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October 7, 2016

Sharla Dillon
Dockets Manager
Tennessee Regulatory Authority
500 Deaderick Street, 4th Floor
Nashville, TN 37242

VIA E-MAIL AND HAND DELIVERY

RE: Atmos Energy Corporation – 2016 ARM Reconciliation Filing
TRA Docket No. 16-00105

Dear Ms. Dillon:

Enclosed is Atmos Energy Corporation's Response to First Discovery Request of the Consumer Protection and Advocate Division.

In accordance with TRA practice, I have enclosed an electronic copy of the entire filing in PDF format, along with an original and four hard copies.

I also enclose a CD containing live Excel versions of the spreadsheets for use by TRA staff.

Please feel free to contact me if you have any questions.

Best regards.

Sincerely,



A. Scott Ross

Enclosures

cc: Wayne Irvin, Esq. wayne.irvin@ag.tn.gov (by email)

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-01
Page 1 of 1

REQUEST:

Refer to the "Attrition Period Trial Balances" spreadsheet that was provided with the Company's filing. Please provide an attestation from the Company's Controller or other Company officer that the amounts included on this spreadsheet are complete, accurate, and reflect the actual balances on the Company's books and records.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_1-01_Att1 - Attestation for Trial Balances.pdf, 1 Page.

BEFORE THE TENNESSEE REGULATORY AUTHORITY

NASHVILLE, TENNESSEE

IN RE:

ATMOS ENERGY CORPORATION)
ANNUAL RECONCILIATION)
OF ANNUAL REVIEW)
MECHANISM)

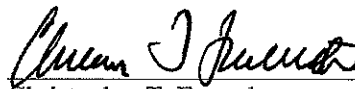
Docket No. 16-00105

ATTESTATION

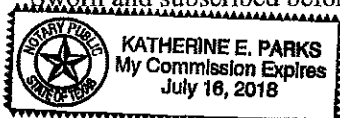
STATE OF TEXAS)

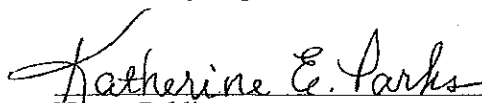
COUNTY OF DALLAS)

I, Christopher T. Forsythe, being first duly sworn, state that I am the Vice-President and Controller for Atmos Energy Corporation ("Atmos Energy"), that I am authorized to affirmatively represent and warrant on behalf of Atmos Energy, based upon information and belief formed after reasonable inquiry, that the historical Atmos Energy books and records amounts included on the tabs "Company 050 Balance Sheet," "Company 050 Income Statement," "SSU Balance Sheet," "SSU Income Statement," "SSU BS Jul-14_Apr-15," and "Co 50 BS Jul-14_Apr-15" included in the "Attrition Period Trial Balances" spreadsheet which Atmos Energy filed as a relied upon document in its September 1, 2016, filing in the above referenced docket are complete and accurate and reflect actual balances on Atmos Energy's books and records.


Christopher T. Forsythe

Sworn and subscribed before me this 5th day of October, 2016.




Katherine E. Parks
Notary Public

My Commission Expires: 7/16/2018

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-02
Page 1 of 1

REQUEST:

Refer to the "2015 Revenue Requirement Schedules - True Up" spreadsheet that was provided with the Company's filing. Specifically refer to the "WP7-1" tab of this spreadsheet. In cell J 6 of this spreadsheet, the Company lists the Division 91 allocation factor for FY 2015 as 40.69%. However, the calculated Division 91 allocation factor for FY 2015 appears to be 40.67948% (a difference of 0.01%) as shown on Cell L11 of the "Mid States FY 14" tab in the "FY15 Composite Factors for Rates 11.5.14" spreadsheet. Please confirm and explain this discrepancy.

RESPONSE:

The 40.69% factor is the correct amount. The Company, in this docket, provided the incorrect relied upon file and apologizes for any confusion. The Company had updated the FY15 Composite Factors for Rates 11.5.14 relied upon file to reflect an Errata adjustment approved in the original filing but failed to provide the corrected version in this docket. The difference is the result of non-utility land that should have been included in the relied-upon, but is reflected properly on WP7-1. The correct version of the relied upon file is shown on Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_1-02_Att1 - FY15 Composite Factors for Rates_11.5.14 Errata.xlsx, 17 Pages.

ATMOS ENERGY CORPORATION
Allocation of Atmos Corporate (Co. # 10) Cost Based on 12 Month Period Ended 9/30/14

ALL COMPANIES		30	60	20	20	50	70	80	180	212	232	233	303	234 has the highest cen	
		TATXF	TACOF	TALAF	TALAF	TAMF	TAMSF	TATUF	TATPF	TAEMF	TASTF	TAWGF	TATLF	Remainder	
A. Composite Allocation Factor:		Total	West Tex Div	CO/KS Div	LA Div 007	LA Div 077	Kentucky/ MidStates Div	Mississippi Div	Mid-Tex Div	Atmos P/L	AEM	UCG Storero	WKG Storero	TLGP	Remainina non rea
Gross Direct PP&E	\$	8,527,002,426	588,658,574	522,666,022	196,802,776	532,048,476	946,876,781	494,873,746	3,393,212,543	1,757,100,641	36,175,456	8,579,774	14,517,166	24,532,139	10,958,332
Average Number of Customers	#	3,061,941	299,553	243,084	74,693	272,260	332,626	250,173	1,588,126	347	1,054			15	-
Total O&M Expense *	\$	373,655,056	30,013,523	24,974,685	8,753,909	22,587,103	38,004,205	33,429,741	109,826,806	81,576,653	24,247,740	312,520	758,107	1,132,882	(2,162,819)
(* w/o Allocation)															
Total Composite Factor															
Gross Direct PP&E	%	100.00%	6.91%	6.13%	2.31%	6.24%	11.10%	5.80%	39.79%	20.61%	0.42%	0.10%	0.17%	0.29%	0.13%
Average Number of Customers	%	100.00%	9.79%	7.94%	2.44%	8.89%	10.86%	8.17%	51.87%	0.01%	0.03%	0.00%	0.00%	0.60%	0.00%
Total O&M Expense	%	100.00%	8.05%	6.68%	2.34%	6.04%	10.17%	8.95%	29.39%	21.83%	6.49%	0.14%	0.20%	0.30%	-0.58%
Total Composite Factor for FY 2015	%	100.00%	8.25%	6.92%	2.36%	7.06%	10.71%	7.64%	40.35%	14.15%	2.31%	0.08%	0.12%	0.20%	-0.15%
UTILITY ONLY		CUTXU	CUGKU	CULAU	CULAU	CUMU	CUMSU	CUMTU							
Gross Direct PP&E	\$	6,575,138,918	588,658,574	522,666,022	196,802,776	532,048,476	946,876,781	494,873,746	3,393,212,543						
Average Number of Customers	#	3,060,515	299,553	243,084	74,693	272,260	332,626	250,173	1,588,126						
Total O&M Expense *	\$	267,589,973	30,013,523	24,974,685	8,753,909	22,587,103	38,004,205	33,429,741	109,826,806						
(* w/o Allocation)															
Gross Direct PP&E	%	100.00%	8.82%	7.83%	2.95%	7.97%	14.19%	7.41%	50.83%						
Average Number of Customers	%	100.00%	9.79%	7.94%	2.44%	8.90%	10.87%	8.17%	51.89%						
Total O&M Expense	%	100.00%	11.23%	9.33%	3.27%	8.44%	14.20%	12.49%	41.84%						
Total Composite Factor for FY 2015	%	100.00%	9.93%	8.37%	2.89%	8.44%	13.09%	9.36%	47.92%						
CUSTOMER		SEATX	SEACO	SEALA	SEALA	SEAMI	SEAMS	SEATU	SEAPL						
		COTXR	CCKKR	CCLAR	CCLAR	COMR	CCMSR	CCMTR							
Average Number of Customers	%	100.00%	9.80%	7.94%	2.44%	8.89%	8.17%	51.88%	0.01%						
REGULATED ONLY		TUTXF	TUCOF	TULAF	TULAF	TUMF	TUMSF	TUTUF	TUTPF						
Gross Direct PP&E	\$	8,432,239,559	588,658,574	522,666,022	196,802,776	532,048,476	946,876,781	494,873,746	3,393,212,543	1,757,100,641					
Average Number of Customers	#	3,060,862	299,553	243,084	74,693	272,260	332,626	250,173	1,588,126	347					
Total O&M Expense *	\$	349,166,626	30,013,523	24,974,685	8,753,909	22,587,103	38,004,205	33,429,741	109,826,806	81,576,653					
(* w/o Allocation)															
Gross Direct PP&E	%	100.00%	6.98%	6.20%	2.33%	6.31%	11.23%	5.87%	40.24%	20.84%					
Average Number of Customers	%	100.00%	9.80%	7.94%	2.44%	8.89%	10.87%	8.17%	51.88%	0.01%					
Total O&M Expense	%	100.00%	8.61%	7.15%	2.51%	6.47%	10.88%	9.67%	31.45%	23.36%					
Total Composite Factor for FY 2015	%	100.00%	8.46%	7.10%	2.43%	7.22%	10.99%	7.87%	41.19%	14.74%					

ATMOS ENERGY CORPORATION
Allocation of Atmos Corporate (Co. # 10) Cost Based on 12 Month Period Ended 9/30/14

234 has the highest rem
Remainder

REGULATED AND 303 (TLGP)

		30	60	20	20	50	70	80	180	212	232	233	303
		CUTXT	CUCT	CULAT	CULAT	CUMIT	CUMST	CUMTT	CULPT				CUGPT
Gross Direct PP&E	\$	8,456,771,698	588,658,574	522,666,022	196,802,776	532,048,476	946,876,781	494,873,746	3,393,212,543	1,757,100,641			24,532,139
Average Number of Customers	#	3,060,877	299,553	243,084	74,693	272,260	332,626	250,173	1,588,126	347			15
Total O&M Expense *	\$	350,299,598	30,013,523	24,974,685	8,753,909	22,587,103	38,004,205	33,429,741	109,826,806	81,576,653			1,132,862
(* w/o Allocation)													
Gross Direct PP&E	%	100.00%	6.96%	6.18%	2.33%	6.29%	11.20%	5.85%	40.12%	20.78%			0.29%
Average Number of Customers	%	100.00%	9.80%	7.94%	2.44%	8.89%	10.87%	8.17%	51.88%	0.01%			0.00%
Total O&M Expense	%	100.00%	8.57%	7.13%	2.50%	6.45%	10.85%	9.54%	31.35%	23.29%			0.32%
Total Composite Factor for FY 2015	%	100.00%	8.46%	7.08%	2.42%	7.21%	10.97%	7.85%	41.12%	14.69%			0.20%

WT MS COKS

		CGTXR	CGOKR				CGMSR		
Gross Direct PP&E	\$	1,606,198,242	588,658,574	522,666,022			494,873,746		
Average Number of Customers	#	792,810	299,553	243,084			250,173		
Total O&M Expense *	\$	88,417,950	30,013,523	24,974,685			33,429,741		
(* w/o Allocation)									
Gross Direct PP&E	%	100.00%	36.65%	32.54%	0.00%	0.00%	30.81%	0.00%	0.00%
Average Number of Customers	%	100.00%	37.78%	30.66%	0.00%	0.00%	31.56%	0.00%	0.00%
Total O&M Expense	%	100.00%	33.94%	28.25%	0.00%	0.00%	37.81%	0.00%	0.00%
Total Composite Factor for FY 2015	%	100.00%	36.13%	30.48%	0.00%	0.00%	33.39%	0.00%	0.00%

LA

				LAA07	LAA77				
Gross Direct PP&E	\$	728,851,252		196,802,776	532,048,476				
Average Number of Customers	#	346,953		74,693	272,260				
Total O&M Expense *	\$	31,341,012		8,753,909	22,587,103				
(* w/o Allocation)									
Gross Direct PP&E	%	100.00%	0.00%	0.00%	27.00%	73.00%	0.00%	0.00%	0.00%
Average Number of Customers	%	100.00%	0.00%	0.00%	21.53%	78.47%	0.00%	0.00%	0.00%
Total O&M Expense	%	100.00%	0.00%	0.00%	27.93%	72.07%	0.00%	0.00%	0.00%
Total Composite Factor for FY 2015	%	100.00%	0.00%	0.00%	25.49%	74.51%	0.00%	0.00%	0.00%

Atmos 6

		CUTXR	CUCKR	CULAR	CULAR	CUMIR	CUMSR		
Gross Direct PP&E	\$	3,281,926,376	588,658,574	522,666,022	196,802,776	532,048,476	946,876,781	494,873,746	
Average Number of Customers	#	1,472,389	299,553	243,084	74,693	272,260	332,636	250,173	
Total O&M Expense *	\$	157,763,167	30,013,523	24,974,685	8,753,909	22,587,103	38,004,205	33,429,741	
(* w/o Allocation)									
Gross Direct PP&E	%	100.00%	17.93%	15.93%	6.00%	16.21%	28.85%	15.08%	
Average Number of Customers	%	100.00%	20.35%	16.51%	5.07%	18.49%	22.59%	16.99%	
Total O&M Expense	%	100.00%	19.02%	15.83%	5.55%	14.32%	24.09%	21.19%	
Total Composite Factor for FY 2015	%	100.00%	19.10%	16.09%	5.54%	16.34%	25.18%	17.75%	

Texas only

		TXONW				TXONM	TXONP		
Gross Direct PP&E	\$	5,738,971,758	588,658,574				3,393,212,543	1,757,100,641	
Average Number of Customers	#	1,888,025	299,553				1,588,126	347	
Total O&M Expense *	\$	221,416,982	30,013,523				109,826,806	81,576,653	
(* w/o Allocation)									
Gross Direct PP&E	%	100.00%	10.25%				59.13%	30.62%	
Average Number of Customers	%	100.00%	15.85%				84.12%	0.02%	
Total O&M Expense	%	100.00%	13.56%				49.60%	35.84%	
Total Composite Factor for FY 2015	%	100.00%	13.23%				64.28%	22.49%	

ATMOS ENERGY CORPORATION
Allocation of Atmos Corporate (Co. # 10) Cost Based on 12 Month Period Ended 9/30/14

234 has the highest rem
Remainder

		30	60	20	20	50	70	80	180	212	232	233	303
WEST TEXAS and MID TEX		TXWTR						TXWTR					
		Total	West Tex Div	CO/KS Div	LA Div 007	LA Div 077	Kentucky/MidStates Div	Mississippi Div	Mid-Tex Div				
Gross Direct PP&E	\$	3,981,871,117	588,658,574						3,393,212,543				
Average Number of Customers	#	1,887,679	299,553						1,588,126				
Total O&M Expense *	\$	139,840,330	30,013,523						109,826,806				
(* w/o Allocation)													
Total Composite Factor													
Gross Direct PP&E	%	100.00%	14.78%	0.00%	0.00%	0.00%	0.00%	0.00%	85.22%				
Average Number of Customers	%	100.00%	15.87%	0.00%	0.00%	0.00%	0.00%	0.00%	84.13%				
Total O&M Expense	%	100.00%	21.46%	0.00%	0.00%	0.00%	0.00%	0.00%	78.54%				
Total Composite Factor for FY 2015	%	100.00%	17.37%	0.00%	0.00%	0.00%	0.00%	0.00%	82.63%				
Utilities + TLIG (No APT)		GSWTT		GSCCK	GSLAT	GSLAT	GSMIT	GSMST	GSMIT				
		Total	West Tex Div	CO/KS Div	LA Div 007	LA Div 077	Kentucky/MidStates Div	Mississippi Div	Mid-Tex Div				
Gross Direct PP&E	\$	6,699,671,057	588,658,574	522,666,022	196,802,776	532,048,476	946,876,781	494,873,746	3,393,212,543				24,532,139
Average Number of Customers	#	3,066,530	299,553	243,084	74,693	272,260	332,626	250,173	1,588,126				15
Total O&M Expense *	\$	268,722,855	30,013,523	24,974,685	8,753,909	22,587,103	38,004,205	33,422,741	109,826,806				1,132,882
(* w/o Allocation)													
Total Composite Factor													
Gross Direct PP&E	%	100.00%	10.45%	6.13%	2.94%	7.94%	14.13%	7.39%	50.65%				0.37%
Average Number of Customers	%	100.00%	9.79%	7.94%	2.44%	8.90%	10.87%	8.17%	51.89%				0.00%
Total O&M Expense	%	100.00%	11.17%	9.29%	3.26%	8.41%	14.14%	12.44%	40.87%				0.42%
Total Composite Factor for FY 2015	%	100.00%	10.47%	7.79%	2.88%	8.42%	13.05%	9.33%	47.80%				0.26%
COLORADO, LOUISIANA & MISSISSIPPI		GSCCKW		GSLAW	GSLAW		GMSW						
A. Composite Allocation Factor		Total	West Tex Div	CO/KS Div	LA Div 007	LA Div 077	Kentucky/MidStates Div	Mississippi Div					
Gross Direct PP&E	\$	1,746,391,030		522,666,022	196,802,776	532,048,476		494,873,746					
Average Number of Customers	#	840,210		243,084	74,693	272,260		250,173					
Total O&M Expense *	\$	59,745,438		24,974,685	8,753,909	22,587,103		33,422,741					
(* w/o Allocation)													
Total Composite Factor													
Gross Direct PP&E	%	100.00%	0.00%	29.92%	11.27%	30.47%	0.00%	28.34%					
Average Number of Customers	%	100.00%	0.00%	28.93%	8.89%	32.40%	0.00%	29.78%					
Total O&M Expense	%	100.00%	0.00%	27.83%	9.75%	25.17%	0.00%	37.25%					
Total Composite Factor for FY 2015	%	100.00%	0.00%	28.89%	9.97%	29.35%	0.00%	31.79%					

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

Div #	Division Name	Sept '14 Direct Property Plant & Equipment (1)	Percent of MidStates Property (2)	YE Sept '14 Total O & M w/o 922 (3)	Percent of MidStates O & M (4)	YE Sept '14 Avg Number of Customers (5)	Percent of MidStates Customers (6)	Sub account	MidStates Allocation Percent (7)	Sub account	
09	KENTUCKY	424,189,446	45.03921	14,546,900	49.63314	174,958	52.59902	91C09	49.09046	91O09	
93	TENNESSEE	439,670,059	46.68290	10,204,309	34.81648	134,946	40.56989	91C93	40.68976	91O93	40.68976%
96	VIRGINIA	77,963,001	8.27789	4,557,634	15.55037	22,722	6.83110	91C96	10.21978	91O96	
	Total	941,822,505.68	100.00	29,308,843.07	100.00	332,626	100.00		100.00		
	total 050	946,398,520.58		38,760,023.17		332,626.00					
	difference	4,576,014.90		9,451,180.10		-					
	091DIV	5,054,275.74		8,695,362.19							
	subtotal	(478,260.84)		755,817.91							
	095DIV	66,181.17		755,817.91							
	difference	(544,442.01)		0.00							

**Atmos Energy Corporation
CO/KS Division
Development of Allocation Factors
For Fiscal Year 2015**

Div #	Division Name	Sept ' 14 Direct Property Plant & Equipment (1)	Percent of Greeley Property (2)	YE Sept '14 Total O & M w/o 922 (3)	Percent of Greeley O & M (4)	YE Sept '14 Number of Customers (5)	Div 012 Percent of Greeley Customers (6)	Sub account	Div 002 CO/KS Allocations Percent (7)	Sub account
31	Colorado ADM Division	219,485,720.83	42.12%	5,971,557.79	34.49%	112,627	46.33%	30C31	40.98%	30A31
81	KS Division	301,561,933.60	57.88%	11,340,498.10	65.51%	130,457	53.67%	30C81	59.02%	30A81
	Total	521,047,654.43	100.00%	17,312,055.89	100.00%	243,084	100.00%		100.00%	
	total 060	522,657,969.82		24,974,685.02		243,084.00				
	difference	1,610,315.39		(7,662,629.13)		-				
	030DIV	1,610,315.39		5,939,864.79						
	difference 2	(0.00)		(1,722,764.34)						
	031DIV			1,722,764.34						
	difference 3			-						
	071DIV									
	difference 4									

***taking all the costs out of 030 to the other divisions

Atmos Energy Corporation
Colorado Division # 31
Development of Allocation Factors
For Fiscal Year 2015

								Used for Below the Line Calc COB's			BTL CO Div Allocation ns	HQ's CO Div Allocations		
Div #	Division Name	Sept '14 Direct Property Plant & Equipment	Percent of Greeley Property	YE Sept '14 Total O &M w/o 922	Percent of Greeley O & M	YE Sept '14 Number of Customers	Percent of Greeley Customers	CO Div Allocations Percent	Sub account		Percent	Percent		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)						
33	Greeley	87,585,995	39.91%	2,399,075	40.18%	49,565	44.01%	31C33	41.36%	31A33	COB33	0.84%	15.99%	HQB33
34	NW Colorado	46,476,973	21.18%	1,535,985	25.72%	25,164	22.34%	31C34	23.08%	31A34	COB34	0.47%	8.92%	HQB34
35	Fremont County	46,686,386	21.27%	1,281,440	21.46%	20,957	18.61%	31C35	20.45%	31A35	COB35	0.41%	7.90%	HQB35
36	Durango	38,736,367	17.65%	755,058	12.64%	16,941	15.04%	31C36	15.11%	31A36	COB36	0.31%	5.84%	HQB36
Total		219,485,720.83	100.00%	5,971,558	100.00%	112,627	100.00%	100.00%				2.02%	38.66%	

Atmos Energy Corporation
Atmos Energy WTX
Development of Allocation Factors
For Fiscal Year 2015

Div #	Division Name	Sept '14 Direct	Percent of	YE Sept '14 Total	Percent of	YE Sept '14	Div 012	Sub	Div 002	Sub		
		Property Plant & Equipment				Avg Number of Customers	Percent of WTX Customers		WTX Allocation Percent			
		(1)	(2)	(3)	(4)	(5)	(6)	account	(7)	account		
											round cust %	Alloc %
001	Amarillo Transmission	\$ -	0.00%	50,292	0.24%	0	0.000%		0.080%	10A01	0.000%	0.080%
003	Amarillo Distribution	\$ 102,800,323	17.60%	3,821,938	18.22%	69,022	23.042%	10C03	19.620%	10A03	23.040%	19.620%
004	Fritch-Sanford Distrib.	\$ 1,031,544	0.18%	10,954	0.05%	1,369	0.457%	10C04	0.229%	10A04	0.460%	0.230%
005	West Texas Distribution	\$ 271,061,555	46.40%	9,643,772	45.98%	135,990	45.398%	10C05	45.924%	10A05	45.390%	45.930%
006	Dalhart Distribution	\$ 3,700,670	0.63%	107,669	0.51%	2,630	0.878%	10C06	0.675%	10A06	0.880%	0.670%
008	West Texas Irrigation	\$ -	0.00%	86,725	0.41%	130	0.043%	10C08	0.152%	10A08	0.040%	0.150%
011	Fain Line	\$ -	0.00%	0	0.00%		0.000%		0.000%		0.000%	0.000%
013	Amarillo Rural Distribution	\$ 5,501,113	0.94%	64,658	0.31%	2,603	0.869%	10C13	0.706%	10A13	0.870%	0.710%
014	Non Regulated Industrial	\$ -	0.00%	132,883	0.63%	70	0.023%	10C14	0.219%	10A14	0.020%	0.220%
015	Regulated Industrial	\$ -	0.00%	175,973	0.84%	34	0.011%	10C15	0.283%	10A15	0.010%	0.280%
016	Lubbock City Plant	\$ 126,052,636	21.58%	3,067,392	14.62%	68,601	22.901%	10C16	19.701%	10A16	22.900%	19.700%
017	Dalhart Rural Distrib.	\$ 46,246	0.01%	19	0.00%		0.000%		0.003%		0.000%	0.000%
018	Dalhart Rural Irrigation	\$ 431,176	0.07%	2,579	0.01%	206	0.069%	10C18	0.052%	10A18	0.070%	0.050%
019	Triangle Pipeline	\$ 31,641,885	5.42%	2,373,264	11.31%	9	0.003%	10C19	5.578%	10A19	0.000%	5.580%
020	Lubbock OCL	\$ 7,591,063	1.30%	108,015	0.51%	5,009	1.672%	10C20	1.162%	10A20	1.670%	1.160%
021	West Texas Rural Distrib.	\$ 34,350,311	5.88%	1,329,233	6.34%	13,880	4.634%	10C21	5.617%	10A21	4.630%	5.620%
040	Energas CNG	\$ -	0.00%	0.00	0.00%		0.000%		0.000%		0.000%	0.000%
Total		584,208,521.55	100.00%	20,975,365.46	100.00%	299,553	100.00%		100.000%			
Total 030		588,595,528.39		30,013,523.28		299,553						
difference		(4,387,006.84)		(9,038,157.82)		0						
010DIV		4,387,006.83		9,038,157.82		had to add 2 for rounding						
difference 2		(0.01)		0.00								

***taking all the costs out of 010 to the other divisions

Atmos Energy Corporation
Calculation of Shared Services Blended Depreciation Rate
Effective October 1, 2015
Includes Utility and Non Utility companies

Tier 1			Tier 2			FY14 Actual
Company	Rate Division	Allocation Factor	Company	Rate Division	Allocation Factor	
010	002	-100.00%	002			
020	107	9.42%	020	107	-100.00000%	2.360000%
020	107	9.42%	020	007	25.05308%	7.060000%
020	107	9.42%	020	077	74.94692%	
030	010	8.25%	030	010	-100.00000%	0.006593%
030	010	8.25%	030	001	0.07992%	1.618630%
030	010	8.25%	030	003	19.61975%	0.018860%
030	010	8.25%	030	004	0.22860%	3.788741%
030	010	8.25%	030	005	45.92413%	0.055680%
030	010	8.25%	030	006	0.67491%	0.012564%
030	010	8.25%	030	008	0.15229%	0.000000%
030	010	8.25%	030	011	0.00000%	0.058268%
030	010	8.25%	030	013	0.70628%	0.018064%
030	010	8.25%	030	014	0.21896%	0.023383%
030	010	8.25%	030	015	0.28343%	1.625293%
030	010	8.25%	030	016	19.70052%	0.000220%
030	010	8.25%	030	017	0.00267%	0.004259%
030	010	8.25%	030	018	0.05162%	0.460178%
030	010	8.25%	030	019	5.57791%	0.095879%
030	010	8.25%	030	020	1.16216%	0.463388%
030	010	8.25%	030	021	5.61683%	0.000000%
030	010	8.25%	030	040	0.00000%	
050	091	10.71%				
050	091	10.71%				
050	091	10.71%	050	091	-100.00000%	5.257588%
050	091	10.71%	050	009	49.09046%	4.357873%
050	091	10.71%	050	093	40.68976%	1.094539%
050	091	10.71%	050	096	10.21978%	
060	030	6.92%	060	030	-100.00000%	2.836049%
060	030	6.92%	060	031	40.98337%	4.083951%
060	030	6.92%	060	081	59.01663%	
070	170	7.64%	170			7.640000%
080	190	40.35%	190			40.350000%
180	700	14.15%	700			14.150000%
212	821	2.31%	821			2.310000%
232	800	0.08%	800			0.080000%
233	817	0.12%	817			0.120000%
303	057	0.20%	057			0.200000%
234	822	-0.15%	822			-0.150000%
Total		100.00%				100.000000%

