(b)	(c)	(d)	(e)
1	Net Operating Income Before Income Tax		\$ 25,446,046	\$ 27,933,732	\$ 27,213,713
2					
3	Interest Deduction		5,890,402	6,133,737	6,267,872
4					
5	Equity Portion of Return		\$ 19,555,644	\$ 21,799,995	\$ 20,945,842
6					
7	Application of Tax Rate to Equity Return - Tennessee	6.5%	1,271,117	1,417,000	1,361,480
8					
9	Application of Tax Rate to Equity Return - Federal	35%	6,399,584	7,134,048	6,854,527
10					
11	Income Tax Expense		\$ 7,670,701	\$ 8,551,048	\$ 8,216,007
12					
13	Less: ITC Amortization		735	(735)	-
14					
15	Total Income Tax Liability		\$ 7,669,966	\$ 8,551,783	\$ 8,216,007
16					
17	Note:				
18	1. Twelve months ended June 30, 2014				

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

Line No.	Description	12 Mths Ended Jun 14		Rates effective Jun 14		12 mths Jun14	Weather	12 mths Jun14	12 mths Jun14	12 mths Jun14
		Base Count	Volumes Mcf	Monthly Customer chg	Commodity Charge/Mcf	Margin at Jun14 rates	Adjustment Volumes Mcf	WNA Adjusted Volumes Mcf	Weather adj Margin at Jun14 rates	WNA \$ Adj at Jun14 rates
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	RESIDENTIAL									
2	210 Residential Gas Service (Summer)	584,867	835,236	\$13.85	\$1.227	9,125,242		835,236	9,125,242	\$0
3	210 Residential Gas Service (Winter) (weather sensitive)	826,242	7,536,096	16.85	\$1.227	23,168,967	(657,216)	6,878,880	22,362,563	(\$806,404)
4	210 Residential Gas Service Senior Citizen (Summer)	714	521	0.00	\$1.227	640		521	640	\$0
5	210 Residential Gas Service Senior Citizen (Winter) (weather sensitive)	1,027	8,779	0.00	\$1.227	10,772		8,779	10,772	\$0
6	211 Residential/Sm. Commercial/Industrial Heating & Cooling	12	278	13.85	\$0.719	366	(38)	239	338	(\$27)
7	Total Residential	1,412,862	8,380,910			32,305,987	(657,254)	7,723,655	31,499,555	(\$806,432)
8										
9	COMMERCIAL									
10	211 Residential/Sm. Commercial/Industrial Heating & Cooling	12	209	13.85	0.719	316		209	316	\$0
11	220 Commercial Gas Service (weather sensitive)	190,262	5,429,449	35.00	2.332	19,320,644	(296,219)	5,133,229	18,629,860	(\$690,784)
12	230 Large Commercial Gas Service (weather sensitive)	15	31,415	375.00	2.036	69,586	(1,714)	29,701	66,097	(\$3,490)
13	250 Commercial Interruptible Gas Service			425.00		0		0	0	
14	Block 1 Volumes				1.141	0		0	0	
15	Block 2 Volumes				0.755	0		0	0	
16	Block 3 Volumes				0.349	0		0	0	
17	293 Large Tonnage Air Conditioning Gas Service	12		35.00		420		0	420	
18	Block 1 Volumes		14,318		1.141	16,337		14,318	16,337	
19	Block 2 Volumes		2,111		0.755	1,594		2,111	1,594	
20	Block 3 Volumes		0		0.349	0		0	0	
21	Total Commercial	190,301	5,477,502			19,408,897	(297,933)	5,179,568	18,714,624	(694,273)
22										
23	INDUSTRIAL									
24	220 Industrial Gas Service (weather sensitive)	3,863	572,879	35.00	2.332	1,471,158	(31,255)	541,624	1,398,272	(\$72,887)
25	230 Large Industrial Gas Service	108	290,206	375.00	2.036	631,360		290,206	631,360	
26	240 DEMAND/COMM GS	0		425.00		0		0	0	
27	Block 1 Volumes		0		1.141	0		0	0	
28	Block 2 Volumes		0		0.755	0		0	0	
29	Block 3 Volumes		0		0.349	0		0	0	
30	Demand Volumes		0		16.283	0		0	0	
31	250 Industrial Interruptible Gas Service	295		425.00		125,375		0	125,375	
32	Block 1 Volumes		301,042		1.141	343,489		301,042	343,489	
33	Block 2 Volumes		277,758		0.755	209,707		277,758	209,707	
34	Block 3 Volumes		0		0.349	0		0	0	
35	280/250 Economic Development Gas Service	0		425.00		0		0	0	
36	Block 1 Volumes		0		1.141	0		0	0	
37	Block 1 Volumes @ Discount Rate		0		0.856	0		0	0	
38	Block 2 Volumes		0		0.755	0		0	0	
39	Block 2 Volumes @ Discount Rate		0		0.566	0		0	0	
40	Block 3 Volumes		0		0.349	0		0	0	
41	Block 3 Volumes @ Discount Rate		0		0.262	0		0	0	
42	292 Cogeneration, CNG, Prime Movers Service	12		35.00		420		0	420	
43	Block 1 Volumes		2,949		1.141	3,365		2,949	3,365	
44	Block 2 Volumes		0		0.755	0		0	0	
45	Block 3 Volumes		0		0.349	0		0	0	
46	Total Industrial	4,278	1,444,835			2,784,876	(31,255)	1,413,580	2,711,989	
47										
48	PUBLIC AUTHORITY									
49	211 Residential/Sm. Commercial/Industrial Heating & Cooling	0	0	13.85	\$0.719	0		0	0	\$0
50	221 Experimental School Gas Service	61	73,267	35.00	1.134	85,220	(3,997)	69,270	80,687	(\$4,533)
51	225 Public Authority Gas Service (Sr. Citizen) (Summer)	0	0	0.00	1.227	0		0	0	\$0
52	225 Public Authority Gas Service (Sr. Citizen) (Winter)	0	0	0.00	1.227	0		0	0	\$0
53	225 Public Authority Gas Service (Summer)	2,983	9,107	13.85	1.227	52,489		9,107	52,489	\$0
54	225 Public Authority Gas Service (Winter)	4,142	47,713	16.85	1.227	128,336	(4,456)	43,257	122,869	(5,467)
55	Total Public Authority	7,186	130,087			266,045	(8,453)	121,634	256,045	(10,000)
56										
57	TRANSPORTATION									
58	260 - TRANSP (220 SML COM/INDG)	132	142,224	425.00	2.332	387,767		142,224	387,767	
59	260 - TRANSP (230 LRG COM/INDG)	497	1,121,093	425.00	2.036	2,493,770		1,121,093	2,493,770	
60	260 - TRANSP (240 DEMAND)	48		425.00		20,400		0	20,400	
61	Block 1 Volumes		96,000		1.141	109,536		96,000	109,536	
62	Block 2 Volumes		237,929		0.755	179,637		237,929	179,637	
63	Block 3 Volumes		0		0.349	0		0	0	
64	Demand Volumes		16,126		16.283	262,580		16,126	262,580	
65	260 - TRANSP (250 OPT GS)	641		425.00		272,425		0	272,425	
66	Block 1 Volumes		1,217,594		1.141	1,389,274		1,217,594	1,389,274	
67	Block 2 Volumes		3,978,062		0.755	3,003,437		3,978,062	3,003,437	
68	Block 3 Volumes		0		0.349	0		0	0	
69	260 - TRANSP (280/250 ECON DEV - OPT GS)	5		425.00		2,125		0	2,125	
70	Block 1 Volumes		10,000		1.141	11,410		10,000	11,410	
71	Block 1 Volumes @ Discount Rate		0		0.856	0		0	0	
72	Block 2 Volumes		203,360		0.755	153,537		203,360	153,537	
73	Block 2 Volumes @ Discount Rate		6,000		0.566	3,398		6,000	3,398	
74	Block 3 Volumes		0		0.349	0		0	0	
75	Block 3 Volumes @ Discount Rate		165,165		0.262	43,232		165,165	43,232	
76	SPECIAL CONTRACTS	43	1,284,296			460,017		1,284,296	460,017	
77	Total Transportation	1,366	8,461,723			8,792,543	0	8,461,723	8,792,543	
78										
79	TOTALS	1,615,993	23,895,057			\$63,558,349	(994,896)	22,900,161	\$61,974,757	(\$1,510,705)
80										
81	4870 - Forfeited Discount					\$811,372			\$811,372	
82	4880 - Miscellaneous Service charges					\$427,876			427,876	
83	TOTAL MARGIN REVENUES					\$64,797,597			\$63,214,005	

										210,211,225		1.62%	0.00%			
										220,221,230C		0.99%	0.00%			
Line No.	Description	12 Mths Ended Jun 14 Base Count	Weather Adj. Vol Mcf	Rates effective Jun 14 Monthly Customer chg	Commodity Charge/Mcf	12 mths Jun14 Weather adj Margin at Jun14 rates	N O T	Customer Changes Base Count	Volumes Mcf	Customer Growth Base Count	Volumes Mcf	Declining Usage Volumes Mcf	Adjusted Base Count	Adjusted Volumes Mcf	Total Adjusted Margin Rev	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1	RESIDENTIAL															
2	210 Residential Gas Service (Summer)	584,867	835,236	\$13.85	\$1,227	\$9,125,242				18,204	25,997	0	603,071	861,233	\$9,409,270	
3	210 Residential Gas Service (Winter) (weather sensitive)	826,242	6,878,880	\$16.85	\$1,227	22,362,563				25,717	214,108	0	851,959	7,092,988	23,058,608	
4	210 Residential Gas Service Senior Citizen (Summer)	714	521	\$0.00	\$1,227	640				32	16	0	736	537	659	
5	210 Residential Gas Service Senior Citizen (Winter) (weather sensitive)	1,027	8,779	\$0.00	\$1,227	10,772				32	273	0	1,059	9,052	11,107	
6	211 Residential/Sm, Commercial/Industrial Heating & Cooling	12	239	\$13.85	\$0.719	338				0	7	0	12	247	349	
7	Total Residential	1,412,862	7,723,655			31,499,555		0	0	43,976	240,402	0	1,456,838	7,964,058	32,479,994	
8																
9	COMMERCIAL															
10	211 Residential/Sm, Commercial/Industrial Heating & Cooling	12	209	13.85	0.719	316				0	6		12	215	326	
11	220 Commercial Gas Service (weather sensitive)	190,262	5,133,229	35.00	2.332	18,629,860				3,610	97,389	0	193,872	5,230,618	18,983,312	
12	230 Large Commercial Gas Service (weather sensitive)	15	29,701	375.00	2.036	66,097				0	564		15	30,265	67,351	
13	250 Commercial Interruptible Gas Service	0		425.00		0							0	0	0	
14	Block 1 Volumes		0		1.141	0							0	0	0	
15	Block 2 Volumes		0		0.755	0							0	0	0	
16	Block 3 Volumes		0		0.349	0							0	0	0	
17	293 Large Tonnage Air Conditioning Gas Service	12		35.00		420							12	0	420	
18	Block 1 Volumes		14,318		1.141	16,337							0	14,318	16,337	
19	Block 2 Volumes		2,111		0.755	1,594							0	2,111	1,594	
20	Block 3 Volumes		0		0.349	0							0	0	0	
21	Total Commercial	190,301	5,179,568			18,714,624		0	0	3,610	97,959	0	193,911	5,277,527	19,069,340	
22																
23	INDUSTRIAL															
24	220 Industrial Gas Service (weather sensitive)	3,863	541,624	35.00	2.332	1,398,272				73	10,276		3,936	551,900	1,424,800	
25	230 Large Industrial Gas Service	108	290,206	375.00	2.036	631,360		(12)	(225,328)				96	64,878	168,092	
26	240 DEMAND/COMM GS	0		425.00		0							0	0	0	
27	Block 1 Volumes		0		1.141	0							0	0	0	
28	Block 2 Volumes		0		0.755	0							0	0	0	
29	Block 3 Volumes		0		0.349	0							0	0	0	
30	Demand Volumes		0		16.283	0							0	0	0	
31	250 Industrial Interruptible Gas Service	295		425.00		125,375							295	0	125,375	
32	Block 1 Volumes		301,042		1.141	343,489		(3,503)					0	297,539	338,492	
33	Block 2 Volumes		277,758		0.755	209,707		(55,616)					0	222,142	167,717	
34	Block 3 Volumes		0		0.349	0							0	0	0	
35	280/250 Economic Development Gas Service	-		425.00		0		12					12	0	5,100	
36	Block 1 Volumes		0		1.141	0			0				0	0	0	
37	Block 1 Volumes @ Discount Rate		0		0.856	0			24,000				0	24,000	20,538	
38	Block 2 Volumes		0		0.755	0			0				0	0	0	
39	Block 2 Volumes @ Discount Rate		0		0.566	0			175,992				0	175,992	99,655	
40	Block 3 Volumes		0		0.349	0			0				0	0	0	
41	Block 3 Volumes @ Discount Rate		0		0.262	0			0				0	0	0	
42	292 Cogeneration, CNG, Prime Movers Service	12		35.00		420							12	0	420	
43	Block 1 Volumes		2,949		1.141	3,365							0	2,949	3,365	
44	Block 2 Volumes		0		0.755	0							0	0	0	
45	Block 3 Volumes		0		0.349	0							0	0	0	
46	Total Industrial	4,278	1,413,580			2,711,989		0	(84,456)	73	10,276	0	4,351	1,339,401	2,354,555	
47																
48	PUBLIC AUTHORITY															
49	211 Residential/Sm, Commercial/Industrial Heating & Cooling	0	0	13.85	0.719	0							0	0	0	
50	221 Experimental School Gas Service	61	69,270	35.00	1.134	80,687				1	1,314		62	70,584	82,218	
51	225 Public Authority Gas Service (Sr. Citizen) (Summer)	0	0	0.00	1,227	0							0	0	0	
52	225 Public Authority Gas Service (Sr. Citizen) (Winter) (weather sensitive)	0	0	0.00	1,227	0							0	0	0	
53	225 Public Authority Gas Service (Summer)	2,983	9,107	13.85	1,227	52,489				93	283		3,076	9,391	54,123	
54	225 Public Authority Gas Service (Winter) (weather Sensitive)	4,142	43,257	16.85	1,227	122,869				129	1,346		4,271	44,603	126,693	
55	Total Public Authority	7,186	121,634			256,045		0	0	223	2,944	0	7,409	124,578	263,034	
56																
57	TRANSPORTATION															
58	260 - TRANSP (220 SML COMINDG)	132	142,224	425.00	2.332	387,767							132	142,224	387,767	
59	260 - TRANSP (230 LRG COMINDG)	497	1,121,093	425.00	2.036	2,493,770		0	205,468				497	1,326,561	2,912,103	
60	260 - TRANSP (240 DEMAND)	48		425.00		20,400							48	0	20,400	
61	Block 1 Volumes		96,000		1.141	109,536							0	96,000	109,536	
62	Block 2 Volumes		237,929		0.755	179,637							0	237,929	179,637	
63	Block 3 Volumes		0		0.349	0							0	0	0	
64	Demand Volumes		16,126		16.283	262,580							0	16,126	262,580	
65	260 - TRANSP (250 OPT GS)	641		425.00		272,425		(12)					629	0	267,325	
66	Block 1 Volumes		1,217,594		1.141	1,389,274			(24,000)				0	1,193,594	1,361,890	
67	Block 2 Volumes		3,978,062		0.755	3,003,437			(164,959)				0	3,813,103	2,878,893	
68	Block 3 Volumes		0		0.349	0							0	0	0	
69	260 - TRANSP (280/250 ECON DEV - OPT GS)	5		425.00		2,125		19					24	0	10,200	
70	Block 1 Volumes		10,000		1.141	11,410			38,000				0	48,000	54,768	
71	Block 1 Volumes @ Discount Rate		0		0.856	0			0				0	0	0	
72	Block 2 Volumes		203,360		0.755	153,537			396,616				0	599,976	452,982	
73	Block 2 Volumes @ Discount Rate		6,000		0.566	3,398			106,000				0	112,000	63,420	
74	Block 3 Volumes		0		0.349	0			0				0	0	0	
75	Block 3 Volumes @ Discount Rate		165,165		0.262	43,232			21,722				0	186,887	48,918	
76	SPECIAL CONTRACTS	43	1,284,296			460,017		5	1,196,488				48	2,480,784	811,989	
77	Total Transportation	1,366	8,461,723			8,792,543		12	1,775,335	0	0	0	1,378	10,237,058	9,822,407	
78																
79	TOTALS	1,615,993	22,900,161			\$61,974,757		12	1,690,879	47,883	351,582	0	1,663,888	24,942,622	\$63,989,329	
80																
81	4870 - Forfeited Discount					811,372									\$706,749	
82	4880 - Miscellaneous Service charges					427,876									429,839	
83	TOTAL MARGIN REVENUES					\$63,214,005									\$65,125,911	

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

Additional Revenue: 265,610

Line No.	Description	Rates effective Jun14		Adjusted Base Count	Adjusted Volumes Mcf	Total Adjusted Margin Rev	Cust Charge Rev	Commodity Charge Rev	Cust Charge %	Commodity Charge %	% of Total Rev	Allocated Amount of Increase	Proposed Cust Charge	Proposed Commodity Charge	Proposed Cust Rev	Proposed Commodity Rev	Total	Cust Charge %	Commodity Charge %	% of Total Rev
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	
1	Rate Schedule 210/225																			
2	210/225 SUMMER	\$13.85	\$1.227	606,147	870,624	\$9,463,393	\$8,395,137	\$1,068,255					14.15	1.218	\$8,576,982	\$1,060,723	9,637,704			
3	210/225 WINTER (weather sensitive)	\$16.85	\$1.227	856,230	7,137,591	23,185,301	\$14,427,477	\$8,757,824					17.15	1.218	\$14,684,346	\$8,696,068	23,380,414			
4	210/225 SR CIT	\$0.00	\$1.227	1,795	9,590	11,767	\$0	\$11,767					0.00	1.218	\$0	\$11,684	11,684			
5	Total 210/225			1,464,172	8,017,805	32,660,461	22,822,614	9,837,846	70%	30%	51.91%	137,884			23,261,328	9,768,474	33,029,802	70%	30%	51.91%
7	Rate Schedule 211																			
8	211 HVAC	\$13.85	\$0.719	25	462	675	\$343	\$332	51%	49%	0.00%	3	14.15	0.719	\$350	\$332	683	51%	49%	0.00%
10	Rate Schedule 220																			
11	220 Commercial / Industrial Gas Service	\$35.00	\$2.332	197,808	5,782,518	20,408,112	\$6,923,280	\$13,484,832	34%	66%			36.15	2.333	\$7,150,759	\$13,491,050	20,641,809	35%	65%	
12	220 Transportation	\$425.00	\$2.332	132	142,224	387,767	\$56,100	\$331,667	14%	86%			435.00	2.333	\$57,420	\$331,820	389,240	15%	85%	
13	Total 220			197,940	5,924,742	20,795,879	6,979,380	13,816,499	34%	66%	33.05%	87,795			7,208,179	13,822,870	21,031,049	34%	66%	33.05%
15	Rate Schedule 221																			
16	221 Experimental School Gas Service	\$35.00	\$1.134	62	70,584	82,218	\$2,176	\$80,042	3%	97%	0.13%	347	36.15	1.146	\$2,247	\$80,901	83,148	3%	97%	0.13%
18	Rate Schedule 230																			
19	230 Large Commercial / Industrial Gas Service	\$375.00	\$2.036	111	95,143	235,443	\$41,732	\$193,711	18%	82%			385.00	2.057	\$42,845	\$195,686	238,531	18%	82%	
20	230 Transportation	\$425.00	\$2.036	497	1,326,561	2,912,103	\$211,225	\$2,700,878	7%	93%			435.00	2.057	\$216,195	\$2,728,414	2,944,609	7%	93%	
21	Total 230			608	1,421,704	3,147,546	252,957	2,894,589	8%	92%	5.00%	13,288			259,040	2,924,101	3,183,140	8%	92%	5.00%
23	Rate Schedule 240/250/280/292/293																			
24	240 Demand/Commodity Gas Service	\$425.00		48		20,400	\$20,400						435.00		\$20,880		20,880			
25	Block 1 Volumes		\$1.141		96,000	109,536		\$109,536						1.153		\$110,675	110,675			
26	Block 2 Volumes		\$0.755		237,929	179,637		\$179,637						0.763		\$181,493	181,493			
27	Block 3 Volumes		\$0.349		0	0		\$0						0.353		\$0	0			
28	250 Interruptible Gas Service	\$425.00		924		392,700	\$392,700						435.00		\$401,940		401,940			
29	Block 1 Volumes		\$1.141		1,491,133	1,701,382		\$1,701,382						1.153		\$1,719,072	1,719,072			
30	Block 2 Volumes		\$0.755		4,035,245	3,046,610		\$3,046,610						0.763		\$3,078,085	3,078,085			
31	Block 3 Volumes		\$0.349		0	0		\$0						0.353		\$0	0			
32	280 ECON DEV - OPT GS	\$425.00		36		15,300	\$15,300						435.00		\$15,660		15,660			
33	Block 1 Volumes		\$1.141		48,000	54,768		\$54,768						1.153		\$55,337	55,337			
34	Block 1 Volumes @ Discount Rate		\$0.856		24,000	20,538		\$20,538						0.865		\$20,752	20,752			
35	Block 2 Volumes		\$0.755		599,976	452,982		\$452,982						0.763		\$457,661	457,661			
36	Block 2 Volumes @ Discount Rate		\$0.566		287,992	163,075		\$163,075						0.572		\$164,760	164,760			
37	Block 3 Volumes		\$0.349		0	0		\$0						0.353		\$0	0			
38	Block 3 Volumes @ Discount Rate		\$0.262		186,887	48,918		\$48,918						0.264		\$49,423	49,423			
39	292 Cogeneration, CNG, Prime Movers Service	\$35.00		12		420	\$420						36.15		\$434		434			
40	Block 1 Volumes		\$1.141		2,949	3,365		\$3,365						1.153		\$3,400	3,400			
41	Block 2 Volumes		\$0.755		0	0		\$0						0.763		\$0	0			
42	Block 3 Volumes		\$0.349		0	0		\$0						0.353		\$0	0			
43	293 Large Tonnage Air Conditioning Gas Service	\$35.00		12		420	\$420						36.15		\$434		434			
44	Block 1 Volumes		\$1.141		14,318	16,337		\$16,337						1.153		\$16,506	16,506			
45	Block 2 Volumes		\$0.755		2,111	1,594		\$1,594						0.763		\$1,611	1,611			
46	Block 3 Volumes		\$0.349		0	0		\$0						0.353		\$0	0			
47	Total 240/250/280/292/293			1,032	7,026,541	6,227,982	429,240	5,798,742	7%	93%	9.90%	26,293			\$439,348	\$5,858,776	6,298,124	7%	93%	9.90%
49	TOTALS			1,663,840	22,461,838	62,914,761	30,486,709	32,428,051	48%	52%	100.00%	265,610			31,170,491	32,455,454	63,625,945	49%	51%	100.00%
																	\$ 711,184			

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

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

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

<u>Line No.</u>		<u>Company</u>	<u>Reference</u>
1	Rate Base	248,725,074	See 2RB
2	Operating Income at Present Rates	19,063,927	See 3 IS
3	Earned Rate of Return (L 2 / L 1)	7.66%	
4	Fair Rate of Return	7.73%	See 8 CC
5	Required Operating Income (L 1 x L 4)	19,226,448	
6	Operating Income Deficiency (Surplus) (L 5 - L 2)	162,522	
7	Gross Revenue Conversion Factor	1.634300	See 7 GU
8	Revenue Deficiency (Surplus)	265,609	

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

Line No.		Company	Reference
1	Utility Plant in Service	478,668,068	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 1
2	Construction Work in Progress	8,602,955	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 5
3	Materials and Supplies / Storage Gas	6,390,378	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 11
4	Working Capital/Deferred Rate Case	724,242	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 9
5	Net Elimination of Intercompany Leased Property	5,322,811	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 27
6	Deferred Pension Regulated Asset	973,868	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 13
7	Total Additions	<u>500,682,321</u>	
Deductions:			
8	Accumulated Depreciation	193,356,721	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 3
9	Customer Deposits	3,632,272	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 19
10	Contributions and Advances in Aid of Construction	75,078	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 17
11	Accumulated Deferred Tax-Accel. Depreciation	54,842,598	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 15
12	Accrued Interest on Customer Deposits	50,578	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 21
13	Total Deductions	<u>251,957,247</u>	
14	Rate Base	<u>248,725,074</u>	

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

Line No.		Company	Reference
1	Revenues - Sales, forfeited discounts & other	152,604,356	2015 revenue requirement schedules.xls, Sch 1, Col (c), Ln 20
2	Cost of Gas	87,478,439	2015 revenue requirement schedules.xls, Sch 1, Col (c), Ln 1
3	Gross margin on sales and service	65,125,917	
4	AFUDC	66,220	2015 revenue requirement schedules.xls, Sch 1, Col (c), Ln 13
5	Operating Margin	65,192,137	
6	Other Operation and Maintenance	19,095,533	See 4 O&M
7	Interest on Customer Deposits	118,049	2015 revenue requirement schedules.xls, Sch 1, Col (c), Ln 13
8	Depreciation and Amortization Exp.	11,819,238	2015 revenue requirement schedules.xls, Sch 1, Col (c), Ln 13
9	Taxes Other Than Income	6,879,384	See 5 Tax
10	State Excise Tax	1,361,480	See 6 FIT
11	Federal Income Tax	6,854,527	See 6 FIT
12	Total Operating Expense	46,128,210	
13	Net Operating Income for Return	19,063,927	
14	Plus amortization-Gain	-	
15	Plus adjustments	-	
16	Adjusted Net Operating Income	19,063,927	

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

Line No.	Company	Reference
1	Labor	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 1
2	Benefits	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 2
3	Employee Welfare	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 3
4	Insurance	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 4
5	Rent, Maint., & Utilities	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 5
6	Vehicles & Equip	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 6
7	Materials and Supplies	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 7
8	Information Technologies	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 8
9	Telecom	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 9
10	Marketing	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 10
11	Directors & Shareholders & PR	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 11
12	Dues & Donations	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 12
13	Print & Postage	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 13
14	Travel & Entertainment	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 14
15	Training	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 15
16	Outside Services	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 16
17	Provision for Bad Debt	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 17
18	Miscellaneous	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 18
19	Rate Case Expense	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 21
20	Elimination of Intercompany Leased Property - Rent	2015 revenue requirement schedules.xls, WP 4-1, Excel Col C, Ln 14
21	Inclusion of Barnsley Storage Operating Expense	2015 revenue requirement schedules.xls, WP 4-1, Excel Col D, Ln 14
22	Interest Expense	2015 revenue requirement schedules.xls, Sch 8, Col (e), Ln 3
	Disallowed Items	
23		
25	Total O&M Expense	

25,363,405

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

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

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

Line No.		Company
1	Operating Margin	65,125,917
2	Other Operation and Maintenance	19,095,533
3	Depreciation and Amortization Expense	11,819,238
4	Taxes Other Than Income	<u>6,879,384</u>
5	NOI Before Excise and Income Taxes	27,331,762
6	less Interest on Customer Deposits	118,049
7	less Interest Expense	<u>6,267,872</u>
8	Pre-tax Book Income	20,945,841
9	Schedule M Adjustments	<u>-</u>
10	Excise Taxable Income	20,945,841
11	Excise Tax Rate	<u>6.50%</u>
12	Excise Tax	<u><u>1,361,480</u></u>
13	Pre-tax Book Income	20,945,841
14	Excise Tax	1,361,480
15	Schedule M Adjustments	<u>-</u>
16	FIT Taxable Income	19,584,362
17	FIT Rate	<u>35.00%</u>
18	Subtotal FIT	6,854,527
19	Less: ITC Amortization	<u>-</u>
20	Federal Income Tax Expense	<u><u>6,854,527</u></u>

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

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

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

B/ Uncollectible expense/Gross margin on sales

C/ Statutory Rate

Atmos Energy Corporation
Cost of Capital

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

A/ Should be 100%

Atmos Energy Corporation
LEAD/LAG STUDY

Company Name:

Atmos Energy Corporation

Jurisdiction:

Tennessee

Test Year:

30-Jun-14

Attrition Year:

31-May-16

Atmos Energy Corporation-Tennessee
Cash Working Capital Lead/Lag Analysis
For Attrition Period Ended May 31, 2016

Line No.	Description	Test Year Expenses (b)	Average Daily Expense (b) / 366 days (c)	Revenue Lag (d)	Expense Lag (e)	Net Lag (d) - (e) (f)	CWC Requirement (c) x (f) (g)
1	Gas Supply Expense						
2	Purchased Gas	87,478,439	239,012 CWC2	37.50 CWC3	39.33	(1.83)	(437,392)
3							
4	Operation and Maintenance Expense						
5	O&M, Labor	7,915,572	21,627 CWC2	37.50 CWC4	14.07	23.43	506,721
6	O&M, Non-Labor	11,179,961	30,546 CWC2	37.50 CWC5	29.40	8.10	247,423
7	Total O&M Expense	19,095,533					754,143
8							
9							
10	Taxes Other Than Income						
11	Ad Valorem	3,801,021	10,385 CWC2	37.50 CWC6	241.50	(204.00)	(2,118,540)
12	State Gross Receipts Tax	1,241,962	3,393 CWC2	37.50 CWC6	(151.50)	189.00	641,277
13	Payroll Taxes	272,080	743 CWC2	37.50 CWC6	16.55	20.95	15,569
14	Franchise Tax	622,004	1,699 CWC2	37.50 CWC6	37.50	0.00	0
15	TRA Inspection Fee	530,084	1,448 CWC2	37.50 CWC6	272.50	(235.00)	(340,280)
16	DOT	0	0 CWC2	37.50 CWC6	59.00	(21.50)	0
17							
18	Allocated Taxes-Shared Services						
19	Ad Valorem	16% 49,974	137 CWC2	37.50 CWC6	241.50	(204.00)	(27,948)
20	Payroll Taxes	84% 255,485	698 CWC2	37.50 CWC6	16.55	20.95	14,626
21							
22	Allocated Taxes-Business Unit						
23	Ad Valorem	46% 48,815	133 CWC2	37.50 CWC6	241.50	(204.00)	(27,132)
24	Payroll Taxes	54% 57,959	158 CWC2	37.50 CWC6	16.55	20.95	3,311
25	Total Taxes Other Than Income	6,879,384					(1,839,117)
26							
27	Federal Income Tax	0					
28	Current Taxes	0	0 CWC2	37.50 CWC7	37.50	0.00	0
29	Deferred Taxes	0	0 CWC2	37.50 CWC7	0.00	37.50	0
30							
31	State Excise Tax	0					
32	Current Taxes	0	0 CWC2	37.50 CWC8	37.50	0.00	0
33	Deferred Taxes	0	0 CWC2	37.50 CWC8	0.00	37.50	0
34							
35	Depreciation	12,353,190	33,752 CWC2	37.50	0	37.50	1,265,700
36							
37	Interest on Customer Deposits	118,049	323 CWC2	37.50	182.5	(145.00)	(46,835)
38							
39	Interest Expense - LTD	889,539	2,430 CWC2	37.50 CWC9	91.25	(53.75)	(130,613)
40							
41	Return on Equity	142,842	390 CWC2	37.50	0	37.50	14,625
42							
43							
44	TOTAL	126,956,976					(419,488)

Atmos Energy Corporation-Tennessee
Cash Working Capital Lead/Lag Analysis
For Test Year Ended June 30, 2014

Line No.	Description	Test Year Expenses	Average Daily Expense (b) / 365 days	Revenue Lag	Expense Lag	Net Lag (d) - (e)	CWC Requirement (c) x (f)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Gas Supply Expense						
2	Purchased Gas	87,478,439	239,667 CWC2	37.50 Sch 3	39.33	(1.83)	(438,591)
3							
4	Operation and Maintenance Expense						
5	O&M, Labor	7,652,390	20,965 CWC2	37.50 Sch 4	14.07	23.43	491,221
6	O&M, Non-Labor	12,983,102	35,570 CWC2	37.50 Sch 5	29.40	8.10	288,118
7	Total O&M Expense	20,635,493					779,339
8							
9							
10	Taxes Other Than Income						
11	Ad Valorem	3,498,394	9,585 CWC2	37.50 CWC6	241.50	(204.00)	(1,955,267)
12	State Gross Receipts Tax	1,084,335	2,971 CWC2	37.50 CWC6	(151.50)	189.00	561,478
13	Payroll Taxes	257,296	705 CWC2	37.50 CWC6	16.55	20.95	14,771
14	Franchise Tax	618,254	1,694 CWC2	37.50 CWC6	37.50	0.00	0
15	TRA Inspection Fee	425,046	1,165 CWC2	37.50 CWC6	272.50	(235.00)	(273,660)
16	DOT	19,392	53 CWC2	37.50 CWC6	59.00	(21.50)	(1,142)
17							
18	Allocated Taxes-Shared Services						
19	Ad Valorem	0% 0	0 CWC2	37.50 CWC6	241.50	(204.00)	0
20	Payroll Taxes	100% 247,649	678 CWC2	37.50 CWC6	16.55	20.95	14,217
21							
22	Allocated Taxes-Business Unit						
23	Ad Valorem	10% 6,231	17 CWC2	37.50 CWC6	241.50	(204.00)	(3,482)
24	Payroll Taxes	90% 55,697	153 CWC2	37.50 CWC6	16.55	20.95	3,198
25	Total Taxes Other Than Income	6,212,295					(1,639,888)
26							
27	Federal Income Tax	0					
28	Current Taxes	0	0 CWC2	37.50 CWC7	37.50	0.00	0
29	Deferred Taxes	0	0 CWC2	37.50 CWC7	0.00	37.50	0
30							
31	State Excise Tax	0					
32	Current Taxes	0	0 CWC2	37.50 CWC8	37.50	0.00	0
33	Deferred Taxes	0	0 CWC2	37.50 CWC8	0.00	37.50	0
34							
35	Depreciation	10,700,686	29,317 CWC2	37.50	0	37.50	1,099,386
36							
37	Interest on Customer Deposits	110,242	302 CWC2	37.50	182.5	(145.00)	(43,795)
38							
39	Interest Expense - LTD	17,842,299	48,883 CWC2	37.50 CWC9	91.25	(53.75)	(2,627,462)
40							
41	Return on Equity	160,055	439 CWC2	37.50	0	37.50	16,444
42							
43							
44	TOTAL	143,139,509					(2,854,567)

Atmos Energy Corporation-Tennessee
Revenue Lag Study
For Test Year Ended June 30, 2014

Line No.	Description (a)	Weighted Average Lag (b)
1	Average Billing Lag	0.66
2		
3	Service Lag	15.21
4		
5	Collection Lag:	20.63
6	(Test Yr Average Daily Accounts Receivable / Test Yr Average Daily Revenue)	
7		
8	Bank Lag =	<u>1</u>
9		
10	Total Revenue Lag =	<u><u>37.50</u></u>

Atmos Energy Corporation-Tennessee
Weighted Average Billing Lag
For Test Year Ended June 30, 2014

