

NEAL & HARWELL, PLC

LAW OFFICES
150 FOURTH AVENUE, NORTH
SUITE 2000
NASHVILLE, TENNESSEE 37219-2498

JAMES F. NEAL (1929-2010)

AUBREY B. HARWELL, JR.
JON D. ROSS
JAMES F. SANDERS
THOMAS H. DUNDON
RONALD G. HARRIS
ALBERT F. MOORE
PHILIP N. ELBERT
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JAMES R. KELLEY
MARC T. MCNAMEE
PHILIP D. IRWIN
A. SCOTT ROSS
GERALD D. NEENAN
AUBREY B. HARWELL, III
KENDRA E. SAMSON
DAVID G. THOMPSON
LISA PAIGE BINDER
ELIZABETH B. TIPPING
ROBERT A. PEAL

TELEPHONE
(615) 244-1713

FACSIMILE
(615) 726-0573

WWW.NEALHARWELL.COM

CHANDRA N.T. FLINT
STEPHEN M. MONTGOMERY
JEFF H. GIBSON
J. ISAAC SANDERS
BLIND AKRAWI
MEGAN N. DEARDORFF
MARIE TEDESCO SCOTT
WILLIAM J. HARBISON
JEFFREY A. ZAGER

OF COUNSEL
LARRY W. LINDEEN
CHARLES F. BARRETT

November 1, 2016



VIA HAND DELIVERY

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

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

Dear Ms. Dillon:

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

In accordance with TRA practice, I have enclosed an electronic copy of the non-confidential portion of the filing in PDF format, along with an original and four hard copies. The confidential portion is being filed under seal.

For the use of TRA staff, I also enclose a CD containing the confidential and non-confidential portions in both PDF format and live Excel versions of the spreadsheets.

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

Sharla Dillon, Docket Manager
Page 2
November 1, 2016

Best regards.

Sincerely,

A handwritten signature in black ink, appearing to read 'A. Scott Ross', with a stylized, cursive script.

A. Scott Ross

Enclosures

cc: Wayne Irvin, Esq. (by hand delivery)

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-01
Page 1 of 1

REQUEST:

Refer to the "Intercompany Leased Property 2016 Jun15-May16" spreadsheet that was provided with the Company's filing. Specifically refer to the "212 Bal" and "232 Bal" tabs of this spreadsheet. Both of these spreadsheet tabs appear to exclude detail for December 2015. Please update this spreadsheet to include December 2015 data.

RESPONSE:

Please see Attachment 1, which includes the December 2015 balances. The links in the Summary tab for the 212 and 232 property have also been updated.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_2-01_Att1 - Intercompany Leased Property 2016 Jun15-May16 with Dec-15.xlsx, 12 Pages.

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Company	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16
232	1210	Nonutility property	10003	Na - Storage Plant	800000	Storage-Corporate	801,820	801,820	801,820	801,820	801,820	801,820	801,820	801,820	801,820	801,820	801,820	801,820	801,820
232	1210	Nonutility property	10028	Nonutility-Plant in Service	800000	Storage-Corporate	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385
232	1210	Nonutility property	10028	Nonutility-Plant in Service	800000	Storage-Corporate	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385
232	1220	Accumulated provision for amortization of nonutility property	00000	Debit	800000	Storage-Corporate	(3,955,272)	(3,979,878)	(3,984,481)	(3,709,529)	(3,724,000)	(3,738,958)	(3,755,128)	(3,770,287)	(3,785,448)	(3,800,000)	(3,815,171)	(3,830,352)	(3,846,000)

Atmos Energy Corporation Intercompany Leased Property Summary

Date	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16
212 Property	995,143	988,010	980,876	973,742	966,608	959,474	952,340	945,207	938,073	930,939	923,805	916,671
232 Property	4,861,916	4,847,311	4,832,707	4,817,658	4,847,421	4,832,259	4,817,098	4,801,937	4,786,776	4,771,614	4,756,453	4,741,292
Total	5,857,059	5,835,321	5,813,583	5,791,400	5,814,029	5,791,734	5,769,439	5,747,143	5,724,848	5,702,553	5,680,258	5,657,963

Date	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16
2212 Rent	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)
2232 Rent	(110,078)	(110,078)	(110,078)	(110,078)	(110,078)	(110,078)	(91,002)	(100,540)	(100,540)	(100,540)	(100,540)	(100,540)
2232 Expense	34,315	39,059	60,291	73,832	24,993	22,372	32,820	25,064	11,442	40,360	25,892	20,467
Net O&M Change	(10,018)	(5,274)	15,958	29,499	(19,341)	(21,961)	(11,514)	(19,269)	(32,891)	(3,974)	(18,441)	(23,867)
2232 Other Taxes	1,208	1,208	1,208	1,208	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750
	3,183	767	1,873	1,095	1,096	367	(188)	805	242	1,077	791	47

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Atmos Energy Corporation
Intercompany Leased Property Jun15 - May16
Transposed

Date	212 Property	232 Property	Total	Date	212 Rent	232 Rent	232 Expense	Net O&M Change	232 Other Taxes	212 Depr. Expense	232 Depr. Expense	Depr. Exp. Increase
JUN-15	995,143	4,861,916	5,857,059	JUN-15	(44,333)	(110,078)	34,315	(10,018)	1,208	7,134	14,604	21,738
JUL-15	988,010	4,847,311	5,835,321	JUL-15	(44,333)	(110,078)	39,059	(5,274)	1,208	7,134	14,604	21,738
AUG-15	980,876	4,832,707	5,813,583	AUG-15	(44,333)	(110,078)	60,291	15,958	1,208	7,134	14,604	21,738
SEP-15	973,742	4,817,658	5,791,400	SEP-15	(44,333)	(110,078)	73,832	29,499	1,208	7,134	15,049	22,183
OCT-15	966,608	4,847,421	5,814,029	OCT-15	(44,333)	(110,078)	24,993	(19,341)	3,750	7,134	15,274	22,408
NOV-15	959,474	4,832,259	5,791,734	NOV-15	(44,333)	(110,078)	22,372	(21,961)	3,750	7,134	15,161	22,295
DEC-15	952,340	4,817,098	5,769,439	DEC-15	(44,333)	(91,002)	32,820	(11,514)	3,750	7,134	15,161	22,295
JAN-16	945,207	4,801,937	5,747,143	JAN-16	(44,333)	(100,540)	25,064	(19,269)	3,750	7,134	15,161	22,295
FEB-16	938,073	4,786,776	5,724,848	FEB-16	(44,333)	(100,540)	11,442	(32,891)	3,750	7,134	15,161	22,295
MAR-16	930,939	4,771,614	5,702,553	MAR-16	(44,333)	(100,540)	40,360	(3,974)	3,750	7,134	15,161	22,295
APR-16	923,805	4,756,453	5,680,258	APR-16	(44,333)	(100,540)	25,892	(18,441)	3,750	7,134	15,161	22,295
MAY-16	916,671	4,741,292	5,657,963	MAY-16	(44,333)	(100,540)	20,467	(23,867)	3,750	7,134	15,161	22,295
TOTAL				TOTAL	(532,000)	(1,254,170)	410,907	(121,093)	34,832	85,606	180,264	265,870

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212 Act

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Atmos Energy Corporation

Intercompany Leased Property

Summary

Date	JUL-14	AUG-14	SEP-14	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15
21212 Property	1,073,616	1,066,482	1,059,348	1,052,214	1,045,080	1,037,946	1,030,813	1,023,679	1,016,545	1,009,411	1,002,277
2322 Property	4,597,007	4,582,402	4,567,798	4,553,194	4,538,589	4,523,985	4,509,380	4,494,776	4,905,729	4,891,125	4,876,520
Total	5,670,622	5,648,884	5,627,146	5,605,408	5,583,669	5,561,931	5,540,193	5,518,455	5,922,274	5,900,536	5,878,797

Date	JUL-14	AUG-14	SEP-14	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15
212 Rent	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)	(44,333)
232 Rent	(96,422)	(96,422)	(96,422)	(96,422)	(96,422)	(123,734)	(110,078)	(110,078)	(110,078)	(110,078)	(110,078)
232 Expense	63,292	68,760	64,780	32,601	21,667	26,939	30,732	31,338	36,248	48,941	50,521
Net O&M Change	18,959	24,427	20,447	(11,733)	(22,666)	(17,394)	(13,601)	(12,996)	(8,085)	4,608	6,188
232 Other Taxes	1,126	1,093	(1,347)	1,312	1,601	1,351	1,519	1,379	1,401	1,379	1,498
	433	1,336	1,151	765	712	331	1,378	307	610	301	375

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Atmos Energy Corporation
Intercompany Leased Property Jul14 - May15
Transposed

Date	212 Property	232 Property	Total	Date	212 Rent	232 Rent	232 Expense	Net O&M Change	232 Other Taxes	212 Depr. Expense	232 Depr. Expense	Depr. Exp. Increase
JUL-14	1,073,616	4,597,007	5,670,622	JUL-14	(44,333)	(96,422)	63,292	18,959	1,126	7,134	14,604	21,738
AUG-14	1,066,482	4,582,402	5,648,884	AUG-14	(44,333)	(96,422)	68,760	24,427	1,093	7,134	14,604	21,738
SEP-14	1,059,348	4,567,798	5,627,146	SEP-14	(44,333)	(96,422)	64,780	20,447	(1,347)	7,134	14,604	21,738
OCT-14	1,052,214	4,553,194	5,605,408	OCT-14	(44,333)	(96,422)	32,601	(11,733)	1,312	7,134	14,604	21,738
NOV-14	1,045,080	4,538,589	5,583,669	NOV-14	(44,333)	(96,422)	21,667	(22,666)	1,601	7,134	14,604	21,738
DEC-14	1,037,946	4,523,985	5,561,931	DEC-14	(44,333)	(123,734)	26,939	(17,394)	1,351	7,134	14,604	21,738
JAN-15	1,030,813	4,509,380	5,540,193	JAN-15	(44,333)	(110,078)	30,732	(13,601)	1,519	7,134	14,604	21,738
FEB-15	1,023,679	4,494,776	5,518,455	FEB-15	(44,333)	(110,078)	31,338	(12,996)	1,379	7,134	14,604	21,738
MAR-15	1,016,545	4,905,729	5,922,274	MAR-15	(44,333)	(110,078)	36,248	(8,085)	1,401	7,134	14,604	21,738
APR-15	1,009,411	4,891,125	5,900,536	APR-15	(44,333)	(110,078)	48,941	4,608	1,379	7,134	14,604	21,738
MAY-15	1,002,277	4,876,520	5,878,797	MAY-15	(44,333)	(110,078)	50,521	6,188	1,498	7,134	14,604	21,738
				TOTAL	(487,667)	(1,156,234)	475,819	(11,847)	12,313	78,472	160,648	239,121

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-02
Page 1 of 1

REQUEST:

Refer to the "Intercompany Leased Property 2016 Jun15-May16" spreadsheet that was provided with the Company's filing. Please provide the source and support for the "212 Bal", "212 Act", "232 Bal", "232 Act", "212 Bal Gap", "232 Bal Gap", "212 A Gap", and "232 A Gap" tabs of this spreadsheet.

RESPONSE:

Please see Attachment 1 for the GL support for the June 2015 to May 2016 data. Please note the tabs named, "Report Parameters", which are system generated when we run reports from our Oracle EiS reporting system. This reporting tool allows us to pull data from our Oracle General Ledger in an Excel based format.

Please see Attachment 2 for the GL support for December 2015. As noted by the CPAD in DR 2-01, the December 2015 balances were not included in the original Intercompany Leased Property schedule.

Please see Attachment 3 for the GL support for the July 2014 to May 2015 data.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_2-02_Att1 - Intercompany Leased Property Jun15-May16 GL Support.xlsx, 128 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, CPAD_2-02_Att2 - December 2015 GL Support.xlsx, 4 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, CPAD_2-02_Att3 - Intercompany Leased Property Jul14-May15 GL Support.xlsx, 123 Pages.