Atmos Energy Corporation
Calculation of Shared Services Blended Depreciation Rate
Effective October 1, 2015
Includes Utility companies

Division 012 Rates Only

Tier 1			Tier 2			FY14 Actual
Company	Rate Division	Allocation Factor	Company	Rate Division	Allocation Factor	
010	012	-100.00%	012			
020	107	11.34%	020	107	-100.00000%	
020	107	11.34%	020	007	21.51675%	2.440000%
020	107	11.34%	020	077	78.48325%	8.900000%
030	010	9.79%	030	010	-100.00000%	
030	010	9.79%	030	001	0.00000%	0.000000%
030	010	9.79%	030	003	23.04167%	2.255779%
030	010	9.79%	030	004	0.45701%	0.044742%
030	010	9.79%	030	005	45.39764%	4.444429%
030	010	9.79%	030	006	0.87797%	0.085954%
030	010	9.79%	030	008	0.04340%	0.004249%
030	010	9.79%	030	011	0.00000%	0.000000%
030	010	9.79%	030	013	0.86896%	0.085071%
030	010	9.79%	030	014	0.02337%	0.002288%
030	010	9.79%	030	015	0.01135%	0.001111%
030	010	9.79%	030	016	22.90112%	2.242020%
030	010	9.79%	030	017	0.00000%	0.000000%
030	010	9.79%	030	018	0.06877%	0.006732%
030	010	9.79%	030	019	0.00300%	0.000294%
030	010	9.79%	030	020	1.67216%	0.163704%
030	010	9.79%	030	021	4.63357%	0.453627%
030	010	9.79%	030	040	0.00000%	0.000000%
050	091	10.87%	050	091	-100.00000%	
050	091	10.87%	050	009	52.59902%	5.717513%
050	091	10.87%	050	093	40.56989%	4.409947%
050	091	10.87%	050	096	6.83110%	0.742540%
060	030	7.94%	060	030	-100.00000%	
060	030	7.94%	060	031	46.33254%	3.678804%
060	030	7.94%	060	081	53.66746%	4.261196%
070	170	8.17%	170			8.170000%
080	190	51.89%	190			51.890000%
Total		100.00%				100.000000%

	Customer count 1	Customer count 2	Total customers
WTX	299,553		299,553
COKS	243,084		243,084
Louisiana	74,693	272,260	346,953
MDST	332,626		332,626
MISS	250,173		250,173
MIDTX	1,588,126		1,588,126
PIPELINE	347		347
AEM	1,064		1,064
TLGP	15		15
Total	2,789,681	272,260	3,061,941

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

	AE Louisiana - Trans La Division - 007DIV	LGS Division - 077DIV	Total for Co 020
Oct-13	74,619	273,056	347,675
Nov-13	74,261	270,412	344,673
Dec-13	74,784	271,674	346,458
Jan-14	75,580	273,592	349,172
Feb-14	75,010	273,517	348,527
Mar-14	75,365	274,386	349,751
Apr-14	74,889	272,197	347,086
May-14	75,067	273,170	348,237
Jun-14	74,658	272,203	346,861
Jul-14	74,265	271,861	346,126
Aug-14	73,988	270,501	344,489
Sep-14	73,827	270,556	344,383
Avg 12 months	74,693	272,260	346,953
fy13	73504	270793	
	1,189	1,467	

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

	Fritch & Sanford City Plant Division - 004DIV	West Texas Rural Irrigation Division - 008DIV	Amarillo City Plant Division - 003DIV	Amarillo Rural Division - 013DIV	Dalhart City Plant Division - 006DIV	Dalhart Rural Irrigation Division - 018DIV	Lubbock City Plant Division - 016DIV	West Texas Lubbock Environs Division - 020DIV	West Texas City Plant Division - 005DIV	West Texas Rural Division - 021DIV	Non-Regulated Industrial - 014DIV	Regulated Industrial - 015DIV	West Texas Div- Triangle Pipeline - 019DIV	Total Co 030
Oct-13	1,459	147	68,762	2579	2839	217	68,039	4,945	135,715	13,787	61	36	9	298,595
Nov-13	1,433	147	68,704	2583	2802	212	68,181	4,957	135,577	13,823	76	35	9	298,539
Dec-13	1,408	142	69,281	2592	2731	211	69,054	5,022	136,526	13,874	70	33	9	301,053
Jan-14	1,408	147	69,375	2606	2709	213	68,948	5,041	136,546	13,943	80	33	9	301,158
Feb-14	1,395	135	69,557	2613	2667	209	69,029	5,029	137,142	13,966	75	33	9	301,979
Mar-14	1,384	121	69,078	2616	2646	207	69,080	5,055	136,982	13,918	75	33	9	300,204
Apr-14	1,364	137	69,524	2643	2617	206	69,101	5,056	137,273	14,040	80	34	9	302,084
May-14	1,346	127	69,417	2614	2583	201	68,902	5,053	136,141	14,028	83	34	9	300,538
Jun-14	1,331	112	68,863	2594	2549	204	68,422	5,034	135,735	13,897	70	34	9	298,874
Jul-14	1,316	111	68,667	2608	2493	200	68,343	5,008	135,299	13,753	69	35	9	297,911
Aug-14	1,297	116	68,338	2601	2471	195	68,150	4,951	134,698	13,735	54	35	9	296,650
Sep-14	1,292	120	68,581	2587	2432	194	67,968	4,962	135,018	13,799	51	35	9	297,048
Avg 12 months	1,369	130	69,022	2,603	2,630	206	68,601	5,009	135,988	13,880	70	34	9	299,553

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

	Kentucky Division - 009DIV	Tennessee Division - 093DIV	Virginia Division - 096DIV	Total for Co 050
Oct-13	173,761	132,703	22,518	328,982
Nov-13	174,528	133,853	22,613	330,994
Dec-13	176,451	135,037	22,594	334,082
Jan-14	177,753	136,248	23,124	337,125
Feb-14	178,092	136,297	23,170	337,559
Mar-14	177,912	136,553	22,929	337,394
Apr-14	177,028	136,150	22,971	336,149
May-14	177,082	136,658	23,058	336,798
Jun-14	174,490	135,034	22,503	332,027
Jul-14	172,840	134,317	22,699	329,856
Aug-14	169,836	133,422	22,299	325,557
Sep-14	169,727	133,080	22,185	324,992
Avg 12 months	174,958	134,946	22,722	332,626
				330213
				2,413

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

	Northeast Colorado Division - 033DIV	Northwest & Central Colorado Division - 034DIV	Southeast Colorado Division - 035DIV	Southwest Colorado Division - 036DIV	KS Division - 081DIV	Total Co 060
Oct-13	49,112	25,220	20,940	16,797	129,890	241,959
Nov-13	49,081	25,067	20,943	16,834	129,988	241,913
Dec-13	49,014	25,039	20,967	16,810	130,465	242,295
Jan-14	49,281	25,101	21,007	16,831	130,824	243,044
Feb-14	49,322	25,223	21,015	16,854	130,809	243,223
Mar-14	49,415	25,199	20,964	16,954	131,166	243,698
Apr-14	49,740	25,196	21,090	17,053	130,800	243,879
May-14	49,893	25,330	20,962	17,087	131,109	244,381
Jun-14	50,037	25,222	20,951	17,017	129,529	242,756
Jul-14	50,030	25,151	20,922	17,007	131,563	244,673
Aug-14	49,720	25,073	20,846	17,054	129,610	242,303
Sep-14	50,140	25,144	20,875	16,992	129,730	242,881
Avg 12 months	49,565	25,164	20,957	16,941	130,457	243,084
						242343
						741

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

Mississippi
Division - 170DIV

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

Avg 12 months	250,173
---------------	---------

250745

(572)

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

Total Co 080

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

1578673

9,453

Customer Count
Company 180 Atmos Pipeline - Texas

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

346

Source: Melinda McBride

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-03
Page 1 of 1

REQUEST:

Refer to the "FY16 Composite Factors for Rates 11.10.15" spreadsheet that was provided with the Company's filing. Provide the trial balance support for the Property, Plant & Equipment amounts for all companies/divisions for each month of fiscal year 2015 that support the allocation study in the same format provided in response to Item #60 of the Company's rate case in Docket 14-00146.

RESPONSE:

Please see Attachment 1 for all companies/divisions.

Please see Attachment 2 for Tennessee, Kentucky and Virginia balances.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_1-03_Att1 - FY16 Alloc Factor Support Plant.xlsx, 19 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, CPAD_1-03_Att2 - FY16 Alloc Factor Support Mid-States.xlsx, 4 Pages.

Atmos Energy Corporation
Allocation Factor Support - Gross Direct PP&E
Tennessee Rate Case 2016

PP&E		
West Tex Div	652,745,151	
CO/KS Div	556,770,002	
LA Div	789,687,682	
Kentucky/		
MidStates Div	1,017,265,170	
Mississippi Div	531,795,843	
Mid-Tex Div	3,663,720,621	
Atmos P/L	1,980,795,729	
Non Reg	91,846,583	
Sum	9,284,626,782	
Net	<u><u>9,284,626,782</u></u>	Agrees to FY16 Allocation Study



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-Louisiana

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2015 September
ASSETS		
Gas Plant in Service - Transmission Plant 1010-10004		6,960,938
Gas Plant in Service - General Dist System Plant 1010-10006		704,482,873
Gas Plant in Service - General Plant 1010-10008		<u>78,243,871</u>
		789,687,682



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-West Texas

Ending Bal
Type

Service Area
Cost Center

	Fiscal 2015 September
ASSETS	
Gas Plant in Service - Transmission Plant 1010-10004	33,852,683
Gas Plant in Service - General Dist System Plant 1010-10006	572,962,943
Gas Plant in Service - General Plant 1010-10008	45,866,480
Nonutility property - Nonutility-Plant in Service 1210-10228	63,046
	<u>652,745,151</u>



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-KY/Mid-States

Ending Bal
Type

Service Area
Cost Center

	Fiscal 2015 September
ASSETS	
Gas Plant in Service - Lp - Production Plant 1010-10001	21,812
Gas Plant in Service - Ng - Production Plant 1010-10002	44,369
Gas Plant in Service - Ng - Storage Plant 1010-10003	13,254,535
Gas Plant in Service - Transmission Plant 1010-10004	46,328,314
Gas Plant in Service - General Dist System Plant 1010-10006	924,885,605
Gas Plant in Service - General Plant 1010-10008	32,186,094
Nonutility property - Nonutility-Land 1210-10222	544,442
	<u>1,017,265,170</u>



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-Colorado-Kansas

Ending Bal
Type

Service Area
Cost Center

	Fiscal 2015 September
ASSETS	
Gas Plant in Service - Ng - Storage Plant 1010-10003	6,229,415
Gas Plant in Service - Transmission Plant 1010-10004	1,805,425
Gas Plant in Service - General Dist System Plant 1010-10006	524,820,339
Gas Plant in Service - General Plant 1010-10008	23,906,771
Nonutility property - Nonutility-Plant in Service 1210-10228	8,052
	<u>556,770,002</u>



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-Mississippi

Ending Bal
Type

Service Area
Cost Center

Fiscal 2015 September	
ASSETS	
Gas Plant in Service - Ng - Storage Plant 1010-10003	7,611,772
Gas Plant in Service - Transmission Plant 1010-10004	30,521,194
Gas Plant in Service - General Dist System Plant 1010-10006	419,993,467
Gas Plant in Service - General Plant 1010-10008	61,923,409
Nonutility property - MVG Rights of Way 1210-14158	11,746,000
	531,795,843



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-Mid-Tex

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2015 September
ASSETS		
Gas Plant in Service - General Dist System Plant 1010-10006		3,547,445,757
Gas Plant in Service - General Plant 1010-10008		<u>116,274,864</u>
		3,663,720,621



Atmos Energy Corporation

Basic Balance Sheet

Atmos Pipeline - Texas

Ending Bal
Type

Service Area
Cost Center

	Fiscal 2015 September
ASSETS	
Gas Plant in Service - Ng - Storage Plant 1010-10003	240,459,241
Gas Plant in Service - Transmission Plant 1010-10004	1,694,019,209
Gas Plant in Service - General Plant 1010-10008	46,317,278
	<u>1,980,795,729</u>



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy-KY/Mid-States

Ending Bal
Type

Georgia Div - 095DIV
Cost Center

Fiscal 2015
September

ASSETS

Gas Plant in Service - Lp - Production Plant 1010-10001

66,181 excluded from composite calculation



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy Marketing LLC (Formerly Woodward Marketing, LLC)

Ending Bal
Type

Service Area
Cost Center

	Fiscal 2015 September
ASSETS	
Gas Plant in Service - General Dist System Plant 1010-10006	295,814
Gas Plant in Service - General Plant 1010-10008	890,348
Nonutility property - General Dist System Plant 1210-10006	71,186
Nonutility property - General Plant 1210-10008	20,955,709
Nonutility property - Nonutility Prop 1210-10201	4,395,481
Nonutility property - Nonutility-Land 1210-10222	804,748
Nonutility property - Nonutility-Buildings & Improvements 1210-10223	3,308,975
Nonutility property - Nonutility-Furniture & Fixtures 1210-10224	1,134,506
Nonutility property - Nonutility-Communication Equipment 1210-10225	5,318,944
Nonutility property - Nonutility-Plant in Service 1210-10228	246,515
	<u>37,422,226</u>



Atmos Energy Corporation

Basic Balance Sheet

Atmos Power Systems Inc (Formerly Atmos Leasing)

Fiscal 2015
September

ASSETS

Nonutility Plant

- No balance

Ending Bal
Type

Service Area

Cost Center



Atmos Energy Corporation

Basic Balance Sheet

Atmos Pipeline & Storage LLC (Formerly Atmos Storage)

		Fiscal 2015 September
ASSETS		
Nonutility property - Ng - Storage Plant 1210-10003		284,891

Ending Bal
Type

Service Area
Cost Center



Atmos Energy Corporation

Basic Balance Sheet

UCG Storage

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2015 September
ASSETS		
Gas Plant in Service - Ng - Storage Plant 1010-10003		230,267
Nonutility property - Ng - Storage Plant 1210-10003		601,820
Nonutility property - Nonutility-Plant in Service 1210-10228		5,392,385
Nonutility property - Nonutility-Gas Stored Underground-NC 1210-10229		2,532,983
		<u>8,757,455</u>



Atmos Energy Corporation

Basic Balance Sheet

WKG Storage

Ending Bal
Type

Service Area
Cost Center

	Fiscal 2015 September
ASSETS	
Gas Plant in Service - Ng - Storage Plant 1010-10003	378,597
Nonutility property - Ng - Storage Plant 1210-10003	(136,247)
Nonutility property - Nonutility-Plant in Service 1210-10228	839,505
Nonutility property - Nonutility-Gas Stored Underground-NC 1210-10229	4,850,000
Nonutility property - East Diamond Storage Facility 1210-10248	8,606,006
	<u>14,537,861</u>



Atmos Energy Corporation

Basic Balance Sheet

Trans Louisiana Gas Storage

Ending Bal
Type

Service Area
Cost Center

	Fiscal 2015 September
ASSETS	
Nonutility property - Ng - Storage Plant 1210-10003	1,135,617
Nonutility property - Nonutility Prop 1210-10201	6,950,000
Nonutility property - Nonutility-Land 1210-10222	189,991
	<u>8,275,608</u>



Atmos Energy Corporation

Basic Balance Sheet

Atmos Gathering Company, LLC

Ending Bal
Type

Service Area
Cost Center

	Fiscal 2015 September
ASSETS	
Gas Plant in Service - Lp - Production Plant 1010-10001	7,737
Gas Plant in Service - Ng - Production Plant 1010-10002	(7,737)
Nonutility property - Lp - Production Plant 1210-10001	1,070,211
Nonutility property - Nonutility Prop 1210-10201	2,664,928
Nonutility property - Ng - Production Plant 1210-10002	<u>(3,735,139)</u>
	(0)



Atmos Energy Corporation

Basic Balance Sheet

Ending Bal
Type

Service Area

Cost Center

Trans Louisiana Gas Pipeline (Formerly Trans Louisiana Industrial Gas)

	Fiscal 2015 September
ASSETS	
Gas Plant in Service - Transmission Plant 1010-10004	(134,657)
Gas Plant in Service - General Dist System Plant 1010-10006	281,051
Nonutility property - Transmission Plant 1210-10004	19,909,831
Nonutility property - General Dist System Plant 1210-10006	2,343,326
Nonutility property - General Plant 1210-10008	95,262
Nonutility property - Nonutility Prop 1210-10201	21,359
	<u>22,516,173</u>



Atmos Energy Corporation

Basic Balance Sheet

Atmos Energy Services LLC (Previous Inc)

Ending Bal
Type

Service Area
Cost Center

		Fiscal 2015 September
ASSETS		
Nonutility property - Nonutility-Furniture & Fixtures 1210-10224		978
Nonutility property - Nonutility-Communication Equipment 1210-10225		21,383
Nonutility property - Nonutility-Plant in Service 1210-10228		30,008
		52,369



Atmos Energy Corporation

Basic Balance Sheet

Atmos Exploration & Production (Formerly WKGR)

		Fiscal 2015 September
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ASSETS

Nonutility property - Ng - Production Plant 1210-10002

0

Ending Bal
Type

Service Area
Cost Center

Atmos Energy Corporation
Allocation Factor Support - Gross Direct PP&E
Tennessee Rate Case 2016

	Plant	O&M	Customers
Kentucky	470,188,396	15,069,806	174,857
Tennessee	460,185,235	11,260,780	136,978
Virginia	82,079,245	(332,937)	22,790
	<u>1,012,452,876</u>	<u>25,997,649</u>	<u>334,625</u>

Agrees to FY16 Allocation Study



Atmos Energy Corporation

Basic Balance Sheet

Company

Ending Bal
Type

Cost Center

	Kentucky Division - 009DIV	Tennessee Division - 093DIV	Virginia Division - 096DIV
	Fiscal 2015 September	Fiscal 2015 September	Fiscal 2015 September
Property, Plant, Equipment			
Gas Plant in Service - Lp - Production Plant 1010-10001	(44,369)	-	-
Gas Plant in Service - Ng - Production Plant 1010-10002	44,369	-	-
Gas Plant in Service - Ng - Storage Plant 1010-10003	13,254,535	-	-
Gas Plant in Service - Transmission Plant 1010-10004	31,771,350	14,556,964	-
Gas Plant in Service - General Dist System Plant 1010-10006	407,077,367	437,001,032	80,755,769
Gas Plant in Service - General Plant 1010-10008	18,085,145	8,082,796	1,323,476
Nonutility property - Nonutility-Land 1210-10222	-	544,442	-
	470,188,396	460,185,235	82,079,245



Atmos Energy Corporation

Income Statements

View
Type

Cost Center

Company			
	Kentucky Division - 009DIV	Tennessee Division - 093DIV	Virginia Division - 096DIV
	Fiscal 2015 YTD September	Fiscal 2015 YTD September	Fiscal 2015 YTD September
Direct Expenses	14,022,607	11,014,280	(448,858)
Bad Debt Expense	1,047,199	246,500	115,921
Total Direct O&M	15,069,806	11,260,780	(332,937)

Gas Sales and Transport	Kentucky Div 009	Tennessee Div 093	Virginia Div 096
Oct-14	171,406	134,104	22,338
Nov-14	171,235	135,109	22,398
Dec-14	177,595	137,531	22,921
Jan-15	177,674	137,886	22,940
Feb-15	178,049	137,785	22,987
Mar-15	178,036	139,337	23,236
Apr-15	177,958	138,846	23,194
May-15	176,043	138,048	23,041
Jun-15	175,518	137,123	22,869
Jul-15	173,366	136,670	22,814
Aug-15	170,519	135,496	22,462
Sep-15	170,883	135,796	22,283
Avg 12 mo.	174,857	136,978	22,790

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-04
Page 1 of 1

REQUEST:

Refer to the "FY16 Composite Factors for Rates 11.10.15" spreadsheet that was provided with the Company's filing. Provide the trial balance support for the Operation & Maintenance Expense amounts for all companies/divisions for each month of fiscal year 2015 that support the allocation study in the same format provided in response to Item #60 of the Company's rate case in Docket 14-00146.

RESPONSE:

Please see Attachment 1 for all companies/divisions.

Please see Attachment 2 to the Company's response to CPAD DR No. 1-03 for Tennessee, Kentucky and Virginia operation and maintenance expenses.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_1-04_Att1 - FY16 Alloc Factor Support O&M.xlsx, 22 Pages.

Atmos Energy Corporation
FY16 Allocation Factor Support - O&M Expense
Tennessee Rate Case 2016

O&M	
West Tex Div	29,874,554
CO/KS Div	26,093,067
LA Div	33,044,439
Kentucky/ MidStates Div	36,066,524
Mississippi Div	28,949,599
Mid-Tex Div	111,747,644
Atmos P/L	106,697,111
Non Reg	33,979,844
Sum	<u><u>406,452,781</u></u> Agrees to FY16 Allocation Study

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-West Texas

	Fiscal 2015 Total Year
Labor	10,443,392
Benefits	4,893,821
Employee Welfare	1,511,387
Insurance	280,559
Rent, Maint., & Utilities	1,513,857
Vehicles & Equip	1,840,388
Materials & Supplies	847,820
Information Technologies	129,786
Telecom	686,823
Marketing	451,960
Directors & Shareholders &PR	147
Dues & Donations	185,524
Print & Postages	31,078
Travel & Entertainment	1,172,424
Training	135,575
Outside Services	4,336,458
Provision for Bad Debt	1,834,165
Miscellaneous	(420,609)
Total O&M Expenses Before Allocations	29,874,554
Expense Billings	12,964,219
O&M - Total Operation & Maintenance Expense	42,838,773

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Colorado-Kansas

	Fiscal 2015 Total Year
Labor	9,332,191
Benefits	3,427,913
Employee Welfare	1,208,990
Insurance	211,481
Rent, Maint., & Utilities	1,043,809
Vehicles & Equip	1,426,744
Materials & Supplies	829,465
Information Technologies	152,068
Telecom	782,494
Marketing	345,342
Directors & Shareholders &PR	3,752
Dues & Donations	132,266
Print & Postages	26,798
Travel & Entertainment	1,136,363
Training	66,883
Outside Services	4,359,026
Provision for Bad Debt	1,299,989
Miscellaneous	307,492
Total O&M Expenses Before Allocations	26,093,067
Expense Billings	10,572,778
O&M - Total Operation & Maintenance Expense	36,665,845

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Louisiana

	Fiscal 2015 Total Year
Labor	11,828,270
Benefits	5,529,114
Employee Welfare	1,748,416
Insurance	299,429
Rent, Maint., & Utilities	805,286
Vehicles & Equip	1,738,873
Materials & Supplies	1,057,314
Information Technologies	65,829
Telecom	1,048,528
Marketing	426,690
Directors & Shareholders & PR	0
Dues & Donations	202,785
Print & Postages	34,837
Travel & Entertainment	870,460
Training	54,037
Outside Services	4,975,287
Provision for Bad Debt	2,004,505
Miscellaneous	354,780
Total O&M Expenses Before Allocations	33,044,439
Expense Billings	14,706,049
O&M - Total Operation & Maintenance Expense	47,750,487

View
Type

Service Area
Cost Center

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2015 Total Year
Labor	11,836,223
Benefits	5,695,557
Employee Welfare	1,917,549
Insurance	1,446,565
Rent, Maint., & Utilities	1,718,818
Vehicles & Equip	1,726,383
Materials & Supplies	1,518,975
Information Technologies	114,693
Telecom	784,163
Marketing	583,324
Directors & Shareholders & PR	1,028
Dues & Donations	361,386
Print & Postages	30,216
Travel & Entertainment	1,233,575
Training	85,318
Outside Services	5,686,867
Provision for Bad Debt	1,409,621
Miscellaneous	50,826
Total O&M Expenses Before Allocations	36,201,086
Expense Billings	15,638,437
O&M - Total Operation & Maintenance Expense	51,839,523

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Fiscal 2015 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	2,240
Rent, Maint., & Utilities	3,057
Vehicles & Equip	1,875
Materials & Supplies	(539)
Information Technologies	0
Telecom	0
Marketing	1,645
Directors & Shareholders & PR	0
Dues & Donations	0
Print & Postages	(110)
Travel & Entertainment	5,827
Training	0
Outside Services	115,029
Provision for Bad Debt	0
Miscellaneous	5,538
Total O&M Expenses Before Allocations	134,562
Expense Billings	0
O&M - Total Operation & Maintenance Expense	134,562

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Mississippi

	Fiscal 2015 Total Year
Labor	10,222,075
Benefits	4,358,319
Employee Welfare	1,788,378
Insurance	213,522
Rent, Maint., & Utilities	1,190,206
Vehicles & Equip	1,481,966
Materials & Supplies	1,084,928
Information Technologies	126,031
Telecom	761,763
Marketing	1,244,250
Directors & Shareholders & PR	2,717
Dues & Donations	238,532
Print & Postages	60,379
Travel & Entertainment	790,419
Training	84,121
Outside Services	3,102,244
Provision for Bad Debt	2,130,428
Miscellaneous	69,322
Total O&M Expenses Before Allocations	28,949,599
Expense Billings	11,378,082
O&M - Total Operation & Maintenance Expense	40,327,680

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-Mid-Tex

	Fiscal 2015 Total Year
Labor	31,294,934
Benefits	12,940,307
Employee Welfare	2,278,850
Insurance	1,584,058
Rent, Maint., & Utilities	997,662
Vehicles & Equip	4,563,766
Materials & Supplies	6,161,953
Information Technologies	264,149
Telecom	1,643,839
Marketing	1,307,353
Directors & Shareholders &PR	4,225
Dues & Donations	945,216
Print & Postages	66,862
Travel & Entertainment	1,513,549
Training	291,309
Outside Services	40,464,227
Provision for Bad Debt	7,240,678
Miscellaneous	(1,815,295)
Total O&M Expenses Before Allocations	111,747,644
Expense Billings	63,439,436
O&M - Total Operation & Maintenance Expense	175,187,080

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Pipeline - Texas

	Fiscal 2015 Total Year
Labor	22,553,184
Benefits	7,422,456
Employee Welfare	2,449,543
Insurance	574,137
Rent, Maint., & Utilities	2,582,053
Vehicles & Equip	2,136,165
Materials & Supplies	5,330,136
Information Technologies	834,592
Telecom	975,002
Marketing	706,576
Directors & Shareholders & PR	6,719
Dues & Donations	204,273
Print & Postages	92,714
Travel & Entertainment	1,535,408
Training	360,409
Outside Services	60,851,846
Provision for Bad Debt	3,887
Miscellaneous	(1,921,987)
Total O&M Expenses Before Allocations	106,697,111
Expense Billings	12,168,899
O&M - Total Operation & Maintenance Expense	118,866,010