CWC WP 2-1

Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
	(a)	(d)	(c)	(d)	(e)	(f)
1	January-14	24	1/1/14	1/2/14	1.00	0.00009
2	January-14	17	1/1/14	1/3/14	2.00	0.00013
3	January-14	4	1/1/14	1/6/14	5.00	0.00008
4	January-14	3	1/1/14	1/8/14	7.00	0.00008
5	January-14	1	1/1/14	1/10/14	9.00	0.00003
6	January-14	1	1/1/14	1/20/14	19.00	0.00007
7	January-14	1	1/1/14	2/7/14	37.00	0.00014
8	January-14	1	1/1/14	4/1/14	90.00	0.00035
9	January-14	6,531	1/2/14	1/2/14	0.00	0.00000
10	January-14	454	1/2/14	1/3/14	1.00	0.00175
11	January-14	272	1/2/14	1/6/14	4.00	0.00419
12	January-14	41	1/2/14	1/7/14	5.00	0.00079
13	January-14	10	1/2/14	1/8/14	6.00	0.00023
14	January-14	4	1/2/14	1/9/14	7.00	0.00011
15	January-14	2	1/2/14	1/10/14	8.00	0.00006
16	January-14	3	1/2/14	1/13/14	11.00	0.00013
17	January-14	1	1/2/14	1/14/14	12.00	0.00005
18	January-14	1	1/2/14	1/15/14	13.00	0.00005
19	January-14	1	1/2/14	1/17/14	15.00	0.00006
20	January-14	1	1/2/14	1/20/14	18.00	0.00007
21	January-14	1	1/2/14	1/21/14	19.00	0.00007
22	January-14	1	1/2/14	1/22/14	20.00	0.00008
23	January-14	3	1/2/14	1/23/14	21.00	0.00024
24	January-14	4	1/2/14	1/27/14	25.00	0.00038
25	January-14	1	1/2/14	1/28/14	26.00	0.00010
26	January-14	1	1/2/14	1/29/14	27.00	0.00010
27	January-14	1	1/2/14	1/31/14	29.00	0.00011
28	January-14	2	1/2/14	2/4/14	33.00	0.00025
29	January-14	2	1/2/14	2/5/14	34.00	0.00026
30	January-14	3	1/2/14	2/6/14	35.00	0.00040
31	January-14	3	1/2/14	2/7/14	36.00	0.00042
32	January-14	2	1/2/14	2/10/14	39.00	0.00030
33	January-14	4	1/2/14	2/11/14	40.00	0.00062
34	January-14	4	1/2/14	2/17/14	46.00	0.00071
35	January-14	1	1/2/14	2/18/14	47.00	0.00018
36	January-14	2	1/2/14	2/20/14	49.00	0.00038
37	January-14	1	1/2/14	2/21/14	50.00	0.00019
38	January-14	1	1/2/14	2/25/14	54.00	0.00021
39	January-14	1	1/2/14	2/26/14	55.00	0.00021
40	January-14	1	1/2/14	3/3/14	60.00	0.00023
41	January-14	1	1/2/14	3/4/14	61.00	0.00023
42	January-14	1	1/2/14	3/11/14	68.00	0.00026
43	January-14	2	1/2/14	3/12/14	69.00	0.00053
44	January-14	1	1/2/14	3/17/14	74.00	0.00028
45	January-14	1	1/2/14	4/2/14	90.00	0.00035
46	January-14	6,371	1/3/14	1/3/14	0.00	0.00000
47	January-14	791	1/3/14	1/6/14	3.00	0.00913
48	January-14	45	1/3/14	1/7/14	4.00	0.00069
49	January-14	5	1/3/14	1/8/14	5.00	0.00010
50	January-14	2	1/3/14	1/9/14	6.00	0.00005
51	January-14	3	1/3/14	1/10/14	7.00	0.00008
52	January-14	1	1/3/14	1/13/14	10.00	0.00004
53	January-14	1	1/3/14	1/15/14	12.00	0.00005
54	January-14	2	1/3/14	1/16/14	13.00	0.00010
55	January-14	2	1/3/14	1/17/14	14.00	0.00011
56	January-14	1	1/3/14	1/20/14	17.00	0.00007
57	January-14	1	1/3/14	1/22/14	19.00	0.00007
58	January-14	3	1/3/14	1/23/14	20.00	0.00023
59	January-14	1	1/3/14	1/24/14	21.00	0.00008
60	January-14	1	1/3/14	1/28/14	25.00	0.00010
61	January-14	1	1/3/14	2/3/14	31.00	0.00012
62	January-14	3	1/3/14	2/5/14	33.00	0.00038
63	January-14	3	1/3/14	2/6/14	34.00	0.00039
64	January-14	7	1/3/14	2/7/14	35.00	0.00094
65	January-14	1	1/3/14	2/10/14	38.00	0.00015
66	January-14	2	1/3/14	2/11/14	39.00	0.00030
67	January-14	1	1/3/14	2/12/14	40.00	0.00015
68	January-14	4	1/3/14	2/19/14	47.00	0.00072
69	January-14	2	1/3/14	2/20/14	48.00	0.00037
70	January-14	1	1/3/14	2/25/14	53.00	0.00020
71	January-14	1	1/3/14	2/27/14	55.00	0.00021
72	January-14	3	1/3/14	3/5/14	61.00	0.00070
73	January-14	1	1/3/14	3/10/14	66.00	0.00025
74	January-14	2	1/3/14	3/12/14	68.00	0.00052
75	January-14	1	1/3/14	3/17/14	73.00	0.00028
76	January-14	1	1/3/14	3/25/14	81.00	0.00031
77	January-14	1	1/3/14	4/3/14	90.00	0.00035
78	January-14	1	1/4/14	2/25/14	52.00	0.00020

Atmos Energy Corporation-Tennessee
Weighted Average Billing Lag
For Test Year Ended June 30, 2014

CWC WP 2-1

Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
(a)	(d)	(c)	(d)	(e)	(f)	
79	January-14	26	1/5/14	1/6/14	1.00	0.00010
80	January-14	7	1/5/14	1/7/14	2.00	0.00005
81	January-14	4	1/5/14	1/8/14	3.00	0.00005
82	January-14	3	1/5/14	1/9/14	4.00	0.00005
83	January-14	1	1/5/14	1/10/14	5.00	0.00002
84	January-14	1	1/5/14	1/13/14	8.00	0.00003
85	January-14	1	1/5/14	1/27/14	22.00	0.00008
86	January-14	2,963	1/6/14	1/6/14	0.00	0.00000
87	January-14	278	1/6/14	1/7/14	1.00	0.00107
88	January-14	1,547	1/6/14	1/8/14	2.00	0.01191
89	January-14	51	1/6/14	1/9/14	3.00	0.00059
90	January-14	8	1/6/14	1/10/14	4.00	0.00012
91	January-14	4	1/6/14	1/13/14	7.00	0.00011
92	January-14	4	1/6/14	1/14/14	8.00	0.00012
93	January-14	2	1/6/14	1/16/14	10.00	0.00008
94	January-14	1	1/6/14	1/21/14	15.00	0.00006
95	January-14	2	1/6/14	1/24/14	18.00	0.00014
96	January-14	1	1/6/14	1/28/14	22.00	0.00008
97	January-14	1	1/6/14	1/29/14	23.00	0.00009
98	January-14	1	1/6/14	1/30/14	24.00	0.00009
99	January-14	1	1/6/14	1/31/14	25.00	0.00010
100	January-14	1	1/6/14	2/5/14	30.00	0.00012
101	January-14	1	1/6/14	2/6/14	31.00	0.00012
102	January-14	2	1/6/14	2/7/14	32.00	0.00025
103	January-14	2	1/6/14	2/11/14	36.00	0.00028
104	January-14	1	1/6/14	2/12/14	37.00	0.00014
105	January-14	3	1/6/14	2/14/14	39.00	0.00045
106	January-14	1	1/6/14	2/20/14	45.00	0.00017
107	January-14	1	1/6/14	2/21/14	46.00	0.00018
108	January-14	4	1/6/14	3/6/14	59.00	0.00091
109	January-14	1	1/6/14	3/7/14	60.00	0.00023
110	January-14	2	1/6/14	3/13/14	66.00	0.00051
111	January-14	1	1/6/14	3/14/14	67.00	0.00026
112	January-14	1	1/6/14	3/17/14	70.00	0.00027
113	January-14	1	1/6/14	3/19/14	72.00	0.00028
114	January-14	3,021	1/7/14	1/7/14	0.00	0.00000
115	January-14	307	1/7/14	1/8/14	1.00	0.00118
116	January-14	1,635	1/7/14	1/9/14	2.00	0.01258
117	January-14	8	1/7/14	1/10/14	3.00	0.00009
118	January-14	3	1/7/14	1/13/14	6.00	0.00007
119	January-14	2	1/7/14	1/14/14	7.00	0.00005
120	January-14	2	1/7/14	1/15/14	8.00	0.00006
121	January-14	2	1/7/14	1/16/14	9.00	0.00007
122	January-14	1	1/7/14	1/20/14	13.00	0.00005
123	January-14	2	1/7/14	1/22/14	15.00	0.00012
124	January-14	2	1/7/14	1/27/14	20.00	0.00015
125	January-14	1	1/7/14	1/29/14	22.00	0.00008
126	January-14	4	1/7/14	2/5/14	29.00	0.00045
127	January-14	2	1/7/14	2/6/14	30.00	0.00023
128	January-14	2	1/7/14	2/7/14	31.00	0.00024
129	January-14	4	1/7/14	2/10/14	34.00	0.00052
130	January-14	3	1/7/14	2/11/14	35.00	0.00040
131	January-14	2	1/7/14	2/12/14	36.00	0.00028
132	January-14	1	1/7/14	2/13/14	37.00	0.00014
133	January-14	1	1/7/14	2/14/14	38.00	0.00015
134	January-14	1	1/7/14	2/17/14	41.00	0.00016
135	January-14	1	1/7/14	2/20/14	44.00	0.00017
136	January-14	1	1/7/14	2/21/14	45.00	0.00017
137	January-14	1	1/7/14	2/27/14	51.00	0.00020
138	January-14	1	1/7/14	3/4/14	56.00	0.00022
139	January-14	1	1/7/14	3/5/14	57.00	0.00022
140	January-14	1	1/7/14	3/7/14	59.00	0.00023
141	January-14	1	1/7/14	3/10/14	62.00	0.00024
142	January-14	1	1/7/14	3/11/14	63.00	0.00024
143	January-14	2	1/7/14	3/12/14	64.00	0.00049
144	January-14	2	1/7/14	3/17/14	69.00	0.00053
145	January-14	1	1/7/14	3/18/14	70.00	0.00027
146	January-14	1	1/7/14	4/7/14	90.00	0.00035
147	January-14	6,236	1/8/14	1/8/14	0.00	0.00000
148	January-14	1,118	1/8/14	1/9/14	1.00	0.00430
149	January-14	105	1/8/14	1/10/14	2.00	0.00081
150	January-14	12	1/8/14	1/13/14	5.00	0.00023
151	January-14	3	1/8/14	1/14/14	6.00	0.00007
152	January-14	4	1/8/14	1/15/14	7.00	0.00011
153	January-14	5	1/8/14	1/16/14	8.00	0.00015
154	January-14	1	1/8/14	1/17/14	9.00	0.00003
155	January-14	2	1/8/14	1/22/14	14.00	0.00011
156	January-14	1	1/8/14	1/24/14	16.00	0.00006

Atmos Energy Corporation-Tennessee
Weighted Average Billing Lag
For Test Year Ended June 30, 2014

CWC WP 2-1

Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
	(a)	(d)	(c)	(d)	(e)	(f)
157	January-14	2	1/8/14	1/27/14	19.00	0.00015
158	January-14	2	1/8/14	1/30/14	22.00	0.00017
159	January-14	1	1/8/14	1/31/14	23.00	0.00009
160	January-14	1	1/8/14	2/4/14	27.00	0.00010
161	January-14	1	1/8/14	2/6/14	29.00	0.00011
162	January-14	5	1/8/14	2/7/14	30.00	0.00058
163	January-14	2	1/8/14	2/11/14	34.00	0.00026
164	January-14	1	1/8/14	2/12/14	35.00	0.00013
165	January-14	5	1/8/14	2/13/14	36.00	0.00069
166	January-14	3	1/8/14	2/14/14	37.00	0.00043
167	January-14	1	1/8/14	2/17/14	40.00	0.00015
168	January-14	1	1/8/14	2/18/14	41.00	0.00016
169	January-14	1	1/8/14	3/11/14	62.00	0.00024
170	January-14	1	1/8/14	3/13/14	64.00	0.00025
171	January-14	1	1/8/14	3/15/14	66.00	0.00025
172	January-14	1	1/8/14	3/17/14	68.00	0.00026
173	January-14	1	1/8/14	3/18/14	69.00	0.00027
174	January-14	1	1/8/14	4/1/14	83.00	0.00032
175	January-14	1	1/8/14	4/2/14	84.00	0.00032
176	January-14	1	1/8/14	4/3/14	85.00	0.00033
177	January-14	10,123	1/9/14	1/9/14	0.00	0.00000
178	January-14	1,338	1/9/14	1/10/14	1.00	0.00515
179	January-14	82	1/9/14	1/13/14	4.00	0.00126
180	January-14	24	1/9/14	1/14/14	5.00	0.00046
181	January-14	6	1/9/14	1/15/14	6.00	0.00014
182	January-14	4	1/9/14	1/16/14	7.00	0.00011
183	January-14	8	1/9/14	1/20/14	11.00	0.00034
184	January-14	1	1/9/14	1/21/14	12.00	0.00005
185	January-14	2	1/9/14	1/22/14	13.00	0.00010
186	January-14	1	1/9/14	1/23/14	14.00	0.00005
187	January-14	2	1/9/14	1/24/14	15.00	0.00012
188	January-14	1	1/9/14	1/27/14	18.00	0.00007
189	January-14	2	1/9/14	1/28/14	19.00	0.00015
190	January-14	3	1/9/14	1/29/14	20.00	0.00023
191	January-14	3	1/9/14	1/30/14	21.00	0.00024
192	January-14	1	1/9/14	1/31/14	22.00	0.00008
193	January-14	1	1/9/14	2/4/14	26.00	0.00010
194	January-14	5	1/9/14	2/5/14	27.00	0.00052
195	January-14	4	1/9/14	2/6/14	28.00	0.00043
196	January-14	1	1/9/14	2/7/14	29.00	0.00011
197	January-14	2	1/9/14	2/10/14	32.00	0.00025
198	January-14	4	1/9/14	2/11/14	33.00	0.00051
199	January-14	4	1/9/14	2/12/14	34.00	0.00052
200	January-14	1	1/9/14	2/13/14	35.00	0.00013
201	January-14	2	1/9/14	2/14/14	36.00	0.00028
202	January-14	1	1/9/14	2/17/14	39.00	0.00015
203	January-14	2	1/9/14	2/18/14	40.00	0.00031
204	January-14	1	1/9/14	2/19/14	41.00	0.00016
205	January-14	1	1/9/14	2/20/14	42.00	0.00016
206	January-14	2	1/9/14	2/21/14	43.00	0.00033
207	January-14	3	1/9/14	2/24/14	46.00	0.00053
208	January-14	1	1/9/14	2/25/14	47.00	0.00018
209	January-14	1	1/9/14	3/4/14	54.00	0.00021
210	January-14	1	1/9/14	3/8/14	58.00	0.00022
211	January-14	1	1/9/14	3/12/14	62.00	0.00024
212	January-14	2	1/9/14	3/13/14	63.00	0.00048
213	January-14	1	1/9/14	3/17/14	67.00	0.00026
214	January-14	1	1/9/14	3/24/14	74.00	0.00028
215	January-14	1	1/9/14	3/25/14	75.00	0.00029
216	January-14	1	1/9/14	4/8/14	89.00	0.00034
217	January-14	6,029	1/10/14	1/10/14	0.00	0.00000
218	January-14	988	1/10/14	1/13/14	3.00	0.01141
219	January-14	30	1/10/14	1/14/14	4.00	0.00046
220	January-14	10	1/10/14	1/15/14	5.00	0.00019
221	January-14	7	1/10/14	1/16/14	6.00	0.00016
222	January-14	2	1/10/14	1/17/14	7.00	0.00005
223	January-14	3	1/10/14	1/20/14	10.00	0.00012
224	January-14	1	1/10/14	1/21/14	11.00	0.00004
225	January-14	1	1/10/14	1/22/14	12.00	0.00005
226	January-14	3	1/10/14	1/24/14	14.00	0.00016
227	January-14	3	1/10/14	1/27/14	17.00	0.00020
228	January-14	1	1/10/14	1/28/14	18.00	0.00007
229	January-14	1	1/10/14	1/30/14	20.00	0.00008
230	January-14	1	1/10/14	2/4/14	25.00	0.00010
231	January-14	4	1/10/14	2/5/14	26.00	0.00040
232	January-14	2	1/10/14	2/10/14	31.00	0.00024
233	January-14	2	1/10/14	2/11/14	32.00	0.00025
234	January-14	1	1/10/14	2/12/14	33.00	0.00013

Atmos Energy Corporation-Tennessee
Weighted Average Billing Lag
For Test Year Ended June 30, 2014

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Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
(a)	(d)	(c)	(d)	(e)	(f)	
235	January-14	1	1/10/14	2/13/14	34.00	0.00013
236	January-14	2	1/10/14	2/17/14	38.00	0.00029
237	January-14	1	1/10/14	2/21/14	42.00	0.00016
238	January-14	1	1/10/14	2/28/14	49.00	0.00019
239	January-14	1	1/10/14	3/4/14	53.00	0.00020
240	January-14	1	1/10/14	3/11/14	60.00	0.00023
241	January-14	2	1/10/14	3/13/14	62.00	0.00048
242	January-14	2	1/10/14	3/17/14	66.00	0.00051
243	January-14	2	1/10/14	3/18/14	67.00	0.00052
244	January-14	1	1/10/14	3/26/14	75.00	0.00029
245	January-14	1	1/10/14	4/7/14	87.00	0.00033
246	January-14	1	1/11/14	2/7/14	27.00	0.00010
247	January-14	1	1/11/14	3/4/14	52.00	0.00020
248	January-14	194	1/12/14	1/13/14	1.00	0.00075
249	January-14	26	1/12/14	1/14/14	2.00	0.00020
250	January-14	1	1/12/14	1/15/14	3.00	0.00001
251	January-14	5,791	1/13/14	1/13/14	0.00	0.00000
252	January-14	1,114	1/13/14	1/14/14	1.00	0.00429
253	January-14	121	1/13/14	1/15/14	2.00	0.00093
254	January-14	13	1/13/14	1/16/14	3.00	0.00015
255	January-14	4	1/13/14	1/17/14	4.00	0.00006
256	January-14	4	1/13/14	1/20/14	7.00	0.00011
257	January-14	5	1/13/14	1/21/14	8.00	0.00015
258	January-14	1	1/13/14	1/22/14	9.00	0.00003
259	January-14	4	1/13/14	1/23/14	10.00	0.00015
260	January-14	2	1/13/14	1/24/14	11.00	0.00008
261	January-14	2	1/13/14	1/27/14	14.00	0.00011
262	January-14	2	1/13/14	1/28/14	15.00	0.00012
263	January-14	4	1/13/14	1/30/14	17.00	0.00026
264	January-14	1	1/13/14	2/5/14	23.00	0.00009
265	January-14	1	1/13/14	2/6/14	24.00	0.00009
266	January-14	1	1/13/14	2/11/14	29.00	0.00011
267	January-14	1	1/13/14	2/12/14	30.00	0.00012
268	January-14	3	1/13/14	2/13/14	31.00	0.00036
269	January-14	1	1/13/14	2/14/14	32.00	0.00012
270	January-14	1	1/13/14	2/15/14	33.00	0.00013
271	January-14	6	1/13/14	2/17/14	35.00	0.00081
272	January-14	3	1/13/14	2/18/14	36.00	0.00042
273	January-14	1	1/13/14	2/21/14	39.00	0.00015
274	January-14	2	1/13/14	2/24/14	42.00	0.00032
275	January-14	1	1/13/14	3/6/14	52.00	0.00020
276	January-14	1	1/13/14	3/14/14	60.00	0.00023
277	January-14	2	1/13/14	3/27/14	73.00	0.00056
278	January-14	1	1/13/14	4/7/14	84.00	0.00032
279	January-14	6,104	1/14/14	1/14/14	0.00	0.00000
280	January-14	748	1/14/14	1/15/14	1.00	0.00288
281	January-14	50	1/14/14	1/16/14	2.00	0.00038
282	January-14	13	1/14/14	1/17/14	3.00	0.00015
283	January-14	6	1/14/14	1/20/14	6.00	0.00014
284	January-14	3	1/14/14	1/21/14	7.00	0.00008
285	January-14	1	1/14/14	1/22/14	8.00	0.00003
286	January-14	4	1/14/14	1/23/14	9.00	0.00014
287	January-14	3	1/14/14	1/24/14	10.00	0.00012
288	January-14	3	1/14/14	1/27/14	13.00	0.00015
289	January-14	2	1/14/14	1/29/14	15.00	0.00012
290	January-14	1	1/14/14	2/10/14	27.00	0.00010
291	January-14	1	1/14/14	2/12/14	29.00	0.00011
292	January-14	3	1/14/14	2/14/14	31.00	0.00036
293	January-14	1	1/14/14	2/15/14	32.00	0.00012
294	January-14	4	1/14/14	2/17/14	34.00	0.00052
295	January-14	1	1/14/14	2/24/14	41.00	0.00016
296	January-14	1	1/14/14	2/25/14	42.00	0.00016
297	January-14	1	1/14/14	2/28/14	45.00	0.00017
298	January-14	1	1/14/14	3/3/14	48.00	0.00018
299	January-14	1	1/14/14	3/6/14	51.00	0.00020
300	January-14	1	1/14/14	3/11/14	56.00	0.00022
301	January-14	1	1/14/14	3/12/14	57.00	0.00022
302	January-14	1	1/14/14	3/14/14	59.00	0.00023
303	January-14	1	1/14/14	3/18/14	63.00	0.00024
304	January-14	2	1/14/14	3/19/14	64.00	0.00049
305	January-14	4	1/14/14	3/21/14	66.00	0.00102
306	January-14	5,886	1/15/14	1/15/14	0.00	0.00000
307	January-14	684	1/15/14	1/16/14	1.00	0.00263
308	January-14	40	1/15/14	1/17/14	2.00	0.00031
309	January-14	7	1/15/14	1/20/14	5.00	0.00013
310	January-14	3	1/15/14	1/21/14	6.00	0.00007
311	January-14	1	1/15/14	1/22/14	7.00	0.00003
312	January-14	3	1/15/14	1/23/14	8.00	0.00009

Atmos Energy Corporation-Tennessee
Weighted Average Billing Lag
For Test Year Ended June 30, 2014

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Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
	(a)	(d)	(c)	(d)	(e)	(f)
313	January-14	2	1/15/14	1/24/14	9.00	0.00007
314	January-14	4	1/15/14	1/27/14	12.00	0.00018
315	January-14	3	1/15/14	2/4/14	20.00	0.00023
316	January-14	2	1/15/14	2/5/14	21.00	0.00016
317	January-14	2	1/15/14	2/6/14	22.00	0.00017
318	January-14	1	1/15/14	2/10/14	26.00	0.00010
319	January-14	1	1/15/14	2/14/14	30.00	0.00012
320	January-14	4	1/15/14	2/17/14	33.00	0.00051
321	January-14	1	1/15/14	2/19/14	35.00	0.00013
322	January-14	2	1/15/14	2/20/14	36.00	0.00028
323	January-14	1	1/15/14	3/4/14	48.00	0.00018
324	January-14	1	1/15/14	3/5/14	49.00	0.00019
325	January-14	1	1/15/14	3/13/14	57.00	0.00022
326	January-14	1	1/15/14	3/17/14	61.00	0.00023
327	January-14	3	1/15/14	3/18/14	62.00	0.00072
328	January-14	1	1/15/14	3/20/14	64.00	0.00025
329	January-14	1	1/15/14	3/28/14	72.00	0.00028
330	January-14	5,803	1/16/14	1/16/14	0.00	0.00000
331	January-14	575	1/16/14	1/17/14	1.00	0.00221
332	January-14	18	1/16/14	1/20/14	4.00	0.00028
333	January-14	7	1/16/14	1/21/14	5.00	0.00013
334	January-14	3	1/16/14	1/22/14	6.00	0.00007
335	January-14	2	1/16/14	1/23/14	7.00	0.00005
336	January-14	1	1/16/14	1/24/14	8.00	0.00003
337	January-14	5	1/16/14	1/27/14	11.00	0.00021
338	January-14	2	1/16/14	1/28/14	12.00	0.00009
339	January-14	1	1/16/14	1/30/14	14.00	0.00005
340	January-14	2	1/16/14	2/3/14	18.00	0.00014
341	January-14	1	1/16/14	2/4/14	19.00	0.00007
342	January-14	3	1/16/14	2/6/14	21.00	0.00024
343	January-14	3	1/16/14	2/10/14	25.00	0.00029
344	January-14	1	1/16/14	2/14/14	29.00	0.00011
345	January-14	1	1/16/14	2/15/14	30.00	0.00012
346	January-14	3	1/16/14	2/17/14	32.00	0.00037
347	January-14	3	1/16/14	2/18/14	33.00	0.00038
348	January-14	4	1/16/14	2/19/14	34.00	0.00052
349	January-14	1	1/16/14	2/20/14	35.00	0.00013
350	January-14	3	1/16/14	2/21/14	36.00	0.00042
351	January-14	1	1/16/14	2/28/14	43.00	0.00017
352	January-14	1	1/16/14	3/11/14	54.00	0.00021
353	January-14	1	1/16/14	3/13/14	56.00	0.00022
354	January-14	3	1/16/14	3/17/14	60.00	0.00069
355	January-14	1	1/16/14	3/18/14	61.00	0.00023
356	January-14	1	1/16/14	3/19/14	62.00	0.00024
357	January-14	2	1/16/14	3/20/14	63.00	0.00048
358	January-14	1	1/16/14	3/23/14	66.00	0.00025
359	January-14	1	1/16/14	3/24/14	67.00	0.00026
360	January-14	2	1/16/14	4/1/14	75.00	0.00058
361	January-14	1	1/16/14	4/7/14	81.00	0.00031
362	January-14	1	1/16/14	4/16/14	90.00	0.00035
363	January-14	6,195	1/17/14	1/17/14	0.00	0.00000
364	January-14	614	1/17/14	1/20/14	3.00	0.00709
365	January-14	42	1/17/14	1/21/14	4.00	0.00065
366	January-14	3	1/17/14	1/22/14	5.00	0.00006
367	January-14	3	1/17/14	1/23/14	6.00	0.00007
368	January-14	4	1/17/14	1/24/14	7.00	0.00011
369	January-14	7	1/17/14	1/27/14	10.00	0.00027
370	January-14	2	1/17/14	1/30/14	13.00	0.00010
371	January-14	1	1/17/14	1/31/14	14.00	0.00005
372	January-14	1	1/17/14	2/3/14	17.00	0.00007
373	January-14	2	1/17/14	2/4/14	18.00	0.00014
374	January-14	2	1/17/14	2/6/14	20.00	0.00015
375	January-14	1	1/17/14	2/7/14	21.00	0.00008
376	January-14	2	1/17/14	2/10/14	24.00	0.00018
377	January-14	3	1/17/14	2/11/14	25.00	0.00029
378	January-14	2	1/17/14	2/17/14	31.00	0.00024
379	January-14	3	1/17/14	2/18/14	32.00	0.00037
380	January-14	2	1/17/14	2/19/14	33.00	0.00025
381	January-14	2	1/17/14	2/20/14	34.00	0.00026
382	January-14	1	1/17/14	2/21/14	35.00	0.00013
383	January-14	1	1/17/14	2/24/14	38.00	0.00015
384	January-14	2	1/17/14	2/25/14	39.00	0.00030
385	January-14	1	1/17/14	2/27/14	41.00	0.00016
386	January-14	1	1/17/14	3/14/14	56.00	0.00022
387	January-14	1	1/17/14	3/17/14	59.00	0.00023
388	January-14	1	1/17/14	3/25/14	67.00	0.00026
389	January-14	1	1/17/14	3/26/14	68.00	0.00026
390	January-14	1	1/17/14	3/31/14	73.00	0.00028

Atmos Energy Corporation-Tennessee
Weighted Average Billing Lag
For Test Year Ended June 30, 2014

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Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag	
	(a)	(d)	(c)	(d)	(e)	(f)	
391	January-14	5,689	1/17/14	4/10/14	83.00	0.00032	
392	January-14		7	1/18/14	1/27/14	9.00	0.00024
393	January-14		7	1/19/14	1/20/14	1.00	0.00003
394	January-14		1	1/19/14	1/21/14	2.00	0.00001
395	January-14		1	1/19/14	1/24/14	5.00	0.00002
396	January-14		1	1/19/14	1/30/14	11.00	0.00004
397	January-14		513	1/20/14	1/20/14	0.00	0.00000
398	January-14		76	1/20/14	1/21/14	1.00	0.00197
399	January-14		20	1/20/14	1/22/14	2.00	0.00058
400	January-14		7	1/20/14	1/23/14	3.00	0.00023
401	January-14	1	1/20/14	1/24/14	4.00	0.00011	
402	January-14	2	1/20/14	1/27/14	7.00	0.00003	
403	January-14	2	1/20/14	1/28/14	8.00	0.00006	
404	January-14	2	1/20/14	1/29/14	9.00	0.00007	
405	January-14	1	1/20/14	2/4/14	15.00	0.00006	
406	January-14	2	1/20/14	2/6/14	17.00	0.00013	
407	January-14	3	1/20/14	2/10/14	21.00	0.00024	
408	January-14	1	1/20/14	2/11/14	22.00	0.00008	
409	January-14	1	1/20/14	2/17/14	28.00	0.00011	
410	January-14	3	1/20/14	2/19/14	30.00	0.00035	
411	January-14	2	1/20/14	2/20/14	31.00	0.00012	
412	January-14	2	1/20/14	2/21/14	32.00	0.00025	
413	January-14	1	1/20/14	2/24/14	35.00	0.00013	
414	January-14	1	1/20/14	2/25/14	36.00	0.00014	
415	January-14	2	1/20/14	3/5/14	44.00	0.00034	
416	January-14	1	1/20/14	3/7/14	46.00	0.00018	
417	January-14	1	1/20/14	3/11/14	50.00	0.00019	
418	January-14	1	1/20/14	3/12/14	51.00	0.00020	
419	January-14	1	1/20/14	3/21/14	60.00	0.00023	
420	January-14	1	1/20/14	3/24/14	63.00	0.00024	
421	January-14	1	1/20/14	3/25/14	64.00	0.00025	
422	January-14	1	1/20/14	3/31/14	70.00	0.00027	
423	January-14	6,486	1/21/14	1/21/14	0.00	0.00000	
424	January-14		505	1/22/14	1/22/14	1.00	0.00194
425	January-14		48	1/21/14	1/23/14	2.00	0.00037
426	January-14		13	1/21/14	1/24/14	3.00	0.00015
427	January-14		10	1/21/14	1/27/14	6.00	0.00023
428	January-14		4	1/21/14	1/28/14	7.00	0.00011
429	January-14		2	1/21/14	1/31/14	10.00	0.00008
430	January-14		1	1/21/14	2/4/14	14.00	0.00005
431	January-14		4	1/21/14	2/6/14	16.00	0.00025
432	January-14		2	1/21/14	2/10/14	20.00	0.00015
433	January-14	2	1/21/14	2/12/14	22.00	0.00017	
434	January-14	1	1/21/14	2/13/14	23.00	0.00009	
435	January-14	1	1/21/14	2/14/14	24.00	0.00009	
436	January-14	1	1/21/14	2/17/14	27.00	0.00010	
437	January-14	2	1/21/14	2/19/14	29.00	0.00022	
438	January-14	5	1/21/14	2/20/14	30.00	0.00058	
439	January-14	1	1/21/14	2/21/14	31.00	0.00012	
440	January-14	3	1/21/14	2/24/14	34.00	0.00039	
441	January-14	3	1/21/14	2/26/14	36.00	0.00042	
442	January-14	1	1/21/14	3/4/14	42.00	0.00016	
443	January-14	1	1/21/14	3/12/14	50.00	0.00019	
444	January-14	2	1/21/14	3/17/14	55.00	0.00042	
445	January-14	1	1/21/14	3/18/14	56.00	0.00022	
446	January-14	3	1/21/14	3/23/14	61.00	0.00070	
447	January-14	3	1/21/14	3/24/14	62.00	0.00072	
448	January-14	1	1/21/14	3/25/14	63.00	0.00024	
449	January-14	1	1/21/14	4/7/14	76.00	0.00029	
450	January-14	5,827	1/22/14	1/22/14	0.00	0.00000	
451	January-14		827	1/23/14	1/23/14	1.00	0.00318
452	January-14		341	1/22/14	1/24/14	2.00	0.00262
453	January-14		17	1/22/14	1/27/14	5.00	0.00033
454	January-14		10	1/22/14	1/28/14	6.00	0.00023
455	January-14		10	1/22/14	1/29/14	7.00	0.00027
456	January-14		4	1/22/14	1/30/14	8.00	0.00012
457	January-14		3	1/22/14	1/31/14	9.00	0.00010
458	January-14		1	1/22/14	2/3/14	12.00	0.00005
459	January-14		1	1/22/14	2/4/14	13.00	0.00005
460	January-14	3	1/22/14	2/5/14	14.00	0.00016	
461	January-14	1	1/22/14	2/13/14	22.00	0.00008	
462	January-14	1	1/22/14	2/17/14	26.00	0.00010	
463	January-14	1	1/22/14	2/19/14	28.00	0.00011	
464	January-14	3	1/22/14	2/24/14	33.00	0.00038	
465	January-14	4	1/22/14	2/25/14	34.00	0.00052	
466	January-14	1	1/22/14	2/28/14	37.00	0.00014	
467	January-14	1	1/22/14	3/6/14	43.00	0.00017	
468	January-14	1	1/22/14	3/7/14	44.00	0.00017	

Atmos Energy Corporation-Tennessee
Weighted Average Billing Lag
For Test Year Ended June 30, 2014

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Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
	(a)	(d)	(c)	(d)	(e)	(f)
469	January-14	1	1/22/14	3/12/14	49.00	0.00019
470	January-14	1	1/22/14	3/14/14	51.00	0.00020
471	January-14	1	1/22/14	3/17/14	54.00	0.00021
472	January-14	1	1/22/14	3/19/14	56.00	0.00022
473	January-14	3	1/22/14	3/23/14	60.00	0.00069
474	January-14	2	1/22/14	3/24/14	61.00	0.00047
475	January-14	1	1/22/14	3/27/14	64.00	0.00025
476	January-14	1	1/22/14	4/1/14	69.00	0.00027
477	January-14	2	1/22/14	4/11/14	79.00	0.00061
478	January-14	1	1/22/14	4/15/14	83.00	0.00032
479	January-14	1	1/22/14	4/17/14	85.00	0.00033
480	January-14	5,679	1/23/14	1/23/14	0.00	0.00000
481	January-14	805	1/23/14	1/24/14	1.00	0.00310
482	January-14	58	1/23/14	1/27/14	4.00	0.00089
483	January-14	16	1/23/14	1/28/14	5.00	0.00031
484	January-14	11	1/23/14	1/29/14	6.00	0.00025
485	January-14	1	1/23/14	1/30/14	7.00	0.00003
486	January-14	1	1/23/14	1/31/14	8.00	0.00003
487	January-14	3	1/23/14	2/3/14	11.00	0.00013
488	January-14	1	1/23/14	2/4/14	12.00	0.00005
489	January-14	2	1/23/14	2/5/14	13.00	0.00010
490	January-14	1	1/23/14	2/10/14	18.00	0.00007
491	January-14	1	1/23/14	2/21/14	29.00	0.00011
492	January-14	3	1/23/14	2/24/14	32.00	0.00037
493	January-14	2	1/23/14	2/25/14	33.00	0.00025
494	January-14	1	1/23/14	3/10/14	46.00	0.00018
495	January-14	1	1/23/14	3/17/14	53.00	0.00020
496	January-14	1	1/23/14	3/27/14	63.00	0.00024
497	January-14	2	1/23/14	3/31/14	67.00	0.00052
498	January-14	1	1/23/14	4/8/14	75.00	0.00029
499	January-14	1	1/23/14	4/9/14	76.00	0.00029
500	January-14	4,594	1/24/14	1/24/14	0.00	0.00000
501	January-14	495	1/24/14	1/27/14	3.00	0.00571
502	January-14	479	1/24/14	1/28/14	4.00	0.00737
503	January-14	23	1/24/14	1/29/14	5.00	0.00044
504	January-14	17	1/24/14	1/30/14	6.00	0.00039
505	January-14	7	1/24/14	1/31/14	7.00	0.00019
506	January-14	3	1/24/14	2/4/14	11.00	0.00013
507	January-14	1	1/24/14	2/5/14	12.00	0.00005
508	January-14	1	1/24/14	2/10/14	17.00	0.00007
509	January-14	1	1/24/14	2/12/14	19.00	0.00007
510	January-14	1	1/24/14	2/13/14	20.00	0.00008
511	January-14	2	1/24/14	2/14/14	21.00	0.00016
512	January-14	1	1/24/14	2/17/14	24.00	0.00009
513	January-14	2	1/24/14	2/18/14	25.00	0.00019
514	January-14	1	1/24/14	2/20/14	27.00	0.00010
515	January-14	2	1/24/14	2/21/14	28.00	0.00022
516	January-14	2	1/24/14	2/24/14	31.00	0.00024
517	January-14	3	1/24/14	2/25/14	32.00	0.00037
518	January-14	2	1/24/14	3/11/14	46.00	0.00035
519	January-14	1	1/24/14	3/12/14	47.00	0.00018
520	January-14	1	1/24/14	3/17/14	52.00	0.00020
521	January-14	1	1/24/14	3/25/14	60.00	0.00023
522	January-14	2	1/24/14	3/26/14	61.00	0.00047
523	January-14	1	1/24/14	3/27/14	62.00	0.00024
524	January-14	1	1/24/14	3/31/14	66.00	0.00025
525	January-14	1	1/24/14	4/8/14	74.00	0.00028
526	January-14	1	1/24/14	4/10/14	76.00	0.00029
527	January-14	1	1/24/14	4/11/14	77.00	0.00030
528	January-14	347	1/25/14	1/27/14	2.00	0.00267
529	January-14	12	1/25/14	1/28/14	3.00	0.00014
530	January-14	1	1/25/14	1/29/14	4.00	0.00002
531	January-14	4	1/25/14	1/30/14	5.00	0.00008
532	January-14	2	1/25/14	2/26/14	32.00	0.00025
533	January-14	1	1/25/14	3/14/14	48.00	0.00018
534	January-14	338	1/26/14	1/27/14	1.00	0.00130
535	January-14	23	1/26/14	1/28/14	2.00	0.00018
536	January-14	4	1/26/14	1/29/14	3.00	0.00005
537	January-14	1	1/26/14	1/30/14	4.00	0.00002
538	January-14	1	1/26/14	2/11/14	16.00	0.00006
539	January-14	1	1/26/14	3/4/14	37.00	0.00014
540	January-14	1	1/26/14	3/12/14	45.00	0.00017
541	January-14	5,067	1/27/14	1/27/14	0.00	0.00000
542	January-14	340	1/27/14	1/28/14	1.00	0.00131
543	January-14	310	1/27/14	1/29/14	2.00	0.00239
544	January-14	36	1/27/14	1/30/14	3.00	0.00042
545	January-14	16	1/27/14	1/31/14	4.00	0.00025
546	January-14	3	1/27/14	2/3/14	7.00	0.00008