Period End Balance	Company Account	Account	Sub-Account	Sub-Account Description	Division	Division Description	Period Name	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16
212	1210	Nonutility	10006	General Dist System Plant	056000	TLIG-LGSI	350,484	211,917	211,917	211,917	253,633	253,633	245,722	245,722	245,722	245,722	245,722	245,722	245,722
212	1210	Nonutility	10006	General Dist System Plant	056000	TLIG	(182,847)	(182,847)	(182,847)	(182,847)	(182,847)	(182,847)	(182,847)	(182,847)	(182,847)	(182,847)	(182,847)	(182,847)	(182,847)
212	1210	Nonutility	10008	General Plant	821000	Woodward Corporate	20,727,732	20,727,732	20,727,732	20,727,732	20,742,852	20,742,852	20,746,483	20,746,483	20,746,483	20,746,483	20,746,483	20,746,483	20,746,483
212	1210	Nonutility	10008	General Plant	821000	WMLLC Franklin	95,911	95,911	95,911	95,911	95,911	95,911	95,911	95,911	95,911	95,911	95,911	95,911	95,911
212	1210	Nonutility	10008	General Plant	821000	AEM - Owensboro, KY	18,297	18,297	18,297	18,297	18,297	18,297	18,297	18,297	18,297	18,297	18,297	18,297	18,297
212	1210	Nonutility	10008	General Plant	821000	WMLLC New Orleans	98,649	98,649	98,649	98,649	98,649	98,649	98,649	98,649	98,649	98,649	98,649	98,649	98,649
212	1210	Nonutility	10201	Nonutility Prop	056000	TLIG-LGSI	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593	3,434,593
212	1210	Nonutility	10201	Nonutility Prop	056000	TLIG	960,888	960,888	960,888	960,888	960,888	960,888	960,888	960,888	960,888	960,888	960,888	960,888	960,888
212	1210	Nonutility	10201	Nonutility Prop	056000	Shelbyville-Rental Division	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
212	1210	Nonutility	10222	Nonutility-Land	880140	Shelbyville-Rental Division	197,449	197,449	197,449	197,449	197,449	197,449	197,449	197,449	197,449	197,449	197,449	197,449	197,449
212	1210	Nonutility	10222	Nonutility-Land	880145	Murfreesboro-Rental Division	122,063	122,063	122,063	122,063	122,063	122,063	122,063	122,063	122,063	122,063	122,063	122,063	122,063
212	1210	Nonutility	10222	Nonutility-Land	880156	Jordan City	425,034	425,034	425,034	425,034	425,034	425,034	425,034	425,034	425,034	425,034	425,034	425,034	425,034
212	1210	Nonutility	10222	Nonutility-Land	880157	Parshall	47,202	47,202	47,202	47,202	47,202	47,202	47,202	47,202	47,202	47,202	47,202	47,202	47,202
212	1210	Nonutility	10223	Nonutility-Buildings & Improvements	880151	Woodward Corporate	229,927	229,927	229,927	229,927	229,927	229,927	229,927	229,927	229,927	229,927	229,927	229,927	229,927
212	1210	Nonutility	10223	Nonutility-Buildings & Improvements	821000	WMLLC Owensboro, KY	19,724	19,724	19,724	19,724	19,724	19,724	19,724	19,724	19,724	19,724	19,724	19,724	19,724
212	1210	Nonutility	10223	Nonutility-Buildings & Improvements	821000	AEM - Owensboro, KY	11,537	11,537	11,537	11,537	11,537	11,537	11,537	11,537	11,537	11,537	11,537	11,537	11,537
212	1210	Nonutility	10223	Nonutility-Buildings & Improvements	880145	Rental	(503,609)	(503,609)	(503,609)	(503,609)	(503,609)	(503,609)	(503,609)	(503,609)	(503,609)	(503,609)	(503,609)	(503,609)	(503,609)
212	1210	Nonutility	10223	Nonutility-Buildings & Improvements	880145	Murfreesboro-Rental Division	795,552	795,552	795,552	795,552	795,552	795,552	795,552	795,552	795,552	795,552	795,552	795,552	795,552
212	1210	Nonutility	10223	Nonutility-Buildings & Improvements	880156	Jordan City	526,810	526,810	526,810	526,810	526,810	526,810	526,810	526,810	526,810	526,810	526,810	526,810	526,810
212	1210	Nonutility	10223	Nonutility-Buildings & Improvements	880157	Parshall	456,407	456,407	456,407	456,407	456,407	456,407	456,407	456,407	456,407	456,407	456,407	456,407	456,407
212	1210	Nonutility	10224	Nonutility-Furniture & Fixtures	821000	Woodward Corporate	963,354	963,354	963,354	963,354	963,354	963,354	963,354	963,354	963,354	963,354	963,354	963,354	963,354
212	1210	Nonutility	10224	Nonutility-Furniture & Fixtures	821000	WMLLC Franklin	124,966	124,966	124,966	124,966	124,966	124,966	124,966	124,966	124,966	124,966	124,966	124,966	124,966
212	1210	Nonutility	10224	Nonutility-Furniture & Fixtures	821000	AEM - Owensboro, KY	18,603	18,603	18,603	18,603	18,603	18,603	18,603	18,603	18,603	18,603	18,603	18,603	18,603
212	1210	Nonutility	10224	Nonutility-Furniture & Fixtures	821000	WMLLC New Orleans	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583
212	1210	Nonutility	10225	Nonutility-Communication Equipment	821000	Woodward Corporate	5,118,838	5,118,838	5,118,838	5,118,838	5,118,838	5,118,838	5,118,838	5,118,838	5,118,838	5,118,838	5,118,838	5,118,838	5,118,838
212	1210	Nonutility	10225	Nonutility-Communication Equipment	821000	WMLLC Franklin	116,389	116,389	116,389	116,389	116,389	116,389	116,389	116,389	116,389	116,389	116,389	116,389	116,389
212	1210	Nonutility	10225	Nonutility-Communication Equipment	821000	AEM - Owensboro, KY	37,146	37,146	37,146	37,146	37,146	37,146	37,146	37,146	37,146	37,146	37,146	37,146	37,146
212	1210	Nonutility	10225	Nonutility-Communication Equipment	821000	WMLLC New Orleans	46,571	46,571	46,571	46,571	46,571	46,571	46,571	46,571	46,571	46,571	46,571	46,571	46,571
212	1210	Nonutility	10228	Nonutility-Plant in Service	056000	TLIG-LGSI	9,985	9,985	9,985	9,985	9,985	9,985	9,985	9,985	9,985	9,985	9,985	9,985	9,985
212	1210	Nonutility	10228	Nonutility-Plant in Service	056000	TLIG	196,747	196,747	196,747	196,747	196,747	196,747	196,747	196,747	196,747	196,747	196,747	196,747	196,747
212	1210	Nonutility	10228	Nonutility-Plant in Service	834000	AEM - Louisville, KY	39,784	39,784	39,784	39,784	39,784	39,784	39,784	39,784	39,784	39,784	39,784	39,784	39,784
212	1220	Accruals	00000	Default	056000	TLIG-LGSI	(1,374,541)	(1,374,541)	(1,374,541)	(1,374,541)	(1,402,265)	(1,402,265)	(1,421,236)	(1,440,264)	(1,459,282)	(1,478,272)	(1,497,262)	(1,516,252)	(1,535,242)
212	1220	Accruals	00000	Default	056000	TLIG	(1,177,725)	(1,177,725)	(1,177,725)	(1,177,725)	(1,192,418)	(1,192,418)	(1,207,111)	(1,221,804)	(1,236,497)	(1,251,190)	(1,265,883)	(1,280,576)	(1,295,269)
212	1220	Accruals	00000	Default	821000	Woodward Corporate	(13,557,175)	(13,557,175)	(13,557,175)	(13,557,175)	(13,742,698)	(13,742,698)	(13,928,221)	(14,113,744)	(14,300,267)	(14,486,790)	(14,673,313)	(14,859,836)	(15,046,359)
212	1220	Accruals	00000	Default	821000	WMLLC Franklin	(313,148)	(313,148)	(313,148)	(313,148)	(316,063)	(316,063)	(319,978)	(323,893)	(327,808)	(331,723)	(335,638)	(339,553)	(343,468)
212	1220	Accruals	00000	Default	821000	AEM - Owensboro, KY	(78,379)	(78,379)	(78,379)	(78,379)	(79,663)	(79,663)	(80,947)	(82,231)	(83,515)	(84,799)	(86,083)	(87,367)	(88,651)
212	1220	Accruals	00000	Default	821000	WMLLC New Orleans	(128,590)	(128,590)	(128,590)	(128,590)	(130,459)	(130,459)	(132,328)	(134,197)	(136,066)	(137,935)	(139,804)	(141,673)	(143,542)
212	1220	Accruals	00000	Default	834000	AEM - Louisville, KY	(21,263)	(21,263)	(21,263)	(21,263)	(22,656)	(22,656)	(24,050)	(25,444)	(26,838)	(28,232)	(29,626)	(31,020)	(32,414)
212	1220	Accruals	00000	Default	880000	Rental	(2,844,391)	(2,844,391)	(2,844,391)	(2,844,391)	(2,865,539)	(2,865,539)	(2,886,687)	(2,907,835)	(2,928,983)	(2,950,131)	(2,971,279)	(2,992,427)	(3,013,575)
Grand Total							16,822,182	16,473,479	16,268,438	16,098,933	15,930,305	15,761,595	15,592,878	15,424,161	15,255,444	15,086,727	14,918,010	14,749,293	14,580,576

Net Amount	Company Account	Account Descr	Sub Account	Sub Account Description	Division	Division Description	Period Name	JUN-16	JUL-16	AUG-16	SEP-16	OCT-16	NOV-16	DEC-16	JAN-16	FEB-16	MAR-16	APR-16	MAY-16
212	4030	Depreciation	30005	Depr Exp-Distribution Plant	055000	TLJ-LGSI		9,840	9,005	9,005	9,571	9,508	9,501	9,503	9,503	9,498	9,488	9,534	9,534
212	4030	Depreciation	30005	Depr Exp-Distribution Plant	059000	TLJG		3,200	4,998	4,822	4,822	3,953	3,953	3,989	3,990	3,990	3,981	3,890	3,886
212	4030	Depreciation	30007	Depr Exp-General Plant	056000	TLJG-LGSI		11	11	11	11	11	11	11	11	11	11	11	11
212	4030	Depreciation	30007	Depr Exp-General Plant	059000	TLJG		18	18	18	18	18	18	18	18	18	18	18	18
212	4030	Depreciation	30010	Amort-Lease Improvements	821000	Woodward Corporate		7,416	7,416	7,416	7,416	7,416	7,416	7,416	7,416	7,416	7,416	7,416	7,416
212	4030	Depreciation	30010	Amort-Lease Improvements	825000	AEM - Owensboro, KY		35	35	35	35	35	35	35	35	35	35	35	35
212	4030	Depreciation	30013	Depreciation-Building	830000	Rental		7,134	7,134	7,134	7,134	7,134	7,134	7,134	7,134	7,134	7,134	7,134	7,134
212	4030	Depreciation	30014	Depreciation-Office furniture	821000	Woodward Corporate		179,212	178,107	175,437	193,804	174,501	174,682	173,723	173,747	173,489	173,475	172,879	172,879
212	4030	Depreciation	30014	Depreciation-Office furniture	824000	WMLLC Franklin		1,457	1,457	1,457	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444
212	4030	Depreciation	30014	Depreciation-Office furniture	825000	AEM - Owensboro, KY		239	239	239	162	162	162	162	162	162	162	162	162
212	4030	Depreciation	30014	Depreciation-Office furniture	826000	WMLLC New Orleans		884	884	884	611	604	604	604	604	604	604	604	604
212	4030	Depreciation	30014	Depreciation-Office furniture	834000	AEM - Louisville, KY		514	514	514	365	365	365	365	365	365	365	365	365
212	4030	Depreciation	41124	Billing for Taxes Other and Depr	821000	Woodward Corporate		35,708	29,712	29,888	29,834	34,315	34,333	36,223	36,285	36,289	36,915	36,937	37,057
212	4851	Rental & Leas	31115	Office Rental	880145	Murfreesboro-Rental Division		(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
212	4851	Rental & Leas	31115	Office Rental	880156	Murfreesboro-Rental Division		(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)
212	4851	Rental & Leas	31115	Office Rental	880157	Johnson City		(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Grand Total								201,353	195,215	192,545	210,792	195,130	195,323	196,292	196,330	195,130	195,734	195,884	196,921

Period End Balance			Company Account		Account / Sub Account Description	Division	Division Description	JUN-15	JUL-15	AUG-15	SEP-15	OCT-15	NOV-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16
232	1210	Nonutility	10003	Ng - Storage Plant	800000	Storage-Corporate	601,820	601,820	601,820	601,820	601,820	601,820	601,820	601,820	601,820	601,820	601,820	601,820	601,820
232	1210	Nonutility	10028	Nonutility-Plant in Service	800000	Storage-Corporate	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385
232	1210	Nonutility	10229	Nonutility-Gas Stored Underground-NC	800001	Barnsley	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983
232	1220	Accrual	00000	Default	800000	Storage-Corporate	(3,665,272)	(3,679,676)	(3,694,481)	(3,709,529)	(3,724,803)	(3,739,995)	(3,770,287)	(3,785,448)	(3,800,609)	(3,815,771)	(3,830,932)	(3,846,093)	(3,861,254)
Grand Total							4,861,916	4,847,311	4,832,707	4,817,698	4,802,421	4,787,259	4,771,937	4,756,776	4,741,614	4,726,453	4,711,292	4,696,131	