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy Marketing LLC

	Fiscal 2015 Total Year
Labor	11,880,774
Benefits	2,420,628
Employee Welfare	5,193,556
Insurance	1,579,997
Rent, Maint., & Utilities	1,047,720
Vehicles & Equip	308
Materials & Supplies	135,502
Information Technologies	758,468
Telecom	385,581
Marketing	97,204
Directors & Shareholders & PR	76,600
Dues & Donations	599,481
Print & Postages	17,003
Travel & Entertainment	808,028
Training	35,027
Outside Services	2,976,930
Provision for Bad Debt	(841,667)
Miscellaneous	(28,923)
Total O&M Expenses Before Allocations	27,142,217
Expense Billings	1,076,234
O&M - Total Operation & Maintenance Expense	28,218,451

Atmos Energy Corporation

Operation & Maintenance Expenses

UCG Storage

	Fiscal 2015 Total Year
Labor	174,150
Benefits	0
Employee Welfare	1,257
Insurance	9,904
Rent, Maint., & Utilities	31,653
Vehicles & Equip	34,224
Materials & Supplies	68,485
Information Technologies	0
Telecom	1,256
Marketing	1,833
Directors & Shareholders &PR	2,758
Dues & Donations	0
Print & Postages	170
Travel & Entertainment	9,019
Training	2,598
Outside Services	108,151
Provision for Bad Debt	0
Miscellaneous	81
Total O&M Expenses Before Allocations	445,540
Expense Billings	52,643
O&M - Total Operation & Maintenance Expense	498,183

Atmos Energy Corporation

Operation & Maintenance Expenses

WKG Storage

	Fiscal 2015 Total Year
Labor	192,794
Benefits	27,615
Employee Welfare	(140,632)
Insurance	22,786
Rent, Maint., & Utilities	26,642
Vehicles & Equip	28,448
Materials & Supplies	89,729
Information Technologies	0
Telecom	8,070
Marketing	2,290
Directors & Shareholders & PR	3,082
Dues & Donations	100
Print & Postages	233
Travel & Entertainment	11,094
Training	2,293
Outside Services	632,138
Provision for Bad Debt	0
Miscellaneous	880,727
Total O&M Expenses Before Allocations	1,787,409
Expense Billings	84,673
O&M - Total Operation & Maintenance Expense	1,872,082

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Power Systems Inc

	Fiscal 2015 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	2,859
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	506
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	3,365
Expense Billings	0
O&M - Total Operation & Maintenance Expense	3,365

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Pipeline & Storage LLC

	Fiscal 2015 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	230
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	59
Directors & Shareholders & PR	2,844
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	2,314
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	5,446
Expense Billings	0
O&M - Total Operation & Maintenance Expense	5,446

Atmos Energy Corporation

Operation & Maintenance Expenses

Trans Louisiana Gas Storage

	Fiscal 2015 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	6,480
Rent, Maint., & Utilities	351,043
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders & PR	2,848
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	686
Provision for Bad Debt	0
Miscellaneous	204,991
Total O&M Expenses Before Allocations	566,048
Expense Billings	(282,805)
O&M - Total Operation & Maintenance Expense	283,244

View
Type

Service Area
Cost Center

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Gathering Company, LLC

	Fiscal 2015 Total Year
Labor	86,934
Benefits	0
Employee Welfare	(21,773)
Insurance	5,323
Rent, Maint., & Utilities	24,234
Vehicles & Equip	31,380
Materials & Supplies	18,784
Information Technologies	0
Telecom	47,664
Marketing	2,033
Directors & Shareholders & PR	2,828
Dues & Donations	0
Print & Postages	74
Travel & Entertainment	4,354
Training	188
Outside Services	18,561
Provision for Bad Debt	0
Miscellaneous	2,213,810
Total O&M Expenses Before Allocations	2,434,393
Expense Billings	0
O&M - Total Operation & Maintenance Expense	2,434,393

Atmos Energy Corporation

Operation & Maintenance Expenses

Phoenix Gas Gathering Company

	Fiscal 2015 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders & PR	0
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	0
Provision for Bad Debt	0
Miscellaneous	449
Total O&M Expenses Before Allocations	449
Expense Billings	0
O&M - Total Operation & Maintenance Expense	449

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy Services LLC

	Fiscal 2015 Total Year
Labor	0
Benefits	0
Employee Welfare	1,891
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	21,457
Marketing	0
Directors & Shareholders &PR	2,718
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	2,886
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	28,953
Expense Billings	0
O&M - Total Operation & Maintenance Expense	28,953

Atmos Energy Corporation

Operation & Maintenance Expenses

Trans Louisiana Gas Pipeline

	Fiscal 2015 Total Year
Labor	592,000
Benefits	0
Employee Welfare	48,927
Insurance	29,406
Rent, Maint., & Utilities	180,761
Vehicles & Equip	616
Materials & Supplies	52,296
Information Technologies	90
Telecom	21,387
Marketing	34,031
Directors & Shareholders & PR	9,589
Dues & Donations	845
Print & Postages	3,141
Travel & Entertainment	22,422
Training	1,231
Outside Services	75,185
Provision for Bad Debt	0
Miscellaneous	12,551
Total O&M Expenses Before Allocations	1,084,476
Expense Billings	136,685
O&M - Total Operation & Maintenance Expense	1,221,161

Atmos Energy Corporation

Operation & Maintenance Expenses

Egasco

	Fiscal 2015 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	235
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders & PR	2,710
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	0
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	2,945
Expense Billings	0
O&M - Total Operation & Maintenance Expense	2,945

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Exploration & Production

	Fiscal 2015 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	447
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	5,325
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	3,048
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	0
Training	0
Outside Services	1,136
Provision for Bad Debt	0
Miscellaneous	446,865
Total O&M Expenses Before Allocations	456,820
Expense Billings	0
O&M - Total Operation & Maintenance Expense	456,820

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy Holdings Inc

	Fiscal 2015 Total Year
Labor	0
Benefits	0
Employee Welfare	0
Insurance	0
Rent, Maint., & Utilities	0
Vehicles & Equip	0
Materials & Supplies	0
Information Technologies	0
Telecom	0
Marketing	0
Directors & Shareholders &PR	(1,333)
Dues & Donations	0
Print & Postages	0
Travel & Entertainment	29
Training	0
Outside Services	23,087
Provision for Bad Debt	0
Miscellaneous	0
Total O&M Expenses Before Allocations	21,782
Expense Billings	0
O&M - Total Operation & Maintenance Expense	21,782

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-05
Page 1 of 1

REQUEST:

Refer to the "FYI 6 Composite Factors for Rates 11.10.15" spreadsheet that was provided with the Company's filing. Provide the customer counts for all companies/divisions for each month of fiscal year 2015 that support the allocation study in the same format provided in response to Item #61 of the Company's rate case in Docket 14-00146.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_1-05_Att1 - FY16 Alloc Factor Support Customers.xlsx, 10 Pages.

Atmos Energy Corporation
FY16 Allocation Factor Support - Number of Customers
Tennessee Rate Case 2016

	<u>Total Customers</u>	
WEST TEXAS	300,052	
COLORADO-KANSAS	246,505	
LOUISIANA	347,012	
KENTUCKY-MID STATES	334,625	
MISSISSIPPI	247,660	
MID-TEX	1,594,629	
ATMOS PIPELINE - TEXAS	336	
ATMOS ENERGY MARKETING	1,066	
TLGP	20	
Total	<u>3,071,905</u>	Agrees to FY16 Allocation Study

**Atmos Energy-Louisiana
Fiscal Year 2015
Customer Count Sales & Transport**

	Trans La Division LGS Division -		
	- 007DIV	077DIV	Total for Co 020
Oct-14	73,982	270,705	344,687
Nov-14	73,643	269,867	343,510
Dec-14	74,656	271,239	345,895
Jan-15	74,873	273,201	348,074
Feb-15	74,656	271,482	346,138
Mar-15	75,288	276,702	351,990
Apr-15	74,215	271,725	345,940
May-15	75,490	275,514	351,004
Jun-15	74,451	272,783	347,234
Jul-15	74,384	273,173	347,557
Aug-15	74,096	272,348	346,444
Sep-15	73,759	271,917	345,676
Avg 12 months	74,458	272,555	347,012

Atmos Energy-West Texas
Fiscal Year 2015
Customer Count Sales & Transport

	Fritch & Sanford City Plant Division - 004DIV	West Texas Rural Irrigation Division - 008DIV	Amarillo City Plant Division - 003DIV	Amarillo Rural Division - 013DIV	Dalhart City Plant Division - 006DIV	Dalhart Rural Irrigation Division - 018DIV	Lubbock City Plant Division - 016DIV	West Texas Lubbock Environs Division - 020DIV	West Texas City Plant Division - 005DIV	West Texas Rural Division - 021DIV	Non-Regulated Industrial - 014DIV	Regulated Industrial - 015DIV	West Texas Div- Triangle Pipeline - 019DIV	Total Co 030
Oct-14	1,278	115	68,850	2615	2423	187	68,092	4,937	135,247	13,804	68	35	9	297,660
Nov-14	1,248	114	68,887	2627	2362	187	68,011	4,968	135,081	13,811	68	35	9	297,408
Dec-14	1,250	121	69,358	2633	2346	188	69,075	5,042	136,426	13,954	69	35	9	300,506
Jan-15	1,256	112	69,528	2651	2322	186	69,201	5,026	136,500	14,036	65	35	9	300,927
Feb-15	1,233	117	69,606	2656	2304	183	69,356	5,024	136,549	14,035	66	35	9	301,173
Mar-15	1,240	116	69,895	2664	2301	181	69,697	5,064	137,295	14,109	68	35	9	302,673
Apr-15	1,225	77	69,675	2662	2284	181	69,511	5,027	136,495	14,131	77	34	9	301,388
May-15	1,208	105	69,382	2658	2267	178	69,454	5,000	136,700	14,161	67	34	9	301,223
Jun-15	1,189	107	69,318	2640	2248	168	69,095	4,951	135,941	13,965	65	34	9	299,730
Jul-15	1,179	95	69,509	2636	2234	171	69,716	4,983	137,047	14,186	72	34	9	301,671
Aug-15	1,160	94	69,110	2655	2201	165	68,481	4,987	134,683	13,940	46	32	9	297,563
Sep-15	1,159	99	69,043	2644	2176	164	69,312	4,919	134,820	14,062	59	32	9	298,498
Avg 12 months	1,219	106	69,347	2,645	2,289	178	69,083	4,994	136,065	14,016	66	34	9	300,052

Atmos Energy-KY/Mid-States
Fiscal Year 2015
Customer Count Sales & Transport

	Kentucky Division - 009DIV	Tennessee Division - 093DIV	Virginia Division - 096DIV	Total for Co 050
Oct-14	171,406	134,104	22,338	327,848
Nov-14	171,235	135,109	22,398	328,742
Dec-14	177,595	137,531	22,921	338,047
Jan-15	177,674	137,886	22,940	338,500
Feb-15	178,049	137,785	22,987	338,821
Mar-15	178,036	139,337	23,236	340,609
Apr-15	177,958	138,846	23,194	339,998
May-15	176,043	138,048	23,041	337,132
Jun-15	175,518	137,123	22,869	335,510
Jul-15	173,366	136,670	22,814	332,850
Aug-15	170,519	135,496	22,462	328,477
Sep-15	170,883	135,796	22,283	328,962
Avg 12 months	174,857	136,978	22,790	334,625

Atmos Energy-Colorado-Kansas
Fiscal Year 2015
Customer Count Sales & Transport

	Northeast Colorado Division - 033DIV	Northwest & Central Colorado Division - 034DIV	Southeast Colorado Division - 035DIV	Southwest Colorado Division - 036DIV	KS Division - 081DIV	Total Co 060
Oct-14	50,525	25,322	20,848	17,166	130,251	244,112
Nov-14	50,508	25,267	20,949	17,094	130,475	244,293
Dec-14	51,011	25,456	21,074	17,216	131,576	246,333
Jan-15	50,870	25,417	21,048	17,197	131,488	246,020
Feb-15	50,998	25,341	21,058	17,187	131,591	246,175
Mar-15	51,385	25,557	21,170	17,265	132,911	248,288
Apr-15	51,251	25,479	21,120	17,295	131,559	246,704
May-15	51,657	25,547	21,064	17,353	132,520	248,141
Jun-15	51,473	25,613	21,024	17,383	132,301	247,794
Jul-15	51,861	25,464	20,956	17,391	131,802	247,474
Aug-15	51,644	25,425	20,908	17,351	131,295	246,623
Sep-15	51,795	25,445	20,912	17,332	130,623	246,107
Avg 12 months	51,248	25,444	21,011	17,269	131,533	246,505

Atmos Energy-Mississippi
Fiscal Year 2015
Customer Count Sales & Transport

Mississippi
Division - 170DIV

Oct-14	252,712
Nov-14	252,684
Dec-14	257,534
Jan-15	258,031
Feb-15	258,425
Mar-15	260,597
Apr-15	257,160
May-15	260,201
Jun-15	231,663
Jul-15	228,934
Aug-15	226,877
Sep-15	227,107

Avg 12 months	247,660
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Atmos Energy-Mid-Tex
Fiscal Year 2015
Customer Count Sales & Transport

Total Co 080	
Oct-14	1,579,924
Nov-14	1,573,947
Dec-14	1,593,695
Jan-15	1,590,307
Feb-15	1,598,219
Mar-15	1,607,822
Apr-15	1,584,706
May-15	1,621,105
Jun-15	1,602,272
Jul-15	1,600,400
Aug-15	1,588,522
Sep-15	1,594,629
Avg 12 months	1,594,629

Customer Count
Company 180 Atmos Pipeline - Texas

Acctg Mo	Prod Mo	Count
Oct-14	Sep-14	340
Nov-14	Oct-14	336
Dec-14	Nov-14	344
Jan-15	Dec-14	353
Feb-15	Jan-15	343
Mar-15	Feb-15	343
Apr-15	Mar-15	334
May-15	Apr-15	325
Jun-15	May-15	329
Jul-15	Jun-15	328
Aug-15	Jul-15	326
Sep-15	Aug-15	327
Avg 12 MO		336

**Atmos Energy Marketing
Customers by Counterparty Class**

Counterparty Class

Industrial	678
Municipality-City	129
Power	19
Marketer	79
Other	161
Total	1066

TLGP
Fiscal Year 2015
Customer Count

1	Acadian Gas LLC
2	Atmos Energy Corporation
3	Atmos Energy Marketing
4	BG Energy Merchants LLC
5	Castex Offshore
6	Central Crude
7	Columbia Gulf Transmission Co
8	ConocoPhillips Company
9	Denbury Onshore
10	EPL Oil & Gas Inc
11	Gulf South
12	Hilcorp Energy Company
13	Phoenix Gas Pipeline Co
14	Q-West Energy Company
15	Steel Dynamics Columbus LLC
16	SWEPCO
17	Texas Petroleum Investments
18	Texla Energy Management
19	UNS Gas Inc
20	Virgin Offshore USA

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REQUEST:

Refer to the "Plant Balances 2015 TN Case True-Up" spreadsheet that was provided with the Company's filing. Specifically refer to the "Summary" tab of this spreadsheet. Cells E6 and E8 refer to the allocation factors for Greeneville and CKV. Please provide a copy of the "2016 Blending Percentages for Greeneville and CKV Center Effective Oct-15" spreadsheet referenced in these two cells.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_1-06_Att1 - 2016 Blending percentages for Greeneville and CKV Center Effective Oct-15.xlsx, 3 Pages.

Company	Division	CKV	Allocation factor
LA	107		11.75%
WTX	010		3.99%
KMD	091		2.36%
COKS	030		3.06%
MS	170		2.60%
MDTX	190		76.25%
			100.00%

Allocate the percentages above to each division within each company

Effective 10/2015

Company	division	rate division	% allocation by # of cust. Div 012	blending %	percentage round-enter into PP
20	7	020.007.Trans LA Division	21.456797%	2.521251%	2.521251%
20	77	020.077.LGS Division	78.543203%	9.229110%	11.75% 9.229110%
30	1	030.001.Amarillo Transmission Div	0.000000%	0.000000%	0.000000%
30	3	030.003.Amarillo City Plant Div	23.111738%	0.922184%	0.922184%
30	4	030.004.Fritch & Sanford City Plant	0.406264%	0.016210%	0.016210%
30	5	030.005.West TX City Plant Div	45.347291%	1.809407%	1.809407%
30	6	030.006.Dalhard City Plant Div	0.762870%	0.030439%	0.030439%
30	8	030.008.West TX Rural Irrigation	0.035327%	0.001410%	0.001410%
30	11	030.011.Fain 10" Division	0.000000%	0.000000%	0.000000%
30	13	030.013.Amarillo Rural Division	0.881517%	0.035174%	0.035174%
30	14	030.014.Non-Regulated Industrial	0.021996%	0.000878%	0.000878%
30	15	030.015.Amarillo Regulated Indust	0.011331%	0.000452%	0.000452%
30	16	030.016.Lubbock	23.023753%	0.918673%	0.918673%
30	17	030.017.Dalhart Rural Division	0.000000%	0.000000%	0.000000%
30	18	030.018.Dalhart Rural Irrigation	0.059323%	0.002367%	0.002367%
30	19	030.019.Triangle Division	0.002999%	0.000120%	0.000120%
30	20	030.020.Lubbock OCL	1.664384%	0.066411%	0.066411%
30	21	030.021.West TX Rural Division	4.671206%	0.186386%	3.99% 0.186386%
50	9	050.009.WKG Division	52.254613%	1.232245%	1.232245%
50	93	050.093.Tennessee Division	40.934778%	0.965306%	0.965306%
50	96	050.096.Virginia Division	6.810609%	0.160605%	2.36% 0.160605%
60	31	060.031.Colorado ADM Division	46.640839%	1.425541%	1.425541%
60	80	060.081.Kansas Administration	53.359161%	1.630881%	3.06% 1.630881%
70	170	070.170.MVG Division	2.595186%	2.595186%	2.60% 2.595186%
80	190	080.190.Mid-Tex Division	76.249762%	76.249762%	76.25% 76.249764%
			100.000000%	100.000000%	100.000000%

Charles K Vaughn Center Proposed Allocations Effective Oct - 15

CKV	Allocator	Total	Training	Dispatch	Service Center	
	Sq Ft	\$12,925,099	\$6,001,908	\$1,180,210	\$5,742,980	Total Capitalized investment per Marvin Fugitt
		\$12,925,099	\$6,001,908	\$1,180,210	\$5,742,980	

	Allocator	Total	LA	WTX	KMD	COKS	MS	MDTX	
Training	Training Empl	\$6,001,908	\$1,385,364	\$400,394	\$176,173	\$300,296	\$240,236	\$3,499,445	
Dispatch	No. Cust	\$1,180,210	\$133,382	\$115,332	\$128,621	\$94,750	\$95,194	\$812,932	
Service Center	100% Mid-Tex	\$5,742,980	\$0	\$0	\$0	\$0	\$0	\$5,742,980	
		\$12,925,099	\$1,518,746	\$515,726	\$304,794	\$395,046	\$335,430	\$9,855,357	
CKV Allocation factor			11.75%	4.03%	2.35%	3.07%	2.60%	10.22%	Blending percentages
			Co 020	Co 030	Co 050	Co 060	Co 070	Co 080	

Allocators	LA	WTX	KMD	COKS	MS	MDTX	Total	
Number of Customers	24,512	265,052	334,625	246,505	247,065	324,629	3,070,446	Number of customers as of Sep-15
	11.3%	9.8%	10.9%	8.0%	8.1%	51.9%		
Training Useage Employees	346	100	44	75	60	874	1,499	Percentage of Divisional activity for the Dallas area per Kelli Martin Jan-15, changes every calendar year
	23.1%	6.7%	2.9%	5.0%	4.0%	58.3%		
Square Footage	Training	Dispatch	Service Center	Total				
	22,554	4,435	21,581	48,570				per Dean Sanders
	46.4%	9.1%	44.4%					

Effective Oct-15

Shared service portion

Rates to be entered for utility accounts 39005 & 39104 RD 002

BU	Source Book	Source Percent	Sq. Ft. Percent by BU	Allocated % per set of books	Percent by Category allocated to each set of books	11.300000% Total % allocated	Enter Blending percent for Greenville	round	By Category	Sq. Ft. %	Shared services
020	020.007.Trans LA Division	2.330000%	0.0193	0.250269	0.483018%	0.263290%	0.746308%	0.746308%	AEH	1.660000%	
020	020.077.LGS Division	6.980000%	0.0193	0.749731	1.446982%	0.788740%	2.235722%	2.235722%	APT	68.210000%	
020 Total		9.310000%							LA	1.930000%	
030	030.001.Amarillo Transmission Div	0.000000%	0.0193	-	0.000000%	0.000000%	0.000000%	0.000000%	CO/KS	1.930000%	
030	030.003.Amarillo City Plant Div	1.570800%	0.0193	0.194893	0.376144%	0.177500%	0.553644%	0.553644%	KY/Mid-Stat	1.930000%	
030	030.004.Fritch & Sanford City Plant	0.016100%	0.0193	0.001998	0.003855%	0.001819%	0.005675%	0.005675%	Mid-Tex	9.180000%	
030	030.005.West TX City Plant Div	3.705800%	0.0193	0.459788	0.887391%	0.418755%	1.306146%	1.306146%	MS	1.930000%	
030	030.006.Dalhard City Plant Div	0.055400%	0.0193	0.006874	0.013266%	0.006260%	0.019526%	0.019526%	West Texas	1.930000%	
030	030.008.West TX Rural Irrigation	0.009500%	0.0193	0.001179	0.002275%	0.001074%	0.003348%	0.003348%	ShSr	11.300000%	
030	030.011.Fain 10" Division	0.000000%	0.0193	-	0.000000%	0.000000%	0.000000%	0.000000%		100.000000%	
030	030.013.Amarillo Rural Division	0.082000%	0.0193	0.010174	0.019636%	0.009266%	0.028902%	0.028901%			
030	030.014.Non-Regulated Industrial	0.004800%	0.0193	0.000596	0.001149%	0.000542%	0.001692%	0.001692%			
030	030.015.Amarillo Regulated Indust	-0.005800%	0.0193	(0.000720)	-0.001389%	-0.000655%	-0.002044%	-0.002044%			
030	030.016.Lubbock	1.660500%	0.0193	0.206022	0.397623%	0.187637%	0.585260%	0.585260%			
030	030.017.Dalhart Rural Division	0.000200%	0.0193	0.000025	0.000048%	0.000023%	0.000070%	0.000070%			
030	030.018.Dalhart Rural Irrigation	0.003700%	0.0193	0.000459	0.000886%	0.000418%	0.001304%	0.001304%			
030	030.019.Triangle Division	0.384100%	0.0193	0.047656	0.091977%	0.043403%	0.135380%	0.135380%			
030	030.020.Lubbock OCL	0.093100%	0.0193	0.011551	0.022294%	0.010520%	0.032814%	0.032814%			
030	030.021.West TX Rural Division	0.479600%	0.0193	0.059505	0.114845%	0.054195%	0.169040%	0.169040%			
030	030.040.Texas CNG Division	0.000000%	0.0193	-	0.000000%	0.000000%	0.000000%	0.000000%			
030 Total		8.059800%									
050	050.009.WKG Division	5.347400%	0.0193	0.522202	1.007850%	0.604256%	1.612106%	1.612106%			
050	050.093.Tennessee Division	4.427200%	0.0193	0.432340	0.834415%	0.500274%	1.334689%	1.334689%			
050	050.096.Virginia Division	0.465500%	0.0193	0.045459	0.087735%	0.052602%	0.140336%	0.140336%			
050 Total		10.240100%									
060	060.031.Colorado ADM Division	2.965000%	0.0193	0.435389	0.840301%	0.335045%	1.175346%	1.175346%			
060	060.081.Kansas Administration	3.845000%	0.0193	0.564611	1.089699%	0.434485%	1.524184%	1.524184%			
060 Total		6.810000%									
070	070.170.MVG Division	6.970000%	0.0193	0.019300	1.930000%	0.787610%	2.717610%	2.717610%			
070 Total		6.970000%									
080	080.190.Mid-Tex Division	39.620100%	0.0918	0.091800	9.180000%	4.477071%	13.657071%	13.657071%			
080 Total		39.620100%									
180	180.700.Atmos Pipeline Division	15.860000%	0.6821	0.682100	68.210000%	1.792180%	70.002180%	70.002180%			
180 Total		15.860000%									
212	212.821.Woodward Division	2.370000%	0.0166	0.016600	1.660000%	0.267810%	1.927810%	1.927810%			
212 Total		2.370000%									
221	221.890.Atmos Power Division	0.000000%				0.000000%	0.000000%	0.000000%			
221 Total		0.000000%									
232	232.800.UCG Storage Division	0.070000%	#N/A			0.007910%	0.007910%	0.007910%			
231 Total		0.070000%									
233	233.817.WKG Storage	0.200000%				0.022600%	0.022600%	0.022600%			
233 Total		0.200000%									
236	236.867.Atmos Gathering Company,LL	0.000000%				0.000000%	0.000000%	0.000000%			
236 Total		0.000000%									
301	301.055.AES Division	0.000000%	#N/A			0.000000%	0.000000%	0.000000%			
301 Total		0.000000%									
303	303.057.TLGP-LGSN	0.170000%				0.019210%	0.019210%	0.019210%			
303 Total		0.170000%									
234	234.822.TransLa Gas Storage	0.320000%	#N/A			0.036160%	0.036160%	0.036160%			
312 Total		0.320000%				11.300000%	100.000000%	99.999998%		100.000000%	
Grand Total		100.000000%									

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REQUEST:

Refer to the "2015 Revenue Requirement Schedules - True Up" spreadsheet that was provided with the Company's filing. Specifically refer to the "WP7-1" tab of this spreadsheet. Please explain the decline in the Accumulated Depreciation (gross amounts) for Division 91 and the CKV and Greeneville properties from May 2015 through May 2016. In addition, please provide a copy of the journal entries supporting the reduction in accumulated depreciation for these properties.

RESPONSE:

The decline in accumulated reserve for Division 091 was caused by approximately \$930K in retirements across multiple utility accounts in December 2015. The decline in accumulated reserve for Greenville and CKV was caused by a reserve re-allocation within Shared Services in January 2016. Please see Attachment 1 for detail.

The 2014 SSU Depreciation Study conducted as of September 30, 2014 was approved by the TRA in Docket No. 15-00089. As part of that study, the accumulated depreciation was reallocated for each account in order to align it with the theoretical reserve. The theoretical reserve is a calculated reserve amount that reflects the level of accumulated depreciation each account would be at if the depreciation study parameters (life and net salvage) were in place all along.

When reallocating the accumulated depreciation, the accounts that were fully depreciated before reallocation remained fully depreciated after reallocation. The total accumulated depreciation for each division was reallocated amongst the accounts of that division. Therefore, the total amount of accumulated depreciation in Rate Divisions 002 and 012 (which encompass the CKV and Greenville assets along with other SSU assets) remained the same in their respective divisions.