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Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
(a)	(d)	(c)	(d)	(e)	(f)	
547	January-14	5	1/27/14	2/4/14	8.00	0.00015
548	January-14	1	1/27/14	2/5/14	9.00	0.00003
549	January-14	2	1/27/14	2/7/14	11.00	0.00008
550	January-14	1	1/27/14	2/11/14	15.00	0.00006
551	January-14	2	1/27/14	2/13/14	17.00	0.00013
552	January-14	1	1/27/14	2/20/14	24.00	0.00009
553	January-14	2	1/27/14	2/21/14	25.00	0.00019
554	January-14	2	1/27/14	2/24/14	28.00	0.00022
555	January-14	1	1/27/14	2/25/14	29.00	0.00011
556	January-14	6	1/27/14	2/26/14	30.00	0.00069
557	January-14	1	1/27/14	2/27/14	31.00	0.00012
558	January-14	1	1/27/14	3/4/14	36.00	0.00014
559	January-14	1	1/27/14	3/7/14	39.00	0.00015
560	January-14	1	1/27/14	3/8/14	40.00	0.00015
561	January-14	2	1/27/14	3/12/14	44.00	0.00034
562	January-14	1	1/27/14	3/17/14	49.00	0.00019
563	January-14	1	1/27/14	3/19/14	51.00	0.00020
564	January-14	1	1/27/14	3/26/14	58.00	0.00022
565	January-14	1	1/27/14	3/30/14	62.00	0.00024
566	January-14	2	1/27/14	3/31/14	63.00	0.00048
567	January-14	1	1/27/14	4/2/14	65.00	0.00025
568	January-14	1	1/27/14	4/7/14	70.00	0.00027
569	January-14	1	1/27/14	4/23/14	86.00	0.00033
570	January-14	3,547	1/28/14	1/28/14	0.00	0.00000
571	January-14	267	1/28/14	1/29/14	1.00	0.00103
572	January-14	480	1/28/14	1/30/14	2.00	0.00369
573	January-14	32	1/28/14	1/31/14	3.00	0.00037
574	January-14	22	1/28/14	2/3/14	6.00	0.00051
575	January-14	4	1/28/14	2/4/14	7.00	0.00011
576	January-14	1	1/28/14	2/5/14	8.00	0.00003
577	January-14	3	1/28/14	2/7/14	10.00	0.00012
578	January-14	1	1/28/14	2/10/14	13.00	0.00005
579	January-14	1	1/28/14	2/12/14	15.00	0.00006
580	January-14	1	1/28/14	2/14/14	17.00	0.00007
581	January-14	1	1/28/14	2/17/14	20.00	0.00008
582	January-14	1	1/28/14	2/19/14	22.00	0.00008
583	January-14	2	1/28/14	2/21/14	24.00	0.00018
584	January-14	1	1/28/14	2/25/14	28.00	0.00011
585	January-14	4	1/28/14	2/26/14	29.00	0.00045
586	January-14	8	1/28/14	2/27/14	30.00	0.00092
587	January-14	1	1/28/14	3/5/14	36.00	0.00014
588	January-14	1	1/28/14	3/6/14	37.00	0.00014
589	January-14	1	1/28/14	3/8/14	39.00	0.00015
590	January-14	1	1/28/14	3/10/14	41.00	0.00016
591	January-14	1	1/28/14	3/11/14	42.00	0.00016
592	January-14	1	1/28/14	3/19/14	50.00	0.00019
593	January-14	1	1/28/14	4/8/14	70.00	0.00027
594	January-14	1	1/28/14	4/9/14	71.00	0.00027
595	January-14	368	1/29/14	1/29/14	0.00	0.00000
596	January-14	111	1/29/14	1/30/14	1.00	0.00043
597	January-14	21	1/29/14	1/31/14	2.00	0.00016
598	January-14	2	1/29/14	2/3/14	5.00	0.00004
599	January-14	2	1/29/14	2/5/14	7.00	0.00005
600	January-14	1	1/29/14	2/6/14	8.00	0.00003
601	January-14	1	1/29/14	2/10/14	12.00	0.00005
602	January-14	2	1/29/14	2/12/14	14.00	0.00011
603	January-14	1	1/29/14	2/26/14	28.00	0.00011
604	January-14	1	1/29/14	2/27/14	29.00	0.00011
605	January-14	1	1/29/14	4/1/14	62.00	0.00024
606	January-14	464	1/30/14	1/30/14	0.00	0.00000
607	January-14	97	1/30/14	1/31/14	1.00	0.00037
608	January-14	21	1/30/14	2/3/14	4.00	0.00032
609	January-14	5	1/30/14	2/4/14	5.00	0.00010
610	January-14	1	1/30/14	2/13/14	14.00	0.00005
611	January-14	1	1/30/14	2/14/14	15.00	0.00006
612	January-14	1	1/30/14	2/20/14	21.00	0.00008
613	January-14	1	1/30/14	2/21/14	22.00	0.00008
614	January-14	1	1/30/14	2/27/14	28.00	0.00011
615	January-14	1	1/30/14	2/28/14	29.00	0.00011
616	January-14	1	1/30/14	3/7/14	36.00	0.00014
617	January-14	1	1/30/14	3/12/14	41.00	0.00016
618	January-14	1	1/30/14	3/17/14	46.00	0.00018
619	January-14	1	1/30/14	4/1/14	61.00	0.00023
620	January-14	1	1/30/14	4/10/14	70.00	0.00027
621	January-14	24	1/31/14	1/31/14	0.00	0.00000
622	January-14	9	1/31/14	2/3/14	3.00	0.00010
623	January-14	1	1/31/14	2/4/14	4.00	0.00002
624	January-14	1	1/31/14	2/13/14	13.00	0.00005

Atmos Energy Corporation-Tennessee
Weighted Average Billing Lag
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Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
(a)	(d)	(c)	(d)	(e)	(f)	
625	January-14	2	1/31/14	2/14/14	14.00	0.00011
626	January-14	7	1/31/14	2/17/14	17.00	0.00046
627	January-14	1	1/31/14	2/18/14	18.00	0.00007
628	January-14	1	1/31/14	2/21/14	21.00	0.00008
629	January-14	3	1/31/14	2/24/14	24.00	0.00028
630	January-14	1	1/31/14	2/25/14	25.00	0.00010
631	January-14	2	1/31/14	2/26/14	26.00	0.00020
632	January-14	2	1/31/14	2/27/14	27.00	0.00021
633	January-14	1	1/31/14	2/28/14	28.00	0.00011
634	January-14	1	1/31/14	3/5/14	33.00	0.00013
635	January-14	2	1/31/14	3/6/14	34.00	0.00026
636	January-14	3	1/31/14	3/7/14	35.00	0.00040
637	January-14	2	1/31/14	3/10/14	38.00	0.00029
638	January-14	4	1/31/14	3/11/14	39.00	0.00060
639	January-14	1	1/31/14	3/12/14	40.00	0.00015
640	January-14	2	1/31/14	3/17/14	45.00	0.00035
641	January-14	1	1/31/14	3/19/14	47.00	0.00018
642	January-14	1	1/31/14	3/21/14	49.00	0.00019
643	May-14	6,445	5/1/14	5/1/14	0.00	0.00000
644	May-14	705	5/1/14	5/2/14	1.00	0.00271
645	May-14	1	5/1/14	5/4/14	3.00	0.00001
646	May-14	69	5/1/14	5/5/14	4.00	0.00106
647	May-14	7	5/1/14	5/6/14	5.00	0.00013
648	May-14	8	5/1/14	5/7/14	6.00	0.00018
649	May-14	3	5/1/14	5/8/14	7.00	0.00008
650	May-14	2	5/1/14	5/9/14	8.00	0.00006
651	May-14	1	5/1/14	5/10/14	9.00	0.00003
652	May-14	1	5/1/14	5/12/14	11.00	0.00004
653	May-14	3	5/1/14	5/13/14	12.00	0.00014
654	May-14	4	5/1/14	5/14/14	13.00	0.00020
655	May-14	2	5/1/14	5/15/14	14.00	0.00011
656	May-14	1	5/1/14	5/19/14	18.00	0.00007
657	May-14	1	5/1/14	5/23/14	22.00	0.00008
658	May-14	1	5/1/14	5/27/14	26.00	0.00010
659	May-14	1	5/1/14	5/28/14	27.00	0.00010
660	May-14	5	5/1/14	5/29/14	28.00	0.00054
661	May-14	1	5/1/14	5/30/14	29.00	0.00011
662	May-14	3	5/1/14	6/2/14	32.00	0.00037
663	May-14	5	5/1/14	6/3/14	33.00	0.00063
664	May-14	10	5/1/14	6/4/14	34.00	0.00131
665	May-14	3	5/1/14	6/5/14	35.00	0.00040
666	May-14	1	5/1/14	6/6/14	36.00	0.00014
667	May-14	1	5/1/14	6/9/14	39.00	0.00015
668	May-14	6	5/1/14	6/10/14	40.00	0.00092
669	May-14	1	5/1/14	6/11/14	41.00	0.00016
670	May-14	1	5/1/14	6/16/14	46.00	0.00018
671	May-14	1	5/1/14	6/17/14	47.00	0.00018
672	May-14	2	5/1/14	6/19/14	49.00	0.00038
673	May-14	2	5/1/14	6/25/14	55.00	0.00042
674	May-14	1	5/1/14	7/1/14	61.00	0.00023
675	May-14	2	5/1/14	7/3/14	63.00	0.00048
676	May-14	3	5/1/14	7/7/14	67.00	0.00077
677	May-14	3	5/1/14	7/9/14	69.00	0.00080
678	May-14	1	5/1/14	7/10/14	70.00	0.00027
679	May-14	1	5/1/14	7/15/14	75.00	0.00029
680	May-14	1	5/1/14	7/22/14	82.00	0.00032
681	May-14	5,997	5/2/14	5/2/14	0.00	0.00000
682	May-14	983	5/2/14	5/5/14	3.00	0.01135
683	May-14	67	5/2/14	5/6/14	4.00	0.00103
684	May-14	12	5/2/14	5/7/14	5.00	0.00023
685	May-14	1	5/2/14	5/9/14	7.00	0.00003
686	May-14	4	5/2/14	5/12/14	10.00	0.00015
687	May-14	2	5/2/14	5/13/14	11.00	0.00008
688	May-14	5	5/2/14	5/14/14	12.00	0.00023
689	May-14	2	5/2/14	5/15/14	13.00	0.00010
690	May-14	4	5/2/14	5/16/14	14.00	0.00022
691	May-14	2	5/2/14	5/19/14	17.00	0.00013
692	May-14	1	5/2/14	5/21/14	19.00	0.00007
693	May-14	1	5/2/14	5/22/14	20.00	0.00008
694	May-14	1	5/2/14	5/27/14	25.00	0.00010
695	May-14	1	5/2/14	5/28/14	26.00	0.00010
696	May-14	2	5/2/14	5/29/14	27.00	0.00021
697	May-14	1	5/2/14	5/30/14	28.00	0.00011
698	May-14	3	5/2/14	6/2/14	31.00	0.00036
699	May-14	2	5/2/14	6/3/14	32.00	0.00025
700	May-14	6	5/2/14	6/4/14	33.00	0.00076
701	May-14	7	5/2/14	6/5/14	34.00	0.00092
702	May-14	3	5/2/14	6/9/14	38.00	0.00044

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Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
	(a)	(d)	(c)	(d)	(e)	(f)
703	May-14	1	5/2/14	6/10/14	39.00	0.00015
704	May-14	3	5/2/14	6/11/14	40.00	0.00046
705	May-14	2	5/2/14	6/12/14	41.00	0.00032
706	May-14	2	5/2/14	6/17/14	46.00	0.00035
707	May-14	1	5/2/14	6/20/14	49.00	0.00019
708	May-14	1	5/2/14	6/23/14	52.00	0.00020
709	May-14	1	5/2/14	6/24/14	53.00	0.00020
710	May-14	2	5/2/14	6/25/14	54.00	0.00042
711	May-14	2	5/2/14	7/3/14	62.00	0.00048
712	May-14	2	5/2/14	7/7/14	66.00	0.00051
713	May-14	1	5/2/14	7/8/14	67.00	0.00026
714	May-14	1	5/2/14	7/9/14	68.00	0.00026
715	May-14	4	5/2/14	7/10/14	69.00	0.00106
716	May-14	1	5/2/14	7/14/14	73.00	0.00028
717	May-14	1	5/2/14	7/15/14	74.00	0.00028
718	May-14	1	5/2/14	7/21/14	80.00	0.00031
719	May-14	2	5/2/14	7/22/14	81.00	0.00062
720	May-14	1	5/2/14	7/23/14	82.00	0.00032
721	May-14	1	5/3/14	6/12/14	40.00	0.00015
722	May-14	12	5/4/14	5/5/14	1.00	0.00005
723	May-14	10	5/4/14	5/6/14	2.00	0.00008
724	May-14	2	5/4/14	5/7/14	3.00	0.00002
725	May-14	1	5/4/14	5/8/14	4.00	0.00002
726	May-14	1	5/4/14	5/12/14	8.00	0.00003
727	May-14	1	5/4/14	5/13/14	9.00	0.00003
728	May-14	1	5/4/14	5/28/14	24.00	0.00009
729	May-14	1	5/4/14	6/17/14	44.00	0.00017
730	May-14	3,796	5/5/14	5/5/14	0.00	0.00000
731	May-14	2,120	5/5/14	5/6/14	1.00	0.00816
732	May-14	199	5/5/14	5/7/14	2.00	0.00153
733	May-14	12	5/5/14	5/8/14	3.00	0.00014
734	May-14	2	5/5/14	5/9/14	4.00	0.00003
735	May-14	5	5/5/14	5/12/14	7.00	0.00013
736	May-14	9	5/5/14	5/13/14	8.00	0.00028
737	May-14	4	5/5/14	5/14/14	9.00	0.00014
738	May-14	2	5/5/14	5/15/14	10.00	0.00008
739	May-14	1	5/5/14	5/18/14	13.00	0.00005
740	May-14	2	5/5/14	5/19/14	14.00	0.00011
741	May-14	3	5/5/14	5/20/14	15.00	0.00017
742	May-14	2	5/5/14	5/21/14	16.00	0.00012
743	May-14	5	5/5/14	5/22/14	17.00	0.00033
744	May-14	3	5/5/14	5/23/14	18.00	0.00021
745	May-14	2	5/5/14	5/27/14	22.00	0.00017
746	May-14	2	5/5/14	5/29/14	24.00	0.00018
747	May-14	1	5/5/14	5/30/14	25.00	0.00010
748	May-14	2	5/5/14	6/2/14	28.00	0.00022
749	May-14	1	5/5/14	6/3/14	29.00	0.00011
750	May-14	1	5/5/14	6/4/14	30.00	0.00012
751	May-14	5	5/5/14	6/5/14	31.00	0.00060
752	May-14	11	5/5/14	6/6/14	32.00	0.00135
753	May-14	3	5/5/14	6/9/14	35.00	0.00040
754	May-14	6	5/5/14	6/10/14	36.00	0.00083
755	May-14	8	5/5/14	6/11/14	37.00	0.00114
756	May-14	1	5/5/14	6/12/14	38.00	0.00015
757	May-14	1	5/5/14	6/16/14	42.00	0.00016
758	May-14	1	5/5/14	6/17/14	43.00	0.00017
759	May-14	1	5/5/14	6/19/14	45.00	0.00017
760	May-14	1	5/5/14	6/24/14	50.00	0.00019
761	May-14	2	5/5/14	7/7/14	63.00	0.00048
762	May-14	2	5/5/14	7/9/14	65.00	0.00050
763	May-14	2	5/5/14	7/10/14	66.00	0.00051
764	May-14	1	5/5/14	7/11/14	67.00	0.00026
765	May-14	1	5/5/14	7/15/14	71.00	0.00027
766	May-14	2	5/5/14	7/16/14	72.00	0.00055
767	May-14	1	5/5/14	7/17/14	73.00	0.00028
768	May-14	1	5/5/14	7/21/14	77.00	0.00030
769	May-14	1	5/5/14	7/23/14	79.00	0.00030
770	May-14	6,200	5/6/14	5/6/14	0.00	0.00000
771	May-14	926	5/6/14	5/7/14	1.00	0.00356
772	May-14	51	5/6/14	5/8/14	2.00	0.00039
773	May-14	8	5/6/14	5/9/14	3.00	0.00009
774	May-14	4	5/6/14	5/12/14	6.00	0.00009
775	May-14	5	5/6/14	5/13/14	7.00	0.00013
776	May-14	4	5/6/14	5/14/14	8.00	0.00012
777	May-14	9	5/6/14	5/15/14	9.00	0.00031
778	May-14	2	5/6/14	5/19/14	13.00	0.00010
779	May-14	1	5/6/14	5/20/14	14.00	0.00005
780	May-14	3	5/6/14	5/21/14	15.00	0.00017

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CWC WP 2-1

Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
	(a)	(d)	(c)	(d)	(e)	(f)
781	May-14	4	5/6/14	5/23/14	17.00	0.00026
782	May-14	1	5/6/14	5/27/14	21.00	0.00008
783	May-14	1	5/6/14	5/30/14	24.00	0.00009
784	May-14	2	5/6/14	6/2/14	27.00	0.00021
785	May-14	2	5/6/14	6/3/14	28.00	0.00022
786	May-14	1	5/6/14	6/4/14	29.00	0.00011
787	May-14	3	5/6/14	6/6/14	31.00	0.00036
788	May-14	5	5/6/14	6/9/14	34.00	0.00065
789	May-14	2	5/6/14	6/10/14	35.00	0.00027
790	May-14	5	5/6/14	6/12/14	37.00	0.00071
791	May-14	2	5/6/14	6/13/14	38.00	0.00029
792	May-14	1	5/6/14	6/16/14	41.00	0.00016
793	May-14	1	5/6/14	6/17/14	42.00	0.00016
794	May-14	3	5/6/14	6/18/14	43.00	0.00050
795	May-14	1	5/6/14	6/20/14	45.00	0.00017
796	May-14	1	5/6/14	6/24/14	49.00	0.00019
797	May-14	1	5/6/14	6/27/14	52.00	0.00020
798	May-14	1	5/6/14	6/30/14	55.00	0.00021
799	May-14	11	5/6/14	7/9/14	64.00	0.00271
800	May-14	6	5/6/14	7/10/14	65.00	0.00150
801	May-14	3	5/6/14	7/11/14	66.00	0.00076
802	May-14	1	5/6/14	7/14/14	69.00	0.00027
803	May-14	6,032	5/7/14	5/7/14	0.00	0.00000
804	May-14	705	5/7/14	5/8/14	1.00	0.00271
805	May-14	36	5/7/14	5/9/14	2.00	0.00028
806	May-14	18	5/7/14	5/12/14	5.00	0.00035
807	May-14	2	5/7/14	5/13/14	6.00	0.00005
808	May-14	5	5/7/14	5/14/14	7.00	0.00013
809	May-14	8	5/7/14	5/15/14	8.00	0.00025
810	May-14	8	5/7/14	5/16/14	9.00	0.00028
811	May-14	1	5/7/14	5/19/14	12.00	0.00005
812	May-14	2	5/7/14	5/20/14	13.00	0.00010
813	May-14	4	5/7/14	5/21/14	14.00	0.00022
814	May-14	2	5/7/14	5/22/14	15.00	0.00012
815	May-14	2	5/7/14	5/28/14	21.00	0.00016
816	May-14	3	5/7/14	5/29/14	22.00	0.00025
817	May-14	2	5/7/14	5/30/14	23.00	0.00018
818	May-14	3	5/7/14	6/2/14	26.00	0.00030
819	May-14	1	5/7/14	6/3/14	27.00	0.00010
820	May-14	1	5/7/14	6/4/14	28.00	0.00011
821	May-14	4	5/7/14	6/5/14	29.00	0.00045
822	May-14	3	5/7/14	6/6/14	30.00	0.00035
823	May-14	3	5/7/14	6/9/14	33.00	0.00038
824	May-14	5	5/7/14	6/10/14	34.00	0.00065
825	May-14	2	5/7/14	6/11/14	35.00	0.00027
826	May-14	1	5/7/14	6/12/14	36.00	0.00014
827	May-14	1	5/7/14	6/13/14	37.00	0.00014
828	May-14	2	5/7/14	6/16/14	40.00	0.00031
829	May-14	1	5/7/14	6/17/14	41.00	0.00016
830	May-14	1	5/7/14	6/18/14	42.00	0.00016
831	May-14	2	5/7/14	6/20/14	44.00	0.00034
832	May-14	3	5/7/14	6/23/14	47.00	0.00054
833	May-14	1	5/7/14	6/24/14	48.00	0.00018
834	May-14	1	5/7/14	7/8/14	62.00	0.00024
835	May-14	6	5/7/14	7/9/14	63.00	0.00145
836	May-14	1	5/7/14	7/10/14	64.00	0.00025
837	May-14	4	5/7/14	7/11/14	65.00	0.00100
838	May-14	2	5/7/14	7/14/14	68.00	0.00052
839	May-14	1	5/7/14	7/16/14	70.00	0.00027
840	May-14	1	5/7/14	7/18/14	72.00	0.00028
841	May-14	8,983	5/8/14	5/8/14	0.00	0.00000
842	May-14	1,363	5/8/14	5/9/14	1.00	0.00525
843	May-14	93	5/8/14	5/12/14	4.00	0.00143
844	May-14	13	5/8/14	5/13/14	5.00	0.00025
845	May-14	6	5/8/14	5/14/14	6.00	0.00014
846	May-14	5	5/8/14	5/15/14	7.00	0.00013
847	May-14	2	5/8/14	5/16/14	8.00	0.00006
848	May-14	4	5/8/14	5/19/14	11.00	0.00017
849	May-14	7	5/8/14	5/20/14	12.00	0.00032
850	May-14	16	5/8/14	5/21/14	13.00	0.00080
851	May-14	9	5/8/14	5/22/14	14.00	0.00048
852	May-14	3	5/8/14	5/23/14	15.00	0.00017
853	May-14	4	5/8/14	5/27/14	19.00	0.00029
854	May-14	1	5/8/14	5/28/14	20.00	0.00008
855	May-14	4	5/8/14	5/29/14	21.00	0.00032
856	May-14	5	5/8/14	5/30/14	22.00	0.00042
857	May-14	1	5/8/14	6/2/14	25.00	0.00010
858	May-14	2	5/8/14	6/4/14	27.00	0.00021

Atmos Energy Corporation-Tennessee
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For Test Year Ended June 30, 2014

CWC WP 2-1

Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
(a)	(d)		(c)	(d)	(e)	(f)
859	May-14	2	5/8/14	6/5/14	28.00	0.00022
860	May-14	2	5/8/14	6/9/14	32.00	0.00025
861	May-14	5	5/8/14	6/10/14	33.00	0.00063
862	May-14	9	5/8/14	6/11/14	34.00	0.00118
863	May-14	3	5/8/14	6/12/14	35.00	0.00040
864	May-14	2	5/8/14	6/13/14	36.00	0.00028
865	May-14	3	5/8/14	6/16/14	39.00	0.00045
866	May-14	8	5/8/14	6/17/14	40.00	0.00123
867	May-14	3	5/8/14	6/18/14	41.00	0.00047
868	May-14	3	5/8/14	6/25/14	48.00	0.00055
869	May-14	1	5/8/14	6/27/14	50.00	0.00019
870	May-14	1	5/8/14	6/30/14	53.00	0.00020
871	May-14	3	5/8/14	7/11/14	64.00	0.00074
872	May-14	2	5/8/14	7/14/14	67.00	0.00052
873	May-14	8	5/8/14	7/15/14	68.00	0.00209
874	May-14	2	5/8/14	7/16/14	69.00	0.00053
875	May-14	2	5/8/14	7/17/14	70.00	0.00054
876	May-14	5,421	5/9/14	5/9/14	0.00	0.00000
877	May-14	1,155	5/9/14	5/12/14	3.00	0.01333
878	May-14	151	5/9/14	5/13/14	4.00	0.00232
879	May-14	15	5/9/14	5/14/14	5.00	0.00029
880	May-14	4	5/9/14	5/15/14	6.00	0.00009
881	May-14	5	5/9/14	5/16/14	7.00	0.00013
882	May-14	1	5/9/14	5/18/14	9.00	0.00003
883	May-14	5	5/9/14	5/19/14	10.00	0.00019
884	May-14	3	5/9/14	5/20/14	11.00	0.00013
885	May-14	16	5/9/14	5/21/14	12.00	0.00074
886	May-14	13	5/9/14	5/22/14	13.00	0.00065
887	May-14	2	5/9/14	5/23/14	14.00	0.00011
888	May-14	2	5/9/14	5/27/14	18.00	0.00014
889	May-14	3	5/9/14	5/28/14	19.00	0.00022
890	May-14	7	5/9/14	5/30/14	21.00	0.00057
891	May-14	10	5/9/14	6/2/14	24.00	0.00092
892	May-14	2	5/9/14	6/3/14	25.00	0.00019
893	May-14	2	5/9/14	6/4/14	26.00	0.00020
894	May-14	1	5/9/14	6/5/14	27.00	0.00010
895	May-14	3	5/9/14	6/9/14	31.00	0.00036
896	May-14	1	5/9/14	6/10/14	32.00	0.00012
897	May-14	9	5/9/14	6/11/14	33.00	0.00114
898	May-14	2	5/9/14	6/12/14	34.00	0.00026
899	May-14	2	5/9/14	6/13/14	35.00	0.00027
900	May-14	7	5/9/14	6/16/14	38.00	0.00102
901	May-14	8	5/9/14	6/17/14	39.00	0.00120
902	May-14	1	5/9/14	6/19/14	41.00	0.00016
903	May-14	2	5/9/14	6/20/14	42.00	0.00032
904	May-14	2	5/9/14	6/23/14	45.00	0.00035
905	May-14	1	5/9/14	6/25/14	47.00	0.00018
906	May-14	4	5/9/14	6/30/14	52.00	0.00080
907	May-14	3	5/9/14	7/11/14	63.00	0.00073
908	May-14	5	5/9/14	7/14/14	66.00	0.00127
909	May-14	5	5/9/14	7/15/14	67.00	0.00129
910	May-14	2	5/9/14	7/16/14	68.00	0.00052
911	May-14	1	5/9/14	7/17/14	69.00	0.00027
912	May-14	1	5/9/14	7/21/14	73.00	0.00028
913	May-14	2	5/9/14	7/24/14	76.00	0.00058
914	May-14	1	5/9/14	7/29/14	81.00	0.00031
915	May-14	1	5/9/14	7/31/14	83.00	0.00032
916	May-14	2	5/10/14	5/12/14	2.00	0.00002
917	May-14	130	5/10/14	5/13/14	3.00	0.00150
918	May-14	11	5/10/14	5/14/14	4.00	0.00017
919	May-14	1	5/10/14	5/15/14	5.00	0.00002
920	May-14	5	5/10/14	6/12/14	33.00	0.00063
921	May-14	1	5/10/14	6/13/14	34.00	0.00013
922	May-14	14	5/11/14	5/12/14	1.00	0.00005
923	May-14	6	5/11/14	5/13/14	2.00	0.00005
924	May-14	2	5/11/14	5/14/14	3.00	0.00002
925	May-14	1	5/11/14	5/16/14	5.00	0.00002
926	May-14	1	5/11/14	6/9/14	29.00	0.00011
927	May-14	2	5/11/14	6/13/14	33.00	0.00025
928	May-14	5,322	5/12/14	5/12/14	0.00	0.00000
929	May-14	1,467	5/12/14	5/13/14	1.00	0.00565
930	May-14	143	5/12/14	5/14/14	2.00	0.00110
931	May-14	16	5/12/14	5/15/14	3.00	0.00018
932	May-14	1	5/12/14	5/16/14	4.00	0.00002
933	May-14	3	5/12/14	5/19/14	7.00	0.00008
934	May-14	5	5/12/14	5/20/14	8.00	0.00015
935	May-14	7	5/12/14	5/21/14	9.00	0.00024
936	May-14	8	5/12/14	5/22/14	10.00	0.00031

Atmos Energy Corporation-Tennessee
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Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
	(a)	(d)	(c)	(d)	(e)	(f)
937	May-14	6	5/12/14	5/23/14	11.00	0.00025
938	May-14	7	5/12/14	5/27/14	15.00	0.00040
939	May-14	1	5/12/14	5/29/14	17.00	0.00007
940	May-14	3	5/12/14	5/30/14	18.00	0.00021
941	May-14	9	5/12/14	6/2/14	21.00	0.00073
942	May-14	1	5/12/14	6/5/14	24.00	0.00009
943	May-14	4	5/12/14	6/6/14	25.00	0.00038
944	May-14	2	5/12/14	6/9/14	28.00	0.00022
945	May-14	1	5/12/14	6/10/14	29.00	0.00011
946	May-14	1	5/12/14	6/12/14	31.00	0.00012
947	May-14	5	5/12/14	6/13/14	32.00	0.00062
948	May-14	5	5/12/14	6/16/14	35.00	0.00067
949	May-14	1	5/12/14	6/17/14	36.00	0.00014
950	May-14	1	5/12/14	6/18/14	37.00	0.00014
951	May-14	2	5/12/14	6/19/14	38.00	0.00029
952	May-14	2	5/12/14	6/24/14	43.00	0.00033
953	May-14	1	5/12/14	6/25/14	44.00	0.00017
954	May-14	1	5/12/14	6/26/14	45.00	0.00017
955	May-14	2	5/12/14	6/30/14	49.00	0.00038
956	May-14	1	5/12/14	7/7/14	56.00	0.00022
957	May-14	1	5/12/14	7/10/14	59.00	0.00023
958	May-14	1	5/12/14	7/14/14	63.00	0.00024
959	May-14	3	5/12/14	7/15/14	64.00	0.00074
960	May-14	1	5/12/14	7/16/14	65.00	0.00025
961	May-14	2	5/12/14	7/17/14	66.00	0.00051
962	May-14	1	5/12/14	7/22/14	71.00	0.00027
963	May-14	1	5/12/14	7/31/14	80.00	0.00031
964	May-14	5,349	5/13/14	5/13/14	0.00	0.00000
965	May-14	830	5/13/14	5/14/14	1.00	0.00319
966	May-14	48	5/13/14	5/15/14	2.00	0.00037
967	May-14	11	5/13/14	5/16/14	3.00	0.00013
968	May-14	6	5/13/14	5/19/14	6.00	0.00014
969	May-14	1	5/13/14	5/20/14	7.00	0.00003
970	May-14	3	5/13/14	5/21/14	8.00	0.00009
971	May-14	6	5/13/14	5/22/14	9.00	0.00021
972	May-14	8	5/13/14	5/23/14	10.00	0.00031
973	May-14	1	5/13/14	5/27/14	14.00	0.00005
974	May-14	3	5/13/14	5/30/14	17.00	0.00020
975	May-14	4	5/13/14	6/2/14	20.00	0.00031
976	May-14	1	5/13/14	6/4/14	22.00	0.00008
977	May-14	1	5/13/14	6/6/14	24.00	0.00009
978	May-14	4	5/13/14	6/9/14	27.00	0.00042
979	May-14	7	5/13/14	6/11/14	29.00	0.00078
980	May-14	1	5/13/14	6/12/14	30.00	0.00012
981	May-14	3	5/13/14	6/13/14	31.00	0.00036
982	May-14	5	5/13/14	6/16/14	34.00	0.00065
983	May-14	2	5/13/14	6/17/14	35.00	0.00027
984	May-14	3	5/13/14	6/18/14	36.00	0.00042
985	May-14	1	5/13/14	6/19/14	37.00	0.00014
986	May-14	1	5/13/14	6/20/14	38.00	0.00015
987	May-14	2	5/13/14	6/24/14	42.00	0.00032
988	May-14	1	5/13/14	6/27/14	45.00	0.00017
989	May-14	1	5/13/14	7/2/14	50.00	0.00019
990	May-14	2	5/13/14	7/3/14	51.00	0.00039
991	May-14	5	5/13/14	7/15/14	63.00	0.00121
992	May-14	3	5/13/14	7/16/14	64.00	0.00074
993	May-14	1	5/13/14	7/17/14	65.00	0.00025
994	May-14	1	5/13/14	7/18/14	66.00	0.00025
995	May-14	1	5/13/14	7/21/14	69.00	0.00027
996	May-14	2	5/13/14	7/29/14	77.00	0.00059
997	May-14	4,530	5/14/14	5/14/14	0.00	0.00000
998	May-14	1,285	5/14/14	5/15/14	1.00	0.00495
999	May-14	86	5/14/14	5/16/14	2.00	0.00066
1,000	May-14	1	5/14/14	5/17/14	3.00	0.00001
1,001	May-14	13	5/14/14	5/19/14	5.00	0.00025
1,002	May-14	3	5/14/14	5/20/14	6.00	0.00007
1,003	May-14	4	5/14/14	5/21/14	7.00	0.00011
1,004	May-14	5	5/14/14	5/22/14	8.00	0.00015
1,005	May-14	43	5/14/14	5/23/14	9.00	0.00149
1,006	May-14	9	5/14/14	5/27/14	13.00	0.00045
1,007	May-14	4	5/14/14	5/28/14	14.00	0.00022
1,008	May-14	1	5/14/14	5/30/14	16.00	0.00006
1,009	May-14	3	5/14/14	6/2/14	19.00	0.00022
1,010	May-14	1	5/14/14	6/3/14	20.00	0.00008
1,011	May-14	1	5/14/14	6/4/14	21.00	0.00008
1,012	May-14	1	5/14/14	6/5/14	22.00	0.00008
1,013	May-14	2	5/14/14	6/9/14	26.00	0.00020
1,014	May-14	2	5/14/14	6/10/14	27.00	0.00021

Atmos Energy Corporation-Tennessee
Weighted Average Billing Lag
For Test Year Ended June 30, 2014

CWC WP 2-1

Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
	(a)	(d)	(c)	(d)	(e)	(f)
1,015	May-14	1	5/14/14	6/11/14	28.00	0.00011
1,016	May-14	2	5/14/14	6/12/14	29.00	0.00022
1,017	May-14	1	5/14/14	6/13/14	30.00	0.00012
1,018	May-14	4	5/14/14	6/16/14	33.00	0.00051
1,019	May-14	2	5/14/14	6/17/14	34.00	0.00026
1,020	May-14	8	5/14/14	6/18/14	35.00	0.00108
1,021	May-14	8	5/14/14	6/19/14	36.00	0.00111
1,022	May-14	2	5/14/14	6/20/14	37.00	0.00028
1,023	May-14	2	5/14/14	6/23/14	40.00	0.00031
1,024	May-14	1	5/14/14	6/24/14	41.00	0.00016
1,025	May-14	5	5/14/14	6/25/14	42.00	0.00081
1,026	May-14	1	5/14/14	6/26/14	43.00	0.00017
1,027	May-14	1	5/14/14	6/27/14	44.00	0.00017
1,028	May-14	1	5/14/14	7/14/14	61.00	0.00023
1,029	May-14	1	5/14/14	7/16/14	63.00	0.00024
1,030	May-14	4	5/14/14	7/17/14	64.00	0.00099
1,031	May-14	4	5/14/14	7/18/14	65.00	0.00100
1,032	May-14	1	5/14/14	7/21/14	68.00	0.00026
1,033	May-14	2	5/14/14	7/22/14	69.00	0.00053
1,034	May-14	1	5/14/14	7/23/14	70.00	0.00027
1,035	May-14	1	5/14/14	7/25/14	72.00	0.00028
1,036	May-14	1	5/14/14	7/31/14	78.00	0.00030
1,037	May-14	1	5/14/14	8/1/14	79.00	0.00030
1,038	May-14	1	5/14/14	8/4/14	82.00	0.00032
1,039	May-14	5,815	5/15/14	5/15/14	0.00	0.00000
1,040	May-14	1,358	5/15/14	5/16/14	1.00	0.00523
1,041	May-14	91	5/15/14	5/19/14	4.00	0.00140
1,042	May-14	6	5/15/14	5/20/14	5.00	0.00012
1,043	May-14	4	5/15/14	5/21/14	6.00	0.00009
1,044	May-14	8	5/15/14	5/22/14	7.00	0.00022
1,045	May-14	21	5/15/14	5/23/14	8.00	0.00065
1,046	May-14	18	5/15/14	5/27/14	12.00	0.00083
1,047	May-14	1	5/15/14	5/28/14	13.00	0.00005
1,048	May-14	3	5/15/14	5/29/14	14.00	0.00016
1,049	May-14	3	5/15/14	5/30/14	15.00	0.00017
1,050	May-14	1	5/15/14	6/2/14	18.00	0.00007
1,051	May-14	1	5/15/14	6/3/14	19.00	0.00007
1,052	May-14	3	5/15/14	6/4/14	20.00	0.00023
1,053	May-14	2	5/15/14	6/6/14	22.00	0.00017
1,054	May-14	8	5/15/14	6/9/14	25.00	0.00077
1,055	May-14	2	5/15/14	6/17/14	33.00	0.00025
1,056	May-14	17	5/15/14	6/19/14	35.00	0.00229
1,057	May-14	3	5/15/14	6/20/14	36.00	0.00042
1,058	May-14	3	5/15/14	6/23/14	39.00	0.00045
1,059	May-14	1	5/15/14	6/24/14	40.00	0.00015
1,060	May-14	3	5/15/14	6/25/14	41.00	0.00047
1,061	May-14	2	5/15/14	6/26/14	42.00	0.00032
1,062	May-14	1	5/15/14	6/27/14	43.00	0.00017
1,063	May-14	5	5/15/14	6/30/14	46.00	0.00089
1,064	May-14	2	5/15/14	7/1/14	47.00	0.00036
1,065	May-14	1	5/15/14	7/3/14	49.00	0.00019
1,066	May-14	1	5/15/14	7/15/14	61.00	0.00023
1,067	May-14	2	5/15/14	7/17/14	63.00	0.00048
1,068	May-14	2	5/15/14	7/18/14	64.00	0.00049
1,069	May-14	1	5/15/14	7/21/14	67.00	0.00026
1,070	May-14	1	5/15/14	7/22/14	68.00	0.00026
1,071	May-14	2	5/15/14	7/23/14	69.00	0.00053
1,072	May-14	5	5/15/14	7/24/14	70.00	0.00135
1,073	May-14	3	5/15/14	7/31/14	77.00	0.00089
1,074	May-14	4,296	5/16/14	5/16/14	0.00	0.00000
1,075	May-14	1,324	5/16/14	5/19/14	3.00	0.01529
1,076	May-14	90	5/16/14	5/20/14	4.00	0.00139
1,077	May-14	6	5/16/14	5/21/14	5.00	0.00012
1,078	May-14	8	5/16/14	5/22/14	6.00	0.00018
1,079	May-14	28	5/16/14	5/23/14	7.00	0.00075
1,080	May-14	18	5/16/14	5/27/14	11.00	0.00076
1,081	May-14	2	5/16/14	5/28/14	12.00	0.00009
1,082	May-14	2	5/16/14	5/30/14	14.00	0.00011
1,083	May-14	1	5/16/14	6/2/14	17.00	0.00007
1,084	May-14	1	5/16/14	6/3/14	18.00	0.00007
1,085	May-14	3	5/16/14	6/4/14	19.00	0.00022
1,086	May-14	1	5/16/14	6/5/14	20.00	0.00008
1,087	May-14	2	5/16/14	6/6/14	21.00	0.00016
1,088	May-14	3	5/16/14	6/9/14	24.00	0.00028
1,089	May-14	3	5/16/14	6/10/14	25.00	0.00029
1,090	May-14	4	5/16/14	6/11/14	26.00	0.00040
1,091	May-14	2	5/16/14	6/12/14	27.00	0.00021
1,092	May-14	2	5/16/14	6/13/14	28.00	0.00022