Period Name	Company	Company Description	Cost Center	Cost Center Description	Account	Account Description	Sub Account	Sub Description	Division	Division Description	Net Amount	Effective Period Num
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5220	ASC-Administrative expense 4114		Billed from Corp Secretary	80000	Storage-Corporate	0	60,400,008
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5240	ASC-Property Insurance	04069	Blanket Property Insurance	80000	Storage-Corporate	519	40,300,004
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5250	ASC-Appeals & Damages	04070	Insurance-Other	80000	Storage-Corporate	32	20,150,002
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5260	Taxes other than income tax 30015		Corporate Franchise Tax	80000	Storage-Corporate	2790	20,150,002
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5270	Income taxes, utility expense 30021		Federal Income Taxes	80000	Storage-Corporate	21756	20,150,002
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5280	ASC-Administrative expense 41109		Billed from IT	80000	Storage-Corporate	15309	80,540,016
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5290	ASC-Administrative expense 41120		Billed from Risk Mgmt	80000	Storage-Corporate	1185	40,300,000
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5300	ASC-Administrative expense 4114		Billed from Corp Secretary	80000	Storage-Corporate	308	20,150,004
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5310	Storage-Publication expense 06070		Contract Labor	80000	Storage-Corporate	0	60,400,012
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5320	ASC-Appeals & Damages	04070	Insurance-Other	80000	Storage-Corporate	46	40,300,009
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5330	ASC-Property Insurance	04069	Blanket Property Insurance	80000	Storage-Corporate	619	40,300,009
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5340	ASC-Office supplies & equip 08111		Contract Labor	80000	Storage-Corporate	406663	80,540,016
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5350	Income taxes, utility expense 30022		Federal Income Taxes	80000	Storage-Corporate	20,150,004	
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5360	Income taxes, utility expense 30021		Billed from Accounting	80000	Storage-Corporate	20,150,004	
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5370	ASC-Administrative expense 41106		Billed from HR	80000	Storage-Corporate	1185	120,480,002
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5380	ASC-Administrative expense 41109		Billed from Gen'l Admin	80000	Storage-Corporate	105	20,150,005
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5390	ASC-Administrative expense 41120		Billed from Risk Mgmt	80000	Storage-Corporate	(718)	20,150,005
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5400	ASC-Administrative expense 4114		Billed from Legal	80000	Storage-Corporate	12	20,150,005
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5410	ASC-Administrative expense 4115		Billed from Corp Secretary	80000	Storage-Corporate	12	20,150,005
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5420	Storage-Maintenance of equip 08114		Contract Labor	80000	Storage-Corporate	71746	80,540,000
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5430	Taxes other than income tax 30015		Ad Valorem - Actual	80000	Storage-Corporate	1040	20,150,006
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5440	ASC-Administrative expense 41102		Billed from Investor Relations	80000	Storage-Corporate	56	20,150,006
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5450	Compressor station expense 02005		Billed from HR	80000	Storage-Corporate	338	80,540,004
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5460	Income taxes, utility expense 30021		Non-Inventories Supplies	80000	Storage-Corporate	2349	40,300,012
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5470	ASC-Administrative expense 41112		Federal Income Taxes	80000	Storage-Corporate	35649	80,540,024
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5480	ASC-Administrative expense 41107		Billed from Investor Relations	80000	Storage-Corporate	46	20,150,007
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5490	Taxes other than income tax 41724		Billed from HR	80000	Storage-Corporate	346	80,540,029
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5500	ASC-Administrative expense 41124		Billing for Taxes Other and Dept	80000	Storage-Corporate	223	20,150,007
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5510	ASC-Administrative expense 41113		Billed from Legal	80000	Storage-Corporate	274	20,150,007
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5520	ASC-Administrative & general 01008		Expense Labor Actual	80000	Storage-Corporate	535	40,300,018
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5530	Taxes other than income tax 30015		Corporate Franchise Tax	80000	Storage-Corporate	2790	20,150,008
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5540	Other storage items 05413		Transportation	80000	Storage-Corporate	888	40,300,018
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5550	ASC-Rentals	04067	Utilities	80000	Storage-Corporate	1647	60,450,027
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5560	Compressor station expense 04502		Billing Lease/Rentals	80000	Storage-Corporate	45	20,150,009
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5570	Income and Services Expense 02005		Billing Maintenance	80000	Storage-Corporate	370	20,150,009
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5580	ASC-Administrative expense 41111		Vehicle Lease Payments	80000	Storage-Corporate	641	80,500,008
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5590	ASC-Administrative expense 41111		Contract Labor	80000	Storage-Corporate	15	20,150,010
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5600	ASC-Administrative expense 41111		Vehicle Lease	80000	Storage-Corporate	4	20,150,010
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5610	Income and Services Expense 02005		Motor Vehicle Expenses	80000	Storage-Corporate	56	40,300,022
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5620	Income and Services Expense 02005		Vehicle Expenses	80000	Storage-Corporate	1723	100,250,005
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5630	Other deductions	05411	Vehicle Expenses	80000	Storage-Corporate	540	40,300,022
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5640	ASC-Office supplies & equip 05411		Meals and Entertainment	80000	Storage-Corporate	857	40,300,022
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5650	ASC-Office supplies & equip 05411		Meals and Entertainment	80000	Storage-Corporate	49	20,150,011
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5660	ASC-Office supplies & equip 05411		Utilities	80000	Storage-Corporate	279	40,300,022
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5670	ASC-Office supplies & equip 05411		Utilities	80000	Storage-Corporate	109	20,150,011
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5680	ASC-Office supplies & equip 05411		Utilities	80000	Storage-Corporate	262	40,300,024
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5690	ASC-Office supplies & equip 05411		Utilities	80000	Storage-Corporate	77	20,150,001
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5700	ASC-Office supplies & equip 05411		Contract Labor	80000	Storage-Corporate	18	20,150,002
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5710	ASC-Office supplies & equip 05411		Vehicle Lease Payments	80000	Storage-Corporate	901	100,800,010
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5720	ASC-Office supplies & equip 05411		Equipment Lease	80000	Storage-Corporate	12	60,480,008
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5730	ASC-Office supplies & equip 05411		Vehicle Expenses	80000	Storage-Corporate	885	60,480,009
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5740	ASC-Office supplies & equip 05411		Non-Inventories Supplies	80000	Storage-Corporate	530	20,150,003
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5750	ASC-Office supplies & equip 05411		Utilities	80000	Storage-Corporate	253	20,150,004
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5760	ASC-Office supplies & equip 05411		Utilities	80000	Storage-Corporate	367	40,300,010
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5770	ASC-Office supplies & equip 05411		Bank Service Charge	80000	Storage-Corporate	228	20,150,005
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5780	ASC-Office supplies & equip 05411		Vehicle Expenses	80000	Storage-Corporate	1009	20,150,006
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5790	ASC-Office supplies & equip 05411		Vehicle Expenses	80000	Storage-Corporate	680	40,300,014
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5800	ASC-Office supplies & equip 05411		Vehicle Expenses	80000	Storage-Corporate	75	20,150,008
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5810	ASC-Office supplies & equip 05411		Vehicle Expenses	80000	Storage-Corporate	229	40,300,016
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5820	ASC-Office supplies & equip 05411		Vehicle Expenses	80000	Storage-Corporate	40	100,000,040
NOV-15	232	UCS Storage	8501	UCS Storage-Corporate	5830	ASC-Office supplies & equip 05411		Vehicle Expenses	80000	Storage-Corporate	510	20,150,008

Period Name	Company	Company Description	Cost Center	Account Description	Account	Sub Account Description	Division	Division Description	Net Amount	Effective Period Num
DEC-15	212	Ames Energy Marketing LLC 8570	AEH Marketing	ASG-Office supplies & equip 05421	5210	Training	821000	Woodward Corporate	290	20,190,003
DEC-15	212	Ames Energy Marketing LLC 8589	AEH HR & Administration	ASG-Office supplies & equip 04055	5210	Office Storage	821000	Woodward Corporate	526	20,190,003
DEC-15	212	Ames Energy Marketing LLC 8579	AEH Gas Supply	ASG-Office supplies & equip 05412	5210	Special & Dependent Travel	821000	WMLLC New Orleans	197	20,190,003
JAN-16	212	Ames Energy Marketing LLC 8579	AEH Marketing Franklin	ASG-Office supplies & equip 05010	5210	Office Supplies	821000	WMLLC Franklin	215	40,320,008
JAN-16	212	Ames Energy Marketing LLC 8589	Woodward-Corporate	ASG-Office supplies & equip 05010	5210	Monthly Lines and services	821000	Woodward Corporate	9	80,540,016
JAN-16	212	Ames Energy Marketing LLC 8589	AEH HR & Administration	ASG-Office supplies & equip 05411	5210	Meals and Entertainment	821000	Woodward Corporate	50	20,190,004
JAN-16	212	Ames Energy Marketing LLC 8579	AEH Risk Analysis	ASG-Office supplies & equip 05424	5210	Books & Manuals	821000	Woodward Corporate	195	20,190,004
JAN-16	212	Ames Energy Marketing LLC 8579	AEH Transportation & Scheduling	ASG-Office supplies & equip 07590	5210	Misc General Expense	821000	Woodward Corporate	312	20,190,004
JAN-16	212	Ames Energy Marketing LLC 8582	AEH Field Operations	ASG-Office supplies & equip 05411	5210	Promo Offer, Misc	821000	WMLLC Franklin	51	20,190,004
JAN-16	212	Ames Energy Marketing LLC 8582	AEH Field Operations	ASG-Office supplies & equip 05414	5210	Meals and Entertainment	821000	WMLLC Franklin	665	40,320,008
JAN-16	212	Ames Energy Marketing LLC 8582	AEH Field Operations	ASG-Office supplies & equip 05414	5210	Loggng	821000	WMLLC Franklin	552	40,320,008
JAN-16	212	Ames Energy Marketing LLC 8582	AEH Information Technology	ASG-Office supplies & equip 05314	5210	Toll Free Long Distance	821000	WMLLC Franklin	1450	20,190,004
JAN-16	212	Ames Energy Marketing LLC 8579	AEH Information Technology	ASG-Office supplies & equip 05310	5210	Contract Labor	821000	Woodward Corporate	46	20,190,004
JAN-16	212	Ames Energy Marketing LLC 8579	AEH Information Technology	ASG-Office supplies & equip 05310	5210	Monthly Lines and services	821000	WMLLC New Orleans	567	20,190,004
JAN-16	212	Ames Energy Marketing LLC 8579	AEH Information Technology	ASG-Office supplies & equip 05310	5210	Office Supplies	821000	WMLLC Franklin	230	20,190,004
JAN-16	212	Ames Energy Marketing LLC 8579	AEH Information Technology	ASG-Office supplies & equip 05310	5210	Training	821000	WMLLC Franklin	285	20,190,004
JAN-16	212	Ames Energy Marketing LLC 8579	AEH Information Technology	ASG-Office supplies & equip 05310	5210	Meals and Entertainment	821000	WMLLC Franklin	45	20,190,004
JAN-16	212	Ames Energy Marketing LLC 8579	AEH Information Technology	ASG-Office supplies & equip 05310	5210	Meals and Entertainment	821000	WMLLC Franklin	45	20,190,004
FEB-16	212	Ames Energy Marketing LLC 8589	AEH Marketing	ASG-Office supplies & equip 05411	5210	Office Storage	821000	WMLLC Franklin	450	20,190,005
FEB-16	212	Ames Energy Marketing LLC 8570	AEH Information Technology	ASG-Office supplies & equip 05312	5210	Long Distance	821000	WMLLC New Orleans	105	20,190,005
FEB-16	212	Ames Energy Marketing LLC 8570	AEH Information Technology	ASG-Office supplies & equip 05312	5210	Misc General Expense	821000	Woodward Corporate	114	20,190,005
FEB-16	212	Ames Energy Marketing LLC 8570	AEH Information Technology	ASG-Office supplies & equip 05312	5210	Non-Inventories Supplies	821000	Woodward Corporate	85	80,540,020
FEB-16	212	Ames Energy Marketing LLC 8570	AEH HR & Administration	ASG-Office supplies & equip 05411	5210	Meals and Entertainment	821000	AEH - Louisiana, KY	4	20,190,005
MAR-16	212	Ames Energy Marketing LLC 8577	AEH Trading	ASG-Office supplies & equip 05411	5210	Meals and Entertainment	821000	Woodward Corporate	15	20,190,005
MAR-16	212	Ames Energy Marketing LLC 8582	AEH Field Operations	ASG-Office supplies & equip 05411	5210	Misc Employee Expense	821000	WMLLC Franklin	822	40,320,012
MAR-16	212	Ames Energy Marketing LLC 8582	AEH Field Operations	ASG-Office supplies & equip 05411	5210	Meals and Entertainment	821000	WMLLC Franklin	1231	40,320,012
MAR-16	212	Ames Energy Marketing LLC 8574	AEH Marketing-New Orleans	ASG-Office supplies & equip 05413	5210	Transportation	821000	WMLLC Franklin	96938	82,482,018
MAR-16	212	Ames Energy Marketing LLC 8574	AEH Marketing-New Orleans	ASG-Office supplies & equip 05413	5210	Entertainment & Sports Events	821000	Woodward Corporate	798	50,482,018
MAR-16	212	Ames Energy Marketing LLC 8574	AEH Marketing-New Orleans	ASG-Office supplies & equip 05413	5210	Contract Labor	821000	WMLLC New Orleans	129	10,482,020
MAR-16	212	Ames Energy Marketing LLC 8574	AEH Marketing-New Orleans	ASG-Office supplies & equip 05413	5210	Building Maintenance	821000	WMLLC Franklin	1100	20,190,006
MAR-16	212	Ames Energy Marketing LLC 8574	AEH Marketing-New Orleans	ASG-Office supplies & equip 05413	5210	Entertainment & Sports Events	821000	Woodward Corporate	812	40,320,012
MAR-16	212	Ames Energy Marketing LLC 8584	AEH Contracts and Training	ASG-Office supplies & equip 05411	5210	Advertising	821000	Woodward Corporate	205	20,190,006
MAR-16	212	Ames Energy Marketing LLC 8584	AEH Contracts and Training	ASG-Office supplies & equip 05411	5210	Long Distance	821000	AEH - Chemsheim, NY	205	20,190,006
MAR-16	212	Ames Energy Marketing LLC 8577	AEH Information Technology	ASG-Office supplies & equip 05312	5210	Office Supplies	821000	WMLLC Dallas	52	20,190,006
MAR-16	212	Ames Energy Marketing LLC 8577	AEH Information Technology	ASG-Office supplies & equip 05312	5210	Misc General Expense	821000	WMLLC New Orleans	297	20,190,006
MAR-16	212	Ames Energy Marketing LLC 8577	AEH Information Technology	ASG-Office supplies & equip 05312	5210	Postage-Delivery Services	821000	WMLLC New Orleans	49	20,190,006
MAR-16	212	Ames Energy Marketing LLC 8577	AEH Information Technology	ASG-Office supplies & equip 05312	5210	Meals and Entertainment	821000	WMLLC New Orleans	52	40,320,014
MAR-16	212	Ames Energy Marketing LLC 8577	AEH Information Technology	ASG-Office supplies & equip 05312	5210	Meals and Entertainment	821000	WMLLC Franklin	36	60,482,021
APR-16	212	Ames Energy Marketing LLC 8575	AEH Operations	ASG-Office supplies & equip 05413	5210	Meals and Entertainment	821000	WMLLC Franklin	626	20,190,007
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Membership Fees	821000	Woodward Corporate	55	20,190,007
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Misc Employee Expense	821000	Woodward Corporate	55	20,190,007
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Contract Labor	821000	Woodward Corporate	7212	40,320,014
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Building Maintenance	821000	WMLLC Franklin	1	20,190,007
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Meals and Entertainment	821000	Woodward Corporate	58	20,190,007
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Employee Development	821000	WMLLC Dallas	2365	20,190,007
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Loggng	821000	WMLLC Franklin	840	20,190,007
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Loggng	821000	WMLLC Franklin	350	20,190,007
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Cell phone callout and access	821000	Woodward Corporate	691	90,482,021
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Employee Development	821000	WMLLC Franklin	250	20,190,007
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Entertainment & Sports Events	821000	WMLLC Franklin	5412	20,190,007
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Entertainment & Sports Events	821000	WMLLC Franklin	12750	40,320,014
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Building Lease/Lease	821000	WMLLC Franklin	450	20,190,007
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Club dues - Deductible	821000	AEH-Chem, KS	635	40,320,014
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Long Distance	821000	WMLLC New Orleans	118	20,190,007
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Toll Free Long Distance	821000	WMLLC New Orleans	47	20,190,007
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Meals and Entertainment	821000	WMLLC New Orleans	65	20,190,006
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Meals and Entertainment	821000	WMLLC Corporate	14	40,320,016
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Meals and Entertainment	821000	Woodward Corporate	300	40,320,016
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Office Supplies	821000	WMLLC New Orleans	57	90,482,024
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Monthly Lines and services	821000	WMLLC New Orleans	2259	40,320,016
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	MANU/MANU Services	821000	Ames Energy Marketing LLC	11	20,190,008
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Postage-Delivery Services	821000	Woodward Corporate	6595	20,190,008
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Bank Service Charge	821000	Woodward Corporate	15	20,190,008
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Postage-Delivery Services	821000	WMLLC Franklin	284	181,440,072
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Loggng	821000	Woodward Corporate	426	20,190,008
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Cell service for data uses	821000	WMLLC New Orleans	442	20,190,008
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Transportation	821000	WMLLC Corporate	13	20,190,008
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Office Supplies	821000	WMLLC Franklin	119	20,190,008
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Toll Free Long Distance	821000	WMLLC Franklin	26966	100,750,045
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Gas Transport Cost-Air	821000	WMLLC Franklin	130	40,320,016
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Expense Labor Actual	821000	WMLLC Dallas	2677	40,320,016
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Expense Labor Actual	821000	WMLLC Dallas	(25)	40,320,016
APR-16	212	Ames Energy Marketing LLC 8575	AEH Gas Accounting	ASG-Office supplies & equip 05413	5210	Expense Labor Actual	821000	WMLLC Dallas	18	40,320,016