The process of reallocating the accumulated depreciation did not impact the level of accumulated depreciation and depreciation expense allocated from SSU Rate Divisions 002 and 012 to Tennessee in the filing.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_1-07_Att1 - Accumulated Depreciation.xlsx, 2 Pages.

start_month	end_month	company	depr_summary2	depr_group	begin_bal	provision	retirements	end_bal
12/2015	12/2015	050 Mid-States Division	091 - Brentwood Division	050.091.39001:Struc - Frame Grp	87,282	468	0	87,750
12/2015	12/2015	050 Mid-States Division	091 - Brentwood Division	050.091.39004:Air Condit Equip Grp	6,348	0	0	6,348
12/2015	12/2015	050 Mid-States Division	091 - Brentwood Division	050.091.39009:Improve - Leased Grp	38,834	0	0	38,834
12/2015	12/2015	050 Mid-States Division	091 - Brentwood Division	050.091.39100:Office Furniture And	40,480	177	0	40,657
12/2015	12/2015	050 Mid-States Division	091 - Brentwood Division	050.091.39200:Transp Equip- Group	3,904	0	0	3,904
12/2015	12/2015	050 Mid-States Division	091 - Brentwood Division	050.091.39400:Tools Shop And Garage	135,628	1,022	0	136,650
12/2015	12/2015	050 Mid-States Division	091 - Brentwood Division	050.091.39600:Power Op Equip-Group	5,244	99	0	5,343
12/2015	12/2015	050 Mid-States Division	091 - Brentwood Division	050.091.39700:Communication Equipme	212,955	521	(225,614)	(12,137)
12/2015	12/2015	050 Mid-States Division	091 - Brentwood Division	050.091.39800:Miscellaneous Equipme	612,594	3,548	0	616,142
12/2015	12/2015	050 Mid-States Division	091 - Brentwood Division	050.091.39900:Other Tangible Equip	76,993	0	(76,993)	0
12/2015	12/2015	050 Mid-States Division	091 - Brentwood Division	050.091.39901:Servers Hardware	301,385	1,171	(338,069)	(35,513)
12/2015	12/2015	050 Mid-States Division	091 - Brentwood Division	050.091.39902:Servers Software	8,273	0	(8,273)	0
12/2015	12/2015	050 Mid-States Division	091 - Brentwood Division	050.091.39903:Network Hardware	209,358	0	(209,358)	0
12/2015	12/2015	050 Mid-States Division	091 - Brentwood Division	050.091.39906:Pc Hardware	336,242	0	(543)	335,700
12/2015	12/2015	050 Mid-States Division	091 - Brentwood Division	050.091.39907:Pc Software	49,321	607	(39,816)	10,112
12/2015	12/2015	050 Mid-States Division	091 - Brentwood Division	050.091.39908:Application Software	898,473	0	(31,388)	867,085
					3,023,316	7,614	(930,054)	2,100,875
RWIP					57,541	0	0	57,541
					3,080,857	7,614	(930,054)	2,158,416

Start month	End month	Company	Business Segment	Depr_group	Begin_bal	Provision	Retirements	Cost of removal	Salv credits	Transfers	Gain_loss	End_bal
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39000:Structure & Improv	281,887.42	7,750.87	0.00	0.00	0.00	104,574.35	0.00	394,222.44
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39000:Structure & Improv	4,140,093.78	56,977.50	0.00	0.00	0.00	(1,869,736.50)	0.00	2,327,334.78
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39009:Improvements - Leased	8,969,587.72	1,063.72	0.00	0.00	0.00	(1,547.26)	0.00	8,969,104.18
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39029:Improv-Leased AEAM	531.75	0.03	0.00	0.00	0.00	(0.16)	0.00	531.62
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39100:Office Furniture And	6,063,812.41	32,588.81	0.00	0.00	0.00	650,954.34	0.00	6,747,355.58
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39102:Remittance Processing	5,859.70	0.00	0.00	0.00	0.00	(5,859.70)	0.00	0.00
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39103:Office Machines	2,888.48	0.00	0.00	0.00	0.00	(2,888.48)	0.00	0.00
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39104:Office Furn. & Equip	10,489.60	0.01	0.00	0.00	0.00	15,676.58	0.00	26,176.19
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39120:Off Furn & Equip-AEAM	58,859.74	745.15	0.00	0.00	0.00	13,066.99	0.00	72,671.88
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39200:Transportation Equipm	82,262.31	1,849.39	0.00	0.00	0.00	(16,704.32)	0.00	67,207.38
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39300:Stores Equipment	757.51	0.00	0.00	0.00	0.00	(757.51)	0.00	0.00
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39400:Tools Shop And Garage	100,361.21	3,198.55	0.00	0.00	0.00	31,453.53	0.00	135,011.29
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39420:Tools And Garage-AEAM	15,899.89	317.37	0.00	0.00	0.00	2,000.54	0.00	18,217.60
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39500:Laboratory Equipment	8,868.03	198.95	0.00	0.00	0.00	3,280.55	0.00	12,327.53
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39700:Communication Equipme	1,299,616.83	12,291.52	0.00	0.00	0.00	354,706.72	0.00	1,676,615.07
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39720:Commun Equip AEAM	2,495.60	41.31	0.00	0.00	0.00	29.13	0.00	2,566.04
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39800:Miscellaneous Equipme	124,265.54	1,805.06	0.00	0.00	0.00	205,822.49	0.00	331,893.06
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39820:Misc Equip - AEAM	248.85	13.32	0.00	0.00	0.00	88.29	0.00	330.26
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39900:Other Tangible Equipm	118,173.31	1,836.29	0.00	0.00	0.00	35,852.81	0.00	155,962.41
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39901:Servers-Hardware	5,815,184.18	218,016.20	0.00	0.00	0.00	9,921,974.91	0.00	15,955,155.29
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39902:Servers-Software	7,448,613.36	118,181.95	0.00	0.00	0.00	5,288,183.01	0.00	12,854,978.33
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39903:Network Hardware	1,228,126.70	24,015.90	0.00	0.00	0.00	629,048.90	0.00	1,881,191.50
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39904:Mainframe Cpu	17,152.41	0.00	0.00	0.00	0.00	(17,152.41)	0.00	0.00
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39905:Mainframe Hardware	15,409.52	0.00	0.00	0.00	0.00	(15,409.52)	0.00	0.00
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39906:Pc Hardware	1,291,285.10	17,382.39	0.00	0.00	0.00	(87,694.52)	0.00	1,240,962.97
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39907:Pc Software	522,454.02	4,204.81	0.00	0.00	0.00	(173,681.14)	0.00	352,977.69
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39908:Application Software	66,866,586.11	505,037.29	0.00	0.00	0.00	(11,850,535.35)	0.00	55,511,088.05
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39909:Mainframe Software	1,068,923.66	2,012.75	0.00	0.00	0.00	(16,273.19)	0.00	984,663.24
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39921:Servers-Hardware-AEAM	399,755.13	12,082.28	0.00	0.00	0.00	408,548.13	0.00	820,406.52
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39922:Servers-Software-AEAM	120,140.78	7,210.86	0.00	0.00	0.00	140,141.79	0.00	267,493.43
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39923:Network Hardware-AEAM	23,827.14	235.03	0.00	0.00	0.00	10,240.90	0.00	34,303.07
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39924:Oth Tang Prop - Gen.	0.08	0.00	0.00	0.00	0.00	(0.08)	0.00	0.00
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39926:Pc Hardware-AEAM	14,401.53	281.62	0.00	0.00	0.00	(4,749.58)	0.00	9,933.57
01/2016	01/2016	010 Atmos Regulated Shared Services	002 - Dallas Atmos Rate Division	010.002.39928:Application SW-AEAM	13,035,739.19	102,956.20	0.00	0.00	0.00	(3,683,853.10)	0.00	9,454,842.29
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39000:Structure & Improv	3,261,160.45	34,531.78	0.00	0.00	0.00	(2,453,404.17)	0.00	842,288.06
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39009:Improvements - Leased	3,670,515.81	14,267.57	0.00	0.00	0.00	(833,446.74)	0.00	2,851,336.64
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39010:CKV-Struct & Improv	3,097,870.86	28,674.77	0.00	0.00	0.00	(1,305,330.89)	0.00	1,821,214.54
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39100:Office Furniture And	362,378.38	7,787.33	0.00	0.00	0.00	234,804.26	0.00	604,969.95
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39103:Office Machines	182.65	0.00	0.00	0.00	0.00	(182.65)	0.00	0.13
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39700:Communication Equipme	(6,071,258.18)	9,090.20	0.00	0.00	0.00	6,882,599.62	0.00	820,431.64
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39710:CKV-Commun Equip	97,308.56	1,255.81	0.00	0.00	0.00	13,888.58	0.00	112,450.95
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39800:Miscellaneous Equipme	1,800.82	68.48	0.00	0.00	0.00	5,408.16	0.00	8,077.56
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39900:Other Tangible Equipm	231,086.98	7,214.06	0.00	0.00	0.00	15,024.44	0.00	253,325.48
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39901:Servers-Hardware	3,142,433.28	63,114.07	0.00	0.00	0.00	74,530.58	0.00	3,280,077.93
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39902:Servers-Software	923,511.73	13,526.94	0.00	0.00	0.00	(120,019.47)	0.00	817,019.20
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39903:Network Hardware	74,294.65	4,226.14	0.00	0.00	0.00	149,521.62	0.00	228,042.71
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39906:Pc Hardware	(123,920.78)	6,882.51	0.00	0.00	0.00	585,809.91	0.00	468,771.64
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39907:Pc Software	(17,382.64)	1,048.52	0.00	0.00	0.00	116,807.85	0.00	100,473.73
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39908:Application Software	43,379,589.79	597,950.93	0.00	0.00	0.00	(3,459,051.95)	0.00	40,518,488.77
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39910:CKV-Other Tang Equip	50,857.71	1,057.71	0.00	0.00	0.00	23,839.80	0.00	75,555.22
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39916:CKV-Pc Hardware	120,611.30	1,417.02	0.00	0.00	0.00	50,798.54	0.00	172,824.86
01/2016	01/2016	010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39917:CKV-Pc Software	37,150.82	496.79	0.00	0.00	0.00	17,658.11	0.00	55,308.82

Greenville

Greenville

CKV

CKV

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CKV

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-08
Page 1 of 1

REQUEST:

Please provide a copy of the company's most recent Cost Allocation Manual.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_1-08_Att1 - Cost Allocation Manual (CAM).pdf, 42 Pages.

ATMOS ENERGY CORPORATION
COST ALLOCATION MANUAL
April 1, 2016

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1. Introduction:

a. Corporate Structure

Atmos Energy Corporation (Atmos or the Company) operates its Regulated Operations through seven operating divisions in 8 states. The seven operating divisions and their service areas are:

Division	Service Area
Atmos Energy Colorado-Kansas Division	Colorado, Kansas
Atmos Energy Kentucky/Mid-States Division	Kentucky, Tennessee, Virginia
Atmos Energy Louisiana Division	Louisiana
Atmos Energy Mid-Tex Division	Texas, including the Dallas/Fort Worth metropolitan area
Atmos Energy Mississippi Division	Mississippi
Atmos Energy West Texas Division	West Texas
Atmos Pipeline – Texas Division	Intrastate pipeline business in Texas

These operating divisions are not subsidiaries or separate legal entities. Therefore, by definition, they cannot be considered affiliates of Atmos.

Technical and support services are provided to the operating divisions by centralized shared services departments primarily located at the Atmos headquarters in Dallas. These centralized functions currently include, but are not limited to, accounting, gas supply, human resources, information technology, legal, rates and customer support. The costs for these shared services are allocated to the operating divisions. In addition, for operating divisions that operate in more than one rate jurisdiction, costs from an operating division's general office are allocated to separate rate divisions within the operating division.

In addition to its regulated businesses, Atmos also has Nonregulated Operations, which are operated through Atmos Energy Holdings, Inc., a wholly-owned subsidiary of Atmos, and its various wholly-owned subsidiaries. These subsidiaries are separate legal entities and are considered affiliates of Atmos.

The Company's current legal entity organization chart is contained in Appendix A.

Note that the descriptions contained herein do not address tariffed services.

b. Accounting:

Atmos' account coding structure enables it to capture the costs for allocable activities. Expenses, assets, and liabilities for Atmos' shared services and other operating division general office divisions are coded to applicable location codes and cost centers as necessary, and are then allocated to the appropriate rate divisions based upon the methodologies described herein. Allocations recorded in the books and records of the Company are primarily for management control purposes and may not reflect the allocation methodology used for rate making purposes.

Atmos' account coding structure is as follows:

XXX.	XXXX.	XXXX.	XXXXX.	XXXXXX.	XXXX
Company	Cost	FERC	Sub-	Service	Future
	Center	Account	Account	Area	Use
3 digit	4 digit	4 digits	5 digits	6 digits	4 digits

Within the above coding structure, "Company" and "Cost Center" are primarily utilized for internal management responsibility reporting purposes for Atmos' operating divisions. The terms "Company" and "Cost Center" are defined in the glossary beginning below. Utilization of the "Company" or "Cost Center" fields is not suitable for meaningful financial or regulatory reporting purposes.

The FERC account field contains the three-digit FERC USOA account plus one extension digit which in some cases is utilized by the FERC USOA.

The first three digits of the Service Area field are the primary coding utilized for cost allocations within Atmos and is generally referred to as "rate division number". This portion of the field denotes Atmos' various rate divisions as well as the Company's various shared services and operating division general office divisions. These codes are the primary source of information for regulatory reporting and rate activity. The remaining three digits represent "town" location which is utilized only for some accounts. Atmos Pipeline-Texas uses the final three digits of the service area to represent the actual storage or compressor facility; however, this is used for O&M expenses only.

c. Glossary of Terms:

The following terms are defined for purposes of this document only:

Affiliate - One or more of Atmos' subsidiaries.

Below the Line - Amounts which are generally not included in an analysis of costs from which gas service rates are derived.

Company - In general terms, it refers to Atmos Energy Corporation. Within the context of the account coding string, this term represents an operating division, wholly-owned subsidiary or other legal entity controlled by Atmos.

Composite Factor - The Company's general allocation factor which is derived for each applicable area based upon the simple average of gross plant in service, average number of customers and direct operation and maintenance expenses for each applicable area.

Corporate Headquarters - The headquarters of Atmos Energy Corporation located in Dallas, Texas.

Cost Centers - Account coding which denotes an area of cost responsibility. This coding is used primarily for management purposes.

Customer Factor - The Company's general allocation factor which is derived based on the average number of customers of the Operating Divisions that receive allocable costs for the services provided.

Direct Charges - Those charges which may originate in a shared services department or operating division general office division or a rate division which are booked directly to the applicable rate division.

FERC USOA - The Uniform System of Accounts as prescribed by the Federal Energy Regulatory Commission.

Municipal Jurisdiction - For Atmos' utility operations in Texas, each municipality which it serves has original jurisdiction over rates.

Non-regulated Operations - Represents the Company's natural gas marketing and nonregulated pipeline, storage and midstream operations controlled by Atmos Energy Holdings, Inc., a wholly-owned subsidiary of Atmos Energy Corporation.

Operating Division - An unincorporated division of Atmos Energy Corporation that contains at least one rate division that is responsible for the management of the Company's Regulated Operations. Operating divisions are not subsidiaries or separate legal entities. As such, they do not have separate equity or debt structures. Additionally, the divisions do not keep separate books and records. Operating divisions with multiple rate divisions have one operating division general office rate division in addition to rate divisions corresponding to regulatory jurisdictional areas.

Operating Division General Office - Administrative offices that are located outside of shared service offices which serve as the base of operations and central office for each "operating division."

Rate Division - Often referred to as an operating rate division, it denotes Atmos' regulatory jurisdictions that are defined by state boundaries, geographic boundaries within states or municipal boundaries within the State of Texas. The term also denotes Atmos' various shared services and operating division general office divisions. These divisions are the primary source for regulatory reporting and rate activity for an area in which rates have been set by a regulatory authority such as the Colorado Public Utilities Commission. Rate divisions are identifiable in the Company's account coding string. As such, costs are accumulated within the general ledger and represent the sum of direct costs plus costs allocated to the rate division.

Regulated Operations - Represents the Company's six regulated natural gas distribution operating divisions operating in 8 states and the Company's regulated intrastate pipeline operations in the State of Texas.

Service Area - The portion of the Company's account coding structure of which the first three digits denote rate division. The last three digits of this code denote "town" which is used only in certain instances. Atmos Pipeline-Texas uses the final three digits of the service area to represent the actual storage or compressor facility; however, this is used for O&M expenses only.

Shared Services - The Company's functions that serve multiple rate divisions. These services include departments such as legal, billing, call center, accounting, information technology, human resources, gas supply, rates administration among others. Shared Services is comprised of Shared Services – General Office and Shared Services – Customer Support

Shared Services – Customer Support – Shared Services functions that include billing, customer call center functions and customer support related services.

Shared Services – General Office – Shared Services functions that include all other functions not encompassed by Shared Services – Customer Support.

The following are divisions of Atmos Energy Corporation:

Atmos Energy Colorado-Kansas Division is a regulated operating division that serves approximately 170 communities throughout Colorado and Kansas, including the cities of Olathe, Kansas, a suburb of Kansas City and Greeley, Colorado, located near Denver.

Atmos Energy Kentucky/Mid-States Division is a regulated operating division that operates Kentucky, Tennessee and Virginia. The service areas in these states are primarily rural; however, this division serves Franklin, Tennessee, and other suburban areas of Nashville.

Atmos Energy Louisiana Division is a regulated operating division that serves nearly 300 communities, including the suburban areas of New Orleans, the metropolitan area of Monroe and western Louisiana. Direct sales of natural gas to industrial customers in Louisiana, who use gas for fuel or in manufacturing processes, and sales of natural gas for vehicle fuel are exempt from regulation and are recognized in our natural gas marketing segment.

Atmos Energy Mid-Tex Division is a regulated operating division that serves approximately 550 incorporated and unincorporated communities in the north-central, eastern and western parts of Texas, including the Dallas/Fort Worth Metroplex. The governing body of each municipality we serve has original jurisdiction over all gas distribution rates, operations and services within its city limits, except with respect to sales of natural gas for vehicle fuel and agricultural use. The Railroad Commission of Texas (RRC) has exclusive appellate jurisdiction over all rate and regulatory orders and ordinances of the municipalities and exclusive original jurisdiction over rates and services to customers not located within the limits of a municipality.

Atmos Energy Mississippi Division is a regulated operating division that serves about 110 communities throughout the northern half of the state, including the Jackson metropolitan area.

Atmos Energy West Texas Division is a regulated operating division that serves approximately 80 communities in West Texas, including the Amarillo, Lubbock and Midland areas. Like our Mid-Tex Division, each municipality we serve has original jurisdiction over all gas distribution rates, operations and services within its city limits,

with the RRC having exclusive appellate jurisdiction over the municipalities and exclusive original jurisdiction over rates and services provided to customers not located within the limits of a municipality.

Atmos Pipeline – Texas Division is a regulated pipeline and storage division that transports natural gas to our Mid-Tex Division, transports natural gas for third parties and manages five underground storage reservoirs in Texas. These operations include one of the largest intrastate pipeline operations in Texas with a heavy concentration in the established natural gas-producing areas of central, northern and eastern Texas, extending into or near the major producing areas of the Texas Gulf Coast and the Delaware and Val Verde Basins of West Texas. Nine basins located in Texas are believed to contain a substantial portion of the nation's remaining onshore natural gas reserves. This pipeline system provides access to all of these basins.

The following are affiliates of Atmos Energy Corporation:

Blueflame Insurance Services, LTD is a wholly-owned subsidiary of Atmos Energy Corporation that was created to provide cost-effective property insurance coverage for Atmos Energy and its subsidiaries. It was chartered in Bermuda effective December 16, 2003, and became operational as of January 1, 2004. It is incorporated under Bermuda's insurance law and regulations and is fully capitalized under the requirements of applicable Bermuda law.

Atmos Energy Services, LLC was established on April 1, 2004 to provide natural gas management services to Atmos Energy's natural gas distribution operations, other than the Mid-Tex Division. These services include aggregating and purchasing gas supply, arranging transportation and storage logistics and ultimately delivering the gas to Atmos Energy's natural gas distribution service areas at competitive prices. AES provided these services through December 31, 2006. Effective January 1, 2007, the gas supply department within shared services began providing these services. However, AES continues to provide limited services to the natural gas distribution operations of Atmos Energy.

Phoenix Gas Gathering Company is a wholly owned subsidiary of Atmos Gathering Company, LLC, and was created to develop, own and operate a non-regulated natural gas gathering system located in Kentucky.

Atmos Gathering Company, LLC is a wholly owned subsidiary of Atmos Pipeline and Storage, LLC and was created to conduct our non-regulated natural gas gathering operations.

Atmos Energy Holdings, Inc. is the parent company of Atmos Energy Corporation's non-utility operations.

Atmos Energy Marketing, LLC provides a variety of non-regulated natural gas marketing services to municipalities, natural gas utility systems and industrial natural gas customers in 22 states primarily located in the southeastern and Midwestern states and to our Kentucky, Louisiana and Mid-States utility divisions.

Atmos Exploration and Production, Inc. holds some insignificant Kentucky production interests which the Company succeeded to when it acquired Western Kentucky Gas Company in 1989. This subsidiary is functionally inactive as the Company does not actively engage in the exploration and production business.

Atmos Pipeline and Storage, LLC owns or has an interest in underground storage fields in Kentucky and Louisiana. The utility divisions of Atmos Energy also use these storage facilities to reduce the need to contract for additional pipeline capacity to meet customer demand during peak periods.

Atmos Power Systems, Inc. constructs gas-fired electric peaking power generating plant and associated facilities and may enter into agreements to either lease or sell these plants. Since 2001, 2 sales-type lease transactions have been executed.

Egasco, LLC was, several years ago, engaged in the marketing and sale of natural gas to large-volume commercial and agricultural customers in West Texas. Egasco no longer serves any customers.

Fort Necessity Gas Storage, LLC is a wholly owned subsidiary of Atmos Pipeline and Storage, LLC, and was created in 2009 to construct and operate a non-regulated salt-cavern gas storage project in Louisiana. In March 2011, we recorded a \$19.3 million charge to substantially write off our investment in Fort Necessity.

Trans Louisiana Gas Storage, Inc. owns a minority interest in a salt dome storage facility in Louisiana. This facility is used to serve utility and non-utility customers.

Trans Louisiana Gas Pipeline, Inc. owns and operates an intrastate pipeline system in Louisiana. This facility is used to serve utility and non-utility customers.

UCG Storage, Inc. owns certain storage field interests in Kentucky which are used to serve utility customers.

WKG Storage, Inc. owns certain storage field interests in Kentucky which are used to serve utility and non-utility customers.

Service: Capitalized overhead (general)

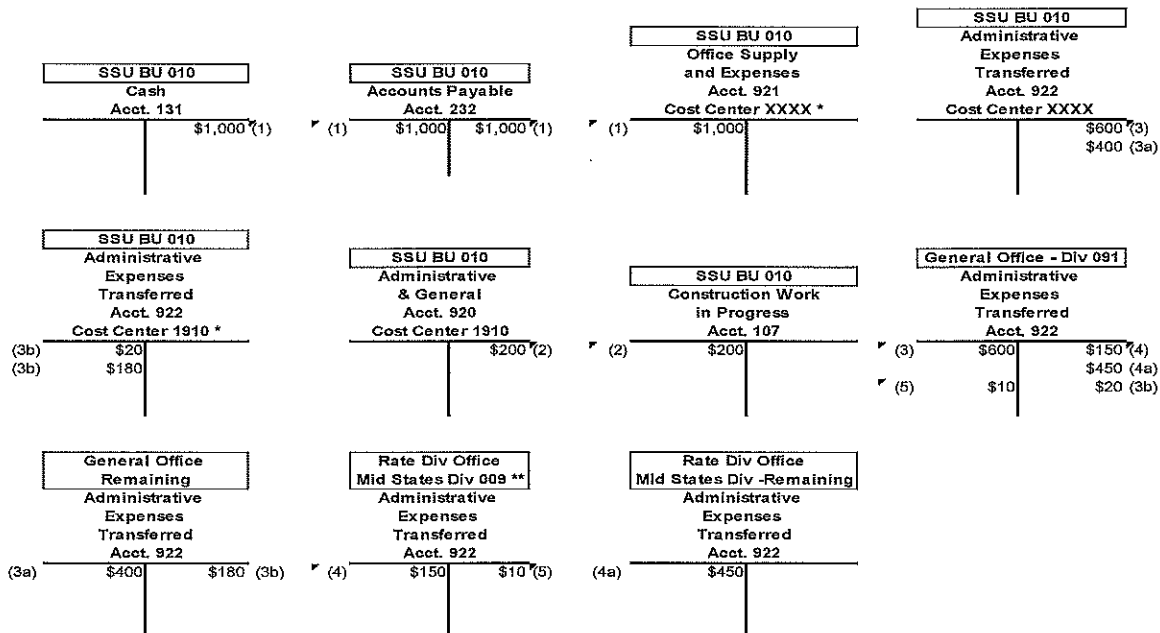
Description: Overhead related to capital expenditures

Current Provider of Service Shared Services
Atmos Pipeline – Texas Division
Louisiana Division operating division general office
Kentucky/Mid-States Division operating division general office
Colorado-Kansas Division operating division general office
Mid-Tex Division
Mississippi Division
West Texas Division operating division general office

Current Use of Service Rate divisions

Basis for allocation Capitalized overhead costs are accumulated by operating division (and state level for multiple state divisions). Each operating division (and state) sets an application rate at the beginning of the year based on projected expenditures. As expenditures for CWIP and RWIP are recorded overhead is applied at the application rate. Periodically, the application rate is reviewed. Shared services overhead is allocated to operating divisions based on operating division capital expenditures. At the end of each quarter, the amount that has accumulated in the OH project is cleared to all eligible projects that incurred charges during that quarter, on a pro rata basis

General Ledger Entries: Example Only



* Cap rate = 20%

** Many rate division offices exist within Mid-States in addition to Div 009.

Flow of Activity

- (1) Purchase Office Supplies
- (2) Capitalize Overhead is calculated based on cost center capitalization percentage
- (3) Allocating Shared Services Expenses to General Offices - 60% Allocation rate for illustration purposes only
 - (3a) Allocation to remaining general offices
 - (3b) Allocate capitalization credits to business units
- (4) Allocating Shared Services Expenses to Rate Division Office - 25% Allocation rate for illustration purposes only
 - (4a) Allocation to remaining division offices
- (5) Allocating Shared Services Capitalization Credit to Rate Division Office - 50% Allocation rate for illustration purposes only

Note: Please see the allocation of expenses from General Office to State Regional Office to Rate Division on the following pages:
West Texas - 17, Colorado/Kansas - 19, Louisiana - 23

Service: Stores overhead

Description: Overhead related to inventory warehousing is allocated to materials as issued.

Current Provider of Service: Shared Services
Operating division general office

Current Use of Service: Atmos Pipeline – Texas Division
West Texas Division rate divisions
Louisiana Division rate divisions
Kentucky/Mid-States Division rate divisions
Mid-Tex Division rate division
Colorado-Kansas Division rate divisions
Mississippi Division rate division

Basis for allocation: Overhead costs associated with inventory items, including rent, labor and supervision are accumulated by operating division. Each operating division sets an application rate at the beginning of the year based on projected overhead and materials activity. As materials are issued from the warehouse, the overhead assigned is also allocated to the same account. Periodically, the balance in the undistributed stores overhead account is compared to the materials on hand balance and a new rate is determined. Shared Services stores overhead is allocated monthly to the operating divisions based on number of meters.