Atmos Energy Corporation-Tennessee
Weighted Average Billing Lag
For Test Year Ended June 30, 2014

CWC WP 2-1

Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
	(a)	(d)	(c)	(d)	(e)	(f)
1,093	May-14	1	5/16/14	6/17/14	32.00	0.00012
1,094	May-14	1	5/16/14	6/18/14	33.00	0.00013
1,095	May-14	5	5/16/14	6/20/14	35.00	0.00067
1,096	May-14	18	5/16/14	6/23/14	38.00	0.00263
1,097	May-14	1	5/16/14	6/24/14	39.00	0.00015
1,098	May-14	3	5/16/14	6/25/14	40.00	0.00046
1,099	May-14	2	5/16/14	6/26/14	41.00	0.00032
1,100	May-14	1	5/16/14	6/27/14	42.00	0.00016
1,101	May-14	8	5/16/14	6/30/14	45.00	0.00139
1,102	May-14	1	5/16/14	7/1/14	46.00	0.00018
1,103	May-14	1	5/16/14	7/8/14	53.00	0.00020
1,104	May-14	1	5/16/14	7/9/14	54.00	0.00021
1,105	May-14	1	5/16/14	7/14/14	59.00	0.00023
1,106	May-14	4	5/16/14	7/18/14	63.00	0.00097
1,107	May-14	4	5/16/14	7/21/14	66.00	0.00102
1,108	May-14	7	5/16/14	7/22/14	67.00	0.00180
1,109	May-14	1	5/16/14	7/23/14	68.00	0.00026
1,110	May-14	3	5/16/14	7/24/14	69.00	0.00080
1,111	May-14	1	5/16/14	7/28/14	73.00	0.00028
1,112	May-14	1	5/16/14	8/13/14	89.00	0.00034
1,113	May-14	1	5/17/14	5/20/14	3.00	0.00001
1,114	May-14	2	5/17/14	6/13/14	27.00	0.00021
1,115	May-14	1	5/17/14	6/24/14	38.00	0.00015
1,116	May-14	1	5/17/14	6/26/14	40.00	0.00015
1,117	May-14	18	5/18/14	5/19/14	1.00	0.00007
1,118	May-14	9	5/18/14	5/20/14	2.00	0.00007
1,119	May-14	2	5/18/14	5/21/14	3.00	0.00002
1,120	May-14	5	5/18/14	5/22/14	4.00	0.00008
1,121	May-14	1	5/18/14	5/23/14	5.00	0.00002
1,122	May-14	1	5/18/14	6/4/14	17.00	0.00007
1,123	May-14	1	5/18/14	6/18/14	31.00	0.00012
1,124	May-14	5,983	5/19/14	5/19/14	0.00	0.00000
1,125	May-14	1,287	5/19/14	5/20/14	1.00	0.00495
1,126	May-14	100	5/19/14	5/21/14	2.00	0.00077
1,127	May-14	8	5/19/14	5/22/14	3.00	0.00009
1,128	May-14	17	5/19/14	5/23/14	4.00	0.00026
1,129	May-14	16	5/19/14	5/27/14	8.00	0.00049
1,130	May-14	2	5/19/14	5/28/14	9.00	0.00007
1,131	May-14	3	5/19/14	5/29/14	10.00	0.00012
1,132	May-14	9	5/19/14	5/30/14	11.00	0.00038
1,133	May-14	2	5/19/14	6/4/14	16.00	0.00012
1,134	May-14	1	5/19/14	6/5/14	17.00	0.00007
1,135	May-14	4	5/19/14	6/9/14	21.00	0.00032
1,136	May-14	1	5/19/14	6/10/14	22.00	0.00008
1,137	May-14	4	5/19/14	6/11/14	23.00	0.00035
1,138	May-14	1	5/19/14	6/16/14	28.00	0.00011
1,139	May-14	2	5/19/14	6/19/14	31.00	0.00024
1,140	May-14	10	5/19/14	6/20/14	32.00	0.00123
1,141	May-14	24	5/19/14	6/23/14	35.00	0.00323
1,142	May-14	3	5/19/14	6/24/14	36.00	0.00042
1,143	May-14	3	5/19/14	6/25/14	37.00	0.00043
1,144	May-14	2	5/19/14	6/26/14	38.00	0.00029
1,145	May-14	7	5/19/14	6/27/14	39.00	0.00105
1,146	May-14	2	5/19/14	6/30/14	42.00	0.00032
1,147	May-14	2	5/19/14	7/1/14	43.00	0.00033
1,148	May-14	1	5/19/14	7/2/14	44.00	0.00017
1,149	May-14	1	5/19/14	7/3/14	45.00	0.00017
1,150	May-14	1	5/19/14	7/8/14	50.00	0.00019
1,151	May-14	1	5/19/14	7/10/14	52.00	0.00020
1,152	May-14	1	5/19/14	7/18/14	60.00	0.00023
1,153	May-14	2	5/19/14	7/21/14	63.00	0.00048
1,154	May-14	5	5/19/14	7/22/14	64.00	0.00123
1,155	May-14	6	5/19/14	7/24/14	66.00	0.00152
1,156	May-14	2	5/19/14	7/25/14	67.00	0.00052
1,157	May-14	3	5/19/14	7/28/14	70.00	0.00081
1,158	May-14	2	5/19/14	7/29/14	71.00	0.00055
1,159	May-14	1	5/19/14	8/6/14	79.00	0.00030
1,160	May-14	1	5/19/14	8/14/14	87.00	0.00033
1,161	May-14	5,343	5/20/14	5/20/14	0.00	0.00000
1,162	May-14	941	5/20/14	5/21/14	1.00	0.00362
1,163	May-14	186	5/20/14	5/22/14	2.00	0.00143
1,164	May-14	33	5/20/14	5/23/14	3.00	0.00038
1,165	May-14	1	5/20/14	5/24/14	4.00	0.00002
1,166	May-14	18	5/20/14	5/27/14	7.00	0.00048
1,167	May-14	4	5/20/14	5/28/14	8.00	0.00012
1,168	May-14	1	5/20/14	5/29/14	9.00	0.00003
1,169	May-14	18	5/20/14	5/30/14	10.00	0.00069
1,170	May-14	2	5/20/14	6/2/14	13.00	0.00010

Atmos Energy Corporation-Tennessee
Weighted Average Billing Lag
For Test Year Ended June 30, 2014

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Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
(a)	(d)		(c)	(d)	(e)	(f)
1,171	May-14	1	5/20/14	6/4/14	15.00	0.00006
1,172	May-14	2	5/20/14	6/5/14	16.00	0.00012
1,173	May-14	2	5/20/14	6/6/14	17.00	0.00013
1,174	May-14	1	5/20/14	6/9/14	20.00	0.00008
1,175	May-14	2	5/20/14	6/11/14	22.00	0.00017
1,176	May-14	2	5/20/14	6/12/14	23.00	0.00018
1,177	May-14	6	5/20/14	6/13/14	24.00	0.00055
1,178	May-14	2	5/20/14	6/16/14	27.00	0.00021
1,179	May-14	1	5/20/14	6/18/14	29.00	0.00011
1,180	May-14	8	5/20/14	6/20/14	31.00	0.00095
1,181	May-14	9	5/20/14	6/23/14	34.00	0.00118
1,182	May-14	15	5/20/14	6/24/14	35.00	0.00202
1,183	May-14	6	5/20/14	6/25/14	36.00	0.00083
1,184	May-14	1	5/20/14	6/30/14	41.00	0.00016
1,185	May-14	1	5/20/14	7/1/14	42.00	0.00016
1,186	May-14	1	5/20/14	7/7/14	48.00	0.00018
1,187	May-14	1	5/20/14	7/10/14	51.00	0.00020
1,188	May-14	1	5/20/14	7/16/14	57.00	0.00022
1,189	May-14	3	5/20/14	7/22/14	63.00	0.00073
1,190	May-14	7	5/20/14	7/23/14	64.00	0.00172
1,191	May-14	3	5/20/14	7/24/14	65.00	0.00075
1,192	May-14	2	5/20/14	7/25/14	66.00	0.00051
1,193	May-14	1	5/20/14	7/29/14	70.00	0.00027
1,194	May-14	1	5/20/14	7/31/14	72.00	0.00028
1,195	May-14	2	5/20/14	8/1/14	73.00	0.00056
1,196	May-14	1	5/20/14	8/6/14	78.00	0.00030
1,197	May-14	4,176	5/21/14	5/21/14	0.00	0.00000
1,198	May-14	1,023	5/21/14	5/22/14	1.00	0.00394
1,199	May-14	698	5/21/14	5/23/14	2.00	0.00537
1,200	May-14	15	5/21/14	5/27/14	6.00	0.00035
1,201	May-14	22	5/21/14	5/28/14	7.00	0.00059
1,202	May-14	3	5/21/14	5/29/14	8.00	0.00009
1,203	May-14	9	5/21/14	5/30/14	9.00	0.00031
1,204	May-14	6	5/21/14	6/2/14	12.00	0.00028
1,205	May-14	2	5/21/14	6/3/14	13.00	0.00010
1,206	May-14	1	5/21/14	6/4/14	14.00	0.00005
1,207	May-14	2	5/21/14	6/5/14	15.00	0.00012
1,208	May-14	2	5/21/14	6/6/14	16.00	0.00012
1,209	May-14	2	5/21/14	6/9/14	19.00	0.00015
1,210	May-14	1	5/21/14	6/10/14	20.00	0.00008
1,211	May-14	1	5/21/14	6/11/14	21.00	0.00008
1,212	May-14	2	5/21/14	6/12/14	22.00	0.00017
1,213	May-14	1	5/21/14	6/13/14	23.00	0.00009
1,214	May-14	6	5/21/14	6/16/14	26.00	0.00060
1,215	May-14	13	5/21/14	6/24/14	34.00	0.00170
1,216	May-14	12	5/21/14	6/25/14	35.00	0.00162
1,217	May-14	7	5/21/14	6/26/14	36.00	0.00097
1,218	May-14	1	5/21/14	6/27/14	37.00	0.00014
1,219	May-14	3	5/21/14	6/30/14	40.00	0.00046
1,220	May-14	4	5/21/14	7/1/14	41.00	0.00063
1,221	May-14	2	5/21/14	7/7/14	47.00	0.00036
1,222	May-14	1	5/21/14	7/8/14	48.00	0.00018
1,223	May-14	1	5/21/14	7/10/14	50.00	0.00019
1,224	May-14	3	5/21/14	7/11/14	51.00	0.00059
1,225	May-14	1	5/21/14	7/15/14	55.00	0.00021
1,226	May-14	2	5/21/14	7/23/14	63.00	0.00048
1,227	May-14	5	5/21/14	7/24/14	64.00	0.00123
1,228	May-14	1	5/21/14	8/1/14	72.00	0.00028
1,229	May-14	5,374	5/22/14	5/22/14	0.00	0.00000
1,230	May-14	1,165	5/22/14	5/23/14	1.00	0.00448
1,231	May-14	119	5/22/14	5/27/14	5.00	0.00229
1,232	May-14	17	5/22/14	5/28/14	6.00	0.00039
1,233	May-14	15	5/22/14	5/29/14	7.00	0.00040
1,234	May-14	16	5/22/14	5/30/14	8.00	0.00049
1,235	May-14	10	5/22/14	6/2/14	11.00	0.00042
1,236	May-14	2	5/22/14	6/3/14	12.00	0.00009
1,237	May-14	3	5/22/14	6/4/14	13.00	0.00015
1,238	May-14	1	5/22/14	6/5/14	14.00	0.00005
1,239	May-14	1	5/22/14	6/9/14	18.00	0.00007
1,240	May-14	1	5/22/14	6/11/14	20.00	0.00008
1,241	May-14	2	5/22/14	6/13/14	22.00	0.00017
1,242	May-14	4	5/22/14	6/16/14	25.00	0.00038
1,243	May-14	3	5/22/14	6/17/14	26.00	0.00030
1,244	May-14	2	5/22/14	6/20/14	29.00	0.00022
1,245	May-14	3	5/22/14	6/24/14	33.00	0.00038
1,246	May-14	3	5/22/14	6/25/14	34.00	0.00039
1,247	May-14	6	5/22/14	6/27/14	36.00	0.00083
1,248	May-14	2	5/22/14	6/30/14	39.00	0.00030

Atmos Energy Corporation-Tennessee
Weighted Average Billing Lag
For Test Year Ended June 30, 2014

CWC WP 2-1

Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
(a)	(d)		(c)	(d)	(e)	(f)
1,249	May-14	1	5/22/14	7/1/14	40.00	0.00015
1,250	May-14	3	5/22/14	7/8/14	47.00	0.00054
1,251	May-14	1	5/22/14	7/11/14	50.00	0.00019
1,252	May-14	5	5/22/14	7/23/14	62.00	0.00119
1,253	May-14	5	5/22/14	7/24/14	63.00	0.00121
1,254	May-14	7	5/22/14	7/28/14	67.00	0.00180
1,255	May-14	2	5/22/14	7/29/14	68.00	0.00052
1,256	May-14	2	5/22/14	7/31/14	70.00	0.00054
1,257	May-14	1	5/22/14	8/4/14	74.00	0.00028
1,258	May-14	1	5/22/14	8/12/14	82.00	0.00032
1,259	May-14	4,581	5/23/14	5/23/14	0.00	0.00000
1,260	May-14	1,199	5/23/14	5/27/14	4.00	0.01846
1,261	May-14	200	5/23/14	5/28/14	5.00	0.00385
1,262	May-14	66	5/23/14	5/29/14	6.00	0.00152
1,263	May-14	14	5/23/14	5/30/14	7.00	0.00038
1,264	May-14	8	5/23/14	6/2/14	10.00	0.00031
1,265	May-14	4	5/23/14	6/3/14	11.00	0.00017
1,266	May-14	4	5/23/14	6/4/14	12.00	0.00018
1,267	May-14	4	5/23/14	6/6/14	14.00	0.00022
1,268	May-14	1	5/23/14	6/9/14	17.00	0.00007
1,269	May-14	3	5/23/14	6/10/14	18.00	0.00021
1,270	May-14	3	5/23/14	6/11/14	19.00	0.00022
1,271	May-14	1	5/23/14	6/12/14	20.00	0.00008
1,272	May-14	2	5/23/14	6/13/14	21.00	0.00016
1,273	May-14	4	5/23/14	6/16/14	24.00	0.00037
1,274	May-14	2	5/23/14	6/17/14	25.00	0.00019
1,275	May-14	2	5/23/14	6/18/14	26.00	0.00020
1,276	May-14	2	5/23/14	6/19/14	27.00	0.00021
1,277	May-14	2	5/23/14	6/20/14	28.00	0.00022
1,278	May-14	3	5/23/14	6/23/14	31.00	0.00036
1,279	May-14	3	5/23/14	6/24/14	32.00	0.00037
1,280	May-14	2	5/23/14	6/25/14	33.00	0.00025
1,281	May-14	13	5/23/14	6/26/14	34.00	0.00170
1,282	May-14	9	5/23/14	6/27/14	35.00	0.00121
1,283	May-14	3	5/23/14	6/28/14	36.00	0.00042
1,284	May-14	6	5/23/14	6/30/14	38.00	0.00088
1,285	May-14	2	5/23/14	7/1/14	39.00	0.00030
1,286	May-14	1	5/23/14	7/2/14	40.00	0.00015
1,287	May-14	1	5/23/14	7/7/14	45.00	0.00017
1,288	May-14	2	5/23/14	7/8/14	46.00	0.00035
1,289	May-14	2	5/23/14	7/10/14	48.00	0.00037
1,290	May-14	1	5/23/14	7/21/14	59.00	0.00023
1,291	May-14	7	5/23/14	7/25/14	63.00	0.00170
1,292	May-14	4	5/23/14	7/28/14	66.00	0.00102
1,293	May-14	2	5/23/14	7/29/14	67.00	0.00052
1,294	May-14	1	5/23/14	7/30/14	68.00	0.00026
1,295	May-14	1	5/23/14	7/31/14	69.00	0.00027
1,296	May-14	1	5/23/14	8/5/14	74.00	0.00028
1,297	May-14	4	5/24/14	5/27/14	3.00	0.00005
1,298	May-14	2	5/24/14	6/13/14	20.00	0.00015
1,299	May-14	15	5/26/14	5/27/14	1.00	0.00006
1,300	May-14	7	5/26/14	5/28/14	2.00	0.00005
1,301	May-14	4	5/26/14	5/29/14	3.00	0.00005
1,302	May-14	1	5/26/14	6/12/14	17.00	0.00007
1,303	May-14	1	5/26/14	6/16/14	21.00	0.00008
1,304	May-14	1	5/26/14	6/23/14	28.00	0.00011
1,305	May-14	1	5/26/14	6/30/14	35.00	0.00013
1,306	May-14	5,032	5/27/14	5/27/14	0.00	0.00000
1,307	May-14	622	5/27/14	5/28/14	1.00	0.00239
1,308	May-14	33	5/27/14	5/29/14	2.00	0.00025
1,309	May-14	19	5/27/14	5/30/14	3.00	0.00022
1,310	May-14	6	5/27/14	6/2/14	6.00	0.00014
1,311	May-14	6	5/27/14	6/3/14	7.00	0.00016
1,312	May-14	9	5/27/14	6/4/14	8.00	0.00028
1,313	May-14	1	5/27/14	6/5/14	9.00	0.00003
1,314	May-14	1	5/27/14	6/6/14	10.00	0.00004
1,315	May-14	2	5/27/14	6/9/14	13.00	0.00010
1,316	May-14	2	5/27/14	6/10/14	14.00	0.00011
1,317	May-14	1	5/27/14	6/12/14	16.00	0.00006
1,318	May-14	3	5/27/14	6/13/14	17.00	0.00020
1,319	May-14	1	5/27/14	6/16/14	20.00	0.00008
1,320	May-14	2	5/27/14	6/23/14	27.00	0.00021
1,321	May-14	3	5/27/14	6/24/14	28.00	0.00032
1,322	May-14	5	5/27/14	6/26/14	30.00	0.00058
1,323	May-14	3	5/27/14	6/27/14	31.00	0.00036
1,324	May-14	3	5/27/14	6/28/14	32.00	0.00037
1,325	May-14	14	5/27/14	6/30/14	34.00	0.00183
1,326	May-14	9	5/27/14	7/1/14	35.00	0.00121

Atmos Energy Corporation-Tennessee
Weighted Average Billing Lag
For Test Year Ended June 30, 2014

CWC WP 2-1

Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
(a)	(d)		(c)	(d)	(e)	(f)
1,327	May-14	1	5/27/14	7/2/14	36.00	0.00014
1,328	May-14	1	5/27/14	7/3/14	37.00	0.00014
1,329	May-14	2	5/27/14	7/7/14	41.00	0.00032
1,330	May-14	1	5/27/14	7/8/14	42.00	0.00016
1,331	May-14	1	5/27/14	7/10/14	44.00	0.00017
1,332	May-14	1	5/27/14	7/15/14	49.00	0.00019
1,333	May-14	1	5/27/14	7/21/14	55.00	0.00021
1,334	May-14	1	5/27/14	7/28/14	62.00	0.00024
1,335	May-14	8	5/27/14	7/29/14	63.00	0.00194
1,336	May-14	2	5/27/14	7/30/14	64.00	0.00049
1,337	May-14	2	5/27/14	8/1/14	66.00	0.00051
1,338	May-14	1	5/27/14	8/4/14	69.00	0.00027
1,339	May-14	1	5/27/14	8/5/14	70.00	0.00027
1,340	May-14	3,241	5/28/14	5/28/14	0.00	0.00000
1,341	May-14	1,040	5/28/14	5/29/14	1.00	0.00400
1,342	May-14	92	5/28/14	5/30/14	2.00	0.00071
1,343	May-14	19	5/28/14	6/2/14	5.00	0.00037
1,344	May-14	3	5/28/14	6/3/14	6.00	0.00007
1,345	May-14	5	5/28/14	6/4/14	7.00	0.00013
1,346	May-14	3	5/28/14	6/5/14	8.00	0.00009
1,347	May-14	6	5/28/14	6/6/14	9.00	0.00021
1,348	May-14	3	5/28/14	6/9/14	12.00	0.00014
1,349	May-14	2	5/28/14	6/10/14	13.00	0.00010
1,350	May-14	1	5/28/14	6/11/14	14.00	0.00005
1,351	May-14	1	5/28/14	6/13/14	16.00	0.00006
1,352	May-14	2	5/28/14	6/16/14	19.00	0.00015
1,353	May-14	1	5/28/14	6/17/14	20.00	0.00008
1,354	May-14	1	5/28/14	6/19/14	22.00	0.00008
1,355	May-14	2	5/28/14	6/23/14	26.00	0.00020
1,356	May-14	1	5/28/14	6/24/14	27.00	0.00010
1,357	May-14	1	5/28/14	6/25/14	28.00	0.00011
1,358	May-14	1	5/28/14	6/26/14	29.00	0.00011
1,359	May-14	3	5/28/14	6/27/14	30.00	0.00035
1,360	May-14	2	5/28/14	6/28/14	31.00	0.00024
1,361	May-14	1	5/28/14	6/29/14	32.00	0.00012
1,362	May-14	4	5/28/14	6/30/14	33.00	0.00051
1,363	May-14	5	5/28/14	7/1/14	34.00	0.00065
1,364	May-14	1	5/28/14	7/2/14	35.00	0.00013
1,365	May-14	1	5/28/14	7/7/14	40.00	0.00015
1,366	May-14	1	5/28/14	7/8/14	41.00	0.00016
1,367	May-14	1	5/28/14	7/9/14	42.00	0.00016
1,368	May-14	1	5/28/14	7/10/14	43.00	0.00017
1,369	May-14	1	5/28/14	7/11/14	44.00	0.00017
1,370	May-14	1	5/28/14	7/16/14	49.00	0.00019
1,371	May-14	1	5/28/14	7/17/14	50.00	0.00019
1,372	May-14	1	5/28/14	7/22/14	55.00	0.00021
1,373	May-14	4	5/28/14	7/30/14	63.00	0.00097
1,374	May-14	3	5/28/14	7/31/14	64.00	0.00074
1,375	May-14	1	5/28/14	8/1/14	65.00	0.00025
1,376	May-14	1	5/28/14	8/6/14	70.00	0.00027
1,377	May-14	1	5/28/14	8/12/14	76.00	0.00029
1,378	May-14	726	5/29/14	5/29/14	0.00	0.00000
1,379	May-14	172	5/29/14	5/30/14	1.00	0.00066
1,380	May-14	25	5/29/14	6/2/14	4.00	0.00038
1,381	May-14	9	5/29/14	6/3/14	5.00	0.00017
1,382	May-14	4	5/29/14	6/4/14	6.00	0.00009
1,383	May-14	16	5/29/14	6/5/14	7.00	0.00043
1,384	May-14	1	5/29/14	6/6/14	8.00	0.00003
1,385	May-14	1	5/29/14	6/9/14	11.00	0.00004
1,386	May-14	1	5/29/14	6/10/14	12.00	0.00005
1,387	May-14	1	5/29/14	6/12/14	14.00	0.00005
1,388	May-14	1	5/29/14	6/13/14	15.00	0.00006
1,389	May-14	2	5/29/14	6/16/14	18.00	0.00014
1,390	May-14	3	5/29/14	6/17/14	19.00	0.00022
1,391	May-14	4	5/29/14	6/18/14	20.00	0.00031
1,392	May-14	1	5/29/14	6/26/14	28.00	0.00011
1,393	May-14	2	5/29/14	7/1/14	33.00	0.00025
1,394	May-14	1	5/29/14	7/7/14	39.00	0.00015
1,395	May-14	1	5/29/14	7/23/14	55.00	0.00021
1,396	May-14	1	5/29/14	7/29/14	61.00	0.00023
1,397	May-14	1	5/29/14	8/20/14	83.00	0.00032
1,398	May-14	72	5/30/14	5/30/14	0.00	0.00000
1,399	May-14	29	5/30/14	6/2/14	3.00	0.00033
1,400	May-14	1	5/30/14	6/3/14	4.00	0.00002
1,401	May-14	1	5/30/14	6/4/14	5.00	0.00002
1,402	May-14	2	5/30/14	6/5/14	6.00	0.00005
1,403	May-14	3	5/30/14	6/10/14	11.00	0.00013
1,404	May-14	3	5/30/14	6/11/14	12.00	0.00014

Atmos Energy Corporation-Tennessee
Weighted Average Billing Lag
For Test Year Ended June 30, 2014

CWC WP 2-1

Line No.	Revenue Month	# of Bills	Meter Read Date	Bill Issued	Lag	Weighted Average Lag
	(a)	(d)	(c)	(d)	(e)	(f)
1,405	May-14	3	5/30/14	6/12/14	13.00	0.00015
1,406	May-14	6	5/30/14	6/13/14	14.00	0.00032
1,407	May-14	12	5/30/14	6/16/14	17.00	0.00079
1,408	May-14	6	5/30/14	6/17/14	18.00	0.00042
1,409	May-14	6	5/30/14	6/18/14	19.00	0.00044
1,410	May-14	1	5/30/14	6/19/14	20.00	0.00008
1,411	May-14	2	5/30/14	6/20/14	21.00	0.00016
1,412	May-14	4	5/30/14	6/23/14	24.00	0.00037
1,413	May-14	4	5/30/14	6/24/14	25.00	0.00038
1,414	May-14	10	5/30/14	6/25/14	26.00	0.00100
1,415	May-14	2	5/30/14	6/26/14	27.00	0.00021
1,416	May-14	4	5/30/14	6/27/14	28.00	0.00043
1,417	May-14	2	5/30/14	6/30/14	31.00	0.00024
1,418	May-14	1	5/30/14	7/9/14	40.00	0.00015
1,419	May-14	1	5/30/14	7/10/14	41.00	0.00016
1,420	May-14	1	5/30/14	7/15/14	46.00	0.00018
1,421	May-14	1	5/30/14	7/22/14	53.00	0.00020
1,422	May-14	1	5/30/14	7/24/14	55.00	0.00021
1,423	May-14	2	5/30/14	7/25/14	56.00	0.00043
1,424	May-14	2	5/31/14	6/2/14	2.00	0.00002
1,425	May-14	1	5/31/14	6/3/14	3.00	0.00001
1,426	May-14	1	5/31/14	6/12/14	12.00	0.00005
1,427	May-14	1	5/31/14	6/24/14	24.00	0.00009
1,428	May-14	1	5/31/14	6/25/14	25.00	0.00010
1,429	May-14	1	5/31/14	7/7/14	37.00	0.00014
1,430	May-14	1	5/31/14	8/4/14	65.00	0.00025
1,431						
1,432	TOTAL	259,848				0.66

Atmos Energy Corporation-Tennessee
Revenue Lag Study - Daily Accts Receivable Balances for Mid-States
For Test Year Ended June 30, 2014

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Line No.	Date	Total
1	Tuesday, October 01, 2013	5,157,302.56
2	Wednesday, October 02, 2013	4,526,542.59
3	Thursday, October 03, 2013	4,376,257.52
4	Friday, October 04, 2013	4,344,265.71
5	Saturday, October 05, 2013	4,344,265.71
6	Sunday, October 06, 2013	4,344,265.71
7	Monday, October 07, 2013	4,312,273.89
8	Tuesday, October 08, 2013	3,101,718.04
9	Wednesday, October 09, 2013	2,783,544.97
10	Thursday, October 10, 2013	2,973,838.82
11	Friday, October 11, 2013	3,094,560.87
12	Saturday, October 12, 2013	3,094,560.87
13	Sunday, October 13, 2013	3,094,560.87
14	Monday, October 14, 2013	2,778,658.08
15	Tuesday, October 15, 2013	3,690,377.95
16	Wednesday, October 16, 2013	4,926,494.95
17	Thursday, October 17, 2013	5,318,807.43
18	Friday, October 18, 2013	5,714,998.09
19	Saturday, October 19, 2013	5,714,998.09
20	Sunday, October 20, 2013	5,714,998.09
21	Monday, October 21, 2013	5,337,150.19
22	Tuesday, October 22, 2013	5,519,507.28
23	Wednesday, October 23, 2013	5,739,419.99
24	Thursday, October 24, 2013	6,246,116.80
25	Friday, October 25, 2013	6,752,813.60
26	Saturday, October 26, 2013	6,752,813.60
27	Sunday, October 27, 2013	6,752,813.60
28	Monday, October 28, 2013	6,056,499.31
29	Tuesday, October 29, 2013	5,574,125.21
30	Wednesday, October 30, 2013	4,882,137.50
31	Thursday, October 31, 2013	4,439,674.64
32	Friday, November 01, 2013	4,439,674.64
33	Saturday, November 02, 2013	4,439,674.64
34	Sunday, November 03, 2013	3,995,107.50
35	Monday, November 04, 2013	3,995,107.50
36	Tuesday, November 05, 2013	3,550,540.36
37	Wednesday, November 06, 2013	3,959,845.57
38	Thursday, November 07, 2013	4,847,871.07
39	Friday, November 08, 2013	5,814,709.92
40	Saturday, November 09, 2013	5,814,709.92
41	Sunday, November 10, 2013	5,814,709.92
42	Monday, November 11, 2013	6,131,719.45
43	Tuesday, November 12, 2013	6,850,473.82
44	Wednesday, November 13, 2013	7,736,030.26
45	Thursday, November 14, 2013	8,587,358.39
46	Friday, November 15, 2013	9,895,095.63
47	Saturday, November 16, 2013	9,895,095.63
48	Sunday, November 17, 2013	9,895,095.63
49	Monday, November 18, 2013	10,450,965.23
50	Tuesday, November 19, 2013	11,255,970.87
51	Wednesday, November 20, 2013	13,141,977.41
52	Thursday, November 21, 2013	15,607,902.10
53	Friday, November 22, 2013	16,762,371.04
54	Saturday, November 23, 2013	16,762,371.04
55	Sunday, November 24, 2013	16,762,371.04
56	Monday, November 25, 2013	16,762,371.04
57	Tuesday, November 26, 2013	15,826,174.53
58	Wednesday, November 27, 2013	15,020,807.77
59	Thursday, November 28, 2013	15,020,807.77
60	Friday, November 29, 2013	14,016,904.18
61	Saturday, November 30, 2013	14,016,904.18
62	Sunday, December 01, 2013	14,016,904.18
63	Monday, December 02, 2013	13,106,192.41
64	Tuesday, December 03, 2013	12,766,078.80
65	Wednesday, December 04, 2013	13,447,087.12
66	Thursday, December 05, 2013	14,893,037.41
67	Friday, December 06, 2013	16,230,656.86
68	Saturday, December 07, 2013	16,230,656.86
69	Sunday, December 08, 2013	16,230,656.86
70	Monday, December 09, 2013	17,512,595.59
71	Tuesday, December 10, 2013	17,512,595.59
72	Wednesday, December 11, 2013	17,512,595.59
73	Thursday, December 12, 2013	18,794,534.32
74	Friday, December 13, 2013	21,164,651.40
75	Saturday, December 14, 2013	21,164,651.40

Atmos Energy Corporation-Tennessee
Revenue Lag Study - Daily Accts Receivable Balances for Mid-States
For Test Year Ended June 30, 2014

CWC WP 2-2

Line No.	Date	Total
76	Sunday, December 15, 2013	21,164,651.40
77	Monday, December 16, 2013	23,456,180.40
78	Tuesday, December 17, 2013	25,158,238.35
79	Wednesday, December 18, 2013	26,535,551.58
80	Thursday, December 19, 2013	27,912,864.80
81	Friday, December 20, 2013	28,975,556.23
82	Saturday, December 21, 2013	28,975,556.23
83	Sunday, December 22, 2013	28,975,556.23
84	Monday, December 23, 2013	29,527,326.98
85	Tuesday, December 24, 2013	29,527,326.98
86	Wednesday, December 25, 2013	29,527,326.98
87	Thursday, December 26, 2013	28,097,216.09
88	Friday, December 27, 2013	28,097,216.09
89	Saturday, December 28, 2013	28,097,216.09
90	Sunday, December 29, 2013	28,097,216.09
91	Monday, December 30, 2013	26,257,295.42
92	Tuesday, December 31, 2013	26,257,295.42
93	Wednesday, January 01, 2014	26,257,295.42
94	Thursday, January 02, 2014	25,018,064.31
95	Friday, January 03, 2014	23,663,452.14
96	Saturday, January 04, 2014	23,663,452.14
97	Sunday, January 05, 2014	23,663,452.14
98	Monday, January 06, 2014	22,308,839.97
99	Tuesday, January 07, 2014	21,509,078.86
100	Wednesday, January 08, 2014	23,831,159.98
101	Thursday, January 09, 2014	26,040,800.76
102	Friday, January 10, 2014	27,806,390.28
103	Saturday, January 11, 2014	27,806,390.28
104	Sunday, January 12, 2014	27,806,390.28
105	Monday, January 13, 2014	28,608,160.07
106	Tuesday, January 14, 2014	29,672,976.50
107	Wednesday, January 15, 2014	32,386,615.24
108	Thursday, January 16, 2014	35,542,741.51
109	Friday, January 17, 2014	37,340,609.76
110	Saturday, January 18, 2014	37,340,609.76
111	Sunday, January 19, 2014	37,340,609.76
112	Monday, January 20, 2014	38,265,114.79
113	Tuesday, January 21, 2014	39,796,923.78
114	Wednesday, January 22, 2014	41,104,255.53
115	Thursday, January 23, 2014	42,283,266.29
116	Friday, January 24, 2014	43,419,407.19
117	Saturday, January 25, 2014	43,419,407.19
118	Sunday, January 26, 2014	43,419,407.19
119	Monday, January 27, 2014	41,910,930.62
120	Tuesday, January 28, 2014	42,137,757.86
121	Wednesday, January 29, 2014	41,504,869.81
122	Thursday, January 30, 2014	40,622,021.14
123	Friday, January 31, 2014	39,045,527.70
124	Saturday, February 01, 2014	38,780,254.33
125	Sunday, February 02, 2014	38,780,254.33
126	Monday, February 03, 2014	37,025,209.04
127	Tuesday, February 04, 2014	35,270,163.75
128	Wednesday, February 05, 2014	36,403,530.44
129	Thursday, February 06, 2014	36,403,530.44
130	Friday, February 07, 2014	40,451,238.91
131	Saturday, February 08, 2014	40,451,238.91
132	Sunday, February 09, 2014	40,451,238.91
133	Monday, February 10, 2014	40,451,238.91
134	Tuesday, February 11, 2014	39,832,689.56
135	Wednesday, February 12, 2014	41,857,296.70
136	Thursday, February 13, 2014	43,249,270.31
137	Friday, February 14, 2014	45,169,987.35
138	Saturday, February 15, 2014	45,169,987.35
139	Sunday, February 16, 2014	45,169,987.35
140	Monday, February 17, 2014	45,169,987.35
141	Tuesday, February 18, 2014	48,659,730.06
142	Wednesday, February 19, 2014	52,588,143.73
143	Thursday, February 20, 2014	54,600,337.76
144	Friday, February 21, 2014	56,474,434.53
145	Saturday, February 22, 2014	56,474,434.53
146	Sunday, February 23, 2014	56,474,434.53
147	Monday, February 24, 2014	54,268,756.57
148	Tuesday, February 25, 2014	54,294,965.13
149	Wednesday, February 26, 2014	54,599,215.82
150	Thursday, February 27, 2014	53,644,945.46
151	Friday, February 28, 2014	52,500,793.65

Atmos Energy Corporation-Tennessee
Revenue Lag Study - Daily Accts Receivable Balances for Mid-States
For Test Year Ended June 30, 2014