[illegible]

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[illegible]

Period Name	Company	Company Description	Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Cost Center	Cost Center Description	Period End Balance
N2V-15	212	Ames Energy Marketing LLC	821000	Woodward Corporate	1210	Nonutility property	10224	Nonutility-Furniture & Fixtures	0000	Default	983,353.86
N2V-15	212	Ames Energy Marketing LLC	825000	AMM - Owensboro, KY	1210	Nonutility property	10224	Nonutility-Buildings & Improvements	0000	Default	11,557.22
N2V-15	212	Ames Energy Marketing LLC	821000	Woodward Corporate	1210	Nonutility property	10223	Nonutility-Communication Equipment	0000	Default	229,526.90
N2V-15	212	Ames Energy Marketing LLC	825000	WMLC Franklin	1210	Nonutility property	10223	Nonutility-Communication Equipment	0000	Default	116,389.26
N2V-15	212	Ames Energy Marketing LLC	825000	AMM - Owensboro, KY	1210	Nonutility property	10224	Nonutility-Furniture & Fixtures	0000	Default	46,571.47
N2V-15	212	Ames Energy Marketing LLC	825000	AMM - Owensboro, KY	1210	Nonutility property	10224	Nonutility-Furniture & Fixtures	0000	Default	18,603.15
N2V-15	212	Ames Energy Marketing LLC	825000	WMLC New Orleans	1210	Nonutility property	10224	Nonutility-Furniture & Fixtures	0000	Default	7,583.15
N2V-15	212	Ames Energy Marketing LLC	825000	WMLC Franklin	1210	Nonutility property	10224	Nonutility-Furniture & Fixtures	0000	Default	124,598.34
N2V-15	212	Ames Energy Marketing LLC	825000	WMLC Franklin	1210	Nonutility property	10222	Nonutility-Buildings & Improvements	0000	Default	19,724.00
N2V-15	212	Ames Energy Marketing LLC	821000	Shelbyville-Rental Division	1210	Nonutility property	10222	Nonutility-Buildings & Improvements	0000	Default	13,000.00
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10222	Nonutility-Buildings & Improvements	0000	Default	197,448.00
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10222	Nonutility-Land	0000	Default	122,803.36
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10222	Nonutility-Land	0000	Default	42,201.56
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10222	Nonutility-Land	0000	Default	795,592.14
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	526,849.78
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	1,722,826.35
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	426,427.16
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	1,476,372.49
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	1,220,739.69
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	3,426,987.75
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	9,864.52
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	197,747.06
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	20,746,483.46
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	58,910.78
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	15,275,261.81
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	113,989.49
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	195,272.22
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	329,059.16
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	80,738.22
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	2,822,263.42
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	25,573.59
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	36,793.86
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	245,721.85
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	5,118,657.92
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	37,146.71
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	843,533.66
N2V-15	212	Ames Energy Marketing LLC	821000	Marionette-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	11,537.32

Period Name	Company	Company Description	Division	Account	Account Description	Sub Account	Sub Account Description	Cost Center	Cost Center Description	Period End Balance
MAR-16	212	Ames Energy Marketing LLC 820000	Woodward Corporate	1210	Nonutility property	10225	Nonutility-Buildings & Improvements	0000	Default	229,505.50
MAR-16	212	Ames Energy Marketing LLC 820000	WMLC Franklin	1210	Nonutility property	10225	Nonutility-Communication Equipment	0000	Default	116,539.26
MAR-16	212	Ames Energy Marketing LLC 820000	WMLC New Orleans	1210	Nonutility property	10225	Nonutility-Furniture & Fixtures	0000	Default	46,571.47
MAR-16	212	Ames Energy Marketing LLC 820000	WMLC New Orleans	1210	Nonutility property	10224	Nonutility-Furniture & Fixtures	0000	Default	18,603.15
MAR-16	212	Ames Energy Marketing LLC 820000	WMLC New Orleans	1210	Nonutility property	10224	Nonutility-Furniture & Fixtures	0000	Default	7,583.15
MAR-16	212	Ames Energy Marketing LLC 820000	WMLC Franklin	1210	Nonutility property	10224	Nonutility-Furniture & Fixtures	0000	Default	124,688.34
MAR-16	212	Ames Energy Marketing LLC 820000	WMLC Franklin	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	19,724.00
MAR-16	212	Ames Energy Marketing LLC 820000	Shelbyville-Rental Division	1210	Nonutility property	10222	Nonutility-Buildings & Improvements	0000	Default	13,000.00
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10222	Nonutility-Buildings & Improvements	0000	Default	187,448.00
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10222	Nonutility-Buildings & Improvements	0000	Default	122,803.35
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10222	Nonutility-Buildings & Improvements	0000	Default	42,201.56
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10222	Nonutility-Buildings & Improvements	0000	Default	796,592.14
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	528,839.79
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	1,722,636.35
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	426,407.16
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	1,450,571.19
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	1,225,659.32
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	840,807.75
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	3,424,338.79
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	8,944.75
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	192,747.06
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	20,746,483.46
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	9,297.78
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	19,257.53
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	58,548.88
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	112,725,159.47
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	145,503.16
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	159,272.22
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	339,503.14
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	99,856.18
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	2,829,887.28
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	25,538.29
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	39,793.86
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	24,721.46
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	503,833.72
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	5,119,807.92
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	371,467.71
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	863,353.06
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	11,537.22
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	228,845.00
MAR-16	212	Ames Energy Marketing LLC 820000	Meriwether-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvements	0000	Default	178,389.29

EiS eXpress Reporting

Report Name	Atmos-Account Ending Balances by Month - Rate Request Format
Report Parameters	
GLCC#Company	212+232
Currency Code	USD
Period Name	JUN-16,'MAY-16','APR-16','MAR-16','FEB-16','JAN-16','NOV-15','OCT-15','SEP-15','AUG-15','JUL-15','JUN-15'
GLCC#Account	1210+1220
Supress Zero Rows	Yes'
Report Summary	
Responsibility Name	ATM_GL_INQUIRY(Access Set => Atmos Energy Corporation)
Module Name	General Ledger
Requested By	MHUIS13A
Request Id	42138015
Process Id	363315
Request Date & Time	25-JUL-2016
Actual Start Date	25-JUL-2016 09:29:38 AM
Actual Completion Date	25-JUL-2016 09:29:55 AM

EiS eXpress Reporting

Report Name	Atmos-Account Activity Only - Rate Request Format		
Report Parameters			
Ending Period	MAY-16		
Ledger name	Atmos Energy Corporation		
Starting Period	JUN-15		
GCC#Account	4000:9999		
GCC#Company	212		
Report Summary			
Responsibility Name	ATM_GL_INQUIRY(Access Set => Atmos Energy Corporation)		
Module Name	General Ledger		
Requested By	MHUIS13A		
Request Id	42138323		
Process Id	363325		
Request Date & Time	25-JUL-2016		
Actual Start Date	25-JUL-2016 09:51:29 AM		
Actual Completion Date	25-JUL-2016 09:54:13 AM		

EIS eXpress Reporting

Report Name Atmos-Account Activity Only - Rate Request Format

Report Parameters

Ending Period MAY-16
Ledger name Atmos Energy Corporation
Starting Period JUN-15
GCC#Account 4000-9999
GCC#Company 232

Report Summary

Responsibility Name ATM_GL_INQUIRY(Access Set => Atmos Energy Corporation)
Module Name General Ledger
Requested By MHUIS13A
Request Id 42138325
Process Id 363327
Request Date & Time 25-JUL-2016
Actual Start Date 25-JUL-2016 09:51:30 AM
Actual Completion Date 25-JUL-2016 09:54:07 AM

Sum of Period End Balance					Period Name	
Company	Account	Account Desc	Sub Account	Sub Acct Division	Division Description	DEC-15
212	1210	Nonutility pro	10006	General	TLIG-LGSI	245,722
212	1210	Nonutility pro	10006	General	TLIG	(195,272)
212	1210	Nonutility pro	10008	General	821000 Woodward Corporate	20,746,483
212	1210	Nonutility pro	10008	General	824000 WMLLC Franklin	95,911
212	1210	Nonutility pro	10008	General	825000 AEM - Owensboro, KY	18,297
212	1210	Nonutility pro	10008	General	826000 WMLLC New Orleans	98,649
212	1210	Nonutility pro	10201	Nonutility	056000 TLIG-LGSI	3,434,593
212	1210	Nonutility pro	10201	Nonutility	059000 TLIG	960,888
212	1210	Nonutility pro	10222	Nonutility	880140 Shelbyville-Rental Division	13,000
212	1210	Nonutility pro	10222	Nonutility	880145 Murfreesboro-Rental Division	197,449
212	1210	Nonutility pro	10222	Nonutility	880156 Morristown-Rental Division	122,063
212	1210	Nonutility pro	10222	Nonutility	880157 Johnson City	425,034
212	1210	Nonutility pro	10222	Nonutility	880191 Hannibal	47,202
212	1210	Nonutility pro	10223	Nonutility	821000 Woodward Corporate	229,927
212	1210	Nonutility pro	10223	Nonutility	824000 WMLLC Franklin	19,724
212	1210	Nonutility pro	10223	Nonutility	825000 AEM - Owensboro, KY	11,537
212	1210	Nonutility pro	10223	Nonutility	880000 Rental	(503,609)
212	1210	Nonutility pro	10223	Nonutility	880145 Murfreesboro-Rental Division	795,552
212	1210	Nonutility pro	10223	Nonutility	880156 Morristown-Rental Division	526,810
212	1210	Nonutility pro	10223	Nonutility	880157 Johnson City	1,772,626
212	1210	Nonutility pro	10223	Nonutility	880191 Hannibal	456,407
212	1210	Nonutility pro	10224	Nonutility	821000 Woodward Corporate	983,354
212	1210	Nonutility pro	10224	Nonutility	824000 WMLLC Franklin	124,966
212	1210	Nonutility pro	10224	Nonutility	825000 AEM - Owensboro, KY	18,603
212	1210	Nonutility pro	10224	Nonutility	826000 WMLLC New Orleans	7,583
212	1210	Nonutility pro	10225	Nonutility	821000 Woodward Corporate	5,118,838
212	1210	Nonutility pro	10225	Nonutility	824000 WMLLC Franklin	116,389
212	1210	Nonutility pro	10225	Nonutility	825000 AEM - Owensboro, KY	37,146
212	1210	Nonutility pro	10225	Nonutility	826000 WMLLC New Orleans	46,571
212	1210	Nonutility pro	10228	Nonutility	056000 TLIG-LGSI	9,985
212	1210	Nonutility pro	10228	Nonutility	059000 TLIG	196,747
212	1210	Nonutility pro	10228	Nonutility	834000 AEM - Louisville, KY	39,784
212	1220	Accumulated	00000	Default	056000 TLIG-LGSI	(1,430,750)
212	1220	Accumulated	00000	Default	059000 TLIG	(1,204,365)
212	1220	Accumulated	00000	Default	821000 Woodward Corporate	(14,671,723)
212	1220	Accumulated	00000	Default	824000 WMLLC Franklin	(321,839)
212	1220	Accumulated	00000	Default	825000 AEM - Owensboro, KY	(79,754)
212	1220	Accumulated	00000	Default	826000 WMLLC New Orleans	(132,881)
212	1220	Accumulated	00000	Default	834000 AEM - Louisville, KY	(23,750)
212	1220	Accumulated	00000	Default	880000 Rental	(2,887,194)
Grand Total						15,466,703

Co 232 - December 2015

Sum of Period End Balance		Account Desc Sub Account Sub Accoi Division				Period Name	
Company	Account	Account Desc	Sub Account	Sub Accoi Division	Division Description	DEC-15	
232	1210	Nonutility pro	10003	Ng - Stor	Storage-Corporate	646,856	
232	1210	Nonutility pro	10228	Nonutility	Storage-Corporate	5,392,385	
232	1210	Nonutility pro	10229	Nonutility	Barnsley	2,532,983	
232	1220	Accumulated	00000	Default	Storage-Corporate	(3,755,126)	
Grand Total						4,817,098	