General Ledger Entries: Example Only

SSU BU 010 Cash Acct. 131 \$100 (1) \$2 (3a)	SSU BU 010 Inventory (1) \$100 \$100 (2)	Rate Div Office Mid States Div 009 ** Construction Work in Progress Acct. 107 (2) \$100 (3b) \$2
SSU BU 010 Stores Expense Undistributed Acct. 163 (3a) \$2 \$2 (3b)	SSU BU 010 Accounts Payable Acct. 232 (3a) \$2 \$2 (3a)	

** Many rate division offices exist within Mid-States in addition to Div 009.

Flow of Activity

- 1 Purchase Inventory - Material
- 2 Issue Inventory to Capital Project
- 3a Incurring Inventory Expense
- 3b Apply Inventory Storage Rate
- Assume 2%

Service: O&M Expenses in Shared Services – Customer Support cost centers

Description: Includes all expenses for Customer Support. (Division 012)

Current Provider Of Service Shared Services

Current Use of Service West Texas Rate Divisions
Mid-Tex Division
Louisiana Rate Divisions
Kentucky/Mid-States Rate Divisions
Colorado-Kansas Rate Divisions
Mississippi Division

Basis for allocation Costs are allocated to the applicable operating division general office in total based on the average number of customers in each operating division as a percentage of the total number of customers in all of the operating divisions. From the operating division general office Divisions Customer Support charges are allocated to rate divisions using the average number of customers in each rate division.

General Ledger Entries: Example Only

SSU BU 010 Cash Acct. 131 \$1,000 (1)	SSU BU 010 Accounts Payable Acct. 232 \$1,000 (1) \$1,000 (1)	SSU BU 010 Office Supply and Expenses * Acct. 921 Cost Center XXXX \$1,000 (1)	SSU BU 010 Administrative Expenses Transferred Acct. 922 \$ 400 (2) \$ 600 (2a)
General Office Remaining Administrative Expenses Transferred Acct. 922 (2a) \$ 600	General Office Mid States - Div 091 Administrative Expenses Transferred Acct. 922 (2) \$400 \$100 (3) \$300 (3a)	Rate Div Office Mid States Div 009 ** Administrative Expenses Transferred Acct. 922 (3) \$100	Rate Div Office Mid States -Remaining Administrative Expenses Transferred Acct. 922 (3a) \$300

* Many O&M expense accounts exist in addition to 921 that get cleared out of account 922.

** Many rate division offices exist within Mid-States in addition to Div 009.

Flow of Activity

- ✓ (1) Purchase Office Supplies - Shared Services
- ✓ (2) Allocating Shared Services Expenses to General Offices - 40% Allocation rate for illustration purposes only
- (2a) Allocation to remaining general offices
- ✓ (3) Allocating Shared Services Expenses to Rate Division Office - 25% Allocation rate for illustration purposes only
- (3a) Allocation to remaining division offices

Note: Please see the allocation of expenses from General Office to State Regional Office to Rate Division on the following pages:
West Texas - 17, Colorado/Kansas - 19, Louisiana - 23

Service: O&M Expenses in Shared Services – General Office cost centers

Description: Includes O&M expenses in Shared Services – General Office. (Division 002)

Current
Provider
Of Service Shared Services

Current Use
of Service Atmos Energy Marketing, LLC
Trans Louisiana Gas Pipeline
Atmos Gathering Company, LLC
WKG Storage
West Texas Division
Mid-Tex Division
Atmos Pipeline – Texas Division
Louisiana Division
Kentucky/Mid-States Division
Colorado-Kansas Division
Mississippi Division
Trans Louisiana Gas Storage
Atmos Power Systems, Inc

Basis for
allocation Costs are allocated to affiliates and operating divisions based on a composite factor applied to the Shared Services departments. Shared Services departments which provide services to the Company's affiliates utilize a composite factor which includes the affiliates.

Shared Service departments that do not provide services to the Company's affiliates utilize a composite factor which does not include the Company's affiliates.

Other allocation methods used as appropriate include composite not including affiliates or Atmos Pipeline –Texas, composite not including affiliates, Atmos Pipeline-Texas or Mid States, composite using only West Texas, COKS, and MS utility divisions, composite using West Texas, Mid Tex, and Atmos Pipeline-Texas and Overhead rate.

From each operating division general office charges are allocated to rate divisions using the composite rate for each rate division.

See page 12 for General Ledger Entries: Example Only.

General Ledger Entries: Example Only

SSU BU 010 Cash Acct. 131 \$1,000 (1)	SSU BU 010 Accounts Payable Acct. 232 \$1,000 (1) \$1,000 (1)	SSU BU 010 Office Supply and Expenses * Acct. 921 Cost Center XXXX \$1,000 (1)	SSU BU 010 Administrative Expenses Transferred Acct. 922 \$ 300 (2) \$ 700 (2a)
General Office Remaining Administrative Expenses Transferred Acct. 922 (2a) \$ 700	General Office Mid States - Div 091 Administrative Expenses Transferred Acct. 922 (2) \$300 \$150 (3) \$150 (3a)	Rate Div Office Mid States Div 009 ** Administrative Expenses Transferred Acct. 922 (3) \$150	Rate Div Office Mid States -Remaining Administrative Expenses Transferred Acct. 922 (3a) \$150

* Many O&M expense accounts exist in addition to 921 that get cleared out of account 922.

** Many rate division offices exist within Mid-States in addition to Div 009.

Flow of Activity

- ✓ (1) Purchase Office Supplies - Shared Services
- ✓ (2) Allocating Shared Services Expenses to General Offices - 30% Allocation rate for illustration purposes only
- (2a) Allocation to remaining general offices
- ✓ (3) Allocating Shared Services Expenses to Rate Division Office - 50% Allocation rate for illustration purposes only
- (3a) Allocation to remaining division offices

Note: Operating Divisions Mississippi, Mid-Tex and Atmos Pipeline -- Texas have 1 rate division. There is no allocation to remaining division offices (3a).

Note: Please see the allocation of expenses from General Office to State Regional Office to Rate Division on the following pages:
West Texas - 17, Colorado/Kansas - 19, Louisiana - 23

Service: SSU – Customer Support taxes other than income taxes

Description: Includes all taxes other than income tax charged in Shared Services – Customer Support.

Current Provider Of Services Shared Services

Current Use of Service West Texas Rate Divisions
Louisiana Rate Divisions
Kentucky/Mid-States Rate Divisions
Mid-Tex Division
Colorado-Kansas Rate Divisions
Mississippi Division

Basis for allocation Costs are allocated to the applicable rate division level in total based on the average number of customers in each operating division as a percentage of the total number of customers in all of the operating divisions.
If needed number of customers in rate divisions is used to allocated from the operation division general office to rate divisions.

General Ledger Entries: Example Only

SSU BU 010 Cash Acct. 131 \$1,000 (1)	SSU BU 010 Accounts Payable Acct. 232 \$1,000 (1) \$1,000 (1)	SSU BU 010 Taxes Other than Income Taxes Acct. 408.1 \$1,000 (1) \$400 (2) \$600 (2a)	General Office Remaining Taxes Other than Income Taxes Acct. 408.1 \$600 (2a)
General Office Mid States -Div 091 Taxes Other than Income Taxes Acct. 408.1 \$400 (2) \$100 (3) \$300 (3a)	Rate Div Office Mid States -Div 009** Taxes Other than Income Taxes Acct. 408.1 \$100 (3)	Rate Div Office Mid States - Remaining Taxes Other than Income Taxes Acct. 408.1 \$300 (3a)	

** Many rate division offices exist in addition to Div 009.

Flow of Activity

- ✓ (1) Taxes Other than Income Taxes incurred
- ✓ (2) Allocating Shared Services Expenses to General Offices - 40% to Mid States BU - for illustration purposes
- (2a) Allocating to remaining division offices
- ✓ (3) Allocating Shared Services Expenses to Rate Division Office - 25% for Kentucky Rate Division Office - for illustration purposes only
- (3a) Allocating Shared Services Expenses to remaining Rate Division Offices

Note: Please see the allocation of expenses from General Office to State Regional Office to Rate Division on the following pages:
West Texas - 17, Colorado/Kansas - 19, Louisiana - 23

Service:	SSU – General Office taxes other than income taxes
Description:	Includes all taxes other than income tax charged in Shared Services – General Office.
Current Provider Of Services	Shared Services
Current Use of Service	Atmos Energy Marketing, LLC Atmos Power Systems, Inc. WKG Storage, Inc. Atmos Gathering Company, LLC Trans Louisiana Gas Pipeline, Inc. West Texas Division Mid-Tex Division Atmos Pipeline – Texas Division Louisiana Division Kentucky/Mid-States Division Colorado-Kansas Division Mississippi Division
Basis for allocation	Costs are allocated to the applicable operating divisions in total based on the Composite Factor. The Composite Factor is the simple average of three percentages: The percentage of Gross Direct Property Plant and Equipment in each operating division unit as a percentage of the total Direct Property Plant and Equipment in all of the operating divisions. The number of customers in each operating division as a percentage of the total number of customers in all of the operating divisions. The total direct O&M expense in each operating division as a percentage of the total direct O&M expense in all operating divisions. If needed, allocation from operating division general offices to rate division uses the composite rate.

See page 13 for General Ledger Entry – Example Only.

Service: SSU – Customer Support depreciation

Description: Includes all depreciation charged in Shared Services – Customer Support.

Current Provider Of Services Shared Services

Current Use of Service West Texas Rate Divisions
Louisiana Rate Divisions
Kentucky/Mid-States Rate Divisions
Mid-Tex Division
Colorado-Kansas Rate Divisions
Mississippi Division

Basis for allocation Costs are allocated to the applicable rate division level in total based on the average number of customers in each operating division as a percentage of the total number of customers in all of the operating divisions.
If needed number of customers in rate divisions is used to allocated from the operation division general office to rate divisions.

General Ledger Entries: Example Only

SSU BU 010		SSU BU 010		Rate Div Office Mid States -Div 009**	
Depreciation Exp		Depreciation Exp		Depreciation Exp	
Acct. 403		Acct. 108		Acct. 403	
(1)	\$5,000		\$5,000 (1)	(2)	\$200
	\$4,800 (2a)			(2a)	\$4,800

** Many rate division offices exist in addition to Div 009.

Flow of Activity

- ✓ (1) Monthly Depreciation Expense is booked through Powerplant and interfaces with the Oracle general ledger.
- ✓ (2) Current Month Depreciation Expense is allocated to the various utility rate divisions using the following allocation factors:
 - i. For SSU division 002 - General - Allocated using the composite factor
 - ii. For SSU division 012 - Call Center - Allocated using the customer factor.
- (2a) Allocation to remaining Rate Divisions

Note: Please see the allocation of expenses from General Office to State Regional Office to Rate Division on the following pages:
West Texas - 17, Colorado/Kansas - 19, Louisiana - 23

Service: SSU – General Office depreciation

Description: Includes all depreciation charged in Shared Services – General Office.

Current Provider
Of Services Shared Services

Current Use of
Service Atmos Energy Marketing, LLC
Atmos Power Systems, Inc.
WKG Storage, Inc.
Atmos Gathering Company, LLC
Trans Louisiana Gas Pipeline, Inc.
West Texas Division
Mid-Tex Division
Atmos Pipeline – Texas Division
Louisiana Division
Kentucky/Mid-States Division
Colorado-Kansas Division
Mississippi Division

Basis for
allocation Costs are allocated to the applicable operating divisions in total based on the Composite Factor. The Composite Factor is the simple average of three percentages:

- (1) The percentage of Gross Direct Property Plant and Equipment in each operating division unit as a percentage of the total Direct Property Plant and Equipment in all of the operating divisions.
- (2) The number of customers in each operating division as a percentage of the total number of customers in all of the operating divisions.
- (3) The total direct O&M expense in each operating division as a percentage of the total direct O&M expense in all operating divisions.

If needed, allocation from operating division general offices to rate division uses the composite rate.

See page 15 for General Ledger Entry – Example Only.

Service: **West Texas Division operating division general office O&M, depreciation and taxes other than income taxes, to rate division level**

Description: Allocation of operating division general office expenses to rate division levels

Current Provider of Service West Texas Division operating division general office

Current Use of Service West Texas Division rate divisions

Basis for allocation Costs are allocated to the applicable operating divisions in total based on the Composite Factor. The Composite Factor is the simple average of three percentages:

- (1) The percentage of Gross Direct Property Plant and Equipment in each division as a percentage of the total Direct Property Plant and Equipment in the West Texas Division rate divisions.
- (2) The number of customers in each rate division as a percentage of the total number of customers in the West Texas Division rate divisions.
- (3) The total direct O&M expense in each municipal rate division as a percentage of the total direct O&M expense in the West Texas Division rate divisions.

See Page 18 for General Ledger Entries: Example Only.

General Ledger Entries: Example Only

General Office SSU – Div 002 Cash Acct. 131 \$500 (1) \$400 (5)	General Office SSU – Div 002 Accounts Payable Acct. 232 (1) \$500 (5) \$400 \$500 (1) \$400 (5)	General Office West Texas - Div 010 Office Supply and Expenses * Acct. 921 (1) \$500
General Office West Texas - Div 010 Administrative Expenses Transferred Acct. 922 \$200 (2) \$300 (2a)	Rate Div Office West Texas Div 020** Administrative Expenses Transferred Acct. 922 (2) \$200	Rate Div Office West Texas -Remaining Administrative Expenses Transferred Acct. 922 (2a) \$300
General Office West Texas - Div 010 Depreciation Exp Acct. 403 (3) \$100 \$15 (4) \$85 (4a)	West Texas - Div 010 Accumulated Depreciation Acct. 108 \$100 (3)	Rate Div Office West Texas Div 020** Depreciation Exp Acct. 403 (4) \$15
General Office West Texas - Div 010 Taxes Other than Income Taxes Acct. 408.1 (5) \$400 \$100 (6) \$300 (6a)	Rate Div Office West Texas Div 020** Taxes Other than Income Taxes Acct. 408.1 (6) \$ 100	Rate Div Office West Texas -Remaining Taxes Other and Depreciation Acct. 408.1 and 403 (4a) \$85 (6a) \$300

* Many O&M expense accounts exist in addition to 921 that get cleared out of account 922.

** Many rate division offices exist in addition to Div 020.

Flow of Activity

- ✓ (1) Purchase Office Supplies - West Texas Division General Office
- ✓ (2) Allocating General Office Expenses to Rate Division Office - 40% Allocation rate for illustration purposes only
- (2a) Allocation to remaining division offices
- ✓ (3) Monthly Depreciation Expense is booked through Powerplant and interfaces with the Oracle general ledger.
- ✓ (4) Allocation from Division 010 - West Texas General Office to West Texas Rate Divisions
- (4a) Allocation to remaining division offices
- ✓ (5) Taxes Other than Income Taxes incurred
- ✓ (6) Allocating General Office Expenses to Rate Division Office - 25% to West Texas Rate Division Office - for illustration purposes only
- (6a) Allocation to remaining division offices

Service: Colorado-Kansas Division operating division general office expenses to state regional office division level.

Description: Allocation of division general office expenses to state regional office division levels.

Current Provider of Service Colorado-Kansas Division operating division general office

Current Use of Service Colorado-Kansas Operating Division state office divisions.

Basis for allocation Costs are allocated to the applicable state regional office divisions in total based on the Composite Factor. The Composite Factor is the simple average of three percentages:

- (1) The percentage of Gross Direct Property Plant and Equipment in each state as a percentage of the total Direct Property Plant and Equipment in Colorado-Kansas Division.
- (2) The number of customers in each state as a percentage of the total number of customers in Colorado-Kansas Division.
- (3) The total direct O&M expense in each state as a percentage of the total direct O&M expense in Colorado-Kansas Division.

General Ledger Entries: Example Only

General Office SSU – Div 002 Cash Acct. 131 \$500(1)	General Office SSU – Div 002 Accounts Payable Acct. 232 (1) \$500 \$500(1)	General Office CO/KS BU 060 Office Supply and Expenses * Acct. 921 (1) \$500
General Office CO/KS BU 060 Administrative Expenses Transferred Acct. 922 \$250(2) \$250(2a)	State Div Office CO/KS Div 031 Administrative Expenses Transferred Acct. 922 (2) \$250	Rate Div Office CO/KS Div 080 Administrative Expenses Transferred Acct. 922 (2a) \$250

* Many O&M expense accounts exist in addition to 921 that get cleared out of account 922.

Flow of Activity

- ✓ (1) Purchase Office Supplies - Colorado/Kansas Division General Office
- ✓ (2) Allocating General Office Expenses to State Division Office - 50% Allocation rate for illustration purposes only
- (2a) Allocation to remaining state office

Service: Colorado-Kansas Division state regional office division level expenses to rate division level

Description: Allocation of state regional office division level expenses to rate division levels.

Current Provider of Service Colorado-Kansas Division regional division office

Current Use of Service Colorado-Kansas Division rate divisions

Basis for allocation Costs are allocated to the applicable rate divisions in total based on the Composite Factor. The Composite Factor is the simple average of three percentages:

- (1) The percentage of Gross Direct Property Plant and Equipment in each state rate division as a percentage of the total Direct Property Plant and Equipment in each state.
- (2) The number of customers in each state rate division as a percentage of the total number of customers in each state.
- (3) The total direct O&M expense in each state rate division as a percentage of the total direct O&M expense in each state.

General Ledger Entries: Example Only

General Office SSU – Div 002 Cash Acct. 131 \$500 (1)	General Office SSU – Div 002 Accounts Payable Acct. 232 (1) \$500 \$500 (1)	State Div Office CO/KS BU 060 Office Supply and Expenses * Acct. 921 (1) \$500
State Div Office CO/KS BU 060 Administrative Expenses Transferred Acct. 922 \$200 (2) \$300 (2a)	Rate Div Office CO/KS Div 033 ** Administrative Expenses Transferred Acct. 922 (2) \$200	Rate Div Office CO/KS - Remaining Administrative Expenses Transferred Acct. 922 (2a) \$300

* Many O&M expense accounts exist in addition to 921 that get cleared out of account 922.

** Many rate division offices exist within the state in addition to Div 033.

Flow of Activity

- ✓ (1) Purchase Office Supplies - Colorado/Kansas State Division Office
- ✓ (2) Allocating State Division Office Expenses to Rate Division Office - 40% Allocation rate for illustration purposes only
- (2a) Allocation to remaining division offices

Service:	Kentucky/Mid-States Division operating division general office O&M, depreciation and taxes other than income taxes, to rate division level
Description:	Allocation of operating division general office expenses to rate division levels
Current Provider Of Service	Kentucky/Mid-States Division operating division general office
Current Use of Service	Kentucky/Mid-States Division rate divisions
Basis for allocation	Costs are allocated to the applicable rate divisions in total based on the Composite Factor. The Composite Factor is the simple average of three percentages: (1) The percentage of Gross Direct Property Plant and Equipment in each rate division as a percentage of the total Direct Property Plant and Equipment in Kentucky/Mid-States Division. (2) The number of customers in each rate division as a percentage of the total number of customers in Kentucky/Mid-States Division. (3) The total direct O&M expense in each rate division as a percentage of the total direct O&M expense in Kentucky/Mid-States Division.

See Page 22 for General Ledger Entries: Example Only.

General Ledger Entries: Example Only

General Office SSU – Div 002 Cash Acct. 131 \$500 (1) \$400 (5)	General Office SSU – Div 002 Accounts Payable Acct. 232 (1) \$500 (5) \$400 \$500 (1) \$400 (5)	General Office Mid States - Div 091 Office Supply and Expenses * Acct. 921 (1) \$500
General Office Mid States - Div 091 Administrative Expenses Transferred Acct. 922 \$200 (2) \$300 (2a)	Rate Div Office Mid States Div 009 ** Administrative Expenses Transferred Acct. 922 (2) \$200	Rate Div Office Mid States -Remaining Administrative Expenses Transferred Acct. 922 (2a) \$300
General Office Mid States - Div 091 Depreciation Exp Acct. 403 (3) \$100 \$15 (4) \$85 (4a)	Mid States - Div 091 Accumulated Depreciation Acct. 108 \$100 (3)	Rate Div Office Mid States Div 009 ** Depreciation Exp Acct. 403 (4) \$15
General Office Mid States - Div 091 Taxes Other than Income Taxes Acct. 408.1 (5) \$400 \$100 (6) \$300 (6a)	Rate Div Office Mid States Div 009 ** Taxes Other than Income Taxes Acct. 408.1 (6) \$ 100	Rate Div Office Mid States -Remaining Taxes Other and Depreciation Acct. 408.1 and 403 (4a) \$85 (6a) \$300

* Many O&M expense accounts exist in addition to 921 that get cleared out of account 922.

** Many rate division offices exist in addition to Div 009.

Flow of Activity

- ✓ (1) Purchase Office Supplies - Mid States Division General Office
- ✓ (2) Allocating General Office Expenses to Rate Division Office - 40% Allocation rate for illustration purposes only
 - (2a) Allocation to remaining division offices
- ✓ (3) Monthly Depreciation Expense is booked through Powerplant and interfaces with the Oracle general ledger.
- ✓ (4) Allocation from Division 091 - Mid States General Office to Mid States Rate Divisions - Allocated using the composite factor.
 - (4a) Allocation to remaining division offices
- ✓ (5) Taxes Other than Income Taxes incurred
- ✓ (6) Allocating General Office Expenses to Rate Division Office - 25% to Mid States Rate Division Office - for illustration purposes only
 - (6a) Allocation to remaining division offices

Service:	Louisiana Division operating division general office O&M, depreciation and taxes other than income taxes, to rate division level
Description:	Allocation of operating division general office expenses to rate division levels
Current Provider of Service	Louisiana Division operating division general office
Current Use of Service	Louisiana Division rate divisions
Basis for allocation	Costs are allocated to the applicable rate divisions in total based on the Composite Factor. The Composite Factor is the simple average of three percentages: (1) The percentage of Gross Direct Property Plant and Equipment in each rate division as a percentage of the total Direct Property Plant and Equipment in Louisiana Division. (2) The number of customers in each rate division as a percentage of the total number of customers in Louisiana Division. (3) The total direct O&M expense in each rate division as a percentage of the total direct O&M expense in Louisiana Division.

See Page 24 for General Ledger Entries: Example Only.

General Ledger Entries: Example Only

General Office SSU – Div 002 Cash Acct. 131 \$500 (1) \$400 (5)	General Office SSU – Div 002 Accounts Payable Acct. 232 (1) \$500 (5) \$400 \$500 (1) \$400 (5)	General Office LA - Div 107 Office Supply and Expenses * Acct. 921 (1) \$500
General Office LA - Div 107 Administrative Expenses Transferred Acct. 922 \$200 (2) \$300 (2a)	Rate Div Office LA Div 007 Administrative Expenses Transferred Acct. 922 (2) \$200	Rate Div Office LA Div 007 Administrative Expenses Transferred Acct. 922 (2a) \$300
General Office LA - Div 107 Depreciation Exp Acct. 403 (3) \$100 \$15 (4) \$85 (4a)	LA - Div 107 Accumulated Depreciation Acct. 108 \$100 (3)	Rate Div Office LA Div 007 Depreciation Exp Acct. 403 (4) \$15 (4a) \$85
General Office LA - Div 107 Taxes Other than Income Taxes Acct. 408.1 (5) \$400.00 \$100 (6) \$300 (6a)	Rate Div Office LA Div 007 Taxes Other than Income Taxes Acct. 408.1 (6) \$ 100	Rate Div Office LA Div 007 Taxes Other and Depreciation Acct. 408.1 and 403 (4a) \$85 (6a) \$300

* Many O&M expense accounts exist in addition to 921 that get cleared out of account 922.

Flow of Activity

- (1) Purchase Office Supplies - LA Division General Office
- (2) Allocating General Office Expenses to Rate Division Office - 40% Allocation rate for illustration purposes only
 - (2a) Allocation to remaining division offices
- (3) Monthly Depreciation Expense is booked through Powerplant and interfaces with the Oracle general ledger.
- (4) Allocation from Division 107 - LA General Office to LA Rate Divisions - Allocated using the composite factor.
 - (4a) Allocation to remaining division offices
- (5) Taxes Other than Income Taxes incurred
- (6) Allocating General Office Expenses to Rate Division Office - 25% to LA Rate Division Office - for illustration purposes only
 - (6a) Allocation to remaining division offices

Description of Relationship between Mid-Tex and Atmos Pipeline – Texas:

Mid-Tex performs operations and maintenance and capital services for the Atmos Pipeline – Texas ("APT") Division.

Services are provided on an ongoing basis throughout the Mid-Tex and APT service areas. The field operations include, but are not limited to, services related to pipeline integrity, measurement, compliance work, painting, right of way mowing and reclamation, leak surveys, patrolling, regulator maintenance, fence replacements, line repairs and line replacements. Additionally, Technical and Support Services are provided to APT by centralized departments primarily located at the Mid-Tex headquarters in Dallas. These centralized functions include, but are not limited to, compliance monitoring and reporting, gas measurement, finance and human resources.

APT employs outside contractor labor services and purchases materials and supplies for field operations and construction in addition to the services provided by Mid-Tex. These services and materials are direct charged to APT and are not allocated from Mid-Tex.

APT employs some pipeline only personnel. This labor and the related benefit cost is primarily charged directly to APT and not allocated from Mid-Tex.

Service: Mid-Tex/Atmos Pipeline – Texas Division - Intracompany Labor

Description: Mid-Tex employees' labor supporting APT operations

**Current Provider
Of Service** Mid-Tex

**Current Use of
Service** Atmos Pipeline – Texas

**Basis for
allocation** The Operational Split is calculated each fiscal year based upon budgeted non-supervisory employee labor and contract labor for the Mid-Tex and APT divisions.

Mid-Tex supervisory and support employees (finance, human resources, etc) who charge time to APT generally use the operational split.

Mid-Tex non-supervisory employees who charge time to APT generally record their time through the time reporting system.

General Ledger Entry: Supervisory employee (Example Only)

SSU – Div 002		
Cash		
Acct. 131		
	\$1,000	(1)

SSU – Div 002		
Accounts Payable		
Acct. 232		
(1)	\$1,000	
	\$1,000	(2)

Mid-Tex BU 080		
O&M Labor		
Acct. 853		
Cost Center 4XXX		
(2)	\$200	

Mid-Tex BU 080		
Construction work		
In Progress		
Acct. 107		
Cost Center 4XXX		
(2)	\$ 400	

APT BU 180		
Construction work		
In Progress		
Acct. 107		
Cost Center 9XXX		
(2)	\$ 250	

APT BU 180		
O&M Labor		
Acct. 853		
Cost Center 9XXX		
(2)	\$150	

Flow of Activity:

- (1) Pay Mid-Tex Supervisory employee
(2) Allocate labor to Mid-Tex and APT – for illustration purposes, this employee's time is charged 60% to Mid-Tex and 40% to APT. The APT portion is 63% capital.