CWC WP 2-2

Line No.	Date	Total
152	Saturday, March 01, 2014	52,500,793.65
153	Sunday, March 02, 2014	52,500,793.65
154	Monday, March 03, 2014	45,247,026.20
155	Tuesday, March 04, 2014	44,300,801.42
156	Wednesday, March 05, 2014	45,130,954.45
157	Thursday, March 06, 2014	46,813,566.11
158	Friday, March 07, 2014	47,994,247.09
159	Saturday, March 08, 2014	47,994,247.09
160	Sunday, March 09, 2014	47,994,247.09
161	Monday, March 10, 2014	43,273,191.77
162	Tuesday, March 11, 2014	42,056,346.65
163	Wednesday, March 12, 2014	41,183,555.75
164	Thursday, March 13, 2014	42,358,047.61
165	Friday, March 14, 2014	44,544,814.35
166	Saturday, March 15, 2014	44,544,814.35
167	Sunday, March 16, 2014	44,544,814.35
168	Monday, March 17, 2014	44,524,703.65
169	Tuesday, March 18, 2014	44,504,592.94
170	Wednesday, March 19, 2014	44,899,237.00
171	Thursday, March 20, 2014	45,169,507.87
172	Friday, March 21, 2014	46,603,408.23
173	Saturday, March 22, 2014	46,603,408.23
174	Sunday, March 23, 2014	46,603,408.23
175	Monday, March 24, 2014	44,071,159.25
176	Tuesday, March 25, 2014	44,294,671.44
177	Wednesday, March 26, 2014	44,254,175.75
178	Thursday, March 27, 2014	45,504,423.23
179	Friday, March 28, 2014	45,052,215.74
180	Saturday, March 29, 2014	45,052,215.74
181	Sunday, March 30, 2014	45,052,215.74
182	Monday, March 31, 2014	40,915,038.20
183	Tuesday, April 01, 2014	38,839,404.52
184	Wednesday, April 02, 2014	38,112,657.82
185	Thursday, April 03, 2014	38,741,373.42
186	Friday, April 04, 2014	38,401,040.02
187	Saturday, April 05, 2014	38,401,040.02
188	Sunday, April 06, 2014	38,401,040.02
189	Monday, April 07, 2014	35,234,117.18
190	Tuesday, April 08, 2014	34,877,083.41
191	Wednesday, April 09, 2014	34,771,781.26
192	Thursday, April 10, 2014	34,983,300.91
193	Friday, April 11, 2014	35,224,047.46
194	Saturday, April 12, 2014	35,224,047.46
195	Sunday, April 13, 2014	35,224,047.46
196	Monday, April 14, 2014	32,304,364.05
197	Tuesday, April 15, 2014	31,864,778.37
198	Wednesday, April 16, 2014	33,617,330.28
199	Thursday, April 17, 2014	35,861,198.48
200	Friday, April 18, 2014	35,861,198.48
201	Saturday, April 19, 2014	35,861,198.48
202	Sunday, April 20, 2014	35,861,198.48
203	Monday, April 21, 2014	32,784,292.55
204	Tuesday, April 22, 2014	32,758,298.91
205	Wednesday, April 23, 2014	33,139,141.94
206	Thursday, April 24, 2014	33,676,249.32
207	Friday, April 25, 2014	33,671,916.77
208	Saturday, April 26, 2014	33,671,916.77
209	Sunday, April 27, 2014	33,671,916.77
210	Monday, April 28, 2014	31,262,419.67
211	Tuesday, April 29, 2014	30,634,283.09
212	Wednesday, April 30, 2014	30,061,939.09
213	Thursday, May 01, 2014	29,396,739.00
214	Friday, May 02, 2014	28,731,538.91
215	Saturday, May 03, 2014	28,731,538.91
216	Sunday, May 04, 2014	28,731,538.91
217	Monday, May 05, 2014	26,284,359.50
218	Tuesday, May 06, 2014	26,257,344.98
219	Wednesday, May 07, 2014	26,114,117.55
220	Thursday, May 08, 2014	25,970,890.12
221	Friday, May 09, 2014	25,813,560.11
222	Saturday, May 10, 2014	25,813,560.11
223	Sunday, May 11, 2014	25,813,560.11
224	Monday, May 12, 2014	23,044,667.80
225	Tuesday, May 13, 2014	23,916,949.89
226	Wednesday, May 14, 2014	25,093,948.83
227	Thursday, May 15, 2014	25,409,574.53

Atmos Energy Corporation-Tennessee
Revenue Lag Study - Daily Accts Receivable Balances for Mid-States
For Test Year Ended June 30, 2014

CWC WP 2-2

Line No.	Date	Total
228	Friday, May 16, 2014	25,253,638.25
229	Saturday, May 17, 2014	25,253,638.25
230	Sunday, May 18, 2014	25,253,638.25
231	Monday, May 19, 2014	24,159,335.45
232	Tuesday, May 20, 2014	24,020,679.69
233	Wednesday, May 21, 2014	23,777,800.37
234	Thursday, May 22, 2014	23,689,066.64
235	Friday, May 23, 2014	23,610,255.86
236	Saturday, May 24, 2014	23,610,255.86
237	Sunday, May 25, 2014	23,610,255.86
238	Monday, May 26, 2014	23,610,255.86
239	Tuesday, May 27, 2014	20,624,456.13
240	Wednesday, May 28, 2014	20,086,469.47
241	Thursday, May 29, 2014	19,766,659.56
242	Friday, May 30, 2014	19,723,722.70
243	Saturday, May 31, 2014	19,723,722.70
244	Sunday, June 01, 2014	19,723,722.70
245	Monday, June 02, 2014	17,866,519.81
246	Tuesday, June 03, 2014	16,978,406.27
247	Wednesday, June 04, 2014	16,730,913.27
248	Thursday, June 05, 2014	16,699,662.49
249	Friday, June 06, 2014	16,716,613.76
250	Saturday, June 07, 2014	16,716,613.76
251	Sunday, June 08, 2014	16,716,613.76
252	Monday, June 09, 2014	15,365,468.99
253	Tuesday, June 10, 2014	14,971,480.63
254	Wednesday, June 11, 2014	15,040,757.39
255	Thursday, June 12, 2014	16,155,379.44
256	Friday, June 13, 2014	16,326,876.37
257	Saturday, June 14, 2014	16,326,876.37
258	Sunday, June 15, 2014	16,326,876.37
259	Monday, June 16, 2014	16,730,332.42
260	Tuesday, June 17, 2014	16,778,263.73
261	Wednesday, June 18, 2014	16,801,186.68
262	Thursday, June 19, 2014	16,934,262.83
263	Friday, June 20, 2014	16,984,758.03
264	Saturday, June 21, 2014	16,984,758.03
265	Sunday, June 22, 2014	16,984,758.03
266	Monday, June 23, 2014	16,184,916.97
267	Tuesday, June 24, 2014	15,859,101.79
268	Wednesday, June 25, 2014	16,003,037.27
269	Thursday, June 26, 2014	16,141,311.66
270	Friday, June 27, 2014	16,273,861.83
271	Saturday, June 28, 2014	16,273,861.83
272	Sunday, June 29, 2014	16,273,861.83
273	Monday, June 30, 2014	15,351,217.62
274	Tuesday, July 01, 2014	14,504,192.66
275	Wednesday, July 02, 2014	14,349,814.29
276	Thursday, July 03, 2014	14,269,003.95
277	Friday, July 04, 2014	14,269,003.95
278	Saturday, July 05, 2014	14,269,003.95
279	Sunday, July 06, 2014	14,269,003.95
280	Monday, July 07, 2014	12,985,980.89
281	Tuesday, July 08, 2014	12,803,838.02
282	Wednesday, July 09, 2014	13,004,098.14
283	Thursday, July 10, 2014	13,004,098.14
284	Friday, July 11, 2014	13,343,617.04
285	Saturday, July 12, 2014	13,343,617.04
286	Sunday, July 13, 2014	13,343,617.04
287	Monday, July 14, 2014	12,941,435.81
288	Tuesday, July 15, 2014	12,725,978.97
289	Wednesday, July 16, 2014	14,354,905.45
290	Thursday, July 17, 2014	14,354,905.45
291	Friday, July 18, 2014	15,050,708.19
292	Saturday, July 19, 2014	15,050,708.19
293	Sunday, July 20, 2014	15,050,708.19
294	Monday, July 21, 2014	15,050,708.19
295	Tuesday, July 22, 2014	14,285,127.33
296	Wednesday, July 23, 2014	14,628,505.31
297	Thursday, July 24, 2014	14,819,399.50
298	Friday, July 25, 2014	15,146,466.23
299	Saturday, July 26, 2014	15,146,466.23
300	Sunday, July 27, 2014	15,146,466.23
301	Monday, July 28, 2014	14,273,095.76
302	Tuesday, July 29, 2014	13,789,724.20
303	Wednesday, July 30, 2014	13,579,545.65

Atmos Energy Corporation-Tennessee
Revenue Lag Study - Daily Accts Receivable Balances for Mid-States
For Test Year Ended June 30, 2014

CWC WP 2-2

Line No.	Date	Total
304	Thursday, July 31, 2014	13,358,933.11
305	Friday, August 01, 2014	12,975,906.36
306	Saturday, August 02, 2014	12,975,906.36
307	Sunday, August 03, 2014	12,975,906.36
308	Monday, August 04, 2014	11,521,457.26
309	Tuesday, August 05, 2014	11,036,739.29
310	Wednesday, August 06, 2014	11,076,989.88
311	Thursday, August 07, 2014	11,076,989.88
312	Friday, August 08, 2014	11,236,618.24
313	Saturday, August 09, 2014	11,236,618.24
314	Sunday, August 10, 2014	11,236,618.24
315	Monday, August 11, 2014	10,214,589.35
316	Tuesday, August 12, 2014	10,186,806.03
317	Wednesday, August 13, 2014	10,258,548.66
318	Thursday, August 14, 2014	12,646,872.69
319	Friday, August 15, 2014	12,855,651.06
320	Saturday, August 16, 2014	12,855,651.06
321	Sunday, August 17, 2014	12,855,651.06
322	Monday, August 18, 2014	12,155,089.87
323	Tuesday, August 19, 2014	12,532,928.42
324	Wednesday, August 20, 2014	12,716,922.50
325	Thursday, August 21, 2014	12,994,187.57
326	Friday, August 22, 2014	13,304,653.50
327	Saturday, August 23, 2014	13,304,653.50
328	Sunday, August 24, 2014	13,304,653.50
329	Monday, August 25, 2014	12,563,811.67
330	Tuesday, August 26, 2014	12,500,628.40
331	Wednesday, August 27, 2014	12,574,312.32
332	Thursday, August 28, 2014	12,492,270.43
333	Friday, August 29, 2014	12,433,220.07
334	Saturday, August 30, 2014	12,433,220.07
335	Sunday, August 31, 2014	12,291,030.13
336	Monday, September 01, 2014	12,291,030.13
337	Tuesday, September 02, 2014	10,943,789.13
338	Wednesday, September 03, 2014	10,234,538.21
339	Thursday, September 04, 2014	10,021,556.25
340	Friday, September 05, 2014	10,310,268.41
341	Saturday, September 06, 2014	10,310,268.41
342	Sunday, September 07, 2014	10,310,268.41
343	Monday, September 08, 2014	9,191,012.35
344	Tuesday, September 09, 2014	8,429,474.15
345	Wednesday, September 10, 2014	8,569,027.72
346	Thursday, September 11, 2014	8,691,484.21
347	Friday, September 12, 2014	8,722,043.73
348	Saturday, September 13, 2014	8,722,043.73
349	Sunday, September 14, 2014	8,722,043.73
350	Monday, September 15, 2014	8,069,045.46
351	Tuesday, September 16, 2014	8,102,283.14
352	Wednesday, September 17, 2014	9,369,209.84
353	Thursday, September 18, 2014	9,549,719.17
354	Friday, September 19, 2014	9,985,247.53
355	Saturday, September 20, 2014	9,985,247.53
356	Sunday, September 21, 2014	9,985,247.53
357	Monday, September 22, 2014	10,201,802.16
358	Tuesday, September 23, 2014	10,145,304.00
359	Wednesday, September 24, 2014	10,252,104.18
360	Thursday, September 25, 2014	10,332,844.43
361	Friday, September 26, 2014	10,773,817.33
362	Saturday, September 27, 2014	10,773,817.33
363	Sunday, September 28, 2014	10,773,817.33
364	Monday, September 29, 2014	9,726,675.41
365	Tuesday, September 30, 2014	9,501,343.27
366		
367	AVERAGE DAILY TOTALS	22,658,893.89
368		
369	MID-STATES ANNUAL BILLED REVENUE	400,977,204.94 From WP 2-3
370	MID-STATES AVG DAILY REVENUE	1,098,567.68
371		
372	REVENUE LAG	20.63

Atmos Energy Corporation-Tennessee
Revenue Lag Study - Company 50 Monthly Revenues
For Test Year Ended June 30, 2014
Revenues for Test Year Ended September 30, 2014

CWC WP 2-3

Account	Description	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Total
4800	Residential sales	(7,163,836)	(14,141,617)	(24,959,678)	(34,428,712)	(38,958,208)	(29,238,959)	(18,279,752)	(10,142,917)	(7,236,959)	(7,023,714)	(6,578,585)	(6,702,221)	(204,855,158)
4811	Commercial Revenue	(4,943,411)	(8,255,009)	(13,445,264)	(19,152,884)	(21,549,496)	(15,768,691)	(10,015,048)	(6,385,320)	(4,439,811)	(4,782,404)	(4,476,129)	(4,730,438)	(117,943,905)
4812	Industrial Revenue	(877,140)	(1,835,247)	(2,116,005)	(2,197,017)	(3,079,902)	(2,545,439)	(1,772,317)	(1,166,304)	(886,776)	(935,921)	(922,148)	(786,686)	(19,120,903)
4820	Other Sales to Public Authority	(344,496)	(712,446)	(1,278,994)	(1,751,870)	(1,999,531)	(1,513,595)	(905,163)	(552,479)	(316,028)	(401,380)	(345,258)	(377,145)	(10,498,386)
4870	Forfeited discounts	(108,730)	(85,142)	(254,594)	(384,290)	(386,217)	(443,462)	(329,026)	(172,304)	(90,413)	(87,492)	(77,311)	(73,266)	(2,492,247)
4880	Miscellaneous service revenues	(200,939)	(162,196)	(100,930)	(98,670)	(99,782)	(92,624)	(102,235)	(107,012)	(91,489)	(86,057)	(105,237)	(99,150)	(1,346,321)
4893	Revenue-Transportation Distrib	(2,091,163)	(1,966,453)	(2,182,407)	(2,785,457)	(2,302,024)	(2,468,595)	(1,954,594)	(1,946,854)	(1,801,656)	(1,793,533)	(1,880,972)	(1,844,158)	(25,017,867)
4895	Revenue-Transportation Commerc	0	0	0	0	0	0	0	0	0	0	0	0	0
4896	Revenue-Transportation Industr	0	0	0	0	0	0	0	0	0	0	0	0	0
4930	Rent from Gas Property	0	0	0	0	0	0	0	0	0	0	0	0	0
4950	Other gas revenues	0	0	0	0	0	0	(19,283)	0	0	0	0	(24)	(19,308)
Billed Revenue														(381,294,094)
	Billed Taxes	(876,691)	(1,402,365)	(2,297,115)	(3,153,503)	(3,589,250)	(2,641,027)	(1,723,585)	(1,003,555)	(702,830)	(789,902)	(733,878)	(769,408)	(19,683,111)
Billed Revenue plus Taxes														(400,977,205)
4805	Unbilled Residential Revenue	(1,096,359)	(5,018,954)	(3,954,077)	(6,744,005)	6,437,176	2,628,275	5,437,044	1,439,243	551,139	192,834	(4,541)	(328,556)	(460,782)
4815	Unbilled Comm Revenue	(1,625,194)	(2,129,854)	(1,439,986)	(3,966,920)	3,828,367	1,621,168	2,936,310	465,347	233,633	(83,288)	(104,176)	208,288	(56,306)
4816	Unbilled Indus Revenue	(48,029)	(76,802)	(99,985)	(239,791)	276,781	(64,706)	56,025	109,473	126,138	(112,531)	22,571	8,759	(42,096)
4825	Unbilled Public Authority Reve	(107,942)	(246,214)	(180,120)	(362,614)	387,637	109,373	313,781	52,808	41,627	(26,225)	(1,804)	26,102	6,409
Total Revenue														(381,846,870)

**Atmos Energy Corporation-Tennessee
Per Books Purchase Gas Cost
For Test Year Ended June 30, 2014**

ATO-CWC3

Line No.	Supplier	Production Month Start Service	Production Month Finish Service	Service Lag	Date of Invoice	Invoice Lag	Date Paid	Payment Lag	Total Lag	Amount	\$ Days (h) x (i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	AEM	6/1/13	6/30/2013	15.0	7/15/13	15.0	07/25/13	10	40.00	724,980.00	28,999,200.00
2	AEM	6/1/13	6/30/2013	15.0	7/15/13	15.0	07/25/13	10	40.00	1,450.19	58,007.60
3	AEM	6/1/13	6/30/2013	15.0	7/15/13	15.0	07/25/13	10	40.00	219,559.48	8,782,379.20
4	AEM	6/1/13	6/30/2013	15.0	7/15/13	15.0	07/25/13	10	40.00	230,808.15	9,232,326.00
5	AEM	6/1/13	6/30/2013	15.0	7/15/13	15.0	07/25/13	10	40.00	436,371.95	17,454,878.00
6	AEM	6/1/13	6/30/2013	15.0	7/15/13	15.0	07/25/13	10	40.00	241,766.42	9,670,656.80
7	AEM	6/1/13	6/30/2013	15.0	7/15/13	15.0	07/25/13	10	40.00	1,540,881.54	61,635,261.60
8	AEM	6/1/13	6/30/2013	15.0	7/15/13	15.0	07/25/13	10	40.00	625.00	25,000.00
9	BPEnergy	6/1/13	6/30/2013	15.0	7/15/13	15.0	07/25/13	10	40.00	99,341.37	3,973,654.80
10	Caledonia	6/1/13	6/30/2013	15.0	7/11/13	11.0	07/19/13	8	34.00	44,437.50	1,510,875.00
11	CGT	6/1/13	6/30/2013	15.0	7/12/13	12.0	07/22/13	10	37.00	186,400.74	6,896,827.38
12	CGT	6/1/13	6/30/2013	15.0	7/12/13	12.0	07/22/13	10	37.00	1,530.00	56,610.00
13	DTI	6/1/13	6/30/2013	15.0	7/2/13	2.0	07/10/13	8	25.00	14,675.44	366,886.00
14	ETNG	6/1/13	6/30/2013	15.0	7/12/13	12.0	07/22/13	10	37.00	591,897.08	21,900,191.96
15	PiedmontNatGas	6/1/13	6/30/2013	15.0	7/3/13	3.0	07/05/13	2	20.00	4,053.53	81,070.60
16	SouthernNatGas	6/1/13	6/30/2013	15.0	7/11/13	11.0	07/22/13	11	37.00	69,530.58	2,572,631.46
17	TennesseeGasPL	6/1/13	6/30/2013	15.0	7/12/13	12.0	07/22/13	10	37.00	553,594.54	20,482,997.83
18	TexasEasternTransm	6/1/13	6/30/2013	15.0	7/10/13	10.0	07/22/13	12	37.00	17,266.34	638,854.58
19	TexasEasternTransm	6/1/13	6/30/2013	15.0	7/10/13	10.0	07/22/13	12	37.00	22,812.50	844,062.50
20	TexasEasternTransm	6/1/13	6/30/2013	15.0	7/10/13	10.0	07/22/13	12	37.00	318.36	11,779.32
21	TexasGasTransmission	6/1/13	6/30/2013	15.0	7/11/13	11.0	07/22/13	11	37.00	2,067.00	76,479.00
22	Saltville Gas Storage Co, LLC	6/1/13	6/30/2013	15.0	7/12/13	12.0	07/19/13	7	34.00	120,199.88	4,086,795.92
23	AEM	7/1/13	7/31/2013	15.5	8/15/13	15.0	08/26/13	11	41.50	214,808.23	8,914,541.55
24	AEM	7/1/13	7/31/2013	15.5	8/15/13	15.0	08/26/13	11	41.50	645,772.47	26,799,557.51
25	AEM	7/1/13	7/31/2013	15.5	8/15/13	15.0	08/26/13	11	41.50	215,960.74	8,962,370.71
26	AEM	7/1/13	7/31/2013	15.5	8/15/13	15.0	08/26/13	11	41.50	304,834.18	12,650,618.47
27	AEM	7/1/13	7/31/2013	15.5	8/15/13	15.0	08/26/13	11	41.50	403,863.72	16,760,344.38
28	AEM	7/1/13	7/31/2013	15.5	8/15/13	15.0	08/26/13	11	41.50	1,013,731.18	42,069,843.97
29	AEM	7/1/13	7/31/2013	15.5	8/15/13	15.0	08/26/13	11	41.50	660.53	27,412.00
30	AEM	7/1/13	7/31/2013	15.5	8/15/13	15.0	08/26/13	11	41.50	1,197.12	49,680.48
31	Caledonia	7/1/13	7/31/2013	15.5	8/9/13	9.0	08/19/13	10	34.50	44,125.00	1,522,312.50
32	CGT	7/1/13	7/31/2013	15.5	8/13/13	13.0	08/22/13	9	37.50	186,283.45	6,985,629.38
33	CGT	7/1/13	7/31/2013	15.5	8/13/13	13.0	08/22/13	9	37.50	1,530.00	57,375.00
34	DTI	7/1/13	7/31/2013	15.5	8/6/13	6.0	08/12/13	6	27.50	14,968.33	411,629.08
35	ETNG	7/1/13	7/31/2013	15.5	8/13/13	13.0	08/23/13	10	38.50	737,075.54	28,377,408.29
36	PiedmontNatGas	7/1/13	7/31/2013	15.5	8/6/13	6.0	08/07/13	1	22.50	4,021.23	90,477.68
37	SouthernNatGas	7/1/13	7/31/2013	15.5	8/13/13	13.0	08/20/13	7	35.50	69,041.62	2,450,977.51
38	TennesseeGasPL	7/1/13	7/31/2013	15.5	8/13/13	13.0	08/22/13	9	37.50	549,701.46	20,613,804.75
39	TexasEasternTransm	7/1/13	7/31/2013	15.5	8/10/13	10.0	08/20/13	10	35.50	16,400.84	582,229.82
40	TexasEasternTransm	7/1/13	7/31/2013	15.5	8/10/13	10.0	08/20/13	10	35.50	22,812.50	809,843.75
41	TexasEasternTransm	7/1/13	7/31/2013	15.5	8/10/13	10.0	08/20/13	10	35.50	738.67	26,222.79
42	TexasGasTransmission	7/1/13	7/31/2013	15.5	8/9/13	9.0	08/19/13	10	34.50	2,135.90	73,688.55
43	Saltville Gas Storage Co, LLC	7/1/13	7/31/2013	15.5	8/13/13	13.0	08/20/13	7	35.50	119,354.60	4,237,088.30
44	Heritage Propane	8/9/13	8/9/2013	0.5	8/9/13	-	08/19/13	10	10.50	887.99	9,323.90
45	Heritage Propane	8/9/13	8/9/2013	0.5	8/9/13	-	08/19/13	10	10.50	1,493.04	15,676.92
46	Heritage Propane	8/9/13	8/9/2013	0.5	8/9/13	-	08/19/13	10	10.50	1,082.61	11,367.41
47	AEM	8/1/13	8/31/2013	15.5	9/16/13	16.0	09/25/13	9	40.50	266,423.46	10,790,150.13
48	AEM	8/1/13	8/31/2013	15.5	9/16/13	16.0	09/25/13	9	40.50	166,868.21	6,758,162.51
49	AEM	8/1/13	8/31/2013	15.5	9/16/13	16.0	09/25/13	9	40.50	605,306.31	24,514,905.56
50	AEM	8/1/13	8/31/2013	15.5	9/16/13	16.0	09/25/13	9	40.50	204,548.71	8,284,222.76

**Atmos Energy Corporation-Tennessee
Per Books Purchase Gas Cost
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Line No.	Supplier	Production Month Start Service	Production Month Finish Service	Service Lag	Date of Invoice	Invoice Lag	Date Paid	Payment Lag	Total Lag	Amount	\$ Days (h) x (i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
51	AEM	8/1/13	8/31/2013	15.5	9/16/13	16.0	09/25/13	9	40.50	417,513.97	16,909,315.79
52	AEM	8/1/13	8/31/2013	15.5	9/16/13	16.0	09/25/13	9	40.50	811.29	32,857.25
53	AEM	8/1/13	8/31/2013	15.5	9/16/13	16.0	09/25/13	9	40.50	1,142,182.34	46,258,384.77
54	AEM	8/1/13	8/31/2013	15.5	9/16/13	16.0	09/25/13	9	40.50	682.95	27,659.48
55	Caledonia	8/1/13	8/31/2013	15.5	9/10/13	10.0	09/20/13	10	35.50	44,125.00	1,566,437.50
56	CGT	8/1/13	8/31/2013	15.5	9/12/13	12.0	09/23/13	11	38.50	187,813.45	7,230,817.83
57	CGT	8/1/13	8/31/2013	15.5	9/12/13	12.0	09/23/13	11	38.50	1,530.00	58,905.00
58	DTI	8/1/13	8/31/2013	15.5	9/5/13	5.0	09/13/13	8	28.50	14,968.33	426,597.41
59	ETNG	8/1/13	8/31/2013	15.5	9/16/13	16.0	09/23/13	7	38.50	737,075.54	28,377,408.29
60	PiedmontNatGas	8/1/13	8/31/2013	15.5	9/5/13	5.0	09/09/13	4	24.50	4,110.95	100,718.28
61	SouthernNatGas	8/1/13	8/31/2013	15.5	9/10/13	10.0	09/20/13	10	35.50	69,041.62	2,450,977.51
62	TennesseeGasPL	8/1/13	8/31/2013	15.5	9/16/13	16.0	09/23/13	7	38.50	549,701.46	21,163,506.21
63	TexasEasternTransm	8/1/13	8/31/2013	15.5	9/10/13	10.0	09/20/13	10	35.50	22,812.50	809,843.75
64	TexasEasternTransm	8/1/13	8/31/2013	15.5	9/10/13	10.0	09/20/13	10	35.50	16,275.96	577,796.58
65	TexasGasTransmission	8/1/13	8/31/2013	15.5	9/11/13	11.0	09/23/13	12	38.50	2,135.90	82,232.15
66	Saltville Gas Storage Co, LLC	8/1/13	8/31/2013	15.5	9/10/13	10.0	09/17/13	7	32.50	119,354.60	3,879,024.50
67	AEM	9/1/13	9/30/2013	15.0	10/15/13	15.0	10/25/13	10	40.00	1,066.19	42,647.60
68	AEM	9/1/13	9/30/2013	15.0	10/15/13	15.0	10/25/13	10	40.00	695.41	27,816.40
69	AEM	9/1/13	9/30/2013	15.0	10/15/13	15.0	10/25/13	10	40.00	1,206,851.85	48,274,074.00
70	AEM	9/1/13	9/30/2013	15.0	10/15/13	15.0	10/25/13	10	40.00	401,594.29	16,063,771.60
71	AEM	9/1/13	9/30/2013	15.0	10/15/13	15.0	10/25/13	10	40.00	273,137.61	10,925,504.40
72	AEM	9/1/13	9/30/2013	15.0	10/15/13	15.0	10/25/13	10	40.00	210,679.35	8,427,174.00
73	AEM	9/1/13	9/30/2013	15.0	10/15/13	15.0	10/25/13	10	40.00	189,473.57	7,578,942.80
74	AEM	9/1/13	9/30/2013	15.0	10/15/13	15.0	10/25/13	10	40.00	622,134.00	24,885,360.00
75	Caledonia	9/1/13	9/30/2013	15.0	10/11/13	11.0	10/21/13	10	36.00	44,125.00	1,588,500.00
76	CGT	9/1/13	9/30/2013	15.0	10/11/13	11.0	10/21/13	10	36.00	187,813.45	6,761,284.20
77	CGT	9/1/13	9/30/2013	15.0	10/11/13	11.0	10/21/13	10	36.00	1,530.00	55,080.00
78	DTI	9/1/13	9/30/2013	15.0	10/7/13	7.0	10/11/13	4	26.00	14,968.33	389,176.58
79	ETNG	9/1/13	9/30/2013	15.0	10/11/13	11.0	10/21/13	10	36.00	737,075.54	26,534,719.44
80	PiedmontNatGas	9/1/13	9/30/2013	15.0	10/7/13	7.0	10/09/13	2	24.00	4,250.19	102,004.56
81	SouthernNatGas	9/1/13	9/30/2013	15.0	10/11/13	11.0	10/21/13	10	36.00	64,229.79	2,312,272.44
82	TennesseeGasPL	9/1/13	9/30/2013	15.0	10/11/13	11.0	10/21/13	10	36.00	541,866.15	19,507,181.40
83	TexasEasternTransm	9/1/13	9/30/2013	15.0	10/10/13	10.0	10/21/13	11	36.00	22,812.50	821,250.00
84	TexasEasternTransm	9/1/13	9/30/2013	15.0	10/10/13	10.0	10/21/13	11	36.00	16,272.09	585,795.24
85	TexasGasTransmission	9/1/13	9/30/2013	15.0	10/10/13	10.0	10/21/13	11	36.00	2,067.00	74,412.00
86	Saltville Gas Storage Co, LLC	9/1/13	9/30/2013	15.0	10/10/13	10.0	10/17/13	7	32.00	119,354.60	3,819,347.20
87	AEM	10/1/13	10/31/2013	15.5	11/15/13	15.0	11/25/13	10	40.50	613,736.76	24,856,338.78
88	AEM	10/1/13	10/31/2013	15.5	11/15/13	15.0	11/25/13	10	40.50	308,000.89	12,474,036.05
89	AEM	10/1/13	10/31/2013	15.5	11/15/13	15.0	11/25/13	10	40.50	197,713.72	8,007,405.66
90	AEM	10/1/13	10/31/2013	15.5	11/15/13	15.0	11/25/13	10	40.50	802.33	32,494.37
91	AEM	10/1/13	10/31/2013	15.5	11/15/13	15.0	11/25/13	10	40.50	1,734,463.82	70,245,784.71
92	AEM	10/1/13	10/31/2013	15.5	11/15/13	15.0	11/25/13	10	40.50	2,597.69	105,206.45
93	AEM	10/1/13	10/31/2013	15.5	11/15/13	15.0	11/25/13	10	40.50	999,594.87	40,483,592.24
94	AEM	10/1/13	10/31/2013	15.5	11/15/13	15.0	11/25/13	10	40.50	271,353.73	10,989,826.07
95	AEM	10/1/13	10/31/2013	15.5	11/15/13	15.0	11/25/13	10	40.50	684.30	27,714.15
96	Caledonia	10/1/13	10/31/2013	15.5	11/15/13	15.0	11/21/13	6	36.50	44,125.00	1,610,562.50
97	CGT	10/1/13	10/31/2013	15.5	11/12/13	12.0	11/22/13	10	37.50	1,530.00	57,375.00
98	CGT	10/1/13	10/31/2013	15.5	11/12/13	12.0	11/22/13	10	37.50	187,813.45	7,043,004.38
99	DTI	10/1/13	10/31/2013	15.5	11/5/13	5.0	11/12/13	7	27.50	14,968.33	411,629.08
100	ETNG	10/1/13	10/31/2013	15.5	11/12/13	12.0	11/22/13	10	37.50	737,075.54	27,640,332.75
101	HawkinsCO	10/1/13	10/31/2013	15.5	11/15/13	15.0	11/25/13	10	40.50	33.18	1,343.79

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Line No.	Supplier	Production Month Start Service	Production Month Finish Service	Service Lag	Date of Invoice	Invoice Lag	Date Paid	Payment Lag	Total Lag	Amount	\$ Days (h) x (i)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
102	PiedmontNatGas	10/1/13	10/31/2013	15.5	11/5/13	5.0	11/06/13	1	21.50	5,464.25	117,481.38
103	SouthernNatGas	10/1/13	10/31/2013	15.5	11/12/13	12.0	11/20/13	8	35.50	64,229.79	2,280,157.55
104	TennesseeGasPL	10/1/13	10/31/2013	15.5	11/12/13	12.0	11/22/13	10	37.50	541,866.15	20,319,980.63
105	TexasEasternTransm	10/1/13	10/31/2013	15.5	11/10/13	10.0	11/20/13	10	35.50	29,790.46	1,057,561.33
106	TexasEasternTransm	10/1/13	10/31/2013	15.5	11/10/13	10.0	11/20/13	10	35.50	16,302.85	578,751.18
107	TexasGasTransmission	10/1/13	10/31/2013	15.5	11/11/13	11.0	11/22/13	11	37.50	2,135.90	80,096.25
108	Saltville Gas Storage Co, LLC	10/1/13	10/31/2013	15.5	11/11/13	11.0	11/18/13	7	33.50	119,354.60	3,998,379.10
109	Heritage Propane	11/26/13	11/26/2013	0.5	11/26/13	-	12/18/13	22	22.50	1,709.48	38,463.30
110	Heritage Propane	11/26/13	11/26/2013	0.5	11/26/13	-	12/18/13	22	22.50	2,078.99	46,777.28
111	AEM	11/1/13	11/30/2013	15.0	12/16/13	16.0	12/23/13	7	38.00	1,889.56	71,803.28
112	AEM	11/1/13	11/30/2013	15.0	12/16/13	16.0	12/23/13	7	38.00	203,623.73	7,737,701.74
113	AEM	11/1/13	11/30/2013	15.0	12/16/13	16.0	12/23/13	7	38.00	2,458,545.16	93,424,716.08
114	AEM	11/1/13	11/30/2013	15.0	12/16/13	16.0	12/23/13	7	38.00	225,008.98	8,550,341.24
115	AEM	11/1/13	11/30/2013	15.0	12/16/13	16.0	12/23/13	7	38.00	4,368.10	165,987.80
116	AEM	11/1/13	11/30/2013	15.0	12/16/13	16.0	12/23/13	7	38.00	8,588.84	326,375.92
117	AEM	11/1/13	11/30/2013	15.0	12/16/13	16.0	12/23/13	7	38.00	2,337,181.35	88,812,891.30
118	Caledonia	11/1/13	11/30/2013	15.0	12/11/13	11.0	12/20/13	9	35.00	44,125.00	1,544,375.00
119	CGT	11/1/13	11/30/2013	15.0	12/12/13	12.0	12/23/13	11	38.00	186,185.23	7,075,038.74
120	CGT	11/1/13	11/30/2013	15.0	12/12/13	12.0	12/23/13	11	38.00	1,530.00	58,140.00
121	DTI	11/1/13	11/30/2013	15.0	12/3/13	3.0	12/12/13	9	27.00	15,024.45	405,660.15
122	ETNG	11/1/13	11/30/2013	15.0	12/12/13	12.0	12/23/13	11	38.00	998,076.45	37,926,905.10
123	HawkinsCO	11/1/13	11/30/2013	15.0	12/16/13	16.0	12/23/13	7	38.00	210.08	7,983.04
124	PiedmontNatGas	11/1/13	11/30/2013	15.0	12/5/13	5.0	12/10/13	5	25.00	11,472.97	286,824.25
125	SouthernNatGas	11/1/13	11/30/2013	15.0	12/10/13	10.0	12/20/13	10	35.00	64,229.79	2,248,042.65
126	TennesseeGasPL	11/1/13	11/30/2013	15.0	12/11/13	11.0	12/23/13	12	38.00	541,866.15	20,590,913.70
127	TexasEasternTransm	11/1/13	11/30/2013	15.0	12/10/13	10.0	12/20/13	10	35.00	16,315.51	571,042.85
128	TexasEasternTransm	11/1/13	11/30/2013	15.0	12/10/13	10.0	12/20/13	10	35.00	38,230.00	1,338,050.00
129	TexasGasTransmission	11/1/13	11/30/2013	15.0	12/16/13	16.0	12/23/13	7	38.00	19,032.00	723,216.00
130	Saltville Gas Storage Co, LLC	11/1/13	11/30/2013	15.0	12/11/13	11.0	12/18/13	7	33.00	119,354.66	3,938,703.78
131	Heritage Propane	12/7/13	12/7/2013	0.5	12/7/13	-	12/18/13	11	11.50	1,519.71	17,476.67
132	Heritage Propane	12/7/13	12/7/2013	0.5	12/7/13	-	12/18/13	11	11.50	982.05	11,293.58
133	Heritage Propane	12/7/13	12/7/2013	0.5	12/7/13	-	12/18/13	11	11.50	3,718.23	42,759.65
134	Heritage Propane	12/7/13	12/7/2013	0.5	12/7/13	-	12/18/13	11	11.50	1,211.60	13,933.40
135	Heritage Propane	12/7/13	12/7/2013	0.5	12/7/13	-	12/18/13	11	11.50	2,371.59	27,273.29
136	Heritage Propane	12/7/13	12/7/2013	0.5	12/7/13	-	12/18/13	11	11.50	1,285.89	14,787.74
137	Heritage Propane	12/7/13	12/7/2013	0.5	12/7/13	-	12/18/13	11	11.50	806.83	9,278.55
138	Heritage Propane	12/7/13	12/7/2013	0.5	12/7/13	-	12/18/13	11	11.50	1,767.08	20,321.42
139	Heritage Propane	12/7/13	12/7/2013	0.5	12/7/13	-	12/18/13	11	11.50	2,281.05	26,232.08
140	Heritage Propane	12/7/13	12/7/2013	0.5	12/7/13	-	12/18/13	11	11.50	2,704.51	31,101.87
141	Heritage Propane	12/7/13	12/7/2013	0.5	12/7/13	-	12/18/13	11	11.50	34,440.38	396,064.37
142	AEM	12/1/13	12/31/2013	15.5	1/15/14	15.0	01/24/14	9	39.50	3,055,163.29	120,678,949.96
143	AEM	12/1/13	12/31/2013	15.5	1/15/14	15.0	01/24/14	9	39.50	168,723.19	6,664,566.01
144	AEM	12/1/13	12/31/2013	15.5	1/15/14	15.0	01/24/14	9	39.50	3,486,412.17	137,713,280.72
145	AEM	12/1/13	12/31/2013	15.5	1/15/14	15.0	01/24/14	9	39.50	6,398.98	252,759.71
146	AEM	12/1/13	12/31/2013	15.5	1/15/14	15.0	01/24/14	9	39.50	5,583.86	220,562.47
147	AEM	12/1/13	12/31/2013	15.5	1/15/14	15.0	01/24/14	9	39.50	4,725.61	186,661.60
148	AEM	12/1/13	12/31/2013	15.5	1/15/14	15.0	01/24/14	9	39.50	422,590.04	16,692,306.58
149	Caledonia	12/1/13	12/31/2013	15.5	1/13/14	13.0	01/21/14	8	36.50	44,125.00	1,610,562.50
150	CGT	12/1/13	12/31/2013	15.5	1/13/14	13.0	01/23/14	10	38.50	186,283.45	7,171,912.83
151	CGT	12/1/13	12/31/2013	15.5	1/13/14	13.0	01/23/14	10	38.50	1,530.00	58,905.00
152	DTI	12/1/13	12/31/2013	15.5	1/3/14	3.0	01/13/14	10	28.50	15,024.45	428,196.83