Period Name	Company	Company Description	Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Cost Center	Cost Center Description	Period End Balance
DEC-15	232	UCG Storage	800000	Storage-Corporate	1210	Nonutility property	10228	Nonutility-Plant in Service	0000	Default	5,392,385
DEC-15	232	UCG Storage	800001	Barnsley	1210	Nonutility property	10229	Nonutility-Gas Stored Undergrd	0000	Default	2,532,383
DEC-15	212	Atmos Energy Marketing LLC 821000		Woodward Corporate	1210	Nonutility property	10225	Nonutility-Communication Equip	0000	Default	5,118,838
DEC-15	212	Atmos Energy Marketing LLC 821000		AEM - Owensboro, KY	1210	Nonutility property	10225	Nonutility-Furniture & Fixtures	0000	Default	37,146
DEC-15	212	Atmos Energy Marketing LLC 821000		Woodward Corporate	1210	Nonutility property	10224	Nonutility-Furniture & Fixtures	0000	Default	983,354
DEC-15	212	Atmos Energy Marketing LLC 825000		AEM - Owensboro, KY	1210	Nonutility property	10223	Nonutility-Buildings & Improvem	0000	Default	11,537
DEC-15	212	Atmos Energy Marketing LLC 821000		Woodward Corporate	1210	Nonutility property	10223	Nonutility-Buildings & Improvem	0000	Default	229,927
DEC-15	212	Atmos Energy Marketing LLC 824000		WMLLC Franklin	1210	Nonutility property	10225	Nonutility-Communication Equip	0000	Default	116,389
DEC-15	212	Atmos Energy Marketing LLC 826000		WMLLC New Orleans	1210	Nonutility property	10225	Nonutility-Communication Equip	0000	Default	46,571
DEC-15	212	Atmos Energy Marketing LLC 825000		AEM - Owensboro, KY	1210	Nonutility property	10224	Nonutility-Furniture & Fixtures	0000	Default	18,603
DEC-15	212	Atmos Energy Marketing LLC 826000		WMLLC New Orleans	1210	Nonutility property	10224	Nonutility-Furniture & Fixtures	0000	Default	7,583
DEC-15	212	Atmos Energy Marketing LLC 824000		WMLLC Franklin	1210	Nonutility property	10224	Nonutility-Furniture & Fixtures	0000	Default	124,966
DEC-15	212	Atmos Energy Marketing LLC 824000		WMLLC Franklin	1210	Nonutility property	10223	Nonutility-Buildings & Improvem	0000	Default	19,724
DEC-15	212	Atmos Energy Marketing LLC 880140		Shelbyville-Rental Division	1210	Nonutility property	10222	Nonutility-Land	0000	Default	13,000
DEC-15	212	Atmos Energy Marketing LLC 880145		Murfreesboro-Rental Divisi	1210	Nonutility property	10222	Nonutility-Land	0000	Default	197,449
DEC-15	212	Atmos Energy Marketing LLC 880156		Morristown-Rental Division	1210	Nonutility property	10222	Nonutility-Land	0000	Default	425,034
DEC-15	212	Atmos Energy Marketing LLC 880157		Johnson City	1210	Nonutility property	10222	Nonutility-Land	0000	Default	47,202
DEC-15	212	Atmos Energy Marketing LLC 880191		Hannibal	1210	Nonutility property	10222	Nonutility-Land	0000	Default	795,552
DEC-15	212	Atmos Energy Marketing LLC 880145		Murfreesboro-Rental Divisi	1210	Nonutility property	10223	Nonutility-Buildings & Improvem	0000	Default	526,810
DEC-15	212	Atmos Energy Marketing LLC 880156		Morristown-Rental Division	1210	Nonutility property	10223	Nonutility-Buildings & Improvem	0000	Default	1,772,826
DEC-15	212	Atmos Energy Marketing LLC 880191		Johnson City	1210	Nonutility property	10223	Nonutility-Buildings & Improvem	0000	Default	456,407
DEC-15	212	Atmos Energy Marketing LLC 056000		Hannibal	1210	Accumulated provision for	100000	Default	0000	Default	(1,430,750)
DEC-15	212	Atmos Energy Marketing LLC 059000		TLIG-LGS	1220	Accumulated provision for	100000	Default	0000	Default	(1,204,365)
DEC-15	212	Atmos Energy Marketing LLC 059000		TLIG	1210	Nonutility property	10201	Nonutility Prop	0000	Default	960,888
DEC-15	212	Atmos Energy Marketing LLC 056000		TLIG-LGS	1210	Nonutility property	10201	Nonutility Prop	0000	Default	3,434,593
DEC-15	212	Atmos Energy Marketing LLC 056000		TLIG-LGS	1210	Nonutility property	10228	Nonutility-Plant in Service	0000	Default	9,985
DEC-15	212	Atmos Energy Marketing LLC 059000		TLIG	1210	Nonutility property	10228	Nonutility-Plant in Service	0000	Default	196,747
DEC-15	212	Atmos Energy Marketing LLC 821000		Woodward Corporate	1210	Nonutility property	10008	General Plant	0000	Default	20,746,483
DEC-15	212	Atmos Energy Marketing LLC 824000		WMLLC Franklin	1210	Nonutility property	10008	General Plant	0000	Default	95,911
DEC-15	212	Atmos Energy Marketing LLC 825000		AEM - Owensboro, KY	1210	Nonutility property	10008	General Plant	0000	Default	18,297
DEC-15	212	Atmos Energy Marketing LLC 826000		WMLLC New Orleans	1210	Nonutility property	10008	General Plant	0000	Default	98,649
DEC-15	212	Atmos Energy Marketing LLC 821000		Woodward Corporate	1220	Accumulated provision for	100000	Default	0000	Default	(14,671,723)
DEC-15	212	Atmos Energy Marketing LLC 826000		WMLLC New Orleans	1220	Accumulated provision for	100000	Default	0000	Default	(132,881)
DEC-15	212	Atmos Energy Marketing LLC 059000		TLIG	1210	Nonutility property	10006	General Dist System Plant	0000	Default	(195,272)
DEC-15	212	Atmos Energy Marketing LLC 824000		WMLLC Franklin	1220	Accumulated provision for	100000	Default	0000	Default	(321,839)
DEC-15	212	Atmos Energy Marketing LLC 825000		AEM - Owensboro, KY	1220	Accumulated provision for	100000	Default	0000	Default	(79,754)
DEC-15	212	UCG Storage	800000	Rental	1220	Accumulated provision for	100000	Default	0000	Default	(2,887,184)
DEC-15	232	UCG Storage	800000	Storage-Corporate	1220	Accumulated provision for	100000	Default	0000	Default	(3,755,126)
DEC-15	212	Atmos Energy Marketing LLC 834000		AEM - Louisville, KY	1220	Accumulated provision for	100000	Default	0000	Default	(23,750)
DEC-15	212	Atmos Energy Marketing LLC 834000		AEM - Louisville, KY	1210	Nonutility property	10228	Nonutility-Plant in Service	0000	Default	39,784
DEC-15	212	Atmos Energy Marketing LLC 056000		TLIG-LGS	1210	Nonutility property	10006	General Dist System Plant	0000	Default	245,722
DEC-15	232	UCG Storage	800000	Storage-Corporate	1210	Nonutility property	10003	Ng - Storage Plant	0000	Default	646,856
DEC-15	212	Atmos Energy Marketing LLC 880000		Rental	1210	Nonutility property	10223	Nonutility-Buildings & Improvem	0000	Default	(503,809)

EiS eXpress Reporting

Report Name Atmos-Account Ending Balances by Month - Rate Request Format

Report Parameters

GLCC#Company 212+232
Currency Code USD
Period Name DEC-15'
GLCC#Account 1210+1220
Supress Zero Rows Yes'

Report Summary

Responsibility Name ATM_GL_INQUIRY(Access Set => Atmos Energy Corporation)
Module Name General Ledger
Requested By PILKINTO
Request Id 42840174
Process Id 387569
Request Date & Time 25-OCT-2016
Actual Start Date 25-OCT-2016 11:32:02 AM
Actual Completion Date 25-OCT-2016 11:32:09 AM

Period End Balance				Period Name																	
Company	Account	Account I	Sub Assoc	Sub Assoc	Cost Center	Description	Division	Division	Description	JUL-14	AUG-14	SEP-14	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15	JUN-15
232	1210	Nonfill	10228	Nonfill	Default	Storage-Corporate	800000	Storage-Corporate		5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385	5,392,385
232	1210	Nonfill	10229	Nonfill	Default	Storage-Corporate	800001	Storage-Corporate		2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983	2,532,983
232	1210	Nonfill	10003	Ng - Slo	Default	Storage-Corporate	800000	Storage-Corporate		176,262	176,262	176,262	176,262	176,262	176,262	176,262	176,262	176,262	176,262	176,262	176,262
232	1220	Account	00000	Account	Default	Storage-Corporate	800000	Storage-Corporate		(3,504,624)	(3,519,228)	(3,533,832)	(3,548,437)	(3,563,041)	(3,577,846)	(3,592,250)	(3,606,854)	(3,621,459)	(3,636,063)	(3,650,668)	(3,665,272)
Grand Total										4,597,007	4,582,492	4,567,795	4,553,184	4,538,589	4,524,985	4,510,390	4,494,776	4,480,728	4,466,123	4,451,520	4,436,916

Net Amount			Period Name													
Company Account	Account Descr	Sub Account	Sub Account Description	Division	Division Description	JUL-14	AUG-14	SEP-14	OCT-14	NOV-14	DEC-14	JAN-15	FEB-15	MAR-15	APR-15	MAY-15
212	4030	41124	Depreciation	821000	Woodward Corporate	39,999	40,219	47,259	31,608	31,625	35,165	34,564	34,569	34,546	34,547	35,860
212	4030	30013	Depreciation	880000	Rental	7,134	7,134	7,134	7,134	7,134	7,134	7,134	7,134	7,134	7,134	7,134
212	4030	30014	Depreciation-Office furniture	821000	Woodward Corporate	195,409	176,074	177,811	176,603	176,604	176,604	173,085	173,085	179,221	179,212	179,211
212	4030	30014	Depreciation-Office furniture	824000	WMALLC Franklin	1,457	1,457	1,457	1,457	1,457	1,457	1,457	1,457	1,457	1,457	1,457
212	4030	30014	Depreciation-Office furniture	825000	AEM - Owensboro, KY	259	259	259	259	259	259	259	259	259	259	259
212	4030	30014	Depreciation-Office furniture	826000	WMALLC New Orleans	884	884	884	884	884	884	884	884	884	884	884
212	4030	30014	Depreciation-Office furniture	834000	AEM - Louisville, KY	514	514	514	514	514	514	514	514	514	514	514
212	4030	30005	Depr Exp-Distribution Plant	056000	TLIG-LGSI	9,989	10,202	8,987	9,836	9,822	9,822	9,822	9,828	9,842	9,843	9,870
212	4030	30005	Depr Exp-Distribution Plant	059000	TLIG	3,144	3,211	3,078	3,100	3,100	3,100	3,100	3,098	3,098	3,098	3,098
212	4030	30010	Amort-Lease Improvements	821000	Woodward Corporate	687	687	19,127	6,983	12,343	7,416	7,416	7,416	7,416	7,416	7,416
212	4030	30010	Amort-Lease Improvements	825000	AEM - Owensboro, KY	35	35	35	35	35	35	35	35	35	35	35
212	4030	30007	Depr Exp-General Plant	056000	TLIG-LGSI	11	11	11	11	11	11	11	11	11	11	11
212	4030	30007	Depr Exp-General Plant	059000	TLIG	18	18	18	18	18	18	18	18	18	18	18
212	4861	31115	Rental & Leas	880145	Murfreesboro-Rental Division	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
212	4861	31115	Rental & Leas	880156	Morristown-Rental Division	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)	(3,333)
212	4861	31115	Rental & Leas	880157	Johnson City	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Grand Total						215,206	196,571	222,242	194,109	199,472	196,085	193,965	193,974	200,101	200,094	201,433

[illegible]

Company	Period Name	Cost Center	Cost Center Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Net Amount	Effective Period Num
212	AEGS-14	Ammco Energy Marketing LLC 8569	AEGS HR & Administration	6200	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	23	21,40,071
				6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	118	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8569	AEGS Financial Reporting	6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	51	21,40,071
				4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	3211	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8569	AEGS Financial Reporting	4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	314	21,40,071
				4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	719	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8574	AEGS Marketing & Sales	4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	189	21,40,071
				4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	189	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8574	AEGS Marketing & Sales	4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	2	21,40,071
				4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	2	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8574	AEGS Marketing & Sales	4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	7	21,40,071
				4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	42	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8578	AEGS Transportation & Scheduling	4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	136	21,40,071
				4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	3467	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8586	AEGS Contracts and Trading	6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	354	21,40,071
				6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	472	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8586	AEGS Financial Reporting	6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	7689	21,40,071
				6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	(1867)	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8587	AEGS HR & Administration	6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	268	21,40,071
				6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	268	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8586	AEGS Gas Supply	6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	110	21,40,071
				6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	110	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8579	AEGS HR & Administration	6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	148	21,40,071
				6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	865	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8579	AEGS HR & Administration	6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	98	21,40,071
				6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	106	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8575	AEGS Financial Reporting	6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	129	21,40,071
				6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	129	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8575	AEGS Financial Reporting	6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	170	21,40,071
				6260	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	170	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8569	AEGS HR & Administration	4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	3	21,40,071
				4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	3	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8569	AEGS HR & Administration	4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	13	21,40,071
				4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	13	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8592	AEGS Financial Reporting	4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	37	21,40,071
				4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	43	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8573	AEGS Marketing & Sales	4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	10	21,40,071
				4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	(1)	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8585	AEGS Financial Reporting	4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	(0)	21,40,071
				4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	(0)	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8570	AEGS Marketing & Sales	4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	(2)	21,40,071
				4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	(2)	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8585	AEGS Marketing & Sales	4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	(3)	21,40,071
				4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	(3)	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8591	AEGS Corporate	4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	(14010)	21,40,071
				4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	(780759)	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 0000	Default	4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	764916	21,40,071
				4061	Taxes other than income tax at 01/21/23		Paid Load	621000	Woodward Corporate	764916	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8560	Woodward Corporate	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	8	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	365	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8571	AEGS Customer Service	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	21675	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	143	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8566	AEGS HR & Administration	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	78	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	78	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8574	AEGS Marketing & Sales	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	124	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	124	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 0000	Default	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	86	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	86	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8565	AEGS Operations	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	2067	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	2067	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8585	AEGS Marketing & Sales	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	52065	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	10263	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8585	AEGS Marketing & Sales	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	20162	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	24600	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8575	AEGS Marketing & Sales	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	5769	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	3465	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8577	AEGS Marketing & Sales	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	4170	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	1360	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8570	AEGS Marketing & Sales	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	3167	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	3167	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8566	AEGS HR & Administration	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	246	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	122069	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8570	AEGS Marketing & Sales	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	1190	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	1233	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8571	AEGS Customer Service	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	36	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	36	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8566	AEGS HR & Administration	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	1026	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	1026	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8574	AEGS Marketing & Sales	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	854	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	854	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8570	AEGS Marketing & Sales	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	200	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	169	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8564	AEGS Marketing & Sales	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	671	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	940	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8575	AEGS Marketing & Sales	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	181	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	3011	21,40,071
212	AEGS-14	Ammco Energy Marketing LLC 8586	AEGS Marketing & Sales	6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	168	21,40,071
				6210	AGG-Employee pensions at 01/28/23		RSP FACB Benefits Load	621000	Woodward Corporate	168	21,40,071