General Ledger Entry: Non Supervisory employee (Example Only)

SSU – Div 002		
Cash		
Acct. 131		
	\$800	(1)

SSU – Div 002		
Accounts Payable		
Acct. 232		
(1)	\$800	
	\$800	(2)

Mid-Tex BU 080		
O&M Labor		
Acct. 853		
Cost Center 4XXX		
(2)	\$400	

APT BU 180		
Construction work		
In Progress		
Acct. 107		
Cost Center 9XXX		
(2)	\$ 100	

APT BU 180		
O&M Labor		
Acct. 853		
Cost Center 9XXX		
(2)	\$300	

Flow of Activity:

- (1) Pay Mid-Tex employee labor
(2) Direct charge labor to Mid-Tex and APT – for illustration purposes, this employee's time for this payroll cycle was 50% Mid-Tex and 50% APT. The APT portion was 25% capital and 75% expense.

Service: Mid-Tex/Atmos Pipeline – Texas Division - Non Labor Expenses

Description: Allocation includes but is not limited to rents, heavy equipment, utilities, telecom, transportation (vehicles), uniforms, insurance, printing and postage.

Current Provider Of Service Mid-Tex

Current Use of Service Atmos Pipeline – Texas Division

Basis for allocation Factors are primarily based on direct employee labor and contractor labor. The vehicle allocation is based on Company labor only. Allocations vary based on the cost center and sub account.

General Ledger Entries: Transportation Expense (Example Only)

SSU – Div 002 Cash Acct. 131 \$1,000 (1)	SSU – Div 002 Accounts Payable Acct. 232 (1) \$1,000 \$1,000 (1)	Mid Tex BU 080 O&M Transportation Acct. 853 Cost Center 4XXX (1) \$1,000 \$780 (2)
APT BU 180 CWIP Acct. 107 Cost Center 9XXX (3) \$220	APT BU 180 O&M Transportation Acct. 853 Cost Center 4XXX (2) \$780 \$220 (3)	

Flow of Activity

- (1) \$1000 in transportation expense
- (2) \$780 is allocated from Mid-Tex O&M to APT O&M
- (3) A portion of the cost is capitalized, for illustration purposes only (22%)

Service: Intercompany labor

Description: To the extent operating division employees provide labor services to an affiliate, the labor costs for the services will be charged to the appropriate affiliate.

Current Provider of Service Louisiana Division
Colorado-Kansas Division
Kentucky/Mid-States Division
Mississippi Division
West Texas Division

Current Use of Service UCG Storage, Inc.
Atmos Energy Marketing, LLC
WKG Storage, Inc.
Trans Louisiana Gas Pipeline, Inc.
Trans Louisiana Gas Storage, Inc.

Basis for allocation Labor charges are captured through direct time sheet entries and transferred to the appropriate subsidiary receiving the labor services.

General Ledger Entries: Example Only

SSU BU 010 Cash Acct. 131 \$500 (2a)	(2b)	SSU BU 010 A/R from Assoc Co. Acct. 146 \$500	(2a)	SSU BU 010 Accounts Payable Acct. 232 \$500 \$500 (2b)
Atmos Energy Services AES BU 301 Mains & Services Exp Acct. 8740 (1) \$500		Mid States BU 050-Div 002 A/R from Assoc Co. Acct. 146 \$500 (2b)	(2b)	Mid States BU 050-Div 091 Accounts Payable Acct. 232 \$500 \$500 (1)

Flow of Activity

- (1) Employee X is a Kentucky Employee. He worked on a special project in March for Atmos subsidiary, AES (Atmos Energy Services). Time is captured through a direct time sheet entry.
(2a) Salary is paid to employee x
(2b) JE is made to relieve payable in operating division.
Intercompany Entry generated by Oracle to keep Operating Divisions in sync.

Service: Adjustments to Uncollectible Accounts Expense

Description: Allocation of additional expense amounts booked to adjust the Provision for Uncollectibles (Account 144)

Current Provider of Service West Texas Division rate divisions
Louisiana Division rate divisions
Kentucky/Mid-States Division rate divisions
Colorado-Kansas Division rate divisions
Mid-Tex Division rate division
Mississippi Division rate division

Current Use of Service West Texas Division rate divisions
Louisiana Division rate divisions
Kentucky/Mid-States Division rate divisions
Colorado-Kansas Division rate divisions
Mid-Tex Division rate division
Mississippi Division rate division

Basis of Intra-company Allocations Costs are allocated to the rate divisions in total based on Sales Revenue or Margin.

General Ledger Entries: Example Only

Rate Division *		Rate Division		Rate Division	
Accumulated Provision for Uncollectible Accounts		Customer Accounts - Uncollectible Accounts		Customer Accounts Receivable	
Acct. 144 sub xxxxx		Acct. 904		Acct. 142 sub xxxxx	
(2)	\$ 250	(1)	\$ 1,000		\$ 250 (2)

* Each rate division has a different allocation rate.

Flow of Activity

- (1) Monthly allocated costs.
- (2) Write off of uncollectible accounts as needed.

Service: Intra-company labor allocation – other than operating division general office labor

Description: Certain employee activities cross multiple rate divisions within an operating division. The costs associated with such activities include labor, benefits and associated taxes.

Current Provider of Service Atmos Pipeline – Texas Division
West Texas Division
Louisiana Division
Kentucky/Mid-States Division
Mid-Tex Division
Colorado-Kansas Division
Mississippi Division

Current Use of Service Atmos Pipeline – Texas Division
West Texas Division
Louisiana Division
Kentucky/Mid-States Division
Mid-Tex Division
Colorado-Kansas Division
Mississippi Division

Basis of Intra-company Allocations Labor associated with cross-jurisdictional activities is charged to each jurisdiction based on the level of employee activity. The costs are captured either through direct time sheet entries or fixed labor distribution percentages.

General Ledger Entries: Example Only

SSU BU 010 Cash Acct. 131 \$500 (2a)	SSU BU 010 A/R from Assoc Co. Acct. 146 \$500 (2b)	SSU BU 010 Accounts Payable Acct. 232 \$500 (2a) \$500 (2b)	
Kentucky Division Mid-States BU 050-Div 009 Mains & Services Exp Acct. 8740 *(1) \$250	Tennessee Division Mid-States BU 050-Div 093 Mains & Services Exp Acct. 8740 *(1) \$250	Mid-States BU 050-Div 002 A/R from Assoc Co. Acct. 146 \$500 (2b)	Mid-States BU 050-Div 091 Accounts Payable Acct. 232 \$500 (2b) \$500 (1)

Flow of Activity

- *(1) Employee x lives in Kentucky and works 50% in Kentucky and 50% in Tennessee every month.
Time is captured through fixed labor distribution
(2a) Salary is paid to employee x
(2b) JE is made to relieve payable in operating division.
Intercompany Entry generated by Oracle to keep Operating Divisions in sync

Service:	Other income and interest expense (All below the line accounts)
Description:	Allocation of Shared Services' other income and interest expense (All below the line accounts)
Current Provider of Service	Shared Services
Current Use of Service	West Texas Division Louisiana Division Kentucky/Mid-States Division Mid-Tex Division Colorado-Kansas Division Mississippi Division Atmos Pipeline – Texas Division
Basis for allocation	Interest Expense, Interest Income and Other Non-Operating Income in shared services are allocated to each utility division based on the budget allocation percentages. The budget allocation is based on projected average net investment by rate division for the budget year. For this purpose, 'net investment' is defined as regulatory rate base + goodwill. These allocation factors are the same throughout the fiscal year. The allocation stays in the account the charge was originally booked in. Headquarter allocation of below the line accounts to rate divisions follows the same process as described above.

See page 33 for General Ledger Entries: Example Only.

General Ledger Entries: Example Only

SSU BU 010 Cash Acct. 131 \$1,000	SSU BU 010 Accounts Receivable Acct. 143 (1) \$1,000 \$1,000 (1)	SSU BU 010 Interest and Dividend Income Acct. 419 (2) \$20 \$1,000 (1)	Div 033 Interest and Dividend Income Acct. 419 \$20
SSU BU 010 Cash Acct. 131 \$2,000 (3)	SSU BU 010 Accounts Receivable Acct. 143 (3) \$2,000 \$2,000 (3)	SSU BU 010 Other Deductions * Acct. 426.5 (3) \$2,000 \$40 (4)	Div 033 Other Deductions Acct. 426.5 (4) \$40
SSU BU 010 Cash Acct. 131 \$3,000 (5)	SSU BU 010 Accounts Receivable Acct. 143 (5) \$3,000 \$3,000 (5)	SSU BU 010 Interest Expense Acct. 431 (Short Term) (5) \$800 \$12 (6)	Div 033 Interest Expense Acct. 431 (Short Term) (6) \$ 12
		SSU BU 010 Interest Expense Acct. 431 (Long Term) (5) \$2,400 \$48 (6)	Div 033 Interest Expense Acct. 431 (Long Term) (6) \$ 48

* Includes various accounts but cleared out of account 426.5

Flow of Activity

- ✓ (1) Interest and Dividend Income generated
- ✓ (2) Allocating Shared Services Income and Dividend Income to Div 33 only - Assume 2% allocation rate
- ✓ (3) Other Income and Expenses generated
- ✓ (4) Allocating Shared Services Other Deductions to Div 33 only - Assume 2% allocation rate
- ✓ (5) Interest Expense generated
- ✓ (6) Allocating Shared Services Interest Expense to Div 33 only - Assume 2% allocation rate

Service: Gas cost between state jurisdictions for contiguous systems

Description: Gas costs that apply to contiguous systems that cross state jurisdictional boundaries are allocated between those rate jurisdictions.

Current Provider of Service: West Texas Division
Colorado-Kansas Division
Kentucky/Mid-States Division

Current Use of Service: West Texas Division
Colorado-Kansas Division
Kentucky/Mid-States Division

Basis of Allocations: Allocations are based upon throughput for the West Texas Division and the Colorado-Kansas Division's Southeast Colorado/Southwest Kansas operations. For the Colorado-Kansas Division's Kansas system and for the Kentucky/Mid-States Division, demand costs are allocated based on peak-day requirements. Commodity costs are allocated based upon throughput.

Atmos Energy Corporation

General Ledger Entries: Gas Costs between state jurisdictions for contiguous systems (Example Only)

SSU BU 010 Cash Acct. 131		SSU BU 010 Accounts Payable Acct. 232	
	\$1,000 (1)	(1)	\$1,000 \$1,000 (2)
Various BU's & Svc Areas Natural Gas City Gate Purchase Acct. 804			
(2)	\$1,000		

- (1) Gas cost incurred
(2) Gas cost paid

Service: Gas storage services between an operating division and an affiliate

Description: To the extent an operating division stores gas in a storage field owned by an affiliate, a rental fee for the use of the storage field shall be charged by the affiliate.

Current Provider of Service UCG Storage, Inc.
WKG Storage, Inc.

Current Use of Service Kentucky/Mid-States Division

Basis for allocation The annual demand charge between UCG Storage, Inc. and Atmos Energy Corporation (Tennessee operations only) is calculated based on fiscal year plant in service, gas inventory, actual operational costs incurred, and application of revenue and cost of capital conversion factors based on prior regulatory approval. In the calculation of the demand charge, costs not specifically related to a designated area are allocated to each affiliate based on the percentage of total plant servicing that affiliate.
The annual demand charge between WKG Storage, Inc. and Atmos Energy Corporation (Kentucky operation only) is based on services provided at actual cost, market rate or as otherwise provided under tariff or contract.

General Ledger Entries: Example Only

<table> <tr> <td style="border: 1px solid black; padding: 2px;">WKG Storage BU 233</td> <td></td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">Other Gas Revenues</td> <td></td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">Acct. 495</td> <td></td> </tr> <tr> <td style="border-top: 1px solid black; padding: 2px;">\$100</td> <td style="text-align: right;">(1)</td> </tr> </table>	WKG Storage BU 233		Other Gas Revenues		Acct. 495		\$100	(1)	<table> <tr> <td style="border: 1px solid black; padding: 2px;">KY/Mid-State BU 050, Div 009</td> <td></td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">Transportation to City Gate</td> <td></td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">Acct. 8580</td> <td></td> </tr> <tr> <td style="border-top: 1px solid black; padding: 2px;">\$100</td> <td style="text-align: right;">(1)</td> </tr> </table>	KY/Mid-State BU 050, Div 009		Transportation to City Gate		Acct. 8580		\$100	(1)
WKG Storage BU 233																	
Other Gas Revenues																	
Acct. 495																	
\$100	(1)																
KY/Mid-State BU 050, Div 009																	
Transportation to City Gate																	
Acct. 8580																	
\$100	(1)																
<table> <tr> <td style="border: 1px solid black; padding: 2px;">WKG Storage BU 233, Div 002</td> <td></td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">A/R from Assoc Co.</td> <td></td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">Acct. 146</td> <td></td> </tr> <tr> <td style="border-top: 1px solid black; padding: 2px;">\$100</td> <td style="text-align: right;">(2)</td> </tr> </table>	WKG Storage BU 233, Div 002		A/R from Assoc Co.		Acct. 146		\$100	(2)	<table> <tr> <td style="border: 1px solid black; padding: 2px;">KY/Mid-State BU 050, Div 002</td> <td></td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">A/R from Assoc Co.</td> <td></td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">Acct. 146</td> <td></td> </tr> <tr> <td style="border-top: 1px solid black; padding: 2px;">\$100</td> <td style="text-align: right;">(2)</td> </tr> </table>	KY/Mid-State BU 050, Div 002		A/R from Assoc Co.		Acct. 146		\$100	(2)
WKG Storage BU 233, Div 002																	
A/R from Assoc Co.																	
Acct. 146																	
\$100	(2)																
KY/Mid-State BU 050, Div 002																	
A/R from Assoc Co.																	
Acct. 146																	
\$100	(2)																

Flow of Activity - East Diamond Storage Facility

- 1 Monthly demand charge for the East Diamond Storage Facility
- 2 Intercompany Entry generated by Oracle to keep Operating Divisions in sync

<table> <tr> <td style="border: 1px solid black; padding: 2px;">UCG Storage BU 232</td> <td></td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">Other Gas Revenues</td> <td></td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">Acct. 495</td> <td></td> </tr> <tr> <td style="border-top: 1px solid black; padding: 2px;">\$100</td> <td style="text-align: right;">(1)</td> </tr> </table>	UCG Storage BU 232		Other Gas Revenues		Acct. 495		\$100	(1)	<table> <tr> <td style="border: 1px solid black; padding: 2px;">KY/Mid-State BU 050, Div 009</td> <td></td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">Other gas supply expenses</td> <td></td> </tr> <tr> <td style="border: 1px solid black; padding: 2px;">Acct. 813</td> <td></td> </tr> <tr> <td style="border-top: 1px solid black; padding: 2px;">\$100</td> <td style="text-align: right;">(1)</td> </tr> </table>	KY/Mid-State BU 050, Div 009		Other gas supply expenses		Acct. 813		\$100	(1)
UCG Storage BU 232																	
Other Gas Revenues																	
Acct. 495																	
\$100	(1)																
KY/Mid-State BU 050, Div 009																	
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WKG Storage BU 232, Div 002																	
A/R from Assoc Co.																	
Acct. 146																	
\$100	(2)																
KY/Mid-State BU 050, Div 002																	
A/R from Assoc Co.																	
Acct. 146																	
\$100	(2)																

Flow of Activity - Barnsley Storage Facility

- 1 Monthly demand charge for the Barnsley Storage Facility
- 2 Intercompany Entry generated by Oracle to keep Operating Divisions in sync

Service: Working capital funds management (Intercompany account)

Description: Funds are invested on behalf of or provided to affiliates based on operations.

Current Provider of Service:	Atmos Energy Corporation	Atmos Energy Holdings, Inc.	Atmos Energy Holdings, Inc.
Current Use of Service:	Atmos Energy Holdings, Inc.	Atmos Energy Marketing Services, LLC	Atmos Energy Corporation
Interest Income/Expense Calculation (See Below)	A	B	C

Basis for allocation Interest income or expense is recognized each month at the subsidiaries' level based on the total average outstanding balance of all intercompany receivable/payable balances using the following rates:

A (AEH is the borrower)

Expense – One month LIBOR (last day of the month) plus 300 basis points

Income – One month LIBOR (last day of the month)

B (AEM is the borrower)

Expense – One month LIBOR (last day of the month) plus 300 basis points

Income – One month LIBOR (last day of the month)

C (AEC is the borrower)

Expense – The lowest outstanding CP rate or the Eurodollar rate under the AEC Credit Facility (RBS), which is LIBOR plus 100

Income – One month LIBOR (last day of the month)

Atmos Energy Corporation

General Ledger Entries: Working Capital Funds Management (Example Only)

SSU BU 010 Interest and Dividend Income Acct. 419	
	\$1,000 (1)
AEH BU 312 Other Interest Expense Acct. 431	
(1) \$1,000	

(1) Interest Income and/or expense is recognized each month at the subsidiaries' level

Service: Gas storage services provided between affiliates

Description: To the extent an affiliate stores gas in a storage field owned by another affiliate, a fee for the use of the storage field shall be charged.

Current Provider of Service Trans Louisiana Gas Storage, Inc.

Current Use of Service Trans Louisiana Gas Pipeline, Inc.

Basis for allocation The fee to the affiliate utilizing the storage service is based on services provided at actual cost, market rate or as otherwise provided under tariff.

General Ledger Entries: Example Only

BU 234	
Accounts Receivable from Associated Company	
Acct. 146	
\$100	

BU 234	
Revenue Transportation - Industrial	
Acct. 4896	
	\$100

BU 303	
Accounts Receivable from Associated Company	
Acct. 146	
	\$100

BU 303	
Other Gas Supply Expense	
Acct. 813	
\$100	

Service: AEM – Salaries and FICA Cost Allocation

Description: Salaries and FICA cost allocations between affiliates.

Current Provider of Service Atmos Energy Marketing, LLC

Current Use of Service Atmos Energy Services, LLC
Atmos Energy Marketing, LLC
Trans Louisiana Gas Pipeline, Inc.
Atmos Power Systems, Inc.

Basis for allocation Costs are allocated based on each individual employee's calculated allocation rate between companies. The individual employee's calculated allocation rates are then added up to arrive at a Company-wide allocation rate.

Atmos Energy Corporation

General Ledger Entries: AEM - Salaries & Fica Cost Allocation (Example Only)

		Atmos Energy Marketing, LLC BU 212 Cash Acct. 131		Atmos Energy Marketing, LLC BU 212 Accounts Payable Net Payroll Accrual Acct. 232	
			\$200 (3)	(2)	\$200
			\$200 (3)	(4)	\$800 (1)
			\$600 (4)		
		Atmos Energy Marketing, LLC BU 212 A&G-Administrative & general salaries Non-project Labor Acct. 920		Atmos Energy Marketing, LLC BU 212 Clearing Account Employer FICA Clearing Acct. 184	
		(1)	\$800	(2)	\$200
Alloc to Var. States	(6)	\$500	\$800 (6)		\$200 (5)
Alloc to TLGP	(6)	\$100			
Alloc to New Orleans I	(6)	\$50			
Alloc to AES	(6)	\$50			
		Atmos Energy Marketing, LLC BU 212 Accounts Payable Emp FICA-Accrual Acct. 236		Atmos Energy Marketing, LLC BU 212 Accounts Payable Emp FICA-Accrual Acct. 241	
		(3)	\$200	(3)	\$200
			\$200 (2)		\$200 (2)
		Atmos Energy Marketing, LLC BU 212 Taxes other than Income Taxes FICA Load Acct. 408		BU 303 (TLGP), 221 (APS) A&G-Administrative & general salaries Non-project Labor Acct. 920	
		(5)	\$200	(6)	\$100
Alloc to Var. States	(6)	\$40	\$200 (6)		
Alloc to TLGP	(6)	\$40			
Alloc to New Orleans I	(6)	\$40			
Alloc to AES	(6)	\$40			
				BU 303 (TLGP), 221 (APS) Taxes other than Income Taxes FICA Load Acct. 408	
				(6)	\$40

(1) Payroll Accrual
(2) FICA Accrual
(3) Payment of FICA (Employer and Employee)
(4) Payment of Payroll
(5) Employer FICA Tax Load
(6) Allocation of Payroll and FICA

Service: Property Insurance

Description: Blueflame Insurance Services, LTD provides a direct property insurance policy. The policy covers the property against all risks of direct physical loss or damage.

Current Provider of Service Blueflame Insurance Services, LTD

Current Use of Service Kentucky/Mid-States Division
Colorado-Kansas Division
Shared Services
Louisiana Division
Mississippi Division
Mid-Tex Division
West Texas Division
Atmos Pipeline – Texas Division
Atmos Energy Marketing, LLC
Atmos Exploration & Production, Inc.
Atmos Energy Services, LLC
Atmos Power Systems, Inc.
Trans Louisiana Gas Pipeline, Inc.
Trans Louisiana Gas Storage, Inc.
UCG Storage, Inc.
WKG Storage, Inc.
Atmos Gathering Company, LLC

Basis for allocation Atmos Energy Corporation is invoiced by Blueflame Insurance Services. Costs are allocated based on the gross property, plant and equipment and gas stored underground balances of each affiliate at a rate division level.

General Ledger Entries: Example Only

SSU BU 010 Cash Acct. 131 \$1,200 (1)	SSU BU 010 Accounts Payable Acct. 232 (1) \$1,200 \$1,200 (1)	SSU BU 010 Prepayments Acct. 155 (1) \$1,200 \$100 (2)
General Office CO/KS BU 060 Property Insurance Acct. 924 (2) (3) \$100		

Flow of Activity

- (1) Purchase of property insurance
- (2) Monthly amortization to rate divisions
- (3) Amounts remaining in SSU cost centers are allocated to the divisions using the method described on pages 11 and 12.

Service: Intercompany Interest on Notes Payable

Description: Intercompany Interest on Notes Payable

Current Provider Of Services: Shared Services

Current Use of Service: Atmos Energy Holdings, Inc.

Current Provider of Service:	Atmos Energy Corporation	Atmos Energy Holdings, Inc.	Atmos Energy Holdings, Inc.
Current Use of Service:	Atmos Energy Holdings, Inc.	Atmos Energy Marketing Services, LLC	Atmos Energy Corporation
Interest Income/Expense Calculation (See Below)	A	B	C

Basis for allocation Interest income and expense is recognized each month at the subsidiaries' level using the following rates:

A (AEH is the borrower)

Expense – One month LIBOR (last day of the month) plus 300 basis points

Income – One month LIBOR (last day of the month)

B (AEM is the borrower)

Expense – One month LIBOR (last day of the month) plus 300 basis points

Income – One month LIBOR (last day of the month)

C (AEC is the borrower)

Expense – The lowest outstanding CP rate or the Eurodollar rate under the AEC Credit Facility (RBS), which is LIBOR plus 100

Income – One month LIBOR (last day of the month)

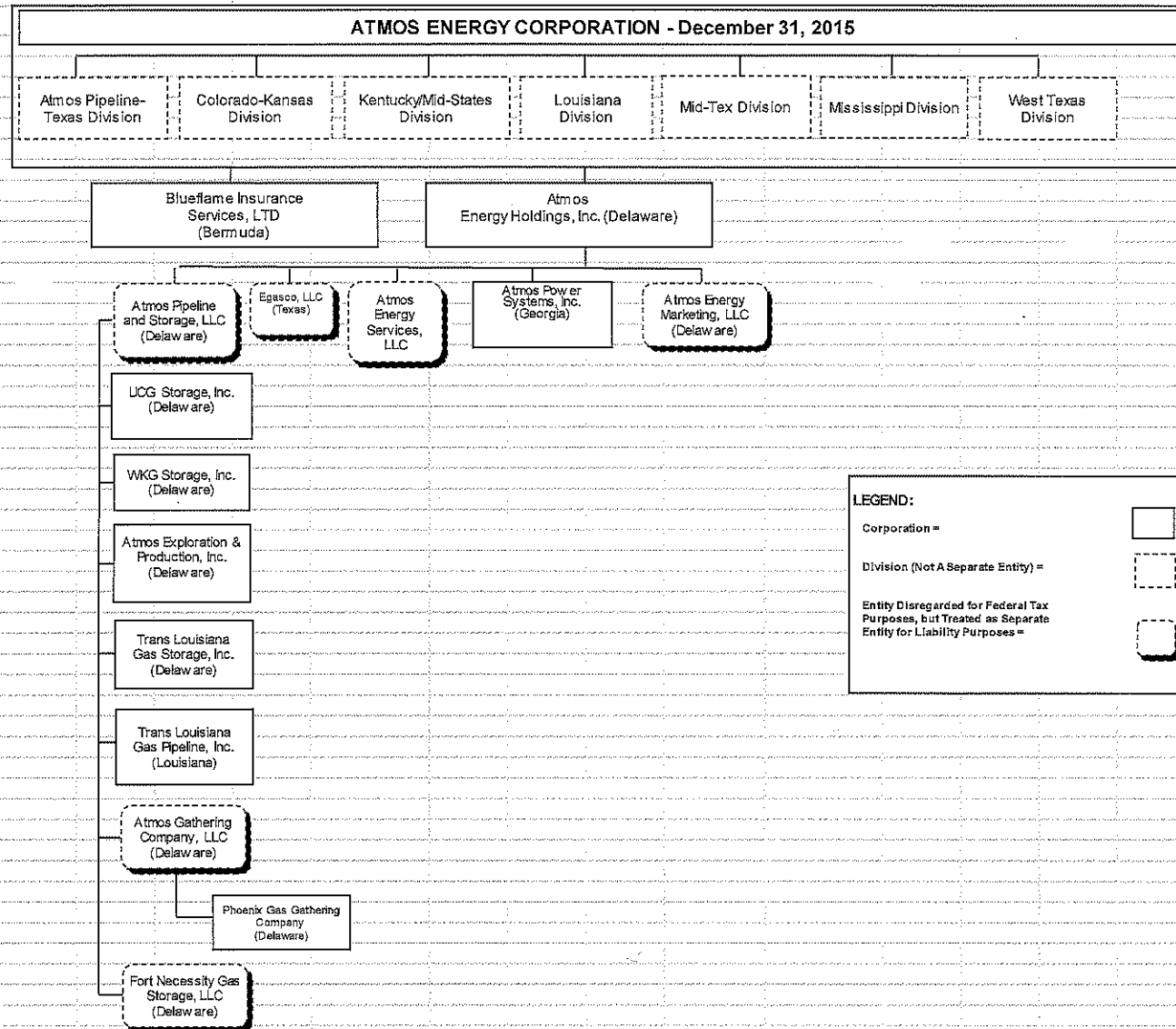
General Ledger Entries: Example Only

Shared Services Accounts Receivable from Associated Company Acct. 146		Shared Services Interest on Debt to Associated Companies Acct. 431	
	\$1,000	\$1,000	(1)
Atmos Energy Holdings, Inc. Accounts Receivable from Associated Company Acct. 146		Atmos Energy Holdings, Inc. Interest and Dividend Income Acct. 419	
(1)	\$1,000	\$1,000	(1)

Flow of Activity

- (1) Intercompany Interest on Notes Payable is recognized each month at the subsidiary level.

Appendix A



Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-09
Page 1 of 1

REQUEST:

See "Attrition Period Trial Balances.xlsx" that was provided with the Company's filing, then tab "WP 4-1 Disallowed". Please provide the source and support for the hard coded numbers listed under column H titled "Total Capitalization", column J titled "Allocated Expense to Div 091 ",and column K titled "Allocated Expense to Div 093".

RESPONSE:

Please see Attachment 1, which includes supporting tabs for the capitalization and allocated expense.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_1-09_Att1 - Non-Base Pay Compensation Jun15-May16 Support, 11 Pages.