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Line No.	Supplier	Production Month Start Service	Production Month Finish Service	Service Lag	Date of Invoice	Invoice Lag	Date Paid	Payment Lag	Total Lag	Amount	\$ Days (h) x (i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
153	ETNG	12/1/13	12/31/2013	15.5	1/14/14	14.0	01/24/14	10	39.50	848,735.56	33,525,054.62
154	HawkinsCO	12/1/13	12/31/2013	15.5	1/15/14	15.0	01/24/14	9	39.50	468.49	18,505.36
155	PiedmontNatGas	12/1/13	12/31/2013	15.5	1/7/14	7.0	01/10/14	3	25.50	15,297.02	390,074.01
156	SouthernNatGas	12/1/13	12/31/2013	15.5	1/13/14	13.0	01/21/14	8	36.50	64,229.79	2,344,387.34
157	TennesseeGasPL	12/1/13	12/31/2013	15.5	1/13/14	13.0	01/23/14	10	38.50	541,866.15	20,861,846.78
158	TexasEasternTransm	12/1/13	12/31/2013	15.5	1/10/14	10.0	01/21/14	11	36.50	16,322.58	595,774.17
159	TexasEasternTransm	12/1/13	12/31/2013	15.5	1/10/14	10.0	01/21/14	11	36.50	38,235.00	1,395,577.50
160	TexasGasTransmission	12/1/13	12/31/2013	15.5	1/10/14	10.0	01/21/14	11	36.50	19,666.40	717,823.60
161	Saltville Gas Storage Co, LLC	12/1/13	12/31/2013	15.5	1/14/14	14.0	01/21/14	7	36.50	119,354.60	4,356,442.90
162	Amerigas Propane	12/1/13	12/31/2013	15.5	1/30/14	30.0	02/17/14	18	63.50	2,016.74	128,062.99
163	Amerigas Propane	1/30/14	1/30/2014	0.5	1/30/14	-	02/17/14	18	18.50	1,828.13	33,820.41
164	Amerigas Propane	1/30/14	1/30/2014	0.5	1/30/14	-	02/17/14	18	18.50	3,934.65	72,791.03
165	Amerigas Propane	1/30/14	1/30/2014	0.5	1/30/14	-	02/17/14	18	18.50	1,949.70	36,069.45
166	Amerigas Propane	1/30/14	1/30/2014	0.5	1/30/14	-	02/17/14	18	18.50	2,909.37	53,823.35
167	AEM	1/1/14	1/31/2014	15.5	2/14/14	14.0	02/25/14	11	40.50	454,657.75	18,413,638.88
168	AEM	1/1/14	1/31/2014	15.5	2/14/14	14.0	02/25/14	11	40.50	754,476.64	30,556,303.92
169	AEM	1/1/14	1/31/2014	15.5	2/14/14	14.0	02/25/14	11	40.50	3,007.31	121,796.06
170	AEM	1/1/14	1/31/2014	15.5	2/14/14	14.0	02/25/14	11	40.50	5,833,537.94	236,258,286.57
171	AEM	1/1/14	1/31/2014	15.5	2/14/14	14.0	02/25/14	11	40.50	4,769.80	193,176.90
172	AEM	1/1/14	1/31/2014	15.5	2/14/14	14.0	02/25/14	11	40.50	3,046,589.88	123,386,890.14
173	AEM	1/1/14	1/31/2014	15.5	2/14/14	14.0	02/25/14	11	40.50	455,007.25	18,427,793.63
174	AEM	1/1/14	1/31/2014	15.5	2/14/14	14.0	02/25/14	11	40.50	384,046.90	15,553,899.45
175	AEM	1/1/14	1/31/2014	15.5	2/14/14	14.0	02/25/14	11	40.50	2,890,580.03	117,068,491.22
176	AEM	1/1/14	1/31/2014	15.5	2/14/14	14.0	02/25/14	11	40.50	157,793.50	6,390,636.75
177	Caledonia	1/1/14	1/31/2014	15.5	2/11/14	11.0	02/18/14	7	33.50	44,125.00	1,478,187.50
178	CGT	1/1/14	1/31/2014	15.5	2/14/14	14.0	02/24/14	10	39.50	1,530.00	60,435.00
179	CGT	1/1/14	1/31/2014	15.5	2/14/14	14.0	02/24/14	10	39.50	186,283.45	7,358,196.28
180	DTI	1/1/14	1/31/2014	15.5	2/4/14	4.0	02/13/14	9	28.50	15,024.45	428,196.83
181	ETNG	1/1/14	1/31/2014	15.5	2/13/14	13.0	02/24/14	11	39.50	998,076.45	39,424,019.78
182	HawkinsCO	1/1/14	1/31/2014	15.5	2/14/14	14.0	02/25/14	11	40.50	1,053.82	42,679.71
183	PiedmontNatGas	1/1/14	1/31/2014	15.5	2/14/14	14.0	02/25/14	11	40.50	24,373.86	987,141.33
184	SouthernNatGas	1/1/14	1/31/2014	15.5	2/5/14	5.0	02/10/14	5	25.50	64,229.79	1,637,859.65
185	TennesseeGasPL	1/1/14	1/31/2014	15.5	2/12/14	12.0	02/24/14	12	39.50	541,866.15	21,403,712.93
186	TexasEasternTransm	1/1/14	1/31/2014	15.5	2/10/14	10.0	02/20/14	10	35.50	38,235.00	1,357,342.50
187	TexasEasternTransm	1/1/14	1/31/2014	15.5	2/10/14	10.0	02/20/14	10	35.50	16,293.98	578,436.29
188	TexasGasTransmission	1/1/14	1/31/2014	15.5	2/12/14	12.0	02/21/14	9	36.50	19,666.40	717,823.60
189	Twin Eagle	1/1/14	1/31/2014	15.5	2/14/14	14.0	02/25/14	11	40.50	50,000.00	2,025,000.00
190	Saltville Gas Storage Co, LLC	1/1/14	1/31/2014	15.5	2/10/14	10.0	02/17/14	7	32.50	119,397.10	3,880,405.75
191	Amerigas Propane	2/28/14	2/28/2014	0.5	2/28/14	-	03/14/14	14	14.50	4,761.96	69,048.42
192	Amerigas Propane	2/28/14	2/28/2014	0.5	2/28/14	-	03/14/14	14	14.50	3,921.18	56,857.11
193	Amerigas Propane	2/28/14	2/28/2014	0.5	2/28/14	-	03/14/14	14	14.50	4,838.83	70,163.04
194	Amerigas Propane	2/28/14	2/28/2014	0.5	2/28/14	-	03/14/14	14	14.50	4,922.36	71,374.22
195	Amerigas Propane	2/28/14	2/28/2014	0.5	2/28/14	-	03/14/14	14	14.50	4,761.96	69,048.42
196	AEM	2/1/14	2/28/2014	14.0	3/14/14	14.0	03/25/14	11	39.00	4,546,322.08	177,306,561.12
197	AEM	2/1/14	2/28/2014	14.0	3/14/14	14.0	03/25/14	11	39.00	439,920.04	17,156,881.56
198	AEM	2/1/14	2/28/2014	14.0	3/14/14	14.0	03/25/14	11	39.00	272,272.10	10,618,611.90
199	AEM	2/1/14	2/28/2014	14.0	3/14/14	14.0	03/25/14	11	39.00	4,576.60	178,487.40
200	AEM	2/1/14	2/28/2014	14.0	3/14/14	14.0	03/25/14	11	39.00	4,592.33	179,100.87
201	AEM	2/1/14	2/28/2014	14.0	3/14/14	14.0	03/25/14	11	39.00	3,437,690.60	134,069,933.40
202	AEM	2/1/14	2/28/2014	14.0	3/14/14	14.0	03/25/14	11	39.00	1,989,167.06	77,577,515.34
203	Caledonia	2/1/14	2/28/2014	14.0	3/10/14	10.0	03/20/14	10	34.00	44,125.00	1,500,250.00

**Atmos Energy Corporation-Tennessee
Per Books Purchase Gas Cost
For Test Year Ended June 30, 2014**

ATO-CWC3

Line No.	Supplier	Production Month Start Service	Production Month Finish Service	Service Lag	Date of Invoice	Invoice Lag	Date Paid	Payment Lag	Total Lag	Amount	\$ Days (h) x (i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
204	CGT	2/1/14	2/28/2014	14.0	3/13/14	13.0	03/24/14	11	38.00	1,530.00	58,140.00
205	CGT	2/1/14	2/28/2014	14.0	3/13/14	13.0	03/24/14	11	38.00	192,592.25	7,318,505.50
206	DTI	2/1/14	2/28/2014	14.0	3/4/14	4.0	03/13/14	9	27.00	15,024.45	405,660.15
207	ETNG	2/1/14	2/28/2014	14.0	3/13/14	13.0	03/24/14	11	38.00	998,076.45	37,926,905.10
208	HawkinsCO	2/1/14	2/28/2014	14.0	3/14/14	14.0	03/25/14	11	39.00	780.11	30,424.29
209	PiedmontNatGas	2/1/14	2/28/2014	14.0	3/5/14	5.0	03/07/14	2	21.00	17,176.79	360,712.59
210	SouthernNatGas	2/1/14	2/28/2014	14.0	3/10/14	10.0	03/20/14	10	34.00	64,229.79	2,183,812.86
211	TennesseeGasPL	2/1/14	2/28/2014	14.0	3/12/14	12.0	03/24/14	12	38.00	767,515.79	29,165,600.02
212	TexasEasternTransm	2/1/14	2/28/2014	14.0	3/10/14	10.0	03/20/14	10	34.00	38,330.00	1,303,220.00
213	TexasEasternTransm	2/1/14	2/28/2014	14.0	3/10/14	10.0	03/20/14	10	34.00	16,309.87	554,535.58
214	TexasGasTransmission	2/1/14	2/28/2014	14.0	3/11/14	11.0	03/21/14	10	35.00	17,763.20	621,712.00
215	Saltville Gas Storage Co, LLC	2/1/14	2/28/2014	14.0	3/10/14	10.0	03/17/14	7	31.00	119,354.60	3,699,992.60
216	Amerigas Propane	3/28/14	3/28/2014	0.5	3/28/14	-	04/14/14	17	17.50	3,253.78	56,941.15
217	Amerigas Propane	3/28/14	3/28/2014	0.5	3/28/14	-	04/14/14	17	17.50	1,993.08	34,878.90
218	Amerigas Propane	3/28/14	3/28/2014	0.5	3/28/14	-	04/14/14	17	17.50	1,570.00	27,475.00
219	AEM	3/1/14	3/31/2014	15.5	4/15/14	15.0	04/25/14	10	40.50	416,273.83	16,859,090.12
220	AEM	3/1/14	3/31/2014	15.5	4/15/14	15.0	04/25/14	10	40.50	3,300.00	133,650.00
221	AEM	3/1/14	3/31/2014	15.5	4/15/14	15.0	04/25/14	10	40.50	3,908.79	158,306.00
222	AEM	3/1/14	3/31/2014	15.5	4/15/14	15.0	04/25/14	10	40.50	379,529.35	15,370,938.68
223	AEM	3/1/14	3/31/2014	15.5	4/15/14	15.0	04/25/14	10	40.50	1,610,522.37	65,226,155.99
224	AEM	3/1/14	3/31/2014	15.5	4/15/14	15.0	04/25/14	10	40.50	1,923,034.10	77,882,881.05
225	AEM	3/1/14	3/31/2014	15.5	4/15/14	15.0	04/25/14	10	40.50	22,629.50	916,494.75
226	AEM	3/1/14	3/31/2014	15.5	4/15/14	15.0	04/25/14	10	40.50	3,007,239.57	121,793,202.59
227	AEM	3/1/14	3/31/2014	15.5	4/15/14	15.0	04/25/14	10	40.50	3,808.42	154,241.01
228	Caledonia	3/1/14	3/31/2014	15.5	4/11/14	11.0	04/17/14	6	32.50	44,125.00	1,434,062.50
229	CGT	3/1/14	3/31/2014	15.5	4/11/14	11.0	04/21/14	10	36.50	1,530.00	55,845.00
230	CGT	3/1/14	3/31/2014	15.5	4/11/14	11.0	04/21/14	10	36.50	186,283.45	6,799,345.93
231	DTI	3/1/14	3/31/2014	15.5	4/2/14	2.0	04/11/14	9	26.50	15,024.45	398,147.93
232	ETNG	3/1/14	3/31/2014	15.5	4/15/14	15.0	04/25/14	10	40.50	848,735.56	34,373,790.18
233	HawkinsCO	3/1/14	3/31/2014	15.5	4/17/14	17.0	04/21/14	4	36.50	358.45	13,083.43
234	PiedmontNatGas	3/1/14	3/31/2014	15.5	4/7/14	7.0	04/09/14	2	24.50	13,374.92	327,685.54
235	SouthernNatGas	3/1/14	3/31/2014	15.5	4/10/14	10.0	04/17/14	7	32.50	64,229.79	2,087,468.18
236	TennesseeGasPL	3/1/14	3/31/2014	15.5	4/11/14	11.0	04/21/14	10	36.50	541,875.15	19,778,442.98
237	TexasEasternTransm	3/1/14	3/31/2014	15.5	4/10/14	10.0	04/21/14	11	36.50	38,330.00	1,399,045.00
238	TexasEasternTransm	3/1/14	3/31/2014	15.5	4/10/14	10.0	04/21/14	11	36.50	16,320.42	595,695.33
239	TexasGasTransmission	3/1/14	3/31/2014	15.5	4/10/14	10.0	04/21/14	11	36.50	19,666.40	717,823.60
240	Saltville Gas Storage Co, LLC	3/1/14	3/31/2014	15.5	4/17/14	17.0	04/24/14	7	39.50	119,354.60	4,714,506.70
241	Amerigas Propane	4/29/14	4/29/2014	0.5	4/29/14	-	05/16/14	17	17.50	2,443.68	42,764.40
242	Amerigas Propane	4/29/14	4/29/2014	0.5	4/29/14	-	05/16/14	17	17.50	1,317.05	23,048.38
243	Amerigas Propane	4/29/14	4/29/2014	0.5	4/29/14	-	05/16/14	17	17.50	2,153.03	37,678.03
244	Amerigas Propane	4/29/14	4/29/2014	0.5	4/29/14	-	05/16/14	17	17.50	837.34	14,653.45
245	Amerigas Propane	4/29/14	4/29/2014	0.5	4/29/14	-	05/16/14	17	17.50	2,501.43	43,775.03
246	AEM	4/1/14	4/30/2014	15.0	5/15/14	15.0	05/26/14	11	41.00	228,351.44	9,362,409.04
247	AEM	4/1/14	4/30/2014	15.0	5/15/14	15.0	05/26/14	11	41.00	414,216.23	16,982,865.43
248	AEM	4/1/14	4/30/2014	15.0	5/15/14	15.0	05/26/14	11	41.00	780,084.00	31,983,444.00
249	AEM	4/1/14	4/30/2014	15.0	5/15/14	15.0	05/26/14	11	41.00	290,298.11	11,902,222.51
250	AEM	4/1/14	4/30/2014	15.0	5/15/14	15.0	05/26/14	11	41.00	450,369.99	18,465,169.59
251	AEM	4/1/14	4/30/2014	15.0	5/15/14	15.0	05/26/14	11	41.00	961.20	39,409.20
252	AEM	4/1/14	4/30/2014	15.0	5/15/14	15.0	05/26/14	11	41.00	3,125.33	128,138.53
253	AEM	4/1/14	4/30/2014	15.0	5/15/14	15.0	05/26/14	11	41.00	709,573.21	29,092,501.61
254	AEM	4/1/14	4/30/2014	15.0	5/15/14	15.0	05/26/14	11	41.00	2,348,398.01	96,284,318.41

**Atmos Energy Corporation-Tennessee
Per Books Purchase Gas Cost
For Test Year Ended June 30, 2014**

ATO-CWC3

Line No.	Supplier	Production Month Start Service	Production Month Finish Service	Service Lag	Date of Invoice	Invoice Lag	Date Paid	Payment Lag	Total Lag	Amount	\$ Days (h) x (i)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
255	Caledonia	4/1/14	4/30/2014	15.0	5/19/14	19.0	05/23/14	4	38.00	44,125.00	1,676,750.00
256	CGT	4/1/14	4/30/2014	15.0	5/12/14	12.0	05/21/14	9	36.00	186,283.45	6,706,204.20
257	CGT	4/1/14	4/30/2014	15.0	5/12/14	12.0	05/21/14	9	36.00	1,530.00	55,080.00
258	DTI	4/1/14	4/30/2014	15.0	5/2/14	2.0	05/12/14	10	27.00	15,024.45	405,660.15
259	ETNG	4/1/14	4/30/2014	15.0	5/13/14	13.0	05/23/14	10	38.00	737,075.54	28,008,870.52
260	HawkinsCO	4/1/14	4/30/2014	15.0	5/15/14	15.0	05/26/14	11	41.00	112.81	4,625.21
261	PiedmontNatGas	4/1/14	4/30/2014	15.0	5/6/14	6.0	05/09/14	3	24.00	6,802.95	163,270.80
262	SouthernNatGas	4/1/14	4/30/2014	15.0	5/12/14	12.0	05/20/14	8	35.00	64,229.79	2,248,042.65
263	TennesseeGasPL	4/1/14	4/30/2014	15.0	5/12/14	12.0	05/22/14	10	37.00	701,369.79	25,950,682.23
264	TexasEasternTransm	4/1/14	4/30/2014	15.0	5/10/14	10.0	05/20/14	10	35.00	16,309.57	570,834.95
265	TexasEasternTransm	4/1/14	4/30/2014	15.0	5/10/14	10.0	05/20/14	10	35.00	38,330.00	1,341,550.00
266	TexasGasTransmission	4/1/14	4/30/2014	15.0	5/12/14	12.0	05/19/14	7	34.00	2,067.00	70,278.00
267	Saltville Gas Storage Co, LLC	4/1/14	4/30/2014	15.0	5/16/14	16.0	05/23/14	7	38.00	118,151.23	4,489,746.74
268	Amerigas Propane	5/29/14	5/29/2014	0.5	5/29/14	-	06/15/14	17	17.50	482.32	8,440.60
269	Amerigas Propane	5/29/14	5/29/2014	0.5	5/29/14	-	06/15/14	17	17.50	1,240.12	21,702.10
270	Amerigas Propane	5/29/14	5/29/2014	0.5	5/29/14	-	06/15/14	17	17.50	877.61	15,358.18
271	AEM	5/1/14	5/31/2014	15.5	6/16/14	16.0	06/25/14	9	40.50	211,500.36	8,565,764.58
272	AEM	5/1/14	5/31/2014	15.5	6/16/14	16.0	06/25/14	9	40.50	810,189.03	32,812,655.72
273	AEM	5/1/14	5/31/2014	15.5	6/16/14	16.0	06/25/14	9	40.50	878,820.26	35,592,220.53
274	AEM	5/1/14	5/31/2014	15.5	6/16/14	16.0	06/25/14	9	40.50	251,706.96	10,194,131.88
275	AEM	5/1/14	5/31/2014	15.5	6/16/14	16.0	06/25/14	9	40.50	251,976.76	10,205,058.78
276	AEM	5/1/14	5/31/2014	15.5	6/16/14	16.0	06/25/14	9	40.50	764,585.85	30,965,726.93
277	AEM	5/1/14	5/31/2014	15.5	6/16/14	16.0	06/25/14	9	40.50	563,853.30	22,836,058.65
278	AEM	5/1/14	5/31/2014	15.5	6/16/14	16.0	06/25/14	9	40.50	1,138.00	46,089.00
279	Caledonia	5/1/14	5/31/2014	15.5	6/9/14	9.0	06/16/14	7	31.50	44,125.00	1,389,937.50
280	CGT	5/1/14	5/31/2014	15.5	6/11/14	11.0	06/23/14	12	38.50	186,283.00	7,171,895.50
281	CGT	5/1/14	5/31/2014	15.5	6/11/14	11.0	06/23/14	12	38.50	1,530.00	58,905.00
282	DTI	5/1/14	5/31/2014	15.5	6/4/14	4.0	06/12/14	8	27.50	15,024.45	413,172.38
283	ETNG	5/1/14	5/31/2014	15.5	6/12/14	12.0	06/23/14	11	38.50	741,650.42	28,553,541.17
284	PiedmontNatGas	5/1/14	5/31/2014	15.5	6/4/14	4.0	06/05/14	1	20.50	4,545.78	93,188.49
285	SouthernNatGas	5/1/14	5/31/2014	15.5	6/10/14	10.0	06/20/14	10	35.50	64,229.79	2,280,157.55
286	TennesseeGasPL	5/1/14	5/31/2014	15.5	6/11/14	11.0	06/23/14	12	38.50	495,167.07	19,063,932.20
287	TexasEasternTransm	5/1/14	5/31/2014	15.5	6/10/14	10.0	06/20/14	10	35.50	16,306.99	578,898.15
288	TexasEasternTransm	5/1/14	5/31/2014	15.5	6/10/14	10.0	06/20/14	10	35.50	38,330.00	1,360,715.00
289	TexasGasTransmission	5/1/14	5/31/2014	15.5	6/10/14	10.0	06/20/14	10	35.50	2,135.90	75,824.45
290	Saltville Gas Storage Co, LLC	5/1/14	5/31/2014	15.5	6/10/14	10.0	06/17/14	7	32.50	126,352.11	4,106,443.58
291											
292										92,290,617	3,630,187,747
293											
294											39.33

To Schedule 1, Line 3

[1] Heritage Propane does daily drops and bills daily for the drops.

Atmos Energy Corporation-Tennessee
Payroll Lead Days
For Test Year Ended June 30, 2014

ATO-CWC4

Line No.	Start Morning of 1st day of Pay Period	End Evening of Last Day of Pay Period	No. of Service Days	Lag (d)	Date Paid (e)	Payment Lag (f)	Total Direct Payroll Lag (g)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	06/22/13	07/05/13	14	7.0	07/12/13	7	14
2	07/06/13	07/19/13	14	7.0	07/26/13	7	14
3	07/20/13	08/02/13	14	7.0	08/09/13	7	14
4	08/03/13	08/16/13	14	7.0	08/23/13	7	14
5	08/17/13	08/30/13	14	7.0	09/06/13	7	14
6	08/31/13	09/13/13	14	7.0	09/20/13	7	14
7	09/14/13	09/27/13	14	7.0	10/04/13	7	14
8	09/28/13	10/11/13	14	7.0	10/18/13	7	14
9	10/12/13	10/25/13	14	7.0	11/01/13	7	14
10	10/26/13	11/08/13	14	7.0	11/15/13	7	14
11	11/09/13	11/22/13	14	7.0	11/29/13	7	14
12	11/23/13	12/06/13	14	7.0	12/13/13	7	14
13	12/07/13	12/20/13	14	7.0	12/27/13	7	14
14	12/21/13	01/03/14	14	7.0	01/10/14	7	14
15	01/04/14	01/17/14	14	7.0	01/24/14	7	14
16	01/18/14	01/31/14	14	7.0	02/07/14	7	14
17	02/01/14	02/14/14	14	7.0	02/21/14	7	14
18	02/15/14	02/28/14	14	7.0	03/07/14	7	14
19	03/01/14	03/14/14	14	7.0	03/21/14	7	14
20	03/15/14	03/28/14	14	7.0	04/04/14	7	14
21	03/29/14	04/11/14	14	7.0	04/18/14	7	14
22	04/12/14	04/25/14	14	7.0	05/02/14	7	14
23	04/26/14	05/09/14	14	7.0	05/16/14	7	14
24	05/10/14	05/23/14	14	7.0	05/30/14	7	14
25	05/24/14	06/06/14	14	7.0	06/13/14	7	14
26	06/07/14	06/20/14	14	7.0	06/27/14	7	14
27	06/21/14	07/04/14	14	7.0	07/11/14	7	14

29 TAL PAYROLL DIRECT DEPOSIT WEIGHTED AVG EXPENSE LAG 14.00

30

31 ACTUAL CHECKS WRITTEN:

	Date Paid (e)	# of Days (h)	Clearing from Pd Dt (i)	Payroll Checks Weighted Avg
35 Same day	09/19/14	0	0.00%	0.00
36 Next day	09/22/14	1	27.06%	0.27
37 2 days	09/23/14	2	35.29%	0.71
38 3-7 days	9/24/14-9/28/14	7	22.35%	1.56
39 8-14 days	9/29/14-10/5/14	14	11.76%	1.65
40 > 2 weeks	10/6/14-	21	3.53%	0.74

42 Total Payroll Check Lag 4.93

43

44 % of Payroll Checks 1.32%

45

46 WEIGHTED AVERAGE OF ACTUAL PAYROLL CHECKS 0.07

47

48 TOTAL PAYROLL LAG 14.07

49

50 Period: 08/30/14 to 09/12/14 Paydate 09/19/14

Atmos Energy Corporation-Tennessee
Other O&M Payment Lag
For Test Year Ended June 30, 2014

Line No.	Description	Weighted \$ Days
	<i>a</i>	<i>b</i>
1	Other O&M Payment Lag Days:	25.02
2		
3	Check Clearing Lag Days:	<u>4.38</u>
4		
5	Total O&M Payment Lag Days:	<u><u>29.40</u></u>

Atmos Energy Corporation-Tennessee
Other O&M Payment and Check Clearing Lag
For Test Year Ended June 30, 2014

CWC WP 5-1

Line No.	Vendor	Invoice Date	Invoice Amount	Division 09	Payment Type	Service Period From	Service Period To	Midpoint Service	Date Paid	Payment Lag	Weighted Payment Lag	Date Cleared	Clearing Lag	Weighted Clearing Lag
		<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>	<i>h</i>	<i>i</i>	$j = i - (h \text{ or } b)$	<i>l</i>	$m = (l - i)$	$n = (m * d)$
1	ABINGDON SIGN	10-Jul-13	120	120	CHECK	10-Jul-13	10-Jul-13	10-Jul-13	15-Jul-13	5	599	22-Jul-13	7	838
2	ACCESS CONTROL SYSTEMS LLC	31-Jan-14	1,557	1,557	CHECK	23-Jan-14	29-Jan-14	26-Jan-14	17-Feb-14	22	34,261	26-Feb-14	9	14,016
3	ACTION TERMITE AND PEST CONTROL LLC	7-Apr-14	45	45	CHECK	1-Apr-14	1-Apr-14	1-Apr-14	9-Apr-14	8	360	16-Apr-14	7	315
4	ACTION TERMITE AND PEST CONTROL LLC	25-Jun-13	45	45	CHECK	1-Jul-13	1-Jul-13	1-Jul-13	10-Jul-13	9	405	17-Jul-13	7	315
5	AIRGAS SAFETY INC	9-Apr-14	131	131	Direct Deposit	9-Apr-14	9-Apr-14	9-Apr-14	20-May-14	41	5,378	20-May-14	0	-
6	AIRGAS SAFETY INC	1-Oct-13	69	69	Direct Deposit	1-Oct-13	1-Oct-13	1-Oct-13	28-Oct-13	27	1,857	28-Oct-13	0	-
7	AIRGAS SAFETY INC	11-Jul-13	293	293	Direct Deposit	11-Jul-13	11-Jul-13	11-Jul-13	5-Aug-13	25	7,317	5-Aug-13	0	-
8	AIRGAS SAFETY INC	21-Apr-14	300	300	Direct Deposit	21-Apr-14	21-Apr-14	21-Apr-14	16-May-14	25	7,490	16-May-14	0	-
9	AIRGAS SAFETY INC	14-Apr-14	75	75	Direct Deposit	14-Apr-14	14-Apr-14	14-Apr-14	9-May-14	25	1,874	9-May-14	0	-
10	AIRGAS SAFETY INC	9-Sep-13	17	17	Direct Deposit	9-Sep-13	9-Sep-13	9-Sep-13	4-Oct-13	25	434	4-Oct-13	0	-
11	AIRKO LLC	27-Mar-14	561	561	CHECK	27-Mar-14	27-Mar-14	27-Mar-14	16-Apr-14	20	11,220	22-Apr-14	6	3,366
12	ALLIED WASTE SERVICES	25-Feb-14	227	227	CHECK	1-Mar-14	31-Mar-14	16-Mar-14	7-Mar-14	(9)	(2,042)	18-Mar-14	11	2,496
13	ALLIED WASTE SERVICES	25-Sep-13	227	227	CHECK	1-Oct-13	31-Oct-13	16-Oct-13	16-Oct-13	-	0	25-Oct-13	9	2,042
14	ALLIED WASTE SERVICES	25-Oct-13	512	512	CHECK	1-Nov-13	30-Nov-13	15-Nov-13	6-Nov-13	(10)	(5,123)	14-Nov-13	8	4,098
15	ALLIED WASTE SERVICES	25-Aug-13	227	227	CHECK	1-Sep-13	30-Sep-13	15-Sep-13	4-Sep-13	(12)	(2,723)	13-Sep-13	9	2,042
16	ALLIED WASTE SERVICES	25-Nov-13	227	227	CHECK	1-Dec-13	31-Dec-13	16-Dec-13	10-Dec-13	(6)	(1,360)	17-Dec-13	7	1,587
17	AMERICAN CONTINENTAL TECHLABS LLC	1-Nov-13	500	500	Direct Deposit	1-Oct-13	31-Oct-13	16-Oct-13	15-Nov-13	30	15,000	15-Nov-13	0	-
18	AMERICAN CONTINENTAL TECHLABS LLC	21-Oct-13	23	23	Direct Deposit	21-Oct-13	21-Oct-13	21-Oct-13	15-Nov-13	25	579	15-Nov-13	0	-
19	AON RISK SERVICES SOUTHWEST INC	9-Apr-14	100	100	CHECK	15-Apr-14	15-Apr-15	14-Oct-14	30-Apr-14	(168)	(16,800)	8-May-14	8	800
20	APPALACHIAN ELECTRIC COOPERATIVE	24-Feb-14	29	29	CHECK	19-Jan-14	19-Feb-14	3-Feb-14	4-Mar-14	29	849	12-Mar-14	8	234
21	APPALACHIAN ELECTRIC COOPERATIVE	24-Oct-13	29	29	CHECK	18-Sep-13	19-Oct-13	3-Oct-13	30-Oct-13	27	773	7-Nov-13	8	229
22	APPALACHIAN POWER COMPANY	19-Feb-14	15	15	CHECK	21-Jan-14	19-Feb-14	4-Feb-14	26-Feb-14	22	340	6-Mar-14	8	124
23	APPALACHIAN POWER COMPANY	7-Feb-14	25	25	CHECK	8-Jan-14	6-Feb-14	22-Jan-14	19-Feb-14	28	704	26-Feb-14	7	176
24	APPALACHIAN POWER COMPANY	26-Jun-13	31	31	CHECK	24-May-13	25-Jun-13	9-Jun-13	3-Jul-13	24	735	10-Jul-13	7	214
25	APPALACHIAN POWER COMPANY	19-Feb-14	16	16	CHECK	21-Jan-14	19-Feb-14	4-Feb-14	26-Feb-14	22	358	6-Mar-14	8	130
26	APPALACHIAN POWER COMPANY	25-Jun-13	30	30	CHECK	23-May-13	24-Jun-13	8-Jun-13	3-Jul-13	25	751	10-Jul-13	7	210
27	ARAMARK REFRESHMENT SERVICES INC	6-Aug-13	95	95	CHECK	6-Aug-13	6-Aug-13	6-Aug-13	3-Sep-13	28	2,667	11-Sep-13	8	762
28	ARAMARK SERVICES INC	29-Aug-13	316	316	CHECK	29-Aug-13	29-Aug-13	29-Aug-13	20-Sep-13	22	6,942	7-Oct-13	17	5,364
29	Arnold, Robert H Jr	16-May-14	978	282	Direct Deposit	2-Apr-14	29-Apr-14	15-Apr-14	20-May-14	35	9,865	20-May-14	0	-
30	Arnold, Robert H Jr	10-Feb-14	576	154	Direct Deposit	4-Jan-14	29-Jan-14	16-Jan-14	13-Feb-14	28	4,312	13-Feb-14	0	-
31	Arnold, Robert H Jr	20-Sep-13	316	85	Direct Deposit	5-Aug-13	29-Aug-13	17-Aug-13	23-Sep-13	37	3,136	23-Sep-13	0	-
32	ARROW EXTERMINATORS INC	24-Jan-14	32	32	CHECK	24-Jan-14	24-Jan-14	24-Jan-14	24-Mar-14	59	1,884	31-Mar-14	7	224
33	AT&T	1-Jan-14	6,604	4,934	CHECK	1-Dec-13	31-Dec-13	16-Dec-13	17-Jan-14	32	157,897	28-Jan-14	11	54,277
34	AT&T	1-Feb-14	6,603	4,934	CHECK	1-Jan-14	31-Jan-14	16-Jan-14	19-Feb-14	34	167,765	27-Feb-14	8	39,474
35	AT&T	1-Aug-13	19,326	560	CHECK	1-Aug-13	31-Aug-13	16-Aug-13	14-Aug-13	(2)	(1,120)	20-Aug-13	6	3,359
36	AT&T	5-Aug-13	161,987	377	CHECK	1-Aug-13	31-Aug-13	16-Aug-13	21-Aug-13	5	1,884	28-Aug-13	7	2,638
37	AUTOMOTIVE RESOURCES INTERNATIONAL	4-Apr-14	568,382	28,917	Direct Deposit	1-Mar-14	31-Mar-14	16-Mar-14	7-Apr-14	22	636,176	7-Apr-14	0	-
38	BANK OF AMERICA	16-Jul-13	1,285	1,285	EFT	28-Jun-13	11-Jul-13	4-Jul-13	29-Jul-13	25	32,135	29-Jul-13	0	-
39	BANK OF AMERICA	16-Aug-13	548	25	EFT	16-Jul-13	9-Aug-13	28-Jul-13	28-Aug-13	31	781	28-Aug-13	0	-
40	BANK OF AMERICA	16-Jun-14	152	113	EFT	19-May-14	29-May-14	24-May-14	27-Jun-14	34	3,854	27-Jun-14	0	-
41	BANK OF AMERICA	16-Jun-14	249	249	EFT	19-May-14	14-Jun-14	1-Jun-14	27-Jun-14	26	6,467	27-Jun-14	0	-
42	BANK OF AMERICA	14-Feb-14	24	24	EFT	23-Jan-14	4-Feb-14	29-Jan-14	26-Feb-14	28	677	26-Feb-14	0	-
43	BANK OF AMERICA	16-Jun-14	121	121	EFT	20-May-14	26-May-14	23-May-14	27-Jun-14	35	4,229	27-Jun-14	0	-
44	BANK OF AMERICA	16-May-14	502	502	EFT	17-Apr-14	8-May-14	27-Apr-14	28-May-14	31	15,549	28-May-14	0	-
45	BANK OF AMERICA	16-Jun-14	50	50	EFT	5-Jun-14	11-Jun-14	8-Jun-14	27-Jun-14	19	942	27-Jun-14	0	-
46	BANK OF AMERICA	16-Jun-14	53	23	EFT	3-Jun-14	3-Jun-14	3-Jun-14	27-Jun-14	24	557	27-Jun-14	0	-
47	BANK OF AMERICA	16-May-14	78	78	EFT	25-Apr-14	7-May-14	1-May-14	28-May-14	27	2,106	28-May-14	0	-
48	BANK OF AMERICA	14-Mar-14	175	175	EFT	24-Feb-14	3-Mar-14	27-Feb-14	26-Mar-14	27	4,737	26-Mar-14	0	-
49	BANK OF AMERICA	16-May-14	17	17	EFT	28-Apr-14	28-Apr-14	28-Apr-14	28-May-14	30	508	28-May-14	0	-
50	BANK OF AMERICA	14-Feb-14	86	86	EFT	30-Jan-14	3-Feb-14	1-Feb-14	26-Feb-14	25	2,140	26-Feb-14	0	-
51	BANK OF AMERICA	16-Dec-13	93	93	EFT	18-Nov-13	10-Dec-13	29-Nov-13	19-Dec-13	20	1,859	19-Dec-13	0	-
52	BANK OF AMERICA	14-Feb-14	268	268	EFT	31-Jan-14	8-Feb-14	4-Feb-14	26-Feb-14	22	5,895	26-Feb-14	0	-
53	BANK OF AMERICA	16-Aug-13	212	212	EFT	31-Jul-13	8-Aug-13	4-Aug-13	28-Aug-13	24	5,098	28-Aug-13	0	-
54	BANK OF AMERICA	16-Aug-13	57	57	EFT	22-Jul-13	22-Jul-13	22-Jul-13	28-Aug-13	37	2,121	28-Aug-13	0	-
55	BANK OF AMERICA	16-Jan-14	200	200	EFT	17-Dec-13	10-Jan-14	29-Dec-13	28-Jan-14	30	5,992	28-Jan-14	0	-

Atmos Energy Corporation-Tennessee
Other O&M Payment and Check Clearing Lag
For Test Year Ended June 30, 2014