Period Name	Company	Account Description	Cost Center	Account	Account Description	Sub-Account	Division	Division Description	Net Amount	Effective Period Name
Q3 FY14	Amos Energy Marketing LLC	6502	AEH Field Operations	5960	AMG-Employee payrolls on 07/49	Restricted Stock - Long Term Inc	82000	Woodward Corporate	537	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6502	AEH Field Operations	5960	AMG-Employee payrolls on 07/49	Restricted Stock - Long Term Inc	82000	Woodward Corporate	1798	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6502	AEH Field Operations	5960	AMG-Employee payrolls on 07/49	Restricted Stock - Long Term Inc	82000	Woodward Corporate	1798	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6564	AEH Oil/Gas Marketing	5960	AMG-Employee payrolls on 07/49	Restricted Stock - Long Term Inc	82000	ASIM - Dallas, TX	1008	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6565	AEH Information Technology	5960	AMG-Employee payrolls on 07/49	ESOP Benefits Load	83000	Woodward Corporate	5025	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6570	AEH Transportation & Scheduling	5960	AMG-Employee payrolls on 07/49	ESOP Benefits Load	83000	ASIM - Louisville, KY	5025	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6570	AEH Field Operations	5960	AMG-Employee payrolls on 07/49	ESOP Benefits Load	82000	WMLC Franklin	782	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6564	AEH Gas Accounting	5960	AMG-Employee payrolls on 07/49	ESA Benefits Load	82000	Woodward Corporate	158	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6564	AEH Credit & Finance	5960	AMG-Employee payrolls on 07/49	LTD Benefits Load	82000	Woodward Corporate	347	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6570	AEH Trading	5960	AMG-Employee payrolls on 07/49	LTD Benefits Load	82000	Woodward Corporate	1114	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6570	AEH Trading	5960	AMG-Employee payrolls on 07/49	Un Benefits Load	82000	ASIM - Owensboro, KY	82	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6570	AEH Trading	5960	AMG-Employee payrolls on 07/49	Un Benefits Load	82000	ASIM - Louisville, KY	123	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6570	AEH Trading	5960	AMG-Employee payrolls on 07/49	Un Benefits Load	82000	ASIM - Louisville, KY	111	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6572	AEH Marketing-Dallas	5960	AMG-Employee payrolls on 07/49	Medical Benefits Load	82000	WMLC New Orleans	111	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6579	AEH Gas Supply	5960	AMG-Employee payrolls on 07/49	Medical Benefits Load	82000	Woodward Corporate	9592	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6565	AEH Information Technology	5960	AMG-Employee payrolls on 07/49	Medical Benefits Load	82000	WMLC Dallas	3463	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6572	AEH Marketing-New Orleans	5960	AMG-Employee payrolls on 07/49	Medical Benefits Load	82000	WMLC Franklin	1142	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Gas Supply	5960	AMG-Employee payrolls on 07/49	RSP PACO Benefits Load	82000	WMLC New Orleans	83	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6579	AEH Marketing-Franklin	5960	AMG-Employee payrolls on 07/49	RSP PACO Benefits Load	82000	WMLC Franklin	363	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6597	AEH Risk Analysis	5960	AMG-Employee payrolls on 07/49	RSP PACO Benefits Load	82000	Woodward Corporate	225	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6597	AEH Origination	5960	AMG-Employee payrolls on 07/49	RSP PACO Benefits Load	82000	WMLC Franklin	120	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6570	AEH Marketing	5960	AMG-Employee payrolls on 07/49	RSP PACO Benefits Load	82000	Woodward Corporate	120	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6569	AEH HR & Administration	5960	AMG-Employee payrolls on 07/49	CFEP Benefits Variance	82000	Woodward Corporate	120	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6564	AEH Oil/Gas Marketing	4861	Times other than income on 07/10	Fixed Loan	82000	ASIM - Dallas, TX	1823	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing-Franklin	4861	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	9468	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing-Franklin	4861	Times other than income on 07/10	Fixed Loan	82000	ASIM - Louisville, KY	2149	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing-Franklin	4861	Times other than income on 07/10	Fixed Loan	82000	ASIM - Louisville, KY	1549	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6561	AEH Operations	4260	Times other than income on 07/10	Fixed Loan	82000	WMLC Franklin	1779	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6502	AEH Financial Reporting	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6565	AEH Credit & Finance	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6565	AEH Information Technology	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6565	AEH Operations	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6570	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6570	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001
Q3 FY14	Amos Energy Marketing LLC	6573	AEH Marketing	4261	Times other than income on 07/10	Fixed Loan	82000	Woodward Corporate	4200	20/19/001

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Period Name	Company	Company Description	Cost Center	Cost Center Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Net Amount	Effective Period Num
JAN-15	212	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Billed from Regulated Ops Support	Billed from Management Council	810000	Ames Energy Marketing LLC	5390	20,150,004
JAN-15	212	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Billed from Legal	Billed from Legal	810000	Ames Energy Marketing LLC	2696	20,150,004
JAN-15	212	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	1127	20,150,004
JAN-15	212	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	1581	40,300,008
JAN-15	212	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	575	40,300,008
JAN-15	212	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	2877	40,300,008
JAN-15	212	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	973	40,300,008
JAN-15	212	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	5689	40,300,008
JAN-15	212	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	748	40,300,008
JAN-15	212	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	5689	40,300,008
JAN-15	212	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	11522	60,450,012
JAN-15	212	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	33003	60,450,012
JAN-15	212	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	27897	40,300,008
JAN-15	212	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	1586	40,300,008
JAN-15	212	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	17000	20,150,004
JAN-15	212	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	97225	60,450,012
FEB-15	222	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	171	20,150,004
FEB-15	222	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	1805	10,060,030
FEB-15	222	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	6139	20,150,008
FEB-15	222	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	0	40,300,010
FEB-15	222	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	185	40,300,010
FEB-15	222	Ames Energy Marketing LLC 8701	ASB-Corporate	ASB-Corporate	5220	ASB-Administrative expense 41138	Expense Labor Actual	Expense Labor Actual	810000	Ames Energy Marketing LLC	8589	40,300,010

Period Name	Company	Company Description	Cost Center	Cost Center Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Net Amount	Effective Period	Item
COY-14	212	Ames Energy Marketing LLC 8501	COY-14	TLG Administration	8501	AMG-Office supplies & more 05310		Monthly Lines and services	800001	TLG-LS3	230	2013/01/02	230
COY-14	212	UCS Storage	COY-14	UCS Storage-Barnesville, KY	8502	Lines and services 05310		Vehicle Lease Payments	800001	Barnesville	816	10/25/005	816
COY-14	212	UCS Storage	COY-14	UCS Storage-Barnesville, KY	8503	Lines and services 05310		Non-Inventories Supplies	800001	Barnesville	292	2013/01/02	292
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05312		Long Distance	800001	WMLLC New Orleans	152	2013/01/02	152
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05314		Toll Free Long Distance	800001	AMG - Owensboro, KY	20	2013/01/02	20
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05317		Cell phone equipment and access	800001	AMG - Owensboro, KY	186	2013/01/02	186
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	Miscellaneous non-inventories 30005		Misc Non-Operating Income	800001	Exploration	104	40300102	104
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05318		Non-Inventories Supplies	800001	Woodward Corporate	601	60160102	601
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Lodging	800001	AMG-Ohio, NS	235	2013/01/02	235
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Service Awards	800001	Woodward Corporate	323	40300102	323
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Entertainment & Sports Events	800001	WMLLC Dallas	1444	2013/01/02	1444
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Office Supplies	800001	AMG - Owensboro, KY	8	2013/01/02	8
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Lodging	800001	AMG - Louisville, KY	15	2013/01/02	15
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Misc General Expense	800001	Woodward Corporate	21	2013/01/02	21
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Transportation	800001	AMG-Ohio, NS	230	2013/01/02	230
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Cell phone - deductible	800001	Woodward Corporate	189	2013/01/02	189
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Long Distance	800001	Woodward Corporate	125	2013/01/02	125
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Long Distance	800001	WMLLC Dallas	236	2013/01/02	236
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Toll Free Long Distance	800001	WMLLC Dallas	2	2013/01/02	2
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Misc and Entertainment	800001	WMLLC New Orleans	13	2013/01/02	13
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Misc and Entertainment	800001	Woodward Corporate	286	40300104	286
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Utilities	800001	Woodward Corporate	1594	60160108	1594
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Transportation	800001	Woodward Corporate	351	60160108	351
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Transportation	800001	WMLLC Dallas	86	2013/01/02	86
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Postage/Delivery Services	800001	WMLLC Dallas	118	2013/01/02	118
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Misc and Entertainment	800001	Barnesville	15	2013/01/02	15
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Transportation	800001	Woodward Corporate	2371	40300104	2371
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Transportation	800001	AMG - Louisville, KY	737	2013/01/02	737
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Transportation	800001	TLG	22	2013/01/02	22
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Postage/Delivery Services	800001	WMLLC Dallas	338	1001750101	338
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Membership Fees	800001	AMG - Louisville, KY	1510	40300104	1510
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Membership Fees	800001	WMLLC Dallas	4	2013/01/02	4
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Cellular, radio, pager charges	800001	AMG-Ohio, NS	78	2013/01/02	78
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Building Lease/Rentals	800001	Woodward Corporate	561	2013/01/02	561
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Special & Dependent Travel	800001	WMLLC Dallas	623	2013/01/02	623
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Conferences	800001	WMLLC Dallas	23	2013/01/02	23
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Entertainment & Sports Events	800001	Woodward Corporate	9722	40300108	9722
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Special & Dependent Travel	800001	WMLLC New Orleans	282	2013/01/02	282
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Misc Employee Expense	800001	WMLLC Dallas	52	2013/01/02	52
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Office Supplies	800001	WMLLC Dallas	308	60160102	308
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Cell phone equipment and access	800001	Woodward Corporate	579	2013/01/02	579
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Membership Fees	800001	AMG - Louisville, KY	3000	40300108	3000
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Postage/Delivery Services	800001	WMLLC New Orleans	146	40300108	146
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Long Distance	800001	WMLLC New Orleans	101	2013/01/02	101
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Special & Dependent Travel	800001	AMG - Owensboro, KY	81	2013/01/02	81
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Lodging	800001	AMG - Louisville, KY	421	2013/01/02	421
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Misc and Entertainment	800001	WMLLC Dallas	10	2013/01/02	10
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Cell phone equipment and access	800001	Woodward Corporate	664	2013/01/02	664
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Lodging	800001	WMLLC Dallas	291	40300108	291
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Cell phone equipment and access	800001	WMLLC Dallas	280	2013/01/02	280
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Cell phone equipment and access	800001	AMG - Louisville, KY	80	2013/01/02	80
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Monthly Lines and services	800001	Barnesville	1096	60160102	1096
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Misc and Entertainment	800001	WMLLC Dallas	120	2013/01/02	120
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Misc and Entertainment	800001	Woodward Corporate	914	1001750101	914
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Misc General Expense	800001	Woodward Corporate	130	2013/01/02	130
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Postage/Delivery Services	800001	WMLLC Dallas	25	2013/01/02	25
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Training	800001	Woodward Corporate	132	40300108	132
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Entertainment & Sports Events	800001	WMLLC Dallas	536	40300108	536
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Association Dues	800001	WMLLC Dallas	400	2013/01/02	400
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Building Lease/Rentals	800001	WMLLC New Orleans	500	2013/01/02	500
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Lodging	800001	Woodward Corporate	548	2013/01/02	548
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Special & Dependent Travel	800001	WMLLC Dallas	738	40300108	738
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Utilities	800001	Barnesville	333	2013/01/02	333
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Office Storage	800001	Woodward Corporate	630	2013/01/02	630
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Cell phone for data base	800001	AMG - Owensboro, KY	104	2013/01/02	104
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Toll Free Long Distance	800001	AMG-Ohio, NS	216	2013/01/02	216
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Monthly Lines and services	800001	AMG - Owensboro, KY	17	2013/01/02	17
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Building Lease/Rentals	800001	AMG - Owensboro, KY	2550	2013/01/02	2550
COY-14	212	Ames Energy Marketing LLC 8505	COY-14	AMG-Information Technology	8505	AMG-Office supplies & more 05414		Building Lease/Rentals	800001	AMG - Owensboro, KY	2550	2013/01/02	2550

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EiS eXpress Reporting

Report Name Atmos-Account Activity Only - Rate Request Format

Report Parameters

Ending Period MAY-15
Ledger name Atmos Energy Corporation'
Starting Period JUL-14
GCC#Account 4000:9999
GCC#Company 232+212

Report Summary

Responsibility Name ATM_GL_INQUIRY(Access Set => Atmos Energy Corporation)
Module Name General Ledger
Requested By MHUIS13A
Request Id 42154720
Process Id 363891
Request Date & Time 27-JUL-2016
Actual Start Date 27-JUL-2016 09:53:21 AM
Actual Completion Date 27-JUL-2016 10:00:21 AM

EIS eXpress Reporting

Report Name Atmos-Account Ending Balances by Month - Rate Request Format

Report Parameters

GLCC#Company 212+232
Currency Code USD
Period Name AUG-14',JUL-14',SEP-14',OCT-14',NOV-14',DEC-14',JAN-15',FEB-15',MAR-15',APR-15',MAY-15',JUN-15'
GLCC#Account 1210+1220
Supress Zero Rows Yes'

Report Summary

Responsibility Name ATM_GL_INQUIRY(Access Set => Atmos Energy Corporation)
Module Name General Ledger
Requested By MHUIS13A
Request Id 42154308
Process Id 363857
Request Date & Time 27-JUL-2016
Actual Start Date 27-JUL-2016 09:02:11 AM
Actual Completion Date 27-JUL-2016 09:02:24 AM

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-03
Page 1 of 1

REQUEST:

Refer to the "Intercompany Leased Property 2016 Jun15-May16" spreadsheet that was provided with the Company's filing. Specifically refer to the "232 Bal" and "232 Bal Gap" tabs of this spreadsheet. Please explain and provide the journal entries associated with the increase in "NG-Storage Plant" (Subaccount 10003) from \$176,262 in February 2015 to \$824,537 in June 2016.

RESPONSE:

The increase is due to plant additions, which are shown in Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_2-03_Att1 - 232 NG-Storage Plant additions between Mar15 and Jun16.xlsx, 1 Page.

[illegible]

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-04
Page 1 of 1

REQUEST:

Refer to the "Attrition Period Trial Balances" spreadsheet that was provided with the Company's filing. Specifically refer to the "WP 7-2" tab of this spreadsheet and refer to "Account 2520 - Customer Advances for Construction" for the Tennessee Division. Please provide the details of the specific contents making up Customer Advances and the anticipated dates for when construction from these advances will take place.

RESPONSE:

The amounts reflected in WP 7-2 for Account 2520 - Customer Advances for Construction are monies collected on 29 separate main extension projects in conjunction with the Company's approved main extension tariff. The monies are subject to refund back to the customer in the event additional customers are served through a service line connected directly to the specifically involved extension based on the tariff driven refund calculation and time period. In the event additional load is not realized then the monies are credited back against the capital investment. The Company expects that \$65,573 over the next 12 months will either be refunded or forfeited against the capital investment.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-05
Page 1 of 1

REQUEST:

Refer to the "Attrition Period Trial Balances" spreadsheet that was provided with the Company's filing. Specifically refer to the "WP 7-2" tab of this spreadsheet and refer to "Account 2370 - Interest on Customer Deposits" for the Tennessee Division. Please provide a copy of the February 2015 and February 2016 journal entries to clear out Interest on Customer Deposits. Also, explain how this interest is credited back to customers.