Atmos Energy Corporation
Tennessee Rate Case - 2016
LTIP and VPP
For the Period June 2015 through May 2016

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Total	Total Capitalization	Total Net Expense	Allocated Expense to Div 091	Allocated Expense to Div 093
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	14,136,801	4,273,199 30.23%	9,863,603 69.77%	1,033,521	433,143
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	6,654,632	3,369,704	3,284,928	343,920	144,293
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	4,991,576	2,709,013	2,282,563	236,106	100,691
002	Shared Services General Office	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	537,119	243,889	293,230	30,266	12,945
Total						12,183,328	6,322,606 51.90%	5,860,721 48.10%	610,292	257,929
012	Customer Support	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	304,232	18,527	285,705	31,089	12,656
012	Customer Support	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	147,690	8,671	139,019	15,138	6,177
012	Customer Support	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	22,473	-	22,473	2,448	1,000
Total						474,395	27,198 5.73%	447,196 94.27%	48,676	19,833

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Total	Allocated Expense to Div 093
091	Ky/Mid-States	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	2,779,186	1,185,900
091	Ky/Mid-States	9260	A&G-Employee pensions and benefits	07454	VPP & MIP - Capital Credit	(1,568,270)	(658,087)
091	Ky/Mid-States	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	280,662	117,651
091	Ky/Mid-States	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	157,203	67,054
091	Ky/Mid-States	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	15,638	6,760
091	Ky/Mid-States	9260	A&G-Employee pensions and benefits	07450	Capitalized Restricted Stock	(228,862)	(96,625)

Div	Cost Center	Account	Sub Account	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16
002	1001	9260	07458	-	-	-	-	20,011	19,365	20,011	20,011	18,720	20,011	19,365	141,541	0.00%	0.00%	0.00%	0.00%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%
002	1001	9260	07460	-	-	-	-	-	-	-	-	-	-	-	555,262	0.00%	0.00%	0.00%	0.00%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%
002	1001	9260	07463	-	-	-	-	-	-	79,327	-	0	-	-	-	0.00%	0.00%	0.00%	0.00%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%
002	1101	9260	07458	32,434	233,613	-	-	23,246	22,496	23,246	23,246	21,746	23,246	22,496	91,758	70.65%	70.65%	70.65%	70.65%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%
002	1101	9260	07480	28,275	89,282	-	-	23,338	22,586	23,338	23,338	21,831	23,338	28,665	22,758	70.65%	70.65%	70.65%	70.65%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%
002	1106	9260	07452	-	-	-	-	-	7,896	-	-	-	-	-	-	59.17%	59.17%	59.17%	59.17%	75.52%	75.52%	75.52%	75.52%	75.52%	75.52%	75.52%	75.52%
002	1106	9260	07458	6,229	45,533	-	-	4,969	4,809	4,969	4,969	4,648	4,969	4,808	23,367	59.17%	59.17%	59.17%	59.17%	75.52%	75.52%	75.52%	75.52%	75.52%	75.52%	75.52%	75.52%
002	1106	9260	07480	4,541	13,926	-	-	4,693	76,633	888	888	831	888	860	73,089	59.17%	59.17%	59.17%	59.17%	75.52%	75.52%	75.52%	75.52%	75.52%	75.52%	75.52%	75.52%
002	1107	9260	07452	-	-	-	-	-	1,929	-	-	-	-	-	-	70.65%	70.65%	70.65%	70.65%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%
002	1107	9260	07458	1,269	9,133	-	-	910	880	910	910	851	910	890	3,573	70.65%	70.65%	70.65%	70.65%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%
002	1107	9260	07480	884	2,711	-	-	914	884	914	914	855	914	1,122	889	70.65%	70.65%	70.65%	70.65%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%	70.14%
002	1108	9260	07452	-	-	-	-	-	3,250	-	-	-	-	-	-	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
002	1108	9260	07458	2,123	15,311	-	-	1,528	1,478	1,528	1,528	1,429	1,528	1,478	6,047	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
002	1108	9260	07480	1,480	4,540	-	-	1,530	1,480	1,530	1,530	1,431	1,530	1,877	1,498	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
002	1110	9260	07458	2,123	15,311	-	-	1,528	1,478	1,528	1,528	1,429	1,528	1,478	6,047	45.22%	45.22%	45.22%	45.22%	45.22%	45.22%	45.22%	45.22%	45.22%	45.22%	45.22%	45.22%
002	1110	9260	07460	1,480	4,540	-	-	1,530	1,480	1,530	1,530	1,431	1,530	1,877	1,498	45.22%	45.22%	45.22%	45.22%	45.22%	45.22%	45.22%	45.22%	45.22%	45.22%	45.22%	45.22%
002	1114	9260	07458	7,448	53,621	-	-	5,336	5,164	5,336	4,992	5,336	5,164	21,072	28,295	28.29%	28.29%	28.29%	28.29%	28.25%	28.25%	28.25%	28.25%	28.25%	28.25%	28.25%	28.25%
002	1114	9260	07480	5,186	15,905	-	-	5,359	5,186	5,359	5,359	5,013	5,359	6,583	5,226	28.29%	28.29%	28.29%	28.29%	28.25%	28.25%	28.25%	28.25%	28.25%	28.25%	28.25%	28.25%
002	1114	9260	07463	379	1,181	-	-	391	379	391	391	386	391	379	391	28.29%	28.29%	28.29%	28.29%	28.25%	28.25%	28.25%	28.25%	28.25%	28.25%	28.25%	28.25%
002	1116	9260	07452	-	-	-	-	-	5,849	-	-	-	-	-	-	2.41%	2.41%	2.41%	2.41%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
002	1116	9260	07458	5,009	36,586	-	-	4,059	3,928	4,059	4,059	3,797	4,059	3,928	19,795	2.41%	2.41%	2.41%	2.41%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
002	1116	9260	07480	3,682	11,290	-	-	3,804	3,682	3,804	3,804	3,559	3,804	4,501	4,470	2.41%	2.41%	2.41%	2.41%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
002	1117	9260	07452	-	-	-	-	-	1,929	-	-	-	-	-	-	57.34%	57.34%	57.34%	57.34%	60.77%	60.77%	60.77%	60.77%	60.77%	60.77%	60.77%	60.77%
002	1117	9260	07458	2,123	15,311	-	-	1,528	1,478	1,528	1,528	1,429	1,528	1,478	6,047	57.34%	57.34%	57.34%	57.34%	60.77%	60.77%	60.77%	60.77%	60.77%	60.77%	60.77%	60.77%
002	1117	9260	07480	1,480	4,540	-	-	1,530	1,480	1,530	1,530	1,431	1,530	1,877	1,498	57.34%	57.34%	57.34%	57.34%	60.77%	60.77%	60.77%	60.77%	60.77%	60.77%	60.77%	60.77%
002	1117	9260	07463	-	-	-	-	-	83	72	72	67	72	70	72	57.34%	57.34%	57.34%	57.34%	60.77%	60.77%	60.77%	60.77%	60.77%	60.77%	60.77%	60.77%
002	1123	9260	07458	1,446	10,588	-	-	1,169	1,132	1,169	1,169	1,094	1,169	1,132	5,888	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1123	9260	07460	1,063	3,260	-	-	1,098	1,063	1,098	1,098	1,027	1,098	1,301	1,286	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1125	9260	07452	-	-	-	-	-	3,728	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1125	9260	07458	4,662	33,578	-	-	3,347	3,238	3,347	3,347	3,131	3,347	3,239	13,192	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1125	9260	07460	2,365	7,251	-	-	2,443	2,365	2,443	2,443	2,286	2,443	2,999	14,554	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1128	9260	07452	-	-	-	-	-	2,104	-	-	-	-	-	-	2.50%	2.50%	2.50%	2.50%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
002	1128	9260	07458	1,269	9,133	-	-	910	880	910	910	851	910	880	3,573	2.50%	2.50%	2.50%	2.50%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
002	1128	9260	07480	884	2,711	-	-	914	884	914	914	855	914	1,122	889	2.50%	2.50%	2.50%	2.50%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%	1.39%
002	1129	9260	07452	-	-	-	-	-	1,402	-	-	-	-	-	-	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
002	1129	9260	07458	1,269	9,133	-	-	910	880	910	910	851	910	880	3,573	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
002	1129	9260	07480	884	2,711	-	-	914	884	914	914	855	914	1,122	889	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
002	1130	9260	07452	-	-	-	-	-	1,571	-	-	-	-	-	-	56.33%	56.33%	56.33%	56.33%	56.58%	56.58%	56.58%	56.58%	56.58%	56.58%	56.58%	56.58%
002	1130	9260	07458	3,392	24,444	-	-	2,437	2,359	2,437	2,437	2,280	2,437	2,359	9,619	56.33%	56.33%	56.33%	56.33%	56.58%	56.58%	56.58%	56.58%	56.58%	56.58%	56.58%	56.58%
002	1130	9260	07460	2,365	7,251	-	-	2,443	2,365	2,443	2,443	2,286	2,443	2,999	2,387	56.33%	56.33%	56.33%	56.33%	56.58%	56.58%	56.58%	56.58%	56.58%	56.58%	56.58%	56.58%
002	1130	9260	07463	185	504	-	-	171	215	184	184	177	184	178	184	56.33%	56.33%	56.33%	56.33%	56.58%	56.58%	56.58%	56.58%	56.58%	56.58%	56.58%	56.58%
002	1131	9260	07458	1,269	9,133	-	-	910	880	910	910	851	910	880	3,573	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1131	9260	07480	884	2,711	-	-	914	884	914	914	855	914	1,122	889	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1132	9260	07458	5,009	36,586	-	-	4,059	3,928	4,059	4,059	3,797	4,059	3,928	19,795	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1132	9260	07480	-	-	-	-	-	-	-	-	-	-	-	71,897	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1132	9260	07463	-	-	-	-	-	23,678	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1133	9260	07458	2,538	18,267	-	-	1,819	1,761	1,819	1,819	1,702	1,819	1,761	7,145	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1133	9260	07460	-	-	-	-	-	-	-	-	-	-	-	24,334	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1134	9260	07452	-	-	-	-	-	14,317																		

Div	Cost Center	Account	Sub Account	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16
002	1229	9280	07480	3,682	11,290	-	-	3,804	3,682	3,804	3,804	3,559	3,804	4,501	29,593	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
002	1401	9260	07458	4,576	17,339	-	-	1,528	1,478	1,528	1,528	1,429	1,528	1,478	6,047	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1401	9260	07460	79	817	-	-	-	-	-	-	-	-	-	20,647	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1401	9260	07463	-	-	-	-	-	11,966	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1403	9260	07452	-	-	-	-	-	5,291	-	-	-	-	-	-	70.65%	70.65%	70.65%	70.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1403	9260	07458	27,328	198,983	-	-	4,655	5,385	5,565	(1,765)	4,355	4,655	4,505	24,910	70.65%	70.65%	70.65%	70.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1403	9260	07480	465,906	4,540	-	-	4,206	4,071	4,206	4,206	3,935	4,206	4,467	6,179	70.65%	70.65%	70.65%	70.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1403	9260	07463	84,524	-	-	-	-	86,292	(79,327)	-	1	-	-	-	70.65%	70.65%	70.65%	70.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1405	9260	07458	3,241	31,919	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1405	9260	07480	2,590	7,943	-	-	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1407	9260	07458	2,123	15,311	-	-	1,528	1,478	1,528	1,528	1,429	1,528	1,478	6,047	29.29%	29.29%	29.29%	29.29%	27.86%	27.86%	27.86%	27.86%	27.86%	27.86%	27.86%	27.86%
002	1407	9260	07460	-	-	-	-	-	-	-	-	-	-	-	20,647	29.29%	29.29%	29.29%	29.29%	27.86%	27.86%	27.86%	27.86%	27.86%	27.86%	27.86%	27.86%
002	1407	9260	07463	-	-	-	-	-	5,888	-	-	1	-	-	-	29.29%	29.29%	29.29%	29.29%	27.86%	27.86%	27.86%	27.86%	27.86%	27.86%	27.86%	27.86%
002	1408	9260	07458	2,538	18,267	-	-	1,819	880	910	910	851	910	880	5,429	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1408	9260	07480	884	2,711	-	-	914	884	914	914	855	914	1,122	1,101	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1416	9260	07458	-	-	-	-	379	367	379	379	355	379	367	3,042	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1416	9260	07460	-	-	-	-	270	281	270	270	282	270	261	574	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1501	9260	07452	-	-	-	-	-	13,021	-	-	-	-	-	-	50.07%	50.07%	50.07%	50.07%	52.29%	52.29%	52.29%	52.29%	52.29%	52.29%	52.29%	52.29%
002	1501	9260	07458	46,661	293,464	8,068	-	30,172	29,199	30,172	30,172	28,225	30,172	29,199	123,216	50.07%	50.07%	50.07%	50.07%	52.29%	52.29%	52.29%	52.29%	52.29%	52.29%	52.29%	52.29%
002	1501	9260	07480	6,898	49,975	477	-	5,905	5,715	5,905	5,905	5,523	5,905	6,825	329,906	50.07%	50.07%	50.07%	50.07%	52.29%	52.29%	52.29%	52.29%	52.29%	52.29%	52.29%	52.29%
002	1501	9260	07463	-	-	-	-	-	89,001	-	-	-	-	-	-	50.07%	50.07%	50.07%	50.07%	52.29%	52.29%	52.29%	52.29%	52.29%	52.29%	52.29%	52.29%
002	1503	9260	07452	-	-	-	-	-	1,968	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1503	9260	07458	8,717	62,754	-	-	6,246	6,044	6,246	6,246	5,843	6,246	6,044	24,845	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1503	9260	07480	884	2,711	-	-	914	884	914	914	855	914	1,122	72,785	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1503	9260	07463	-	-	-	-	-	27,413	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1508	9260	07458	1,269	9,133	-	-	910	880	910	910	851	910	880	3,573	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1508	9260	07480	-	-	-	-	-	-	-	-	-	-	-	12,187	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1821	9260	07458	7,448	53,621	-	-	5,336	5,164	5,336	5,336	4,992	5,336	5,164	21,072	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1821	9260	07480	5,186	15,905	-	-	5,359	5,186	5,359	5,359	5,013	5,359	6,583	5,226	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1821	9260	07463	2,242	6,870	-	-	2,316	2,890	2,464	2,464	2,310	2,464	2,384	2,464	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1822	9260	07458	831	6,701	-	-	910	880	910	910	851	910	880	3,573	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1822	9260	07480	-	-	-	-	-	-	-	-	-	-	-	12,187	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1823	9260	07452	-	-	-	-	-	1,978	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1823	9260	07458	1,269	12,437	-	-	910	880	910	910	851	910	880	3,573	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1823	9260	07480	884	2,711	-	-	914	884	914	914	855	914	1,122	889	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1825	9260	07452	-	-	-	-	-	1,387	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1825	9260	07458	2,123	15,311	-	-	1,528	1,478	1,528	1,528	1,429	1,528	1,478	6,047	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1825	9260	07480	-	-	-	-	-	-	-	-	-	-	-	20,647	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1826	9260	07458	2,123	15,311	-	-	1,528	1,478	1,528	1,528	1,429	1,528	1,478	6,047	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1826	9260	07460	1,480	4,540	-	-	1,530	1,480	1,530	1,530	1,431	1,530	1,877	1,498	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1826	9260	07463	673	2,065	-	-	695	810	682	682	637	682	660	682	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1827	9260	07458	638	2,432	-	-	-	-	-	-	-	-	-	2,683	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1827	9260	07480	319	977	-	-	329	319	329	329	308	329	557	305	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1829	9260	07458	-	-	-	(1,005)	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1829	9260	07460	-	-	-	(871)	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1829	9260	07463	-	-	-	(280)	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1833	9260	07458	1,269	9,133	-	-	910	880	910	910	851	910	880	3,573	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1833	9260	07460	884	2,711	-	-	914	884	914	914	855	914	1,122	889	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1833	9260	07463	457	1,399	-	-	472	520	425	425	400	425	411	425	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1836	9260	07458	2,123	15,311	-	-	1,528	1,478	1,528	1,528	1,429	1,528	1,478	6,047	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
002	1836	9260	07460	1,480	4,540	-	-	1,530	1,480	1,530	1,530	1,431	1,5														

[illegible]

	Div002	Div012
07452	4,273,199	-
07458	3,389,704	18,527
07460	2,709,013	8,671
07463	243,889	-
	10,595,805	27,198

MAY-16	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	Total	Sub Account	JUN-15	
42,264	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	612	592	612	612	572	612	592	4,328	8,532	07458	40.68%	
165,800	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	-	-	0	-	-	-	16,978	16,973	07460	40.68%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	-	2,426	-	0	-	-	-	2,426	07463	40.68%	
27,399	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	1,020	7,344	-	-	711	688	711	711	685	711	688	2,806	16,053	07458	40.68%	
6,796	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	689	2,177	-	-	714	691	714	714	688	714	676	896	8,851	07460	40.68%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	198	-	-	-	-	-	-	188	07452	40.68%	
5,721	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	272	1,961	-	-	125	121	125	125	117	125	121	586	3,705	07458	40.68%	
17,884	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	199	609	-	-	118	1,921	22	22	21	22	22	1,832	4,788	07460	40.68%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	58	-	-	-	-	-	-	59	07452	40.68%	
1,067	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	40	287	-	-	28	27	28	28	28	28	27	109	627	07458	40.68%	
265	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	28	85	-	-	28	27	28	28	28	28	34	27	339	07460	40.68%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	67	-	-	-	-	-	-	87	07452	40.68%	
1,209	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	45	328	-	-	31	30	31	31	29	31	30	124	712	07458	40.68%	
300	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	32	97	-	-	31	30	31	31	29	31	38	31	383	07460	40.68%	
3,312	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	125	898	-	-	86	83	86	86	80	86	83	339	1,951	07458	40.68%	
820	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	87	266	-	-	86	83	86	86	80	86	105	84	1,049	07460	40.68%	
15,119	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	572	4,118	-	-	392	379	392	392	367	392	379	1,548	8,932	07458	40.68%	
3,749	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	398	1,222	-	-	394	381	394	394	368	394	484	384	4,812	07460	40.68%	
281	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	29	89	-	-	29	28	29	29	27	29	28	29	345	07463	40.68%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	590	-	-	-	-	-	-	590	07452	40.68%	
19,497	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	523	3,824	-	-	409	396	409	409	383	409	396	1,997	9,157	07458	40.68%	
4,403	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	385	1,180	-	-	384	371	384	384	359	384	454	451	4,735	07460	40.68%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	78	-	-	-	-	-	-	78	07452	40.68%	
2,372	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	97	700	-	-	61	59	61	61	57	61	59	243	1,461	07458	40.68%	
588	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	88	207	-	-	61	59	61	61	57	61	75	60	773	07460	40.68%	
28	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	3	3	3	3	3	3	3	20	07463	40.68%	
5,688	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	155	1,132	-	-	120	116	120	120	112	120	116	583	2,692	07458	40.68%	
1,286	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	114	349	-	-	112	109	112	112	105	112	133	132	1,392	07460	40.68%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	382	-	-	-	-	-	-	382	07452	40.68%	
13,162	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	499	3,596	-	-	343	332	343	343	321	343	332	1,351	7,801	07458	40.68%	
14,554	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	253	777	-	-	250	242	250	250	234	250	307	1,490	4,304	07460	40.68%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	212	-	-	-	-	-	-	212	07452	40.68%	
3,523	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	133	954	-	-	92	89	92	92	86	92	89	361	2,078	07458	40.68%	
877	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	92	293	-	-	92	89	92	92	86	92	113	90	1,123	07460	40.68%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	141	-	-	-	-	-	-	141	07452	40.68%	
3,501	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	133	959	-	-	91	88	91	91	85	91	88	359	2,078	07458	40.68%	
871	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	93	285	-	-	92	89	92	92	86	92	113	89	1,120	07460	40.68%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	70	-	-	-	-	-	-	70	07452	40.68%	
4,177	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	159	1,143	-	-	108	105	108	108	101	108	105	428	2,474	07458	40.68%	
1,036	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	111	339	-	-	109	105	109	109	102	109	133	106	1,930	07460	40.68%	
80	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	8	24	-	-	8	10	8	8	8	8	8	8	87	07463	40.68%	
3,573	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	136	978	-	-	93	90	93	93	87	93	90	366	2,120	07458	40.68%	
889	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	95	290	-	-	94	91	94	94	88	94	115	91	1,143	07460	40.68%	
19,795	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	536	3,918	-	-	416	402	416	416	389	416	402	2,027	9,338	07458	40.68%	
71,897	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	-	-	-	-	-	-	-	7,362	7,362	07460	40.68%
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	2,425	-	-	-	-	-	-	2,425	07463	40.68%	
7,145	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	272	1,956	-	-	186	180	186	186	174	186	180	732	4,240	07458	40.68%	
24,334	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	-	-	-	-	-	-	-	2,492	2,492	07460	40.68%
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	942	-	-	-	-	-	-	942	07452	40.68%	
47,508	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	1,718	12,480	-	-	1,199	1,161	1,199	1,199	1,122	1,1						

MAY-16	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	Total	Sub Account	JUN-15	
23,754	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	315	967	-	-	312	302	312	312	292	312	369	2,432	5,924	07480	40.88%	
6,047	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	490	1,857	-	-	156	151	156	156	146	156	151	619	4,041	07458	40.88%	
20,647	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	9	88	-	-	-	-	-	-	-	-	-	2,114	2,210	07460	40.88%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	1,225	-	-	-	-	-	-	-	1,225	07463	40.88%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	542	-	-	-	-	-	-	-	542	07452	40.88%	
24,910	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	859	6,258	-	-	477	551	570	(181)	446	477	461	2,551	12,467	07458	40.88%	
8,179	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	14,647	143	-	-	431	417	431	431	403	431	457	633	18,423	07460	40.88%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	2,657	-	-	-	8,836	(6,123)	-	-	0	-	-	-	3,370	07463	40.88%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	347	3,419	-	-	-	-	-	-	-	-	-	-	3,766	07458	40.88%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	277	851	-	-	-	-	-	-	-	-	-	-	1,128	07460	40.88%	
4,382	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	161	1,160	-	-	113	109	113	113	108	113	109	447	2,542	07458	40.88%	
14,895	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	-	-	-	-	-	-	1,525	1,525	07460	40.88%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	-	-	-	-	-	-	-	435	07463	40.88%	
5,429	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	272	1,858	-	-	186	90	93	93	87	93	90	556	3,517	07458	40.88%	
1,101	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	95	290	-	-	94	91	94	94	88	94	115	113	1,185	07460	40.88%	
3,042	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	39	38	39	39	36	39	38	312	579	07458	40.88%	
574	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	28	27	28	28	26	28	27	59	249	07460	40.88%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	-	-	-	-	-	-	-	636	07452	40.88%	
58,787	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	2,495	15,893	431	-	1,474	1,427	1,474	1,474	1,379	1,474	1,427	6,020	34,767	07458	40.88%	
157,400	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	389	2,872	28	-	288	279	288	288	270	288	333	16,118	21,221	07460	40.88%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	4,299	-	-	-	-	-	-	-	4,299	07463	40.88%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	-	-	-	-	-	-	-	201	07462	40.88%	
24,845	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	934	6,721	-	-	640	619	640	640	598	640	819	2,524	14,573	07458	40.88%	
72,785	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	95	290	-	-	94	91	94	94	88	94	115	7,453	8,505	07460	40.88%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	2,807	-	-	-	-	-	-	-	2,807	07463	40.88%	
3,573	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	136	978	-	-	93	90	93	93	87	93	90	366	2,120	07458	40.88%	
12,167	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	-	-	-	-	-	-	-	1,248	07460	40.88%	
21,072	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	798	5,743	-	-	546	529	546	546	511	546	529	2,158	12,453	07458	40.88%	
5,226	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	555	1,703	-	-	549	531	549	549	513	549	674	535	6,708	07460	40.88%	
2,464	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	240	736	-	-	237	296	252	252	237	252	244	255	2,999	07463	40.88%	
3,573	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	88	718	-	-	93	90	93	93	87	93	90	366	1,791	07458	40.88%	
12,167	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	-	-	-	-	-	-	-	1,246	07460	40.88%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	203	-	-	-	-	-	-	-	203	07462	40.88%	
3,573	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	136	1,332	-	-	93	90	93	93	87	93	90	366	2,474	07458	40.88%	
889	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	95	290	-	-	94	91	94	94	88	94	115	91	1,143	07460	40.88%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	-	-	-	-	-	-	-	142	07452	40.88%	
6,047	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	227	1,640	-	-	156	151	156	156	146	156	151	619	3,581	07458	40.88%	
20,847	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	-	-	-	-	-	-	-	-	-	2,114	07460	40.88%	
6,047	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	227	1,640	-	-	156	151	156	158	146	156	151	619	3,581	07458	40.88%	
1,498	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	159	466	-	-	157	152	157	157	147	157	192	153	1,915	07460	40.88%	
682	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	72	221	-	-	71	83	70	70	65	70	68	70	880	07463	40.88%	
2,863	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	68	260	-	-	-	-	-	-	-	-	-	-	273	602	07458	40.88%
305	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	34	105	-	-	34	33	34	34	32	34	57	31	426	07460	40.88%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	(108)	-	-	-	-	-	-	-	-	(108)	07458	40.88%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	(93)	-	-	-	-	-	-	-	-	(93)	07460	40.88%	
-	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	-	-	-	(30)	-	-	-	-	-	-	-	-	(30)	07463	40.88%	
3,573	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	136	978	-	-	93	90	93	93	87	93	90	366	2,120	07458	40.88%	
889	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	95	290	-	-	94	91	94	94	88	94	115	91	1,143	07460	40.88%	
425	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	49	150	-	-	48	53	43	43	41	43	42	43	557	07463	40.88%	
6,047	10.71%	10.71%	10.71%	10.71%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	10.24%	227	1,640	-	-	156	151	156	156	146	156	151	619	3,581			

JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	Total	Sub Account	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	265	256	265	265	247	265	256	1,871	3,688	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	-	-	-	0	-	-	7,340	7,340	07460	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	-	1,049	-	0	-	-	-	-	1,049	07463
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	415	2,988	-	-	307	297	307	307	287	307	287	1,213	6,727	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	362	886	-	-	308	299	308	308	289	308	379	301	3,748	07460	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	88	-	-	-	-	-	-	-	86	07452
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	111	810	-	-	54	52	54	54	50	54	52	253	1,544	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	81	248	-	-	51	831	10	10	9	10	9	792	2,049	07460	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	28	-	-	-	-	-	-	-	26	07452
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	16	117	-	-	12	12	12	12	11	12	12	47	263	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	11	35	-	-	12	12	12	12	11	12	15	12	144	07460	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	29	-	-	-	-	-	-	-	29	07452
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	19	133	-	-	14	13	14	14	13	14	13	54	298	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	13	40	-	-	14	13	14	14	13	14	17	13	162	07460	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	51	365	-	-	37	36	37	37	35	37	36	147	817	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	35	108	-	-	37	36	37	37	35	37	46	36	445	07460	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	233	1,675	-	-	169	164	169	169	159	169	184	669	3,742	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	162	497	-	-	170	165	170	170	159	170	209	186	2,039	07460	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	12	36	-	-	12	12	12	12	12	12	12	12	146	07463	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	255	-	-	-	-	-	-	-	255	07452
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	213	1,558	-	-	177	171	177	177	168	177	171	863	3,848	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	157	480	-	-	166	161	166	166	155	168	198	195	2,007	07460	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	34	-	-	-	-	-	-	-	34	07452
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	39	285	-	-	27	28	27	27	25	27	26	105	611	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	28	84	-	-	27	28	27	27	25	27	33	26	327	07460	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	1	1	1	1	1	1	1	9	07483	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	83	460	-	-	52	50	52	52	48	52	50	252	1,131	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	45	142	-	-	49	47	49	49	45	49	58	57	580	07480	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	165	-	-	-	-	-	-	-	165	07452
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	203	1,465	-	-	148	143	148	148	139	148	143	584	3,268	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	103	316	-	-	108	105	108	108	101	108	133	644	1,834	07480	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	92	-	-	-	-	-	-	-	92	07452
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	54	388	-	-	40	38	40	40	37	40	38	156	871	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	38	115	-	-	40	39	40	40	37	40	49	39	478	07480	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	61	-	-	-	-	-	-	-	61	07452
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	54	390	-	-	39	38	39	39	37	39	38	155	870	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	38	116	-	-	40	38	40	40	37	40	49	39	475	07480	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	30	-	-	-	-	-	-	-	30	07452
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	65	465	-	-	47	45	47	47	44	47	45	185	1,036	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	45	138	-	-	47	45	47	47	44	47	58	46	584	07460	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	3	10	-	-	3	4	4	4	3	4	3	4	41	07463	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	55	398	-	-	40	39	40	40	38	40	39	158	888	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	39	118	-	-	40	39	40	40	38	40	50	39	484	07460	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	218	1,594	-	-	180	174	180	180	168	180	174	876	3,923	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	-	-	-	-	-	-	3,183	3,183	07460	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	1,048	-	-	-	-	-	-	-	1,048	07463
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	111	796	-	-	81	78	81	81	75	81	78	316	1,776	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	-	-	-	-	-	-	1,077	1,077	07460	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	407	-	-	-	-	-	-	-	407	07452
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	899	5,077	-	-	519	502	519	519	485	519	502	2,103	11,441	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	143	439	-	-	150	146	150	150	141	150	182	5,048	6,700	07460	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	132	947	-	-	96	93	98	98	90	98	93	377	2,115	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	69	211	-	-	72	70	72	72	68	72	89	391	1,188	07460	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	12	92	-	-	17	18	17	17	16	17	16	135	358	07458	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	12	35	-	-	12	12	12	12	11	12	12	26	156	07460	
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	204	-	-	-	-	-	-	-	204	07452
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	302	2,178	-	-	220	213	220	220	206	220	213	871	4,8		

JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	Total	Sub Account
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	128	394	-	-	135	130	135	135	128	135	158	1,052	2,528	07480
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	199	755	-	-	68	65	88	88	63	68	65	266	1,687	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	3	36	-	-	-	-	-	-	-	-	-	914	953	07460
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	530	-	-	-	-	-	-	-	530	07463
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	234	-	-	-	-	-	-	-	234	07452
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	349	2,545	-	-	206	238	246	(78)	193	206	199	1,103	5,208	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	5,958	58	-	-	196	180	186	186	174	186	198	274	7,587	07480
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	1,081	-	-	-	3,820	(3,512)	-	0	-	-	-	-	1,389	07463
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	141	1,391	-	-	-	-	-	-	-	-	-	-	1,532	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	113	348	-	-	-	-	-	-	-	-	-	-	459	07480
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	65	472	-	-	49	47	49	49	46	49	47	193	1,065	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	-	-	-	-	-	-	659	659	07480
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	188	-	-	0	-	-	-	-	188	07483
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	111	796	-	-	81	39	40	40	38	40	39	240	1,464	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	39	118	-	-	40	39	40	40	38	40	50	49	494	07460
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	17	16	17	17	16	17	16	135	250	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	12	12	12	12	11	12	12	25	108	07480
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	275	-	-	-	-	-	-	-	275	07452
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	1,015	6,384	178	-	637	617	637	637	596	637	617	2,602	14,555	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	150	1,087	10	-	125	121	125	125	117	125	144	6,968	9,096	07480
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	1,859	-	-	-	-	-	-	-	1,859	07483
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	87	-	-	-	-	-	-	-	87	07452
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	380	2,734	-	-	276	268	276	276	259	276	288	1,091	6,105	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	39	118	-	-	40	39	40	40	38	40	50	3,222	3,667	07480
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	1,214	-	-	-	-	-	-	-	1,214	07463
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	55	398	-	-	40	39	40	40	38	40	39	158	888	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	-	-	-	-	-	-	539	539	07480
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	324	2,336	-	-	236	229	236	236	221	236	229	933	5,217	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	226	693	-	-	237	230	237	237	222	237	291	231	2,842	07480
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	98	289	-	-	103	128	109	109	102	109	106	109	1,271	07483
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	27	282	-	-	40	38	40	40	38	40	39	158	754	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	-	-	-	-	-	-	539	539	07480
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	88	-	-	-	-	-	-	-	88	07452
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	55	542	-	-	40	39	40	40	38	40	39	158	1,032	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	39	118	-	-	40	39	40	40	38	40	50	39	484	07460
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	81	-	-	-	-	-	-	-	61	07452
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	93	667	-	-	68	65	68	68	63	68	65	268	1,492	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	-	-	-	-	-	-	914	914	07480
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	93	667	-	-	68	65	68	68	63	68	65	268	1,492	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	65	198	-	-	68	66	68	68	63	68	63	66	811	07480
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	29	90	-	-	31	36	30	30	28	30	29	30	364	07483
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	28	106	-	-	-	-	-	-	-	-	-	118	252	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	14	43	-	-	15	14	15	15	14	15	25	13	181	07460
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	(44)	-	-	-	-	-	-	-	-	(44)	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	(38)	-	-	-	-	-	-	-	-	(38)	07460
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	(12)	-	-	-	-	-	-	-	-	(12)	07483
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	55	398	-	-	40	39	40	40	38	40	39	158	888	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	39	118	-	-	40	39	40	40	38	40	50	39	484	07460
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	20	61	-	-	21	23	19	19	18	19	18	19	238	07483
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	93	667	-	-	68	65	68	68	63	68	65	268	1,492	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	65	198	-	-	68	66	68	68	63	68	63	66	811	07480
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	55	398	-	-	40	39	40	40	38	40	39	158	888	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	-	-	-	-	-	-	539	539	07480
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	55	398	-	-	40	39	40	40	38	40	39	158	888	07458
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	-	-	-	-	-	-	-	-	-	-	-	539	539	07480
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	21,164	166,566	-	-	21,848	4,794	31,472	40,910	33,597	29,909	26,096	24,065	430,418	07482
40.68%	40.68%	40.68%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	43.23%	39,911	271,857	186	(94)	29,215	27,777	39,810	50,818	43,132	40,102	36,691	111,866	691,072	
40.57%	40.57%	40.57%	40.93%	40.93%	40.93%	40.93%																		

Div	Account	Sub Account	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15
091	9260	07450	(13,169)	(77,492)	-	-	(10,842)	(16,707)	(10,874)	(10,870)	(10,198)	(10,872)	(11,366)	(56,472)	40.68%	40.68%	40.68%	40.68%	43.23%	43.23%
091	9260	07452	135,061	1,258,767	-	-	127,000	172,358	184,000	239,000	196,000	174,000	153,000	140,000	40.68%	40.68%	40.68%	40.68%	43.23%	43.23%
091	9260	07454	(75,639)	(703,822)	-	-	(73,000)	(95,810)	(105,000)	(137,000)	(112,000)	(99,000)	(87,000)	(80,000)	40.68%	40.68%	40.68%	40.68%	43.23%	43.23%
091	9260	07458	17,601	126,689	-	-	12,614	12,207	12,614	12,614	11,851	12,614	12,207	49,654	40.68%	40.68%	40.68%	40.68%	43.23%	43.23%
091	9260	07460	8,723	26,750	-	-	9,014	8,723	9,014	9,014	8,432	9,014	11,071	57,450	40.68%	40.68%	40.68%	40.68%	43.23%	43.23%
091	9260	07463	-	-	-	-	-	15,638	-	-	-	-	-	-	40.68%	40.68%	40.68%	40.68%	43.23%	43.23%

[illegible]

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-10
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REQUEST:

See "Attrition Period Trial Balances.xlsx" that was provided with the Company's filing, then tab "WP 4-1 0002." Please provide the source and support for the allocation factor located in Cell R289 of this spreadsheet.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_1-10_Att1 - 2014 True Up O&M Allocation and Unallocated Expenses.xlsx, 5 Pages.

May 12 Mo
Fiscal 2016

View
Type
Company
Cost Center

	Dallas Atmos Rate Division - 002DIV	Call Center Division - 012DIV	Brentwood Division - 091DIV	Tennessee Division - 093DIV	
Total O&M Expenses Before Allocations	91,603,888	57,147,410	9,402,851	11,365,689	
A&G-Administrative expense tra - Admin & General Expenses 9220-09341	-	-	(9,402,851)	3,973,425	From general office for general office costs
A&G-Administrative expense tra - Billed to West Tex Div 9220-40001	(7,727,877)	(5,587,404)	-	-	
A&G-Administrative expense tra - Billed to CO/KS Div 9220-40002	(8,436,204)	(4,570,478)	-	-	
A&G-Administrative expense tra - Billed to LA Div 9220-40003	(8,789,987)	(6,465,881)	-	-	
A&G-Administrative expense tra - Billed to Mid St Div 9220-40004	(9,819,397)	(6,222,915)	-	-	
A&G-Administrative expense tra - Billed to Nonutilities 9220-40007	(1,931,252)	-	-	-	
A&G-Administrative expense tra - Billed to Mid-Tex Div 9220-40008	(35,478,770)	(29,668,446)	-	-	
A&G-Administrative expense tra - Billed to MS Div 9220-40009	(8,799,485)	(4,632,305)	-	-	
A&G-Administrative expense tra - Billed to Atmos Pipeline Div 9220-40010	(14,448,401)	-	-	-	
A&G-Administrative expense tra - Billed from Accounting 9220-41101	-	-	2,053,405	-	
A&G-Administrative expense tra - Billed from Customer Service Center 9220-41103	-	-	6,219,217	-	
A&G-Administrative expense tra - Billed from Gas Control 9220-41105	-	-	1,120,843	-	
A&G-Administrative expense tra - Billed from Govt Affairs 9220-41108	-	-	473,464	-	
A&G-Administrative expense tra - Billed from HR 9220-41107	-	-	913,173	-	
A&G-Administrative expense tra - Billed from HR Other 9220-41108	-	-	2,034,814	-	
A&G-Administrative expense tra - Billed from IT 9220-41109	-	-	2,687,158	-	
A&G-Administrative expense tra - Billed from Investor Relations 9220-41112	-	-	114,044	-	
A&G-Administrative expense tra - Billed from Legal 9220-41113	-	-	825,133	-	
A&G-Administrative expense tra - Billed from Corp Secretary 9220-41114	-	-	548,052	-	
A&G-Administrative expense tra - Billed from Planning & Budget 9220-41115	-	-	264,350	-	
A&G-Administrative expense tra - Billed from Rates 9220-41116	-	-	287,014	-	
A&G-Administrative expense tra - Billed from Purchasing 9220-41117	-	-	232,980	-	
A&G-Administrative expense tra - Billed from Treasury 9220-41119	-	-	247,355	-	
A&G-Administrative expense tra - Billed from Risk Mgmt 9220-41120	-	-	2,090,616	-	
A&G-Administrative expense tra - Billed from Management Committee 9220-41121	-	-	551,382	-	
A&G-Administrative expense tra - Billing for Overhead Capitalized 9220-41123	-	-	(6,013,215)	-	
A&G-Administrative expense tra - Billing for CSC O&M 9220-41131	-	-	(6,219,217)	2,537,481	From customer service, runs through general office and then to Tennessee
A&G-Administrative expense tra - Billing for SS O&M 9220-41132	-	-	(9,623,085)	4,162,956	From shared services, runs through general office and then to Tennessee
A&G-Administrative expense tra - Billed from Regulated Ops Support 9220-41138	-	-	1,375,825	-	
Expense Billings	(91,428,373)	(57,147,410)	(9,402,851)	10,673,871	
O&M - Total Operation & Maintenance Expense	175,465	(0)	0	22,058,560	
	4.55%	0.35%			
	4,162,958	2,537,481			
			Div 002	Div 012	
			9,816,183	6,218,217	
			10.74%	10.88% SSU to Div 91	
			42.38%	40.80% Div 91 to Div 93	
			4.55%	0.35%	
			General Office		

Atmos Energy Corporation
Operation & Maintenance Expenses

Company
O&M - Total Operation & Maintenance Expense

	Fiscal 2015 June	Fiscal 2015 July	Fiscal 2015 August	Fiscal 2015 September	Fiscal 2016 October	Fiscal 2016 November	Fiscal 2016 December	Fiscal 2016 January	Fiscal 2016 February	Fiscal 2016 March	Fiscal 2016 April	Fiscal 2016 May	Fiscal 2015 Total Year
SS Controller - Miscellaneous - CC1903 Cost Center	4,945,462	(8,815,249)	3,867,443	86,368	-	(309,619)	(47,950)	(1,262)	64	450,199	30	-	175,485

[illegible]

Atmos Energy Corporation
Operation & Maintenance Expenses

Company

[illegible]

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-11
Page 1 of 1

REQUEST:

See "Attrition Period Trial Balances.xlsx" that was provided with the Company's filing, then tab "WP 4-1 0012." Please provide the source and support for the allocation factor located in Cell RI 87 of this spreadsheet.

RESPONSE:

Please see the Company's response to CPAD DR No. 1-10.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-12
Page 1 of 1

REQUEST:

See "Attrition Period Trial Balances.xlsx" that was provided with the Company's filing, then tab "WP 4-1 0091." Please provide the source and support for the allocation factor located in Cell R331 of this spreadsheet.

RESPONSE:

Please see the Company's response to CPAD DR No. 1-10.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-13
Page 1 of 3

REQUEST:

Admit or Deny that Section 22 of the Settlement Agreement in Docket 14-00146 states the parties' (to such Settlement Agreement) agreement that:

22. Except to the limited extent necessary to allow the Authority to implement an annual review mechanism under Tenn. Code Ann. § 65-5-103(d)(6) in this Docket (and, for the avoidance of doubt, only in this Docket 14-00146), the Parties acknowledge and agree as follows:
 - a. This Settlement Agreement shall not have any precedential effect in any other proceeding or be binding upon any of the Parties in this or any other jurisdiction;
 - b. None of the signatories hereto shall be deemed to have acquiesced in any ratemaking or procedural principle, including without limitation, any cost of service determination or cost allocation or revenue related methodology,
 - c. No provision of this Settlement Agreement shall be deemed an admission of any Party[.]

and that Section 22 of such Settlement Agreement was incorporated into the 14-00146 Order. If the Company denies, please state in detail with specificity the rationale, reasons, and support for such denial, and provide any document(s) in support or not in support of the Company's denial.

RESPONSE:

Atmos Energy submits that the issue raised in this discovery request (hereinafter the "Docket Number Issue") has been raised and decided by the Tennessee Regulatory Authority, most recently in Docket Number 16-00013. In that docket, the Authority held, *inter alia*, as follows:

1. The methodologies adopted by the Authority in the Company's most recent general rate case, Docket No. 14-00146, are applicable to the Company's ARM filing made in this docket. The Stipulation and Settlement Agreement, approved by the Authority in Docket No. 14-00146, stated "The Parties jointly request that the Authority adopt the ratemaking methodologies set forth in this Settlement Agreement for the limited purpose of implementing an annual review mechanism under Tenn. Code Ann. § 65-5-103(d)(6) under this Docket, and approve the annual review mechanism and ARM tariff consistent with the terms and requirements established

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
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Question No. 1-13
Page 2 of 3

by this Settlement Agreement." The methodologies adopted in Docket No. 14-00146 are applicable for the purpose of implementing the Company's approved ARM. The Petition is an annual ARM filing made pursuant to the Stipulation and Settlement Agreement, as approved by the Authority, and the docket number assigned to it is not controlling or of consequence to the issue.

Order Approving 2016 Annual Rate Review Filing, Docket No. 16-00013 (June 13, 2016). In accordance with that Order, the Tennessee Regulatory Authority's decision to assign a docket number other than 14-00146 to the filing in this matter should be of no consequence to this proceeding, in which Atmos Energy merely seeks to comply with the terms of its approved ARM Tariff, or to the application of the Company's approved ARM Tariff.

Atmos Energy further notes that this same discovery request was submitted by the Advocate in Docket No. 16-00013 as DR 1-25. Atmos Energy therefore respectfully incorporates by reference its response to DR 1-25 in that docket, which for convenient reference is reproduced below:

Atmos Energy objects to this request and others like it to the extent that it seeks to have the Company provide briefing on a legal question that will in any sense limit the Company from briefing that question or any related issue in any subsequent case, or in any subsequent instance in this case, or on appeal from this or any other case. Legal issues of this nature should be briefed in the context of a motion or other request for an order, not merely in the abstract, or piecemeal in response to a series of interrogatories or requests for admission. Atmos Energy respectfully reserves the right to submit further briefing on this or any other legal issue prior to any further action thereon. Atmos Energy further respectfully objects to the request as incomplete and misleading.

Subject to and without waiving these objections, the Company is unable to admit or deny the request as stated. Atmos Energy would further note that the Authority's final order in Docket No. 14-00146 specifically approved the methodologies set-forth in the Settlement Agreement, including the following specific finding in its Order: "Furthermore, the panel found that the underlying methodologies employed by the parties in the *Settlement Agreement*, as reflected in the workpapers and schedules contained in Attachment A of the *Agreement*, as a whole are based upon sound ratemaking principles applicable to the unique circumstances and settlement of this case." Final Order at 8. For further answer, Atmos Energy respectfully incorporates by reference its letter brief dated December 2, 2015 that Atmos filed in Dockets 14-00146 and 15-00089 concerning related issues. Please see the Company's response to CPAD DR No. 1-10 for a copy of that letter brief. Atmos Energy would further note that Atmos Energy made its 2016 Annual ARM filing (the one under consideration here) in Docket No. 14-00146, as it explained at page 3 of its February 2016 ARM Filing.

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Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-13
Page 3 of 3

Atmos Energy further respectfully incorporates by reference its responses to the many discovery requests that the Advocate submitted on this same Docket Number Issue in Docket No. 16-00013, including its responses to the following discovery requests in that docket: DR 1-10, DR 1-11, DR 1-22, DR 1-23, DR 1-24, DR 1-25, DR 1-26, DR 1-27, DR 1-28, DR 1-29, DR 1-31, DR 1-32, DR 1-33,

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-14
Page 1 of 1

REQUEST:

Explain in detail with specificity the reason(s) that Atmos did not file the Atmos Reconciliation of Annual Review Mechanism in Docket 14-00146. In the Company's response, please also state whether the Company believes that the Company's filing has complied with the Company's agreements in Sections 22 and/or 18 of the Stipulation and Settlement Agreement in Docket 14-00146.

RESPONSE:

Atmos Energy respectfully incorporates by reference its response to CPAD DR No. 1-13.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-15
Page 1 of 1

REQUEST:

Explain in detail with specificity any legal or regulatory effects and implications of Atmos not filing Atmos' Reconciliation of Annual Review Mechanism in Docket 14-00146.

RESPONSE:

The Company is not entirely sure what it is being asked to comment upon. Subject to this caveat, Atmos Energy's counsel in this matter does not see that the docket number assigned to this matter by the Tennessee Regulatory Authority should be of any consequence. For further answer, Atmos Energy respectfully incorporates by reference its response to CPAD DR No. 1-13.

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Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-16
Page 1 of 1

REQUEST:

Explain in detail with specificity the Company's reason(s) why, in view of Section 22 of the Settlement Agreement in Docket 14-00146, the methodologies from Docket 14-00146 may be used in the current Atmos' Reconciliation of Annual Review Mechanism in this Docket 16-00105.

RESPONSE:

Atmos Energy respectfully incorporates by reference its response to CPAD DR No. 1-13.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-17
Page 1 of 1

REQUEST:

Explain in detail with specificity the extent to which the Company believes the provisions of the Settlement Agreement in Docket 14-00146 remain in effect. In the Company's response, please specifically identify each section and/or provision in the Settlement Agreement in Docket 14-00146 that the Company believes is no longer in effect.

RESPONSE:

Atmos Energy respectfully incorporates by reference its response to CPAD DR No. 1-13.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-18
Page 1 of 1

REQUEST:

Explain in detail with specificity whether or not the Company believes that sections of the Settlement Agreement in Docket 14-00146, other than Section 22 of the Stipulation and Settlement Agreement in Docket 14-00146, may be disregarded by a party or the TRA in this Atmos' Reconciliation of Annual Review Mechanism.

RESPONSE:

Atmos Energy respectfully incorporates by reference its response to CPAD DR No. 1-13.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-19
Page 1 of 1

REQUEST:

Explain in detail with specificity whether or not the assets on which the Company earns a return in this Docket are the same assets on which the Company earns a payment under the performance based ratemaking mechanism tariff currently under review in Docket 16-00028.

RESPONSE:

The simple answer to this question is "no." The pipeline capacity assets that are used to generate revenue shared between consumers and the Company under the Company's approved Performance Based Ratemaking (PBR) Tariff are not included in rate base, and therefore are not among the assets "on which the Company earns a return in this Docket." This matter has been filed by Atmos Energy in conformance with the terms of its approved ARM Tariff. Proposed amendments to the Company's approved PBR Tariff, which are pending in Docket No. 16-00028, have no relevance to any issue of consequence to this proceeding. The Company's approved PBR Tariff has been in place since the 1990s, and was in place and part of the Company's approved tariff when the Company's ARM Tariff was approved and adopted in Docket No. 14-00146. Atmos Energy has complied with the terms of both tariffs. In this proceeding, Atmos merely seeks to comply with the ARM Tariff provisions requiring an annual reconciliation filing. In general terms, the PBR Tariff provides a set of economic incentives toward minimization of the Company's gas supply costs and maximization of revenue that may be generated through secondary use of pipeline capacity, as through an asset management agreement. PBR tariffs of this type were adopted to replace annual prudence review of gas supply functions, and thus lessen regulatory cost while incentivizing economic performance that ultimately benefits ratepayers. For further answer, Atmos Energy respectfully incorporates by reference its testimony, exhibits, and discovery responses in Docket No. 16-00028.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-20
Page 1 of 1

REQUEST:

Explain in detail with specificity why the Company should be permitted to earn an essentially guaranteed rate of return under the annual review mechanism approved in Docket 14-00146 and at the same time earn a return under the performance based ratemaking mechanism tariff that is the subject of Docket 16-00028.

RESPONSE:

Atmos Energy respectfully incorporates by reference its response to CPAD DR No. 1-19.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-21
Page 1 of 1

REQUEST:

Identify any third party, i.e., any entity other than the Company or an affiliate of the Company, that has performed any research, analysis, or study related to the prudence of the amounts capitalized or expended that are the subject of this Atmos Reconciliation of Annual Review Mechanism. If any such third party has prepared a summary, report, or other document related to such research, analysis, or study, please also provide such summary, report, or document in the Company's response.

RESPONSE:

There has been no such research, analysis or study done related specifically to the prudence of the Company's expenditures. The Company's outside auditor Ernst and Young, however, does audit the books and records of the Company and certifies that the Company complies with Generally Accepted Accounting Principles (GAAP). Their certification can be found in the Company's 10K on page 50, a copy of which is attached for convenience.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_1-21_Att1 - Report of Independent Registered Public Accounting Firm.pdf, 1 Page.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors and Shareholders of
Atmos Energy Corporation

We have audited the accompanying consolidated balance sheets of Atmos Energy Corporation as of September 30, 2015 and 2014, and the related consolidated statements of income, comprehensive income, shareholders' equity, and cash flows for each of the three years in the period ended September 30, 2015. Our audits also included the financial statement schedule listed in the Index at Item 8. These financial statements and schedule are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements and schedule based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of Atmos Energy Corporation at September 30, 2015 and 2014, and the consolidated results of its operations and its cash flows for each of the three years in the period ended September 30, 2015, in conformity with U.S. generally accepted accounting principles. Also, in our opinion, the related financial statement schedule, when considered in relation to the financial statements taken as a whole, presents fairly, in all material respects the financial information set forth therein.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), Atmos Energy Corporation's internal control over financial reporting as of September 30, 2015, based on criteria established in Internal Control — Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework) and our report dated November 6, 2015 expressed an unqualified opinion thereon.

/s/ ERNST & YOUNG LLP

Dallas, Texas
November 6, 2015

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-22
Page 1 of 1

REQUEST:

Identify any employee or independent contractor of the Company or an affiliate of the Company that has performed any research, analysis, or study related to the prudence of the amounts capitalized or expended that are the subject of this Atmos Reconciliation of Annual Review Mechanism. If any such employee or independent contractor has prepared a summary, report, or other document related to such research, analysis, or study, please also provide such summary, report, or document in the Company's response.

RESPONSE:

There has been no such research, analysis or study done related specifically to the prudence of the Company's expenditures.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 1
Question No. 1-23
Page 1 of 1

REQUEST:

Explain in detail with specificity the basis upon which the Company has demonstrated, or otherwise concluded, that the amounts capitalized or expended that are the subject of this Atmos Reconciliation of Annual Review Mechanism are prudent. If the Company has not, or does not believe that it has demonstrated or otherwise concluded that the amounts capitalized or expended that are the subject of this Atmos Reconciliation of Annual Review Mechanism are prudent, please so state and explain in detail with specificity why it does not believe that it has demonstrated or otherwise concluded that the amounts capitalized or expended that are the subject of this Atmos Reconciliation of Annual Review Mechanism are prudent.

RESPONSE:

The Company has demonstrated the prudence of the amounts capitalized and expended and included in this Docket. The Company's expenditures were included in the Company's ARM filing in Docket 16-00013. The Company made that filing in compliance with its ARM tariff and the Settlement Agreement that was approved in Docket No. 14-00146. The process by which the Company budgets, controls and monitors the amounts included in its ARM filings is discussed in the prefiled testimony of Greg Waller in Docket No. 14-00146 on pages 20-34 and throughout the testimony of Jason Schneider in the same docket. Furthermore, Company witnesses Greg Waller and Kevin Akers testified to the prudence of expenditures at the hearing held in Docket No. 16-00013 on May 9, 2016. The Company compiled the filing in the instant docket in compliance with its ARM tariff. In the instant docket, the actual recorded expenditures are included, and the Company's revenue requirement is reconciled to Docket No. 16-00013. Variances between the amounts in Docket No. 16-00013 and the instant docket are itemized throughout the filing and explained in the testimony of Greg Waller in this docket.

The Company would not purposefully include in revenue requirement, or seek recovery of, expenditures that it did not believe were prudently incurred. Should the Consumer Advocate have questions or concerns regarding any specific expenditures included in the Company's filing, the Company would gladly provide specific support and justification.