CWC WP 5-1

Line No.	Vendor	Invoice Date	Invoice Amount	Division 092 Amount	Payment Type	Service Period From	Service Period To	Midpoint Service Date	Date Paid	Payment Lag	Weighted Payment Lag	Date Cleared	Clearing Lag	Weighted Clearing Lag
56	BANK OF AMERICA	15-Nov-13	486	205	EFT	16-Oct-13	13-Nov-13	30-Oct-13	26-Nov-13	27	5,541	26-Nov-13	0	-
57	BANK OF AMERICA	15-Nov-13	40	40	EFT	21-Oct-13	13-Nov-13	1-Nov-13	26-Nov-13	25	989	26-Nov-13	0	-
58	BANK OF AMERICA	16-Sep-13	386	55	EFT	16-Aug-13	13-Sep-13	30-Aug-13	26-Sep-13	27	1,487	26-Sep-13	0	-
59	BANK OF AMERICA	16-Oct-13	30	30	EFT	11-Oct-13	15-Oct-13	13-Oct-13	29-Oct-13	16	485	29-Oct-13	0	-
60	BANK OF AMERICA	14-Feb-14	180	164	EFT	16-Jan-14	8-Feb-14	27-Jan-14	26-Feb-14	30	4,922	26-Feb-14	0	-
61	BANK OF AMERICA	16-Jul-13	41	41	EFT	17-Jun-13	27-Jun-13	22-Jun-13	29-Jul-13	37	1,533	29-Jul-13	0	-
62	BANK OF AMERICA	15-Nov-13	4	4	EFT	22-Oct-13	22-Oct-13	22-Oct-13	26-Nov-13	35	154	26-Nov-13	0	-
63	BANK OF AMERICA	14-Mar-14	165	150	EFT	15-Feb-14	12-Mar-14	27-Feb-14	26-Mar-14	27	4,050	26-Mar-14	0	-
64	BANK OF AMERICA	16-Jul-13	173	173	EFT	17-Jun-13	28-Jun-13	22-Jun-13	29-Jul-13	37	6,404	29-Jul-13	0	-
65	BANK OF AMERICA	16-Apr-14	1,241	1,241	EFT	25-Mar-14	15-Apr-14	4-Apr-14	29-Apr-14	25	31,035	29-Apr-14	0	-
66	BANK OF AMERICA	16-Jun-14	23	23	EFT	19-May-14	3-Jun-14	26-May-14	27-Jun-14	32	737	27-Jun-14	0	-
67	BANK OF AMERICA	16-Apr-14	21	21	EFT	20-Mar-14	28-Mar-14	24-Mar-14	29-Apr-14	36	742	29-Apr-14	0	-
68	BANK OF AMERICA	16-Oct-13	54	33	EFT	30-Sep-13	1-Oct-13	30-Sep-13	29-Oct-13	29	954	29-Oct-13	0	-
69	BANK OF AMERICA	16-Oct-13	30	30	EFT	20-Sep-13	20-Sep-13	20-Sep-13	29-Oct-13	39	1,179	29-Oct-13	0	-
70	BANK OF AMERICA	16-Apr-14	220	220	EFT	28-Mar-14	3-Apr-14	31-Mar-14	29-Apr-14	29	6,367	29-Apr-14	0	-
71	BANK OF AMERICA	16-Apr-14	38	27	EFT	1-Apr-14	3-Apr-14	2-Apr-14	29-Apr-14	27	738	29-Apr-14	0	-
72	BANK OF AMERICA	16-Dec-13	271	271	EFT	20-Nov-13	9-Dec-13	29-Nov-13	19-Dec-13	20	5,417	19-Dec-13	0	-
73	BANK OF AMERICA	16-Sep-13	151	151	EFT	6-Sep-13	11-Sep-13	8-Sep-13	26-Sep-13	18	2,716	26-Sep-13	0	-
74	BANK OF AMERICA	16-Aug-13	140	140	EFT	14-Aug-13	15-Aug-13	14-Aug-13	28-Aug-13	14	1,966	28-Aug-13	0	-
75	BANK OF AMERICA	16-May-14	168	168	EFT	23-Apr-14	23-Apr-14	23-Apr-14	28-May-14	35	5,889	28-May-14	0	-
76	BANK OF AMERICA	15-Nov-13	189	189	EFT	16-Oct-13	16-Oct-13	16-Oct-13	26-Nov-13	41	7,766	26-Nov-13	0	-
77	BANK OF AMERICA	16-Dec-13	12	12	EFT	21-Nov-13	21-Nov-13	21-Nov-13	19-Dec-13	28	336	19-Dec-13	0	-
78	BANK OF AMERICA	16-Apr-14	383	179	EFT	18-Mar-14	14-Apr-14	31-Mar-14	29-Apr-14	29	5,189	29-Apr-14	0	-
79	BANK OF AMERICA	16-Jun-14	180	158	EFT	29-May-14	5-Jun-14	1-Jun-14	27-Jun-14	26	4,120	27-Jun-14	0	-
80	BANK OF AMERICA	16-Jan-14	411	411	EFT	26-Dec-13	14-Jan-14	4-Jan-14	28-Jan-14	24	9,873	28-Jan-14	0	-
81	BANK OF AMERICA	16-Dec-13	65	65	EFT	19-Nov-13	26-Nov-13	22-Nov-13	19-Dec-13	27	1,767	19-Dec-13	0	-
82	BANK OF AMERICA	14-Feb-14	21	21	EFT	29-Jan-14	29-Jan-14	29-Jan-14	26-Feb-14	28	587	26-Feb-14	0	-
83	BANK OF AMERICA	16-Dec-13	72	26	EFT	20-Nov-13	11-Dec-13	30-Nov-13	19-Dec-13	19	499	19-Dec-13	0	-
84	BANK OF AMERICA	16-Oct-13	120	120	EFT	4-Oct-13	4-Oct-13	4-Oct-13	29-Oct-13	25	3,004	29-Oct-13	0	-
85	BANK OF AMERICA	16-Jun-14	100	43	EFT	16-May-14	23-May-14	19-May-14	27-Jun-14	39	1,661	27-Jun-14	0	-
86	BANK OF AMERICA	16-Sep-13	355	132	EFT	22-Aug-13	9-Sep-13	31-Aug-13	26-Sep-13	26	3,424	26-Sep-13	0	-
87	BANK OF AMERICA	16-May-14	66	66	EFT	2-May-14	8-May-14	5-May-14	28-May-14	23	1,527	28-May-14	0	-
88	BANK OF AMERICA	15-Nov-13	32	32	EFT	29-Oct-13	29-Oct-13	29-Oct-13	26-Nov-13	28	908	26-Nov-13	0	-
89	BANK OF AMERICA	14-Mar-14	603	603	EFT	21-Feb-14	6-Mar-14	27-Feb-14	26-Mar-14	27	16,273	26-Mar-14	0	-
90	BANK OF AMERICA	16-Dec-13	192	151	EFT	19-Nov-13	3-Dec-13	26-Nov-13	19-Dec-13	23	3,475	19-Dec-13	0	-
91	BANK OF AMERICA	14-Mar-14	301	155	EFT	16-Feb-14	9-Mar-14	26-Feb-14	26-Mar-14	28	4,331	26-Mar-14	0	-
92	BANK OF AMERICA	14-Mar-14	604	201	EFT	18-Feb-14	12-Mar-14	1-Mar-14	26-Mar-14	25	5,028	26-Mar-14	0	-
93	BANK OF AMERICA	16-Sep-13	251	251	EFT	30-Aug-13	11-Sep-13	5-Sep-13	26-Sep-13	21	5,272	26-Sep-13	0	-
94	BANK OF AMERICA	15-Nov-13	325	242	EFT	16-Oct-13	13-Nov-13	30-Oct-13	26-Nov-13	27	6,523	26-Nov-13	0	-
95	BANK OF AMERICA	16-Aug-13	17	17	EFT	24-Jul-13	24-Jul-13	24-Jul-13	28-Aug-13	35	596	28-Aug-13	0	-
96	BANK OF AMERICA	16-Jan-14	186	186	EFT	19-Dec-13	3-Jan-14	26-Dec-13	28-Jan-14	33	6,138	28-Jan-14	0	-
97	BANK OF AMERICA	16-Aug-13	89	89	EFT	25-Jul-13	14-Aug-13	4-Aug-13	28-Aug-13	24	2,129	28-Aug-13	0	-
98	BANK OF AMERICA	16-May-14	317	317	EFT	26-Apr-14	14-May-14	5-May-14	28-May-14	23	7,301	28-May-14	0	-
99	BANK OF AMERICA	16-Oct-13	158	158	EFT	16-Sep-13	7-Oct-13	26-Sep-13	29-Oct-13	33	5,229	29-Oct-13	0	-
100	BANK OF AMERICA	16-Jan-14	13	13	EFT	8-Jan-14	8-Jan-14	8-Jan-14	28-Jan-14	20	263	28-Jan-14	0	-
101	BANK OF AMERICA	14-Mar-14	314	101	EFT	5-Mar-14	12-Mar-14	8-Mar-14	26-Mar-14	18	1,817	26-Mar-14	0	-
102	BANK OF AMERICA	15-Nov-13	440	440	EFT	21-Oct-13	21-Oct-13	21-Oct-13	26-Nov-13	36	15,828	26-Nov-13	0	-
103	BANK OF AMERICA	15-Nov-13	400	35	EFT	17-Oct-13	14-Nov-13	31-Oct-13	26-Nov-13	26	917	26-Nov-13	0	-
104	BANK OF AMERICA	16-Dec-13	110	110	EFT	23-Nov-13	23-Nov-13	23-Nov-13	19-Dec-13	26	2,853	19-Dec-13	0	-
105	BANK OF AMERICA	14-Mar-14	5	5	EFT	17-Feb-14	17-Feb-14	17-Feb-14	26-Mar-14	37	202	26-Mar-14	0	-
106	BANK OF AMERICA	16-Aug-13	662	222	EFT	16-Jul-13	13-Aug-13	30-Jul-13	28-Aug-13	29	6,429	28-Aug-13	0	-
107	BANK OF AMERICA	16-May-14	66	66	EFT	30-Apr-14	30-Apr-14	30-Apr-14	28-May-14	28	1,856	28-May-14	0	-
108	BANK OF AMERICA	16-Jun-14	317	301	EFT	19-May-14	10-Jun-14	30-May-14	27-Jun-14	28	8,431	27-Jun-14	0	-
109	BANK OF AMERICA	16-May-14	601	149	EFT	16-Apr-14	12-May-14	29-Apr-14	28-May-14	29	4,330	28-May-14	0	-
110	BANK OF AMERICA	16-Jun-14	219	27	EFT	16-May-14	12-Jun-14	29-May-14	27-Jun-14	29	775	27-Jun-14	0	-
111	BANK OF AMERICA	15-Nov-13	144	144	EFT	8-Nov-13	14-Nov-13	11-Nov-13	26-Nov-13	15	2,155	26-Nov-13	0	-

Atmos Energy Corporation-Tennessee
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Line No.	Vendor	Invoice Date	Invoice Amount	Division 092 Amount	Payment Type	Service Period From	Service Period To	Midpoint Service Date	Date Paid	Payment lag	Weighted Payment Lag	Date Cleared	Clearing Lag	Weighted Clearing Lag
112	BIG M JANITORIAL SUPPLY	8-May-13	78	78	CHECK	8-May-13	8-May-13	8-May-13	3-Jul-13	56	4,364	11-Jul-13	8	623
113	BIG MIKE ENTERPRISES INC	20-Aug-13	2,675	2,675	Direct Deposit	20-Aug-13	20-Aug-13	20-Aug-13	29-Aug-13	9	24,075	29-Aug-13	0	-
114	BOB LILLY PROFESSIONAL PROMO	31-Oct-13	1,114	557	CHECK	31-Oct-13	31-Oct-13	31-Oct-13	25-Nov-13	25	13,923	29-Nov-13	4	2,228
115	BOB LILLY PROFESSIONAL PROMO	30-Aug-13	230	230	CHECK	30-Aug-13	30-Aug-13	30-Aug-13	23-Sep-13	24	5,523	27-Sep-13	4	920
116	Brown, Michael T (Tim)	5-Nov-13	662	662	Direct Deposit	1-Oct-13	31-Dec-13	15-Nov-13	7-Nov-13	(9)	(5,957)	7-Nov-13	0	-
117	BUCHIGNANI GEORGE AND ROBERTSON EMIL	1-May-14	3,700	3,700	CHECK	1-May-14	31-May-14	16-May-14	2-May-14	(14)	(51,800)	16-May-14	14	51,800
118	BUCKNER MARY	18-Nov-13	70	70	CHECK	28-Oct-13	28-Oct-13	28-Oct-13	27-Nov-13	30	2,100	9-Dec-13	12	840
119	BUGOUT TERMITE AND PEST CONTROL	13-Aug-13	45	45	CHECK	13-Aug-13	13-Aug-13	13-Aug-13	16-Aug-13	3	135	18-Sep-13	33	1,485
120	BUGOUT TERMITE AND PEST CONTROL	13-May-14	45	45	CHECK	13-May-14	13-May-14	13-May-14	9-Jun-14	27	1,215	18-Jun-14	9	405
121	Burrell, Robert E (Bobby)	31-Mar-14	40	40	Direct Deposit	28-Mar-14	28-Mar-14	28-Mar-14	2-Apr-14	5	202	2-Apr-14	0	-
122	Burton, Kelli N	6-Feb-14	137	137	Direct Deposit	30-Jan-14	4-Feb-14	1-Feb-14	10-Feb-14	9	1,236	10-Feb-14	0	-
123	BUV BRISTOL VIRGINIA UTILITIES BOARD	19-Jun-13	55	55	CHECK	21-May-13	19-Jun-13	4-Jun-13	3-Jul-13	29	1,589	10-Jul-13	7	384
124	BUV BRISTOL VIRGINIA UTILITIES BOARD	16-Dec-13	206	206	CHECK	15-Nov-13	16-Dec-13	30-Nov-13	2-Jan-14	33	6,786	16-Jan-14	14	2,879
125	BUV BRISTOL VIRGINIA UTILITIES BOARD	17-Sep-13	51	51	CHECK	16-Aug-13	17-Sep-13	1-Sep-13	30-Sep-13	29	1,476	10-Oct-13	10	509
126	BUV BRISTOL VIRGINIA UTILITIES BOARD	12-Sep-13	48	48	CHECK	13-Aug-13	12-Sep-13	28-Aug-13	25-Sep-13	28	1,339	10-Oct-13	15	717
127	BUV BRISTOL VIRGINIA UTILITIES BOARD	16-Jan-14	18	18	CHECK	18-Dec-13	16-Jan-14	1-Jan-14	5-Feb-14	35	620	13-Feb-14	8	142
128	BUV BRISTOL VIRGINIA UTILITIES BOARD	17-Jun-13	48	48	CHECK	17-May-13	17-Jun-13	1-Jun-13	1-Jul-13	30	1,453	10-Jul-13	9	436
129	BUV BRISTOL VIRGINIA UTILITIES BOARD	13-Aug-13	48	48	CHECK	12-Jul-13	13-Aug-13	28-Jul-13	28-Aug-13	31	1,503	12-Sep-13	15	727
130	BUV BRISTOL VIRGINIA UTILITIES BOARD	16-Aug-13	50	50	CHECK	17-Jul-13	16-Aug-13	1-Aug-13	28-Aug-13	27	1,339	12-Sep-13	15	744
131	BUV BRISTOL VIRGINIA UTILITIES BOARD	17-Feb-14	18	18	CHECK	16-Jan-14	17-Feb-14	1-Feb-14	26-Feb-14	25	449	6-Mar-14	8	144
132	BUV BRISTOL VIRGINIA UTILITIES BOARD	26-Jul-13	57	57	CHECK	26-Jun-13	26-Jul-13	11-Jul-13	7-Aug-13	27	1,544	14-Aug-13	7	400
133	BUV BRISTOL VIRGINIA UTILITIES BOARD	19-Mar-14	18	18	CHECK	17-Feb-14	19-Mar-14	4-Mar-14	2-Apr-14	29	515	10-Apr-14	8	142
134	C AND F INVESTMENTS	1-Jan-14	25,822	21,518	CHECK	1-Jan-14	31-Jan-14	16-Jan-14	2-Jan-14	(14)	(301,250)	8-Jan-14	6	129,107
135	CAM ELECTRIC	6-Jun-13	65	65	CHECK	31-May-13	31-May-13	31-May-13	1-Jul-13	31	2,015	9-Jul-13	8	520
136	Campbell, Johnny	17-Dec-13	40	40	Direct Deposit	17-Dec-13	17-Dec-13	17-Dec-13	19-Dec-13	2	80	19-Dec-13	0	-
137	CENTURYLINK	22-Oct-13	166	108	CHECK	22-Oct-13	21-Nov-13	6-Nov-13	25-Nov-13	19	2,045	2-Dec-13	7	753
138	CENTURYLINK	26-Oct-13	139	139	CHECK	26-Oct-13	25-Nov-13	10-Nov-13	25-Nov-13	15	2,078	2-Dec-13	7	970
139	CENTURYLINK	7-Mar-14	319	319	CHECK	7-Mar-14	6-Apr-14	22-Mar-14	28-May-14	67	21,396	3-Jun-14	6	1,916
140	CENTURYLINK	26-Feb-14	137	137	CHECK	26-Feb-14	25-Mar-14	11-Mar-14	17-Mar-14	6	823	24-Mar-14	7	960
141	CENTURYLINK	22-Jun-13	159	102	CHECK	22-Jun-13	21-Jul-13	6-Jul-13	18-Jun-14	347	35,547	23-Jun-14	5	512
142	CENTURYLINK	26-Mar-14	127	127	CHECK	26-Mar-14	25-Apr-14	10-Apr-14	16-Apr-14	6	763	23-Apr-14	7	890
143	CHAMBER OF COMMERCE	1-Oct-13	245	245	CHECK	1-Jan-14	31-Dec-14	2-Jul-14	8-Jan-14	(175)	(42,875)	27-Jan-14	19	4,655
144	CHAMBER OF COMMERCE	1-Nov-13	1,750	1,750	CHECK	1-Nov-13	31-Oct-14	2-May-14	4-Nov-13	(179)	(313,250)	18-Nov-13	14	24,500
145	Chastain, Ryan A	14-Apr-14	1,004	65	Direct Deposit	26-Feb-14	11-Apr-14	20-Mar-14	16-Apr-14	27	1,746	16-Apr-14	0	-
146	CHICK FIL A	29-Apr-14	188	125	CHECK	29-Apr-14	29-Apr-14	29-Apr-14	9-May-14	10	1,251	5-Jun-14	27	3,377
147	CIARDI CIARDI AND ASTIN LLC	14-Mar-14	821	821	CHECK	6-Jan-14	25-Feb-14	31-Jan-14	5-May-14	94	77,212	16-May-14	11	9,035
148	CINTAS CORPORATION	2-Jan-14	105	105	CHECK	1-Jan-14	31-Dec-14	2-Jul-14	27-Jan-14	(156)	(16,380)	3-Feb-14	7	735
149	CITY OF ALCOA	30-Oct-13	27	27	CHECK	1-Oct-13	30-Oct-13	15-Oct-13	20-Nov-13	36	967	27-Nov-13	7	188
150	CITY OF ALCOA	21-Mar-14	24	24	CHECK	20-Feb-14	21-Mar-14	6-Mar-14	21-Apr-14	46	1,097	29-Apr-14	8	191
151	CITY OF ALCOA	17-Mar-14	26	26	CHECK	17-Feb-14	17-Mar-14	3-Mar-14	21-Apr-14	49	1,286	29-Apr-14	8	210
152	CITY OF FRANKLIN TN	15-Nov-13	127	127	CHECK	23-Sep-13	23-Oct-13	8-Oct-13	22-Nov-13	45	5,694	4-Dec-13	12	1,518
153	CITY OF FRANKLIN TN	30-Mar-14	15	15	CHECK	21-Feb-14	24-Mar-14	8-Mar-14	7-Apr-14	30	444	14-Apr-14	7	104
154	CITY OF KINGSFORT	27-Dec-13	1	1	CHECK	27-Dec-13	27-Dec-13	27-Dec-13	6-Jan-14	10	11	14-Jan-14	8	8
155	CITY OF KINGSFORT	28-Oct-13	1	1	CHECK	28-Oct-13	28-Oct-13	28-Oct-13	6-Nov-13	9	9	14-Nov-13	8	8
156	CITY OF MARYVILLE UTILITIES	15-May-14	678	678	Direct Deposit	10-Apr-14	12-May-14	26-Apr-14	21-May-14	25	16,938	21-May-14	0	-
157	CITY OF MARYVILLE UTILITIES	5-Feb-14	66	66	Direct Deposit	31-Dec-13	31-Jan-14	15-Jan-14	18-Feb-14	34	2,257	18-Feb-14	0	-
158	CITY OF MARYVILLE UTILITIES	5-Aug-13	65	65	Direct Deposit	1-Jul-13	31-Jul-13	16-Jul-13	12-Aug-13	27	1,765	12-Aug-13	0	-
159	CITY OF MARYVILLE UTILITIES	14-Nov-13	668	668	Direct Deposit	10-Oct-13	8-Nov-13	24-Oct-13	20-Nov-13	27	18,035	20-Nov-13	0	-
160	CITY OF SPRING HILL TN	19-Aug-13	11	11	CHECK	18-Jul-13	19-Aug-13	3-Aug-13	4-Sep-13	32	343	11-Sep-13	7	75
161	CITY OF UNION CITY	30-Sep-13	126	126	CHECK	28-Aug-13	30-Sep-13	13-Sep-13	18-Oct-13	35	4,420	28-Oct-13	10	1,263
162	COLUMBIA POWER AND WATER SYSTEMS	8-Oct-13	31	31	CHECK	3-Sep-13	3-Oct-13	18-Sep-13	11-Oct-13	23	713	18-Oct-13	7	217
163	COLUMBIA POWER AND WATER SYSTEMS	29-Nov-13	1,386	1,386	CHECK	20-Oct-13	20-Nov-13	4-Nov-13	10-Dec-13	36	49,907	17-Dec-13	7	9,704
164	COLUMBIA POWER AND WATER SYSTEMS	8-Nov-13	29	29	CHECK	3-Oct-13	3-Nov-13	18-Oct-13	13-Nov-13	26	764	19-Nov-13	6	176
165	COLUMBIA POWER AND WATER SYSTEMS	8-Sep-13	29	29	CHECK	3-Aug-13	3-Sep-13	18-Aug-13	11-Sep-13	24	692	17-Sep-13	6	173
166	COLUMBIA POWER AND WATER SYSTEMS	29-Aug-13	21	21	CHECK	20-Jul-13	20-Aug-13	4-Aug-13	28-Aug-13	24	510	5-Sep-13	8	170
167	COLUMBIA POWER AND WATER SYSTEMS	7-Jun-14	29	29	CHECK	1-May-14	1-Jun-14	16-May-14	11-Jun-14	26	747	17-Jun-14	6	172

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168	COMCAST CABLEVISION	14-Aug-13	85	85	CHECK	15-Jul-13	14-Aug-13	30-Jul-13	26-Aug-13	27	2,300	3-Sep-13	8	681
169	Conner, Brian C	6-Jun-14	3,845	731	Direct Deposit	20-Mar-14	18-Jun-14	4-May-14	16-Jun-14	43	31,432	16-Jun-14	0	-
170	CONSOLIDATED UTILITY SERVICES INC	11-Sep-13	1,310	1,310	CHECK	30-Aug-13	5-Sep-13	2-Sep-13	7-Oct-13	35	45,833	15-Oct-13	8	10,476
171	CONSOLIDATED UTILITY SERVICES INC	2-Jan-14	978	978	CHECK	20-Dec-13	30-Dec-13	25-Dec-13	27-Jan-14	33	32,258	3-Feb-14	7	6,843
172	CONSOLIDATED UTILITY SERVICES INC	2-Jan-14	978	978	CHECK	20-Dec-13	30-Dec-13	25-Dec-13	27-Jan-14	33	32,258	3-Feb-14	7	6,843
173	CONSOLIDATED UTILITY SERVICES INC	25-Feb-14	3,774	3,774	CHECK	14-Feb-14	20-Feb-14	17-Feb-14	24-Mar-14	35	132,090	31-Mar-14	7	26,418
174	CONSOLIDATED UTILITY SERVICES INC	26-Jul-13	4,538	4,538	CHECK	19-Jul-13	25-Jul-13	22-Jul-13	21-Aug-13	30	136,125	28-Aug-13	7	31,763
175	CONSOLIDATED UTILITY SERVICES INC	9-Apr-14	728	728	CHECK	31-Mar-14	6-Apr-14	3-Apr-14	5-May-14	32	23,296	13-May-14	8	5,824
176	CONSOLIDATED UTILITY SERVICES INC	20-Dec-13	1,423	1,423	CHECK	13-Dec-13	19-Dec-13	16-Dec-13	15-Jan-14	30	42,690	23-Jan-14	8	11,384
177	CONSOLIDATED UTILITY SERVICES INC	11-Nov-13	1,362	1,362	CHECK	31-Oct-13	7-Nov-13	3-Nov-13	10-Dec-13	37	50,376	18-Dec-13	8	10,892
178	CONSOLIDATED UTILITY SERVICES INC	9-Aug-13	2,772	2,772	CHECK	31-Jul-13	8-Aug-13	4-Aug-13	3-Sep-13	30	83,145	10-Sep-13	7	19,401
179	CONSOLIDATED UTILITY SERVICES INC	26-Jul-13	2,060	2,060	CHECK	18-Jul-13	25-Jul-13	21-Jul-13	21-Aug-13	31	63,860	28-Aug-13	7	14,420
180	CONSOLIDATED UTILITY SERVICES INC	19-May-14	1,573	1,573	CHECK	9-May-14	15-May-14	12-May-14	13-Jun-14	32	50,336	20-Jun-14	7	11,011
181	CONSOLIDATED UTILITY SERVICES INC	10-Jun-13	1,741	1,741	CHECK	31-May-13	8-Jun-13	4-Jun-13	5-Jul-13	31	53,971	12-Jul-13	7	12,187
182	CONSOLIDATED UTILITY SERVICES INC	1-Jun-14	2,688	2,688	CHECK	30-May-14	5-Jun-14	2-Jun-14	25-Jun-14	23	61,813	1-Jul-14	6	16,125
183	CONSOLIDATED UTILITY SERVICES INC	14-Mar-14	1,466	1,466	CHECK	7-Mar-14	14-Mar-14	10-Mar-14	9-Apr-14	30	43,965	15-Apr-14	6	8,793
184	CONSOLIDATED UTILITY SERVICES INC	4-Mar-14	1,706	1,706	CHECK	21-Feb-14	27-Feb-14	24-Feb-14	31-Mar-14	35	59,693	7-Apr-14	7	11,939
185	CONSOLIDATED UTILITY SERVICES INC	11-Mar-14	975	975	CHECK	28-Feb-14	8-Mar-14	4-Mar-14	7-Apr-14	34	33,150	15-Apr-14	8	7,800
186	CONSOLIDATED UTILITY SERVICES INC	15-Apr-14	2,921	2,921	CHECK	4-Apr-14	10-Apr-14	7-Apr-14	12-May-14	35	102,218	19-May-14	7	20,444
187	CONSOLIDATED UTILITY SERVICES INC	31-Jul-13	2,343	2,343	CHECK	26-Jul-13	30-Jul-13	28-Jul-13	26-Aug-13	29	67,933	3-Sep-13	8	18,740
188	CONSOLIDATED UTILITY SERVICES INC	9-Aug-13	6,083	6,083	CHECK	31-Jul-13	8-Aug-13	4-Aug-13	3-Sep-13	30	182,490	10-Sep-13	7	42,581
189	CONSOLIDATED UTILITY SERVICES INC	23-Aug-13	1,917	1,917	CHECK	18-Aug-13	23-Aug-13	20-Aug-13	18-Sep-13	29	55,593	25-Sep-13	7	13,419
190	CONSOLIDATED UTILITY SERVICES INC	3-Jul-13	2,583	2,583	CHECK	21-Jun-13	28-Jun-13	24-Jun-13	29-Jul-13	35	90,388	5-Aug-13	7	18,078
191	CONSOLIDATED UTILITY SERVICES INC	15-Apr-14	4,354	4,354	CHECK	4-Apr-14	10-Apr-14	7-Apr-14	12-May-14	35	152,390	19-May-14	7	30,478
192	CONSOLIDATED UTILITY SERVICES INC	4-Dec-13	569	569	CHECK	22-Nov-13	28-Nov-13	25-Nov-13	30-Dec-13	35	19,898	6-Jan-14	7	3,980
193	CONSOLIDATED UTILITY SERVICES INC	22-Jan-14	951	951	CHECK	10-Jan-14	18-Jan-14	14-Jan-14	17-Feb-14	34	32,317	26-Feb-14	9	8,555
194	CONSOLIDATED UTILITY SERVICES INC	27-Jan-14	686	686	CHECK	17-Jan-14	25-Jan-14	21-Jan-14	21-Feb-14	31	21,251	3-Mar-14	10	6,855
195	Crabtree, Carl E	21-Jan-14	176	162	CHECK	14-Dec-13	16-Jan-14	30-Dec-13	24-Jan-14	25	4,055	3-Feb-14	10	1,622
196	CROWN CASTLE SOUTH LLC	1-Jun-14	475	475	Direct Deposit	1-Jun-14	30-Jun-14	15-Jun-14	25-Jun-14	10	4,750	25-Jun-14	0	-
197	CUMBERLAND ELECTRONICS INC	5-May-14	242	242	CHECK	24-Apr-14	24-Apr-14	24-Apr-14	30-May-14	36	8,695	11-Jun-14	12	2,898
198	DISH NETWORK	19-Oct-13	83	83	CHECK	30-Oct-13	29-Nov-13	14-Nov-13	28-Oct-13	(17)	(1,409)	4-Nov-13	7	580
199	DISH NETWORK	18-Aug-13	76	76	CHECK	30-Aug-13	29-Sep-13	14-Sep-13	2-Oct-13	18	1,366	11-Oct-13	9	683
200	DISH NETWORK	18-Mar-14	83	83	CHECK	30-Mar-14	29-Apr-14	14-Apr-14	2-Apr-14	(12)	(1,002)	10-Apr-14	8	668
201	DITCH WITCH OF TENNESSEE INC	31-Jan-14	122	122	Direct Deposit	14-Jan-14	14-Jan-14	14-Jan-14	25-Feb-14	42	5,126	25-Feb-14	0	-
202	DITCH WITCH OF TENNESSEE INC	19-Nov-13	433	433	Direct Deposit	19-Nov-13	19-Nov-13	19-Nov-13	16-Dec-13	27	11,678	16-Dec-13	0	-
203	DUCK RIVER ELECTRIC MEMBERSHIP CORP	22-May-14	28	28	CHECK	14-Apr-14	14-May-14	29-Apr-14	30-May-14	31	866	9-Jun-14	10	279
204	DUCK RIVER ELECTRIC MEMBERSHIP CORP	24-Apr-14	27	27	CHECK	17-Mar-14	14-Apr-14	31-Mar-14	12-May-14	42	1,129	20-May-14	8	215
205	DUCK RIVER ELECTRIC MEMBERSHIP CORP	21-Apr-14	21	21	CHECK	10-Mar-14	8-Apr-14	24-Mar-14	30-Apr-14	37	792	7-May-14	7	150
206	DUCK RIVER ELECTRIC MEMBERSHIP CORP	18-Oct-13	21	21	CHECK	9-Sep-13	8-Oct-13	23-Sep-13	23-Oct-13	30	642	30-Oct-13	7	150
207	Duckett, Clifford M (Mike)	1-May-14	1,048	524	Direct Deposit	1-Apr-14	30-Apr-14	15-Apr-14	5-May-14	20	10,478	5-May-14	0	-
208	Duckett, Clifford M (Mike)	1-Oct-13	1,157	578	Direct Deposit	3-Sep-13	30-Sep-13	16-Sep-13	3-Oct-13	17	9,831	3-Oct-13	0	-
209	EAST TENNESSEE COFFEE SERVICE LLC	10-Apr-14	71	71	CHECK	10-Apr-14	10-Apr-14	10-Apr-14	21-Apr-14	11	779	28-Apr-14	7	496
210	ELIZABETHTON ELECTRIC SYSTEM	24-Jun-13	41	41	CHECK	23-May-13	24-Jun-13	8-Jun-13	3-Jul-13	25	1,019	10-Jul-13	7	285
211	ELIZABETHTON ELECTRIC SYSTEM	25-Mar-14	35	35	CHECK	21-Feb-14	25-Mar-14	9-Mar-14	2-Apr-14	24	848	9-Apr-14	7	247
212	ELIZABETHTON ELECTRIC SYSTEM	26-Aug-13	23	23	CHECK	26-Jul-13	26-Aug-13	10-Aug-13	4-Sep-13	25	571	11-Sep-13	7	160
213	Ellis, Michael H (Mike)	26-Feb-14	2,411	896	Direct Deposit	28-Jan-14	24-Feb-14	10-Feb-14	6-Mar-14	24	21,513	6-Mar-14	0	-
214	EMERALD GREEN LAWN CARE	12-Jul-13	500	500	CHECK	1-Jun-13	30-Jun-13	15-Jun-13	5-Aug-13	51	25,500	14-Aug-13	9	4,500
215	ENGLISH MOUNTAIN COFFEE	27-Aug-13	53	53	CHECK	27-Aug-13	27-Aug-13	27-Aug-13	28-Aug-13	1	53	12-Sep-13	15	802
216	ENGLISH MOUNTAIN COFFEE	25-Nov-13	32	32	CHECK	25-Nov-13	25-Nov-13	25-Nov-13	2-Dec-13	7	227	16-Dec-13	14	455
217	EXPRESS SERVICES INC	22-Apr-14	666	666	CHECK	14-Apr-14	20-Apr-14	17-Apr-14	2-May-14	15	9,984	12-May-14	10	6,656
218	Faircloth, Morris G (Green)	31-Jan-14	1,997	1,748	Direct Deposit	2-Jan-14	31-Jan-14	16-Jan-14	4-Feb-14	19	33,220	4-Feb-14	0	-
219	Faircloth, Morris G (Green)	7-Dec-13	1,910	1,534	Direct Deposit	4-Nov-13	21-Nov-13	12-Nov-13	11-Dec-13	29	44,495	11-Dec-13	0	-
220	FRANKLIN PEST CONTROL INC	25-Jan-14	65	65	CHECK	1-Jan-14	31-Jan-14	16-Jan-14	31-Jan-14	15	975	7-Feb-14	7	455
221	FRANKLIN PEST CONTROL INC	3-Nov-13	65	65	CHECK	1-Oct-13	31-Oct-13	16-Oct-13	27-Nov-13	42	2,730	4-Dec-13	7	455
222	GE CAPITAL FLEET SERVICES	7-Jan-14	2,438,622	28,067	Direct Deposit	1-Dec-13	31-Dec-13	16-Dec-13	9-Jan-14	24	667,155	9-Jan-14	0	10,104
223	GEORG FISCHER CENTRAL PLASTICS LLC	8-Nov-13	863	863	CHECK	8-Nov-13	8-Nov-13	8-Nov-13	15-Nov-13	7	6,042	21-Nov-13	6	5,179