RESPONSE:

Each month, the interest is accrued on a cumulative basis (from deposit inception date to the end of the current month) and reversed the following month. Please see Attachment 1 for detail from the GL for the reversal entries made in February 2015 and February 2016. The reversal entry in February 2016 was auto generated by SAP.

The interest is credited to the customers' accounts. It is displayed on their next bill as a separate line item and reduces the charges of that bill.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_2-05_Att1 - TN Feb15 & Feb16 Entries to Reverse Accrued Interest.xlsx, 1 Page.

Period Name	Effective Date	Je Category	Source	Batch Name	Journal Name	Line Descr	Entered Dr	Entered Cr	Net Entered Amt	GOCOMP ANY	GOCOMPANY Descr	GOCOMPOST CENTER	GOCOMPOST INTER Descr	GOCOMPOST QUNTY	GOCOMACCOUNT Descr	GOCOMACCOUNT ACCOUNT	GOCOMBUS Descr	GOCOMBUS CE AREA	GOCOMSERV AREA Descr	Effective Period Num
FEB-15	25-Feb-2015	Revenue	Spreadsheet	mid 20150203 Spreadsheet A 971818 2835589	090-802 Revenue USD	Reverse Month Accrual of Asst 2370-	137,578.05	137,578.05	137,578.05	090	Alamos Energy-NY/Mid-States	0000	Default	2370	Interest accrued	28319	In On Customer Deposits	063000	Mid-States-Tennessee	2016005
FEB-15	25-Feb-2015	Revenue	Spreadsheet	mid 20150203 Spreadsheet A 971818 2835588	090-802 Revenue USD	Reverse Month Accrual of Asst 2370-	137,578.05	137,578.05	137,578.05	090	Alamos Energy-NY/Mid-States	0000	Default	4310	Other interest expense	30119	Cost Opp-By Acct City	063000	Mid-States-Tennessee	2016005
FEB-16	29-Feb-2016	SAP-FGL	SAP-FGL	SAP-FGL A 1857607 4105286	SAP-FGL USD	Journal Import Created	132,060.50	0.00	132,060.50	090	Alamos Energy-NY/Mid-States	0000	Default	2370	Interest accrued	28319	In On Customer Deposits	063000	Mid-States-Tennessee	2016005
FEB-16	29-Feb-2016	SAP-FGL	SAP-FGL	SAP-FGL A 1857607 4105286	SAP-FGL USD	Journal Import Created	0.00	132,060.50	132,060.50	090	Alamos Energy-NY/Mid-States	0000	Default	4310	Other interest expense	30119	Cost Opp-By Acct City	063000	Mid-States-Tennessee	2016005

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-06
Page 1 of 1

REQUEST:

Refer to the Company's Excel attachment that was provided in response to CPAD DR 1-9. The Company lists a total \$14,136,801 of incentive comp for sub account 07542 in Division 002 in cell G8 on this spreadsheet. Of this amount, \$4,273,199 is identified as capitalized. Identify the schedule or schedules where the company has removed these items from rate base as a disallowable amount. In addition, identify any capitalized incentive compensation that was included in the previous rate case from Docket 14-00146.

RESPONSE:

The attachment referenced in the request is a facsimile of MFR 38, which is required to be filed in each of the Company's February 1st ARM filings as required by the Company's ARM tariff. The methodologies applied to and treatment of incentive compensation represented by the attachment and MFR 38 have been used by the Company since at least 2012 (Docket No. 12-00064) and are part of the Approved Methodologies in Docket No. 14-00146. Specifically, paragraph 13(h)(v) "Disallowances", which begins on page 14 of the Settlement Agreement from Docket No. 14-00146 states:

"The Company shall remove from O&M amounts related to incentive compensation, spousal and dependent travel, and non-deductible dues. Specifically, the Company shall remove allocated net expense amounts for incentive compensation, spousal and dependent travel, and non-deductible dues budgeted in the following sub accounts: 07452, 07458, 07460, 07463, 07454, 07450, 05416, and 05412, as well as any subaccounts that in form or substance could constitute a successor or replacement for such subaccount."

The Company, in this filing and in Dockets 14-00146 and 16-00013, has complied with the Approved Methodologies. For the amounts filed in Docket No. 14-00146, please see MFR 38 from that Docket.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-07
Page 1 of 1

REQUEST:

Refer to the Company's Excel attachment that was provided in response to CPAD DR 1-9. Specifically refer to the "SSU CAP and Alloc" tab of this spreadsheet. Please provide the source and support for the hard coded numbers contained in this spreadsheet.

RESPONSE:

Please see Attachment 1 for the GL support. Please note the tab named, "Report Parameters" which is system generated when we run reports from our Oracle EiS reporting system. This reporting tool allows us to pull data from our Oracle General Ledger in an Excel based format. The tab named, "Data" are the general ledger numbers generated by the system into Excel format.

Please see Attachment 2 for the Shared Services Capitalized Overhead Study for Fiscal 2016 (also includes Fiscal 2015 cap rates). The capitalized overhead rates for each Shared Services Cost Center are shown in the Summary tab. The Shared Services Capitalized Overhead Study is discussed further in the Company's response to CPAD DR No. 2-09.

The support for the Fiscal 2015 allocation factors can be found in the schedule, "FY15 Composite Factors for Rates_11.5.14" in the Relied Upon files.

The support for the Fiscal 2016 allocation factors can be found in the schedule, "FY16 Composite Factors for Rates_11.10.15" in the Relied Upon files.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_2-07_Att1 - Non-Base Pay Compensation GL Support.xlsx, 33 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, CPAD_2-07_Att2 - SSU Capitalized OH Study.xls, 47 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	14,138,801	4,273,199	9,863,603	1,033,521	433,143
							30.23%	69.77%		
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
						12,183,328	6,322,606	5,860,721	610,292	257,929
							51.90%	48.10%		
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
						474,395	27,198	447,196	48,676	19,833
							5.73%	94.27%		

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Total	Allocated Expense to Div 093
091	KyMid-States	9260	A&G-Employee pensions and benefits	07452	Variable Pay & Mgmt Incentive Plans	2,779,186	1,765,900
091	KyMid-States	9260	A&G-Employee pensions and benefits	07454	VPP & MIP - Capital Credit	(1,568,270)	(658,087)
091	KyMid-States	9260	A&G-Employee pensions and benefits	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	280,562	117,551
091	KyMid-States	9260	A&G-Employee pensions and benefits	07460	RSU-Long Term Incentive Plan - Time Lapse	157,203	67,054
091	KyMid-States	9260	A&G-Employee pensions and benefits	07463	RSU-Management Incentive Plan	15,538	6,760
091	KyMid-States	9260	A&G-Employee pensions and benefits	07450	Capitalized Restricted Stock	(228,852)	(96,625)

Sum of Net Amount		Period Name											
Div	Account	Sub Account	JUN-15	JUL-15	OCT-15	NOV-15	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	Grand Total
091	9260	07450	(13,169)	(77,492)	(10,842)	(16,707)	(10,874)	(10,870)	(10,198)	(10,872)	(11,366)	(56,472)	(228,862)
091	9260	07452	135,061	1,258,767	127,000	172,368	184,000	239,000	186,000	174,000	153,000	140,000	2,779,186
091	9260	07454	(75,639)	(703,922)	(73,000)	(95,810)	(105,000)	(137,000)	(112,000)	(99,000)	(87,000)	(80,000)	(1,568,270)
091	9260	07458	17,501	126,889	12,814	12,207	12,814	12,814	11,851	12,814	12,207	49,654	280,662
091	9260	07460	8,723	26,750	9,014	8,723	9,014	9,014	8,432	9,014	11,071	57,450	157,203
091	9260	07453				15,638							15,638
Grand Total			72,577	630,892	64,786	96,409	89,753	112,757	94,085	85,765	77,912	110,631	1,436,657

	DEC-15	JAN-16	FEB-16	MAR-16	APR-16	MAY-16	JUN-16	JUL-15	AUG-15	SEP-15
	612	612	572	612	592	4323%	4323%	-	-	-
	4,328	4,328	4,328	4,328	4,328	4323%	4323%	-	-	-
	16,978	16,978	16,978	16,978	16,978	4323%	4323%	-	-	-
	2,426	2,426	2,426	2,426	2,426	4323%	4323%	-	-	-
	16,053	16,053	16,053	16,053	16,053	4323%	4323%	415	2,988	-
	666	666	666	666	666	4323%	4323%	362	886	-
	188	188	188	188	188	4323%	4323%	-	-	-
	3,705	3,705	3,705	3,705	3,705	4323%	4323%	111	810	-
	59	59	59	59	59	4323%	4323%	81	248	-
	627	627	627	627	627	4323%	4323%	16	117	-
	339	339	339	339	339	4323%	4323%	11	35	-
	67	67	67	67	67	4323%	4323%	-	-	-
	712	712	712	712	712	4323%	4323%	19	133	-
	383	383	383	383	383	4323%	4323%	13	40	-
	1,951	1,951	1,951	1,951	1,951	4323%	4323%	51	365	-
	1,049	1,049	1,049	1,049	1,049	4323%	4323%	35	108	-
	8,932	8,932	8,932	8,932	8,932	4323%	4323%	233	1,875	-
	4,812	4,812	4,812	4,812	4,812	4323%	4323%	162	497	-
	345	345	345	345	345	4323%	4323%	12	38	-
	590	590	590	590	590	4323%	4323%	-	-	-
	9,157	9,157	9,157	9,157	9,157	4323%	4323%	213	1,556	-
	4,735	4,735	4,735	4,735	4,735	4323%	4323%	157	480	-
	1,481	1,481	1,481	1,481	1,481	4323%	4323%	39	285	-
	773	773	773	773	773	4323%	4323%	28	84	-
	20	20	20	20	20	4323%	4323%	63	480	-
	2,852	2,852	2,852	2,852	2,852	4323%	4323%	48	142	-
	1,382	1,382	1,382	1,382	1,382	4323%	4323%	-	-	-
	382	382	382	382	382	4323%	4323%	-	-	-
	7,801	7,801	7,801	7,801	7,801	4323%	4323%	203	1,483	-
	4,304	4,304	4,304	4,304	4,304	4323%	4323%	103	316	-
	212	212	212	212	212	4323%	4323%	54	388	-
	2,078	2,078	2,078	2,078	2,078	4323%	4323%	38	115	-
	1,123	1,123	1,123	1,123	1,123	4323%	4323%	54	390	-
	2,078	2,078	2,078	2,078	2,078	4323%	4323%	38	116	-
	70	70	70	70	70	4323%	4323%	38	116	-
	2,474	2,474	2,474	2,474	2,474	4323%	4323%	65	485	-
	1,330	1,330	1,330	1,330	1,330	4323%	4323%	45	138	-
	87	87	87	87	87	4323%	4323%	3	10	-
	97	97	97	97	97	4323%	4323%	55	388	-
	2,120	2,120	2,120	2,120	2,120	4323%	4323%	39	118	-
	1,143	1,143	1,143	1,143	1,143	4323%	4323%	218	1,594	-
	9,338	9,338	9,338	9,338	9,338	4323%	4323%	-	-	-
	7,362	7,362	7,362	7,362	7,362	4323%	4323%	-	-	-
	2,425	2,425	2,425	2,425	2,425	4323%	4323%	-	-	-
	4,240	4,240	4,240	4,240	4,240	4323%	4323%	111	706	-
	2,462	2,462	2,462	2,462	2,462	4323%	4323%	-	-	-
	942	942	942	942	942	4323%	4323%	-	-	-
	27,304	27,304	27,304	27,304	27,304	4323%	4323%	899	5,077	-
	15,583	15,583	15,583	15,583	15,583	4323%	4323%	143	439	-
	5,048	5,048	5,048	5,048	5,048	4323%	4323%	132	947	-
	2,783	2,783	2,783	2,783	2,783	4323%	4323%	89	211	-
	858	858	858	858	858	4323%	4323%	12	92	-
	387	387	387	387	387	4323%	4323%	12	35	-
	471	471	471	471	471	4323%	4323%	-	-	-
	11,517	11,517	11,517	11,517	11,517	4323%	4323%	302	2,178	-
	19,015	19,015	19,015	19,015	19,015	4323%	4323%	211	4,726	-
	191	191	191	191	191	4323%	4323%	-	-	-
	4,733	4,733	4,733	4,733	4,733	4323%	4323%	110	878	-
	2,438	2,438	2,438	2,438	2,438	4323%	4323%	38	118	-
	458	458	458	458	458	4323%	4323%	14	43	-
	52	52	52	52	52	4323%	4323%	-	-	-
	3,458	3,458	3,458	3,458	3,458	4323%	4323%	55	398	-
	1,295	1,295	1,295	1,295	1,295	4323%	4323%	39	118	-
	642	642	642	642	642	4323%	4323%	21	84	-
	68,578	68,578	68,578	68,578	68,578	4323%	4323%	1,643	11,830	-
	37,958	37,958	37,958	37,958	37,958	4323%	4323%	-	-	-
	1,847	1,847	1,847	1,847	1,847	4323%	4323%	-	-	-
	16,522	16,522	16,522	16,522	16,522	4323%	4323%	288	2,077	-
	12,324	12,324	12,324	12,324	12,324	4323%	4323%	201	618	-
	3,633	3,633	3,633	3,633	3,633	4323%	4323%	56	173	-
	2,120	2,120	2,120	2,120	2,120	4323%	4323%	55	398	-
	1,143	1,143	1,143	1,143	1,143	4323%	4323%	39	118	-
	596	596	596	596	596	4323%	4323%	30	92	-
	323	323	323	323	323	4323%	4323%	16	115	-
	538	538	538	538	538	4323%	4323%	-	-	-
	611	611	611	611	611	4323%	4323%	-	-	-
	384	384	384	384	384	4323%	4323%	-	-	-
	488	488	488	488	488	4323%	4323%	-	-	-
	8,860	8,860	8,860	8,860	8,860	4323%	4323%	175	1,276	-
	5,824	5,824	5,824	5,824	5,824	4323%	4323%	128	384	-
	4,041	4,041	4,041	4,041	4,041	4323%	4323%	199	785	-
	2,210	2,210	2,210	2,210	2,210	4323%	4323%	3	36	-

[illegible]

[illegible]

	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
43.23%			(6,357)	(31,524)	-	-	(4,687)	(7,223)	(4,701)	(4,599)	(4,409)	(4,700)	(4,913)	(24,413)	(96,625)	07450
43.23%			64,943	512,086	-	-	54,902	74,510	76,543	103,320	84,731	75,220	66,142	60,522	1,165,900	07452
43.23%			(30,770)	(286,315)	-	-	(31,556)	(41,418)	(45,392)	(59,225)	(48,418)	(42,798)	(37,610)	(34,584)	(658,037)	07454
43.23%			7,160	51,537	-	-	5,453	5,277	5,453	5,453	5,123	5,453	5,277	21,465	117,651	07456
43.23%			9,548	10,882	-	-	3,897	3,771	3,897	3,897	3,845	3,897	4,786	24,835	67,054	07460
43.23%			-	-	-	-	-	6,760	-	-	-	-	-	-	6,760	07463

Period Name	Company	Company Description	Cost Center	Account Description	Account	Sub Account	Sub Account Description	Division	Division Description	Net Amount	Effective Period Num
DEC-15	010	Ames Regulated Shared Ss 1507		SS Corporate Travel Lobbying	4264		RSU-Long Term Incentive Plan 02/2000	002	Shared Services General C	914	20,160,003
DEC-15	010	Ames Regulated Shared Ss 1110		SS Dallas Supply Chain Mgmt	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	1,528	20,160,003
DEC-15	010	Ames Regulated Shared Ss 1110		SS Dallas Supply Chain Mgmt	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	1,530	20,160,003
DEC-15	010	Ames Regulated Shared Ss 1135		SS DairT E&O Corporate Syle	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	2,741	20,160,003
DEC-15	010	Ames Regulated Shared Ss 1135		SS DairT E&O Corporate Syle	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	1,530	20,160,003
DEC-15	010	Ames Regulated Shared Ss 1212		SS CSC-Customer Contact Mail	9260		Restricted Stock - Long Term In 02/2000	002	Customer Support	1,528	20,160,003
DEC-15	010	Ames Regulated Shared Ss 1215		SS Human Operations	9260		Restricted Stock - Long Term In 02/2000	002	Customer Support	4,208	20,160,003
DEC-15	010	Ames Regulated Shared Ss 1403		SS Dallas Human Resources	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	378	20,160,003
DEC-15	010	Ames Regulated Shared Ss 1416		SS Dallas Compensation and P	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	5,366	20,160,003
DEC-15	010	Ames Regulated Shared Ss 1821		SS Gas Supply Executive	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	329	20,160,003
DEC-15	010	Ames Regulated Shared Ss 1827		SS Regional Supply Planning	9260		RSU-Long Term Incentive Plan 02/2000	002	Customer Support	10,263	20,160,003
DEC-15	010	Ames Regulated Shared Ss 1827		SS Regional Supply Planning	9260		RSU-Long Term Incentive Plan 02/2000	002	Customer Support	10,263	20,160,003
DEC-15	050	Ames Regulated Shared Ss 1827		SS CSC-Customer Contact Mail	9260		Capitalized Restricted Stock	002	Ky/Mid-States	4,889	483,686,092
JAN-16	010	Ames Regulated Shared Ss 1205		SS Dallas SVP Safety & Envr	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	910	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1107		SS Dallas Treasury	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	1,528	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1117		SS Dallas Acctg Services	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	2,443	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1130		SS Dallas Business Planning	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	1,819	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1133		SS Dallas Communications	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	2,741	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1135		SS DairT E&O Corporate Syle	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	1,390	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1154		SS Dallas Rates & Regulatory	9260		RSU-Long Term Incentive Plan 02/2000	002	Shared Services General C	1,550	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1212		SS CSC-Customer Contact Mail	9260		Restricted Stock - Long Term In 02/2000	012	Customer Support	6,356	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1226		SS Dallas Customer Service	9260		Restricted Stock - Long Term In 02/2000	012	Customer Support	1,627	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1226		SS Dallas Customer Service	9260		Restricted Stock - Long Term In 02/2000	012	Customer Support	3,804	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1229		SS Dallas Business Processes	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	914	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1409		SS Dallas Employee Wellness	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	5,356	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1409		SS Dallas Employee Wellness	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	914	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1821		SS Gas Supply Executive	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	1,528	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1823		SS Dallas Gas Control Admin	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	1,528	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1825		SS Franklin Gas Control & S	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	910	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1827		SS TBS-Application Support	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	910	20,160,004
JAN-16	010	Ames Regulated Shared Ss 1938		SS TBS-Technical Support	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	914	20,160,004
JAN-16	050	Ames Energy-KY/Mid-States 2631		KMD-Oversenior Rng Admin	9260		Restricted Stock - Long Term In 091000	091	Ky/Mid-States	5,358	20,160,004
JAN-16	050	Ames Energy-KY/Mid-States 3301		KMD-Franklin Administration	9260		Restricted Stock - Long Term In 091000	091	Ky/Mid-States	5,358	20,160,004
JAN-16	050	Ames Energy-KY/Mid-States 3301		KMD-Franklin Administration	9260		Restricted Stock - Long Term In 091000	091	Ky/Mid-States	5,358	20,160,004
JAN-16	050	Ames Energy-KY/Mid-States 3303		SS Dallas Human Resources	9260		Capitalized Restricted Stock	002	Shared Services General C	-	80,640,016
JAN-16	050	Ames Energy-KY/Mid-States 3304		KMD-Franklin Rates & Regul	9260		Capitalized Restricted Stock	002	Ky/Mid-States	5,358	20,160,004
FEB-16	010	Ames Regulated Shared Ss 1107		SS Corporate Travel Lobbying	4264		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	681	60,460,015
FEB-16	010	Ames Regulated Shared Ss 1125		SS Dallas Financial Reporting	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	3,131	60,460,015
FEB-16	010	Ames Regulated Shared Ss 1133		SS Dallas Communications	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	1,702	60,460,015
FEB-16	010	Ames Regulated Shared Ss 1150		SS Dallas Strategic Planning	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	10,476	60,460,015
FEB-16	010	Ames Regulated Shared Ss 1156		SS Dallas Rates & Regulatory	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	1,819	60,460,015
FEB-16	010	Ames Regulated Shared Ss 1212		SS CSC-Customer Contact Mail	9260		Restricted Stock - Long Term In 02/2000	012	Customer Support	1,428	60,460,015
FEB-16	010	Ames Regulated Shared Ss 1215		SS Dispatch Operations	9260		Restricted Stock - Long Term In 02/2000	012	Customer Support	1,428	60,460,015
FEB-16	010	Ames Regulated Shared Ss 1215		SS Dispatch Operations	9260		Restricted Stock - Long Term In 02/2000	012	Customer Support	1,228	60,460,020
FEB-16	010	Ames Regulated Shared Ss 1226		SS Dallas Customer Service	9260		Restricted Stock - Long Term In 02/2000	012	Customer Support	4,392	60,460,015
FEB-16	010	Ames Regulated Shared Ss 1826		SS New Orleans Gas Supply &	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	1,431	60,460,015
FEB-16	050	Ames Energy-KY/Mid-States 3307		KMD-Franklin Finance	9260		Restricted Stock - Long Term In 091000	091	Ky/Mid-States	851	80,640,020
FEB-16	050	Ames Energy-KY/Mid-States 3303		KMD-Franklin Human Resource	9260		Variable Pay & Mgmt Incentive	091000	Ky/Mid-States	198,000	80,640,020
FEB-16	050	Ames Energy-KY/Mid-States 3308		SS Dallas Customer Service	9260		Capitalized Restricted Stock	002	Customer Support	60	20,160,005
FEB-16	050	Ames Energy-KY/Mid-States 3303		KMD-Franklin Marketing	9260		Capitalized Restricted Stock	091000	Ky/Mid-States	4,413	20,160,005
FEB-16	010	Ames Regulated Shared Ss 1107		SS Corporate Travel Lobbying	4264		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	18,720	40,320,010
MAR-16	010	Ames Regulated Shared Ss 1106		SS Dallas Treasurer	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	910	20,160,008
MAR-16	010	Ames Regulated Shared Ss 1107		SS Dallas Risk Management	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	1,528	20,160,008
MAR-16	010	Ames Regulated Shared Ss 1117		SS Dallas Gas Accounting	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	1,088	20,160,008
MAR-16	010	Ames Regulated Shared Ss 1135		SS DairT E&O Corporate Syle	9260		RSU-Long Term Incentive Plan 02/2000	002	Shared Services General C	2,741	20,160,008
MAR-16	010	Ames Regulated Shared Ss 1139		SS Dallas VP of Workforce Dev	9260		RSU-Long Term Incentive Plan 02/2000	002	Shared Services General C	914	20,160,008
MAR-16	010	Ames Regulated Shared Ss 1156		SS Dallas Business Processes	9260		RSU-Long Term Incentive Plan 02/2000	002	Shared Services General C	529	20,160,008
MAR-16	010	Ames Regulated Shared Ss 1227		SS Dallas Corporate Gas Supp	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	1,827	20,160,008
MAR-16	050	Ames Energy-KY/Mid-States 3303		KMD-Franklin Human Resource	9260		Variable Pay & Mgmt Incentive	091000	Ky/Mid-States	174,000	80,640,024
MAR-16	050	Ames Energy-KY/Mid-States 3301		KMD-Franklin Administration	9260		Capitalized Restricted Stock	091000	Ky/Mid-States	6,036	20,160,008
MAR-16	010	Ames Regulated Shared Ss 1205		SS Dallas SVP Safety & Envr	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	18,228	80,800,018
APR-16	010	Ames Regulated Shared Ss 1110		SS Dallas Supply Chain Mgmt	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	1,478	20,160,007
APR-16	010	Ames Regulated Shared Ss 1117		SS Dallas Acctg Services	9260		RSU-Long Term Incentive Plan 02/2000	002	Shared Services General C	70	20,160,007
APR-16	010	Ames Regulated Shared Ss 1131		SS Dallas Media Relations	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	880	20,160,007
APR-16	010	Ames Regulated Shared Ss 1132		SS Dallas Investor Relations	9260		Restricted Stock - Long Term In 02/2000	002	Shared Services General C	3,366	20,160,007
APR-16	010	Ames Regulated Shared Ss 1135		SS DairT E&O Corporate Syle	9260		Restricted Stock - Long Term In 02/2000	002	Customer Support	1,478	20,160,007
APR-16	010	Ames Regulated Shared Ss 1212		SS CSC-Customer Contact Mail	9260		Restricted Stock - Long Term In 02/2000	012	Customer Support	1,478	20,160,007
APR-16	050	Ames Energy-KY/Mid-States 3304		SS Dallas Gas Accounting	9260		Restricted Stock - Long Term In 091000	091	Ky/Mid-States	880	20,160,007
APR-16	050	Ames Energy-KY/Mid-States 3307		KMD-Franklin Finance	9260		Capitalized Restricted Stock	091000	Ky/Mid-States	1,122	20,160,007
APR-16	050	Ames Energy-KY/Mid-States 3308		KMD-Franklin Marketing	9260		Capitalized Restricted Stock	091000	Ky/Mid-States	680	20,160,007
APR-16	050	Ames Energy-KY/Mid-States 3304		KMD-Franklin Rates & Regul	9260		Capitalized Restricted Stock	091000	Ky/Mid-States	6502	20,160,007
APR-16	050	Ames Energy-KY/Mid-States 3303		KMD-Franklin Marketing	9260		Capitalized Restricted Stock	091000	Ky/Mid-States	6549	20,160,007
APR-16	050	Ames Energy-KY/Mid-States 3331		KMD-Franklin Central Region A	9260		Capitalized Restricted Stock	091000	Ky/Mid-States	2389	20,160,007
APR-16	010	Ames Regulated Shared Ss 1101		SS Dallas Chief Financial Officer	9220		RSU-Long Term Incentive Plan 02/2000	002	Shared Services General C	28,565	80,680,021

Period Name	Company	Category Description	Cost Center	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Net Amount	Effective Period Num
MAY-16	010	Ames Regulated Shared Sa 1119	SS Dallas Supply Chain Mgmt	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	6,047	20,160,009
MAY-16	010	Ames Regulated Shared Sa 1123	SS Dallas Gas Accounting	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	5,893	20,160,009
MAY-16	010	Ames Regulated Shared Sa 1125	SS Dallas Communications	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Customer Support	7,145	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1212	SS CSC-Customer Contact Mgmt	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	012	Shared Services General C	30,513	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1229	SS Dallas Pipeline Safety	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	1,101	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1405	SS Dallas Employee Development	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002	Shared Services General C	329,006	40,320,018
MAY-16	010	Ames Regulated Shared Sa 1501	SS Corporate Legal	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	3,573	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1523	SS Dallas Gas Contract Admin	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	1,498	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1528	SS New Orleans Gas Supply & Engr	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	3,573	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1528	SS TBS-Technical Support	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	12,167	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1528	SS TBS-Technical Support	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	155	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1528	SS Franklin-East Region Gas	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002	Shared Services General C	60,040,032	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1528	SS Franklin-East Region Gas	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002	Shared Services General C	1,270	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1528	SS Franklin-East Region Gas	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002	Shared Services General C	2,119	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1528	SS Dallas SVP Safety & Engr	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002	Shared Services General C	4,882	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1116	SS Dallas Treasury	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002	Shared Services General C	3,852	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1117	SS Dallas Acctg Services	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002	Shared Services General C	1,480	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1118	SS Dallas Property & Sales Tr	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002	Shared Services General C	884	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1120	SS Dallas Strategic Planning	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	16,817	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1405	SS Dallas Benefits	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	3,241	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1503	SS Corporate Governmental Aff	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	8,717	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1521	SS Gas Supply Executive	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	7,446	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1521	SS Gas Supply Executive	5260	AAG-Employee pensions a 07458		RSU-Management Incentive Plan 020200	002	Shared Services General C	2,242	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1521	SS Gas Supply Executive	5260	AAG-Employee pensions a 07458		RSU-Management Incentive Plan 020200	002	Shared Services General C	139	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1114	SS Dallas Vice Pres & Controls	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	1,289	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1114	SS Dallas Vice Pres & Controls	5260	AAG-Employee pensions a 07458		RSU-Management Incentive Plan 020200	002	Shared Services General C	379	20,160,008
MAY-16	010	Ames