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Line No.	Vendor	Invoice Date	Invoice Amount	Division 092 Amount	Payment Type	Service Period From	Service Period To	Midpoint Service Date	Date Paid	Payment lag	Weighted Payment Lag	Date Cleared	Clearing Lag	Weighted Clearing Lag
224	GIBSON ELECTRIC MEMBERSHIP CORPORATI	7-May-14	38	38	CHECK	7-Apr-14	7-May-14	22-Apr-14	19-May-14	27	1,015	28-May-14	9	338
225	GRASSMASTERS LANDSCAPE SERVICES INC	29-May-14	100	100	Direct Deposit	8-May-14	20-May-14	14-May-14	23-Jun-14	40	4,000	23-Jun-14	0	-
226	GRASSMASTERS LANDSCAPE SERVICES INC	27-Apr-14	300	300	Direct Deposit	12-Apr-14	12-Apr-14	12-Apr-14	22-May-14	40	12,000	22-May-14	0	-
227	GRASSMASTERS LANDSCAPE SERVICES INC	30-Jun-13	1,154	1,054	CHECK	30-Jun-13	30-Jun-13	30-Jun-13	24-Jul-13	24	25,290	1-Aug-13	8	8,430
228	GREENEVILLE LIGHT AND POWER SYSTEM	13-Aug-13	23	23	CHECK	13-Jul-13	13-Aug-13	28-Jul-13	21-Aug-13	24	552	29-Aug-13	8	184
229	GREENEVILLE LIGHT AND POWER SYSTEM	13-Jun-14	27	27	CHECK	13-May-14	13-Jun-14	28-May-14	18-Jun-14	21	567	25-Jun-14	7	189
230	GREENEVILLE LIGHT AND POWER SYSTEM	13-Nov-13	21	21	CHECK	13-Oct-13	13-Nov-13	28-Oct-13	20-Nov-13	23	483	29-Nov-13	9	189
231	GREENEVILLE LIGHT AND POWER SYSTEM	4-Jun-14	25	25	CHECK	1-May-14	1-Jun-14	16-May-14	11-Jun-14	26	641	19-Jun-14	8	197
232	GREENEVILLE LIGHT AND POWER SYSTEM	15-Apr-14	21	21	CHECK	13-Mar-14	13-Apr-14	28-Mar-14	23-Apr-14	26	546	30-Apr-14	7	147
233	GREENEVILLE LIGHT AND POWER SYSTEM	11-Mar-14	39	39	CHECK	11-Feb-14	11-Mar-14	25-Feb-14	19-Mar-14	22	858	26-Mar-14	7	273
234	GREENEVILLE LIGHT AND POWER SYSTEM	7-Aug-13	24	24	CHECK	9-Jul-13	7-Aug-13	23-Jul-13	14-Aug-13	22	528	22-Aug-13	8	192
235	GREENEVILLE LIGHT AND POWER SYSTEM	16-Jan-14	25	25	CHECK	15-Dec-13	15-Jan-14	30-Dec-13	22-Jan-14	23	575	30-Jan-14	8	200
236	HANKINS PROPERTIES	1-Aug-13	2,176	2,176	Direct Deposit	1-Aug-13	31-Aug-13	16-Aug-13	1-Aug-13	(15)	(32,640)	1-Aug-13	0	-
237	HARRIS MCBURNEY COMPANY INC	6-Jul-13	813	813	Direct Deposit	30-Jun-13	6-Jul-13	3-Jul-13	31-Jul-13	28	22,756	31-Jul-13	0	-
238	HARRIS MCBURNEY COMPANY INC	3-May-14	967	967	Direct Deposit	27-Apr-14	3-May-14	30-Apr-14	28-May-14	28	27,064	28-May-14	0	-
239	HARRIS MCBURNEY COMPANY INC	31-May-14	1,708	1,708	Direct Deposit	25-May-14	31-May-14	28-May-14	25-Jun-14	28	47,819	25-Jun-14	0	-
240	HARRIS MCBURNEY COMPANY INC	23-Nov-13	911	911	Direct Deposit	17-Nov-13	23-Nov-13	20-Nov-13	20-Dec-13	30	27,340	20-Dec-13	0	-
241	HARRIS MCBURNEY COMPANY INC	29-Jun-13	670	670	Direct Deposit	23-Jun-13	29-Jun-13	26-Jun-13	24-Jul-13	28	18,762	24-Jul-13	0	-
242	HARRIS MCBURNEY COMPANY INC	24-Aug-13	1,045	1,045	Direct Deposit	18-Aug-13	24-Aug-13	21-Aug-13	18-Sep-13	28	29,250	18-Sep-13	0	-
243	HARRIS MCBURNEY COMPANY INC	15-Feb-14	967	967	Direct Deposit	9-Feb-14	15-Feb-14	12-Feb-14	12-Mar-14	28	27,075	12-Mar-14	0	-
244	Hay, Kenny A	9-Jun-14	351	351	Direct Deposit	21-May-14	3-Jun-14	27-May-14	11-Jun-14	15	5,263	11-Jun-14	0	-
245	Hay, Kenny A	29-Oct-13	601	601	Direct Deposit	20-Oct-13	25-Oct-13	22-Oct-13	31-Oct-13	9	5,407	31-Oct-13	0	-
246	HEATH CONSULTANTS INC	29-Mar-14	7,127	7,127	Direct Deposit	23-Mar-14	28-Mar-14	25-Mar-14	23-Apr-14	29	206,683	23-Apr-14	0	-
247	HEATH CONSULTANTS INC	24-Aug-13	4,664	4,664	Direct Deposit	18-Aug-13	24-Aug-13	21-Aug-13	19-Sep-13	29	135,256	19-Sep-13	0	-
248	HEATH CONSULTANTS INC	24-Aug-13	3,068	3,068	Direct Deposit	18-Aug-13	24-Aug-13	21-Aug-13	18-Sep-13	28	85,904	18-Sep-13	0	-
249	HEATH CONSULTANTS INC	22-Jun-13	4,897	4,897	Direct Deposit	16-Jun-13	22-Jun-13	19-Jun-13	17-Jul-13	28	137,116	17-Jul-13	0	-
250	HEATH CONSULTANTS INC	6-Jul-13	2,214	2,214	Direct Deposit	30-Jun-13	6-Jul-13	3-Jul-13	31-Jul-13	28	61,992	31-Jul-13	0	-
251	HEATH CONSULTANTS INC	2-Oct-13	287	287	Direct Deposit	2-Oct-13	2-Oct-13	2-Oct-13	28-Oct-13	26	7,456	28-Oct-13	0	-
252	HEATH CONSULTANTS INC	22-Mar-14	1,038	1,038	Direct Deposit	16-Mar-14	22-Mar-14	19-Mar-14	16-Apr-14	28	29,064	16-Apr-14	0	-
253	HEATH CONSULTANTS INC	20-Jul-13	5,546	5,546	Direct Deposit	14-Jul-13	20-Jul-13	17-Jul-13	16-Aug-13	30	166,380	16-Aug-13	0	-
254	HEATH CONSULTANTS INC	22-Mar-14	5,770	5,770	Direct Deposit	17-Mar-14	21-Mar-14	19-Mar-14	16-Apr-14	28	161,560	16-Apr-14	0	-
255	HEATH CONSULTANTS INC	4-Jan-14	3,625	3,625	Direct Deposit	29-Dec-13	4-Jan-14	1-Jan-14	29-Jan-14	28	101,500	29-Jan-14	0	-
256	Hensley, Arthur C (Cade)	13-Jun-14	755	755	Direct Deposit	23-Jun-14	26-Jun-14	24-Jun-14	17-Jul-14	(8)	(6,040)	17-Jun-14	0	-
257	Hoit, James H III (Jim)	15-Aug-13	175	70	Direct Deposit	5-Aug-13	5-Aug-13	5-Aug-13	16-Aug-13	11	769	16-Aug-13	0	-
258	HOLSTON ELECTRIC COOPERATIVE INC	15-Oct-13	22	22	CHECK	10-Sep-13	10-Oct-13	25-Sep-13	23-Oct-13	28	616	31-Oct-13	8	176
259	HOLSTON GASES INC	30-Apr-14	82	82	CHECK	30-Apr-14	30-Apr-14	30-Apr-14	27-May-14	27	2,201	4-Jun-14	8	652
260	HOME BUILDERS ASSOCIATION	10-Jan-14	910	910	CHECK	21-Feb-14	21-Feb-14	21-Feb-14	26-Feb-14	5	4,550	10-Mar-14	12	10,920
261	Hopson, Sheree J	15-Aug-13	40	40	Direct Deposit	15-Aug-13	15-Aug-13	15-Aug-13	16-Aug-13	1	40	16-Aug-13	0	-
262	Hopson, Sheree J	28-Jun-13	79	79	Direct Deposit	19-Jun-13	28-Jun-13	23-Jun-13	3-Jul-13	10	791	3-Jul-13	0	-
263	HUSK CINDI	26-Feb-14	5,627	5,627	CHECK	17-Jan-14	16-Feb-14	1-Feb-14	4-Mar-14	31	174,447	12-Mar-14	8	45,019
264	JOHNSON CITY POWER BOARD	4-Jun-14	30	30	CHECK	6-May-14	4-Jun-14	20-May-14	18-Jun-14	29	871	25-Jun-14	7	210
265	JOHNSON CITY POWER BOARD	15-Mar-14	49	49	CHECK	12-Feb-14	15-Mar-14	27-Feb-14	28-Mar-14	29	1,419	7-Apr-14	10	489
266	JOHNSON CITY POWER BOARD	14-May-14	56	56	CHECK	14-Apr-14	14-May-14	29-Apr-14	28-May-14	29	1,633	4-Jun-14	7	394
267	JOHNSON CITY POWER BOARD	21-Aug-13	44	44	CHECK	23-Jul-13	21-Aug-13	6-Aug-13	11-Sep-13	36	1,573	19-Sep-13	8	350
268	JOHNSON CITY POWER BOARD	6-May-14	33	33	CHECK	5-Apr-14	6-May-14	20-Apr-14	19-May-14	29	969	28-May-14	9	301
269	JOHNSON CITY POWER BOARD	25-Feb-14	38	38	CHECK	26-Jan-14	25-Feb-14	10-Feb-14	12-Mar-14	30	1,141	26-Mar-14	14	532
270	JOHNSON CITY POWER BOARD	14-Apr-14	29	29	CHECK	15-Mar-14	14-Apr-14	30-Mar-14	25-Apr-14	26	743	5-May-14	10	286
271	JOHNSON CITY POWER BOARD	2-Apr-14	32	32	CHECK	4-Mar-14	2-Apr-14	18-Mar-14	16-Apr-14	29	933	23-Apr-14	7	225
272	JOHNSON CITY POWER BOARD	2-Jun-14	28	28	CHECK	3-May-14	2-Jun-14	18-May-14	11-Jun-14	24	677	19-Jun-14	8	226
273	JOHNSON CITY POWER BOARD	12-Nov-13	44	44	CHECK	14-Oct-13	12-Nov-13	28-Oct-13	27-Nov-13	30	1,333	4-Dec-13	7	311
274	JOHNSON CITY POWER BOARD	1-Jul-13	28	28	CHECK	30-May-13	1-Jul-13	15-Jun-13	17-Jul-13	32	900	24-Jul-13	7	197
275	JOHNSON CITY POWER BOARD	8-Jun-14	39	39	CHECK	9-May-14	8-Jun-14	24-May-14	18-Jun-14	25	985	25-Jun-14	7	276
276	JOHNSON CITY POWER BOARD	11-Jan-14	38	38	CHECK	8-Dec-13	11-Jan-14	25-Dec-13	22-Jan-14	28	1,073	29-Jan-14	7	268
277	JOHNSON CITY POWER BOARD	1-Aug-13	28	28	CHECK	1-Jul-13	1-Aug-13	16-Jul-13	14-Aug-13	29	812	21-Aug-13	7	196
278	JOHNSON CITY POWER BOARD	6-May-14	28	28	CHECK	5-Apr-14	6-May-14	20-Apr-14	19-May-14	29	817	28-May-14	9	254
279	JOHNSON CITY POWER BOARD	9-May-14	38	38	CHECK	8-Apr-14	9-May-14	23-Apr-14	21-May-14	28	1,077	28-May-14	7	269

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Line No.	Vendor	Invoice Date	Invoice Amount	Division 091 Amount	Payment Type	Service Period From	Service Period To	Midpoint Service Date	Date Paid	Payment Lag	Weighted Payment Lag	Date Cleared	Clearing Lag	Weighted Clearing Lag
280	JOHNSON CITY UTILITY SYSTEM	18-Mar-14	10	10	CHECK	18-Feb-14	18-Mar-14	4-Mar-14	11-Apr-14	38	375	22-Apr-14	11	109
281	Keller, Matthew D	15-Jul-13	629	625	Direct Deposit	6-Jul-13	12-Jul-13	9-Jul-13	17-Jul-13	8	5,003	17-Jul-13	0	-
282	L AND C HEATING AND COOLING	27-Jun-13	1,072	1,072	CHECK	27-Jun-13	27-Jun-13	27-Jun-13	22-Jul-13	25	26,788	5-Aug-13	14	15,001
283	LANE WILLIAM K III ATTORNEY	4-Feb-14	4,305	4,305	Direct Deposit	15-Jan-14	3-Feb-14	24-Jan-14	27-Feb-14	34	146,377	27-Feb-14	0	-
284	LANE WILLIAM K III ATTORNEY	17-Oct-13	3,907	3,907	CHECK	11-Sep-13	14-Oct-13	27-Sep-13	25-Nov-13	59	230,499	3-Dec-13	8	31,254
285	LEBLEU BOTTLED WATER INC	28-Jan-14	23	23	CHECK	28-Jan-14	28-Jan-14	28-Jan-14	24-Feb-14	27	632	4-Mar-14	8	187
286	LEE COMPANY	24-Jul-13	685	685	CHECK	5-Jul-13	18-Jul-13	11-Jul-13	19-Aug-13	39	26,722	26-Aug-13	7	4,796
287	LEVEL 3 COMMUNICATIONS LLC	1-Jul-13	2,861	1,346	CHECK	1-Jun-13	30-Jun-13	15-Jun-13	19-Jul-13	34	45,760	26-Jul-13	7	9,421
288	LINDON REALTY LLC	1-Apr-14	9,148	823	CHECK	1-Apr-14	30-Apr-14	15-Apr-14	2-Apr-14	(14)	(11,527)	9-Apr-14	7	5,763
289	Lovett, Don W	29-Oct-13	898	33	Direct Deposit	20-Oct-13	12-Dec-13	15-Nov-13	1-Nov-13	(15)	(494)	1-Nov-13	0	-
290	Lucas, Kenneth	26-Feb-14	2,150	2,150	Direct Deposit	3-Feb-14	26-Feb-14	14-Feb-14	6-Mar-14	20	42,992	6-Mar-14	0	-
291	MANPOWER INC	15-Dec-13	795	795	CHECK	9-Dec-13	15-Dec-13	12-Dec-13	30-Dec-13	18	14,307	6-Jan-14	7	5,564
292	MASTERCRAFT PRINTED PRODUCTS AND SER	2-Oct-13	195	195	Direct Deposit	1-Oct-13	1-Oct-13	1-Oct-13	28-Oct-13	27	5,264	28-Oct-13	0	-
293	MCGRAW HILL COMPANIES	31-Jan-14	2,468	1,234	CHECK	1-Feb-14	1-May-14	17-Mar-14	21-Feb-14	(25)	(30,850)	3-Mar-14	10	12,340
294	MCJUNKIN RED MAN CORPORATION	7-Aug-13	145,368	4,950	Direct Deposit	30-Jul-13	5-Aug-13	2-Aug-13	27-Aug-13	25	123,759	27-Aug-13	0	-
295	MCJUNKIN RED MAN CORPORATION	18-Mar-14	162,658	662	Direct Deposit	10-Mar-14	16-Mar-14	13-Mar-14	7-Apr-14	25	16,550	7-Apr-14	0	-
296	MCJUNKIN RED MAN CORPORATION	4-Nov-13	216,835	1,624	Direct Deposit	28-Oct-13	4-Nov-13	31-Oct-13	25-Nov-13	25	40,609	25-Nov-13	0	-
297	MIDDLE TENNESSEE ELECTRIC	30-Aug-13	1,680	1,680	CHECK	27-Jul-13	23-Aug-13	9-Aug-13	6-Sep-13	28	47,040	17-Sep-13	11	18,480
298	MIDDLE TENNESSEE ELECTRIC	23-Jul-13	60	60	CHECK	19-Jun-13	18-Jul-13	3-Jul-13	31-Jul-13	28	1,668	7-Aug-13	7	417
299	MIDDLE TENNESSEE ELECTRIC	8-Jan-14	27	27	CHECK	4-Dec-13	4-Jan-14	19-Dec-13	15-Jan-14	27	720	23-Jan-14	8	213
300	MIDDLE TENNESSEE ELECTRIC	20-Feb-14	47	47	CHECK	15-Jan-14	12-Feb-14	29-Jan-14	26-Feb-14	28	1,320	5-Mar-14	7	330
301	MIDDLE TENNESSEE ELECTRIC	6-Nov-13	26	26	CHECK	4-Oct-13	31-Oct-13	17-Oct-13	13-Nov-13	27	713	20-Nov-13	7	185
302	MIDDLE TENNESSEE ELECTRIC	10-Dec-13	20	20	CHECK	1-Nov-13	4-Dec-13	17-Nov-13	18-Dec-13	31	620	3-Jan-14	16	320
303	MIDDLE TENNESSEE ELECTRIC	27-Nov-13	18	18	CHECK	24-Oct-13	21-Nov-13	7-Nov-13	10-Dec-13	33	586	18-Dec-13	8	142
304	MOBILE MOUNTING SOLUTIONS INC	12-Nov-13	380	380	CHECK	11-Nov-13	11-Nov-13	11-Nov-13	10-Dec-13	29	11,011	23-Dec-13	13	4,936
305	Morris, Stephen T (Steve)	31-Oct-13	597	597	Direct Deposit	1-Oct-13	31-Oct-13	16-Oct-13	5-Nov-13	20	11,940	5-Nov-13	0	-
306	MORRISTOWN UTILITIES	21-May-14	1,017	1,017	CHECK	15-Apr-14	15-May-14	30-Apr-14	30-May-14	30	30,510	9-Jun-14	10	10,170
307	MORRISTOWN UTILITIES	13-Dec-13	30	30	CHECK	30-Oct-13	2-Dec-13	15-Nov-13	27-Dec-13	42	1,260	8-Jan-14	12	360
308	MORRISTOWN UTILITIES	13-May-14	34	34	CHECK	8-Apr-14	8-May-14	23-Apr-14	21-May-14	28	952	29-May-14	8	272
309	MUNSCH HARDT KOPF AND HARR PC	19-Jul-13	3,509	3,509	Direct Deposit	20-May-13	10-Jul-13	14-Jun-13	28-Aug-13	75	263,147	28-Aug-13	0	-
310	MURFREESBORO ELECTRIC DEPARTMENT	16-Dec-13	1,498	1,498	CHECK	14-Nov-13	16-Dec-13	30-Nov-13	23-Dec-13	23	34,450	3-Jan-14	11	16,476
311	MURFREESBORO WATER AND SEWER DEPAR	21-Mar-14	247	247	CHECK	21-Feb-14	21-Mar-14	7-Mar-14	7-Apr-14	31	7,648	14-Apr-14	7	1,727
312	MUS FIBERNET	12-May-14	64	64	CHECK	2-May-14	2-Jun-14	17-May-14	28-May-14	11	706	4-Jun-14	7	449
313	NATIONAL ENERGY FOUNDATION	15-Oct-13	2,000	2,000	CHECK	15-Oct-13	15-Oct-13	15-Oct-13	11-Nov-13	27	54,000	20-Nov-13	9	18,000
314	NORTRAX INC	23-May-14	429	429	CHECK	29-May-14	29-May-14	29-May-14	18-Jun-14	20	8,587	26-Jun-14	8	3,435
315	NYOKA CLEANING SERVICES	30-May-14	600	600	CHECK	28-Apr-14	30-May-14	14-May-14	4-Jun-14	21	12,600	10-Jun-14	6	3,600
316	ODONNELL KATHY	25-Aug-13	450	450	CHECK	25-Aug-13	25-Aug-13	25-Aug-13	18-Sep-13	24	10,800	1-Oct-13	13	5,850
317	ODOR TECH LLC	12-Sep-13	1,649	1,649	Direct Deposit	12-Sep-13	12-Sep-13	12-Sep-13	7-Oct-13	25	41,221	7-Oct-13	0	-
318	Price, Daniel K (Dan)	17-Oct-13	1,190	397	Direct Deposit	5-Sep-13	18-Oct-13	26-Sep-13	21-Oct-13	25	9,920	21-Oct-13	0	-
319	Price, Daniel K (Dan)	14-Jan-14	651	217	Direct Deposit	7-Jan-14	9-Jan-14	8-Jan-14	15-Jan-14	7	1,520	15-Jan-14	0	-
320	R1R2 STUDIO LLC	27-May-14	4,636	4,636	CHECK	21-May-14	27-May-14	24-May-14	30-May-14	6	27,818	5-Jun-14	6	27,818
321	Rawles, Timothy (Tim)	10-Oct-13	90	90	Direct Deposit	1-Oct-13	3-Oct-13	2-Oct-13	16-Oct-13	14	1,266	16-Oct-13	0	-
322	Ray, Michael F	4-Feb-14	977	977	Direct Deposit	2-Jan-14	31-Jan-14	16-Jan-14	10-Feb-14	25	24,426	10-Feb-14	0	-
323	REEDS BUSHHOGGING	5-Sep-13	5,750	5,750	CHECK	5-Sep-13	5-Sep-13	5-Sep-13	13-Sep-13	8	46,000	23-Sep-13	10	57,500
324	REEDS BUSHHOGGING	25-Jun-13	1,500	1,500	CHECK	25-Jun-13	25-Jun-13	25-Jun-13	1-Jul-13	6	9,000	9-Jul-13	8	12,000
325	Rice, Thomas C (Craig)	3-Feb-14	434	85	Direct Deposit	6-Jan-14	29-Jan-14	17-Jan-14	5-Feb-14	19	1,620	5-Feb-14	0	-
326	Ring, Allen	9-Apr-14	28	28	Direct Deposit	7-Apr-14	7-Apr-14	7-Apr-14	11-Apr-14	4	111	11-Apr-14	0	-
327	Roberts, David A	7-Oct-13	99	99	Direct Deposit	23-Sep-13	7-Oct-13	30-Sep-13	9-Oct-13	9	892	9-Oct-13	0	-
328	ROYAL CUP INC	31-Jan-14	275	137	CHECK	31-Jan-14	31-Jan-14	31-Jan-14	26-Feb-14	26	3,574	6-Mar-14	8	1,100
329	RUSTIC RIDGE LANDSCAPE THE	20-Jan-14	370	370	CHECK	20-Jan-14	20-Jan-14	20-Jan-14	29-Jan-14	9	3,330	13-Feb-14	15	5,550
330	RUTHERFORD COUNTY HOME BUILDERS ASSI	21-Nov-13	555	555	CHECK	1-Nov-13	31-Oct-14	2-May-14	4-Dec-13	(149)	(82,695)	18-Dec-13	14	7,770
331	Sawyer, Christina M (Tina)	15-Jan-14	251	251	Direct Deposit	11-Dec-13	11-Dec-13	11-Dec-13	17-Jan-14	37	9,290	17-Jan-14	0	-
332	Sawyer, Christina M (Tina)	15-Oct-13	163	163	Direct Deposit	14-Oct-13	14-Oct-13	14-Oct-13	17-Oct-13	3	490	17-Oct-13	0	-
333	SEGWAY	15-Jun-13	1,031	1,031	Direct Deposit	18-Jun-13	20-Jun-13	19-Jun-13	8-Aug-13	50	51,566	8-Aug-13	0	-
334	SENSIT TECHNOLOGIES	20-Aug-13	235	235	Direct Deposit	19-Aug-13	19-Aug-13	19-Aug-13	30-Aug-13	11	2,584	30-Aug-13	0	-
335	SENSIT TECHNOLOGIES	15-Nov-13	346	346	Direct Deposit	15-Nov-13	15-Nov-13	15-Nov-13	25-Nov-13	10	3,463	25-Nov-13	0	-

Atmos Energy Corporation-Tennessee
Other O&M Payment and Check Clearing Lag
For Test Year Ended June 30, 2014

CWC WP 5-1

Line No.	Vendor	Invoice Date	Invoice Amount	Division 092 Amount	Payment Type	Service Period From	Service Period To	Midpoint Service Date	Date Paid	Payment lag	Weighted Payment Lag	Date Cleared	Clearing Lag	Weighted Clearing Lag
336	SENSIT TECHNOLOGIES	16-Oct-13	222	222	Direct Deposit	16-Oct-13	16-Oct-13	16-Oct-13	28-Oct-13	12	2,659	28-Oct-13	0	-
337	SHELBYVILLE POWER SYSTEMS	11-Jun-14	821	821	CHECK	8-May-14	11-Jun-14	25-May-14	25-Jun-14	31	25,443	2-Jul-14	7	5,745
338	Simmons, Melvin R (Ray)	17-Mar-14	35	35	CHECK	11-Mar-14	11-Mar-14	11-Mar-14	19-Mar-14	8	280	31-Mar-14	12	420
339	SOUTHEASTERN SOUND INC	20-Dec-13	385	385	CHECK	1-Jan-14	31-Dec-14	2-Jul-14	2-Jan-14	(181)	(69,685)	8-Jan-14	6	2,310
340	SPIRIT SERVICES COMPANY	18-Oct-13	106	106	Direct Deposit	18-Oct-13	18-Oct-13	18-Oct-13	7-Nov-13	20	2,110	7-Nov-13	0	-
341	Steiger, Steven R (Steve)	20-Feb-14	870	870	Direct Deposit	28-Jan-14	20-Feb-14	8-Feb-14	25-Feb-14	17	14,783	25-Feb-14	0	-
342	TEAM CONSTRUCTION LLC	28-Feb-14	1,104	460	Direct Deposit	27-Feb-14	28-Feb-14	27-Feb-14	14-Mar-14	15	6,900	14-Mar-14	0	-
343	THOMPSON STATION CHURCH	14-Feb-14	300	300	CHECK	8-May-14	8-May-14	8-May-14	19-Feb-14	(78)	(23,400)	28-Feb-14	9	2,700
344	TOTAL MAINTENANCE	30-May-14	975	975	Direct Deposit	1-May-14	30-May-14	15-May-14	4-Jun-14	20	19,500	4-Jun-14	0	-
345	TOTAL MAINTENANCE	31-Oct-13	795	795	CHECK	1-Oct-13	31-Oct-13	16-Oct-13	6-Nov-13	21	16,695	13-Nov-13	7	5,565
346	TRAVELERS INC	1-Jul-13	556,639	2,645	Direct Deposit	1-Apr-11	1-Apr-14	30-Sep-12	26-Jul-13	299	790,789	26-Jul-13	0	-
347	Tullis, Jimmie	2-Jul-13	469	244	Direct Deposit	12-Jun-13	30-Jun-13	21-Jun-13	5-Jul-13	14	3,419	5-Jul-13	0	-
348	Turner, Larry W (Wayne)	23-Sep-13	210	210	Direct Deposit	18-Sep-13	18-Sep-13	18-Sep-13	24-Sep-13	6	1,261	24-Sep-13	0	-
349	TWEED BRAD	26-May-14	795	795	Direct Deposit	26-May-14	26-May-14	26-May-14	3-Jun-14	8	6,360	3-Jun-14	0	-
350	UNION CITY ELECTRIC SYSTEM	5-Aug-13	39	39	CHECK	5-Jul-13	5-Aug-13	20-Jul-13	16-Aug-13	27	1,051	27-Aug-13	11	428
351	UNION CITY ELECTRIC SYSTEM	8-Jul-13	494	494	CHECK	6-Jun-13	8-Jul-13	22-Jun-13	24-Jul-13	32	15,819	31-Jul-13	7	3,460
352	UNIVERSAL CONTRACTORS LLC	29-Aug-13	14,337	14,337	CHECK	20-May-13	29-Aug-13	9-Jul-13	13-Sep-13	66	946,242	24-Sep-13	11	157,707
353	VERIZON WIRELESS	9-Dec-13	11,222	7,188	CHECK	10-Nov-13	9-Dec-13	24-Nov-13	27-Dec-13	33	237,213	7-Jan-14	11	79,071
354	VERIZON WIRELESS	10-May-14	920	40	CHECK	11-Apr-14	10-May-14	25-Apr-14	21-May-14	26	1,041	28-May-14	7	280
355	VF IMAGEWEAR INC	5-Dec-13	269	269	CHECK	5-Dec-13	5-Dec-13	5-Dec-13	10-Jan-14	36	9,697	15-Jan-14	5	1,347
356	VF IMAGEWEAR INC	2-May-14	19	19	CHECK	2-May-14	2-May-14	2-May-14	27-May-14	25	468	2-Jun-14	6	112
357	VF IMAGEWEAR INC	4-Dec-13	408	408	CHECK	4-Dec-13	4-Dec-13	4-Dec-13	3-Jan-14	30	12,252	7-Jan-14	4	1,634
358	VF IMAGEWEAR INC	17-Sep-13	81	81	CHECK	17-Sep-13	17-Sep-13	17-Sep-13	14-Oct-13	27	2,195	21-Oct-13	7	569
359	VF IMAGEWEAR INC	10-Dec-13	502	502	CHECK	10-Dec-13	10-Dec-13	10-Dec-13	15-Jan-14	36	18,085	24-Jan-14	9	4,521
360	VF IMAGEWEAR INC	22-Nov-13	340	340	CHECK	22-Nov-13	22-Nov-13	22-Nov-13	18-Dec-13	26	8,832	26-Dec-13	8	2,718
361	VF IMAGEWEAR INC	22-Oct-13	140	140	CHECK	22-Oct-13	22-Oct-13	22-Oct-13	18-Nov-13	27	3,783	22-Nov-13	4	560
362	VF IMAGEWEAR INC	12-Feb-14	109	109	CHECK	12-Feb-14	12-Feb-14	12-Feb-14	10-Mar-14	26	2,838	17-Mar-14	7	764
363	VF IMAGEWEAR INC	4-Dec-13	360	360	CHECK	4-Dec-13	4-Dec-13	4-Dec-13	2-Jan-14	29	10,438	7-Jan-14	5	1,800
364	VF IMAGEWEAR INC	10-Dec-13	92	92	CHECK	10-Dec-13	10-Dec-13	10-Dec-13	17-Jan-14	38	3,496	22-Jan-14	5	460
365	VF IMAGEWEAR INC	21-Nov-13	321	321	CHECK	21-Nov-13	21-Nov-13	21-Nov-13	27-Dec-13	36	11,539	2-Jan-14	6	1,923
366	VF IMAGEWEAR INC	10-Dec-13	347	347	CHECK	10-Dec-13	10-Dec-13	10-Dec-13	15-Jan-14	36	12,496	24-Jan-14	9	3,124
367	VF IMAGEWEAR INC	17-Oct-13	25	25	CHECK	17-Oct-13	17-Oct-13	17-Oct-13	11-Nov-13	25	629	18-Nov-13	7	176
368	VULCAN INC	24-Sep-13	583	583	Direct Deposit	23-Sep-13	23-Sep-13	23-Sep-13	21-Oct-13	28	16,332	21-Oct-13	0	-
369	Watts, Charles T	30-Aug-13	387	387	Direct Deposit	26-Aug-13	28-Aug-13	27-Aug-13	3-Sep-13	7	2,708	3-Sep-13	0	-
370	WILLIAMS PROFESSIONAL COATINGS	4-Apr-14	7,400	7,400	CHECK	4-Apr-14	4-Apr-14	4-Apr-14	14-Apr-14	10	74,000	22-Apr-14	8	59,200
371	WILLIAMSON COUNTY	1-Dec-13	400	400	CHECK	1-Dec-13	31-Dec-13	16-Dec-13	2-Dec-13	(14)	(5,600)	10-Dec-13	8	3,200
372	WILLIAMSON COUNTY	1-May-14	400	400	CHECK	1-May-14	31-May-14	16-May-14	2-May-14	(14)	(5,600)	13-May-14	11	4,400
373	WILLIAMSON HERALD	30-May-13	90	90	CHECK	30-May-13	30-May-13	30-May-13	19-Jul-13	50	4,500	29-Jul-13	10	900
374	WILLIAMSON HERALD	31-Dec-13	255	255	CHECK	31-Dec-13	31-Dec-13	31-Dec-13	6-Jun-14	157	40,035	13-Jun-14	7	1,785
375	YOUNGWATER LLC	6-Mar-14	18	18	CHECK	6-Mar-14	6-Mar-14	6-Mar-14	10-Mar-14	4	71	24-Mar-14	14	247
376														
377				344,532							8,621,520			1,510,482
378														
379								Other O&M Payment Lag Days:			25.02			4.38

Atmos Energy Corporation-Tennessee
Other O&M Payment and Check Clearing Lag
For Test Year Ended June 30, 2014

CWC WP 5-2

Line No.	Vendor	Invoice Date	Invoice Amount	Division 093 Amount	Payment Type	Service Period From	Service Period To	Midpoint Service Service	Date Paid	Payment lag	Weighted Payment Lag	Date Cleared	Clearing Lag	Weighted Clearing Lag
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>	<i>h</i>	<i>i</i>	$j = i - (h \text{ or } b)$	$k = (j * d)$	<i>l</i>	$m = (l - i)$	$n = (m * d)$
1	GE CAPITAL FLEET SERVICES	8-Jul-13	2,379,337	94,720	Direct Deposit	1-Jun-13	30-Jun-13	15-Jun-13	9-Jul-13	24	2,273,291	10-Jul-13	1	94,720
2	GE CAPITAL FLEET SERVICES	6-Aug-13	1,940,654	85,326	Direct Deposit	1-Jul-13	31-Jul-13	16-Jul-13	7-Aug-13	22	1,877,183	8-Aug-13	1	85,326
3	GE CAPITAL FLEET SERVICES	16-Sep-13	2,224,577	66,286	Direct Deposit	1-Aug-13	31-Aug-13	16-Aug-13	17-Sep-13	32	2,121,143	20-Sep-13	3	198,857
4	GE CAPITAL FLEET SERVICES	4-Oct-13	2,596,247	103,462	Direct Deposit	1-Sep-13	30-Sep-13	15-Sep-13	8-Oct-13	23	2,379,635	8-Oct-13	0	-
5	GE CAPITAL FLEET SERVICES	6-Nov-13	2,326,599	93,387	Direct Deposit	1-Oct-13	31-Oct-13	16-Oct-13	8-Nov-13	23	2,147,904	8-Nov-13	0	-
6	GE CAPITAL FLEET SERVICES	5-Dec-13	2,292,324	87,650	Direct Deposit	1-Nov-13	30-Nov-13	15-Nov-13	12-Dec-13	27	2,366,553	12-Dec-13	0	-
7	GE CAPITAL FLEET SERVICES	7-Jan-14	2,438,622	99,090	Direct Deposit	1-Dec-13	31-Dec-13	16-Dec-13	9-Jan-14	24	2,378,154	9-Jan-14	0	-
8	GE CAPITAL FLEET SERVICES	6-Feb-14	1,936,630	60,625	Direct Deposit	1-Jan-14	31-Jan-14	16-Jan-14	7-Feb-14	22	1,333,759	7-Feb-14	0	-
9	GE CAPITAL FLEET SERVICES	6-Mar-14	2,495,959	82,581	Direct Deposit	1-Feb-14	28-Feb-14	14-Feb-14	7-Mar-14	21	1,734,193	7-Mar-14	0	-
10	GE CAPITAL FLEET SERVICES	4-Apr-14	3,035,169	103,143	Direct Deposit	1-Mar-14	31-Mar-14	16-Mar-14	7-Apr-14	22	2,269,153	7-Apr-14	0	-
11	GE CAPITAL FLEET SERVICES	7-May-14	2,478,102	93,144	Direct Deposit	1-Apr-14	30-Apr-14	15-Apr-14	8-May-14	23	2,142,310	8-May-14	0	-
12	GE CAPITAL FLEET SERVICES	6-Jun-14	2,353,569	88,244	Direct Deposit	1-May-14	31-May-14	16-May-14	9-Jun-14	24	2,117,857	9-Jun-14	0	-
13														
14				1,057,659							25,141,135			378,903
15														
16	Total Normalized Other O&M			12,983,102				Other O&M Payment Lag Days:			23.77			0.36
17														
18	GE Fleet Percent of Total			8.15%										
19														
20	O&M Sample Excluding GE Fleet			316,465										
21														
22	O&M Sample with GE Fleet at percent of total from above			344,532										
23														
24	Adjusted GE Fleet amount in sample			28,067										

Atmos Energy Corporation-Tennessee
Taxes Other Than Income Taxes
For Test Year Ended June 30, 2014

Line No.	Description	As Adjusted \$ Amount	Lag Days	Weighted Lag Days
	(a)	(b)	(c)	(d)
1	Payroll Taxes:			
2	FICA - Paid on the first banking day after each payday:	260,908	14.0	13.43
3				
4	Federal Unemployment - Paid quarterly in arrears at the			
5	end of the month following each quarter:	7,321	76.0	2.05
6				
7	State Unemployment - Paid quarterly in arrears at the end			
8	end of the month following each quarter:	3,850	76.0	1.08
9				
10	Total Payroll Taxes	272,080		16.55
11				
12	Ad Valorem - Previous calendar year taxes are paid			
13	February 28 of the current calendar year.			241.50
14				
15	State Gross Receipts Tax - Paid Annually August 1 for			
16	period of July 1 through June 30 - Prepayment			(151.50)
17				
18	State Franchise Tax - Paid quarterly similar to state excise tax			37.50
19				
20	TRA Inspection Fee - Previous Calendar Year fees are			
21	paid on or before April 1 of the current calendar year.			272.50
22				
23	DOT - Payment for the pipeline safety user fee for the			
24	current fiscal year is due by May 30th			59.00

Atmos Energy Corporation-Tennessee
Federal Income Taxes
For Test Year Ended June 30, 2014

ATO-CWC7

Line No.	Due Date	Begin Test Period	End Test Period	Midpoint	Weight	Lead/Lag Days	Weighted Lead/Lag Days
	(a)	(c)	(d)	(e)	(f)	(g)	
1	<u>Federal Income Tax Payments:</u>						
2	September 15, 2013	7/1/2013	6/30/2014	182.50	25.00%	(106.50)	(26.63)
3	January 15, 2014	7/1/2013	6/30/2014	182.50	25.00%	15.50	3.88
4	March 15, 2014	7/1/2013	6/30/2014	182.50	25.00%	74.50	18.63
5	June 15, 2014	7/1/2013	6/30/2014	182.50	25.00%	166.50	41.63
6							
7					100.00%		<u>37.50</u>

Atmos Energy Corporation-Tennessee
State Excise Taxes
For Test Year Ended June 30, 2014

ATO-CWC8

Line No.	Due Date	Begin Test Period	End Test Period	Midpoint	Weight	Lead/Lag Days	Weighted Lead/Lag Days
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>State Excise Tax Payments:</u>						
2	September 15, 2013	7/1/2013	6/30/2014	182.50	25.00%	(106.50)	(26.63)
3	January 15, 2014	7/1/2013	6/30/2014	182.50	25.00%	15.50	3.88
4	March 15, 2014	7/1/2013	6/30/2014	182.50	25.00%	74.50	18.63
5	June 15, 2014	7/1/2013	6/30/2014	182.50	25.00%	166.50	41.63
6							
7					100.00%		<u>37.50</u>

Atmos Energy Corporation-Tennessee
Long Term Debt
For Test Year Ended June 30, 2014

Atmos Consolidated Balances

Line No.	Lender	Maturity	Type of Payment	Pymt 1	Pymt 2	Pymt 3	Pymt 4	Lead/Lag Days	Annual Interest	% of Total Interest	Weighted \$
	(a)	(b)									
1	MTN 1995-1	12/31/2025	SEMI ANNUAL	12/16/13	6/16/2014			91.25	\$ 667,000	0.46%	0.42
2	Debentures	7/15/2028	SEMI ANNUAL	7/15/13	1/15/2014			91.25	\$ 10,125,000	7.00%	6.39
3	SrNote 4.95%	10/15/2014	SEMI ANNUAL	10/15/2013	4/15/2014			91.25	\$ 24,750,000	17.12%	15.62
4	SrNote 5.95%	10/15/2034	SEMI ANNUAL	10/15/2013	4/15/2014			91.25	\$ 11,900,000	8.23%	7.51
5	SrNote 6.35%	6/15/2017	SEMI ANNUAL	12/16/2013	6/16/2014			91.25	\$ 15,875,000	10.98%	10.02
6	SrNote 8.50%	3/15/2019	SEMI ANNUAL	9/16/2013	3/17/2014			91.25	\$ 38,250,000	26.46%	24.15
7	Sr Note 5.50%	06/15/2041	SEMI ANNUAL	12/16/2013	6/16/2014			91.25	\$ 22,000,000	15.22%	13.89
8	SrNote 4.15%	1/15/2043	SEMI ANNUAL	7/15/2043	1/15/2014			91.25	\$ 20,980,556	14.51%	13.24
9											
10											
11	WEIGHTED AVERAGE LEAD DAYS OF LONG TERM DEBT EXPENSE								\$ 144,547,556	100.00%	<u>91.25</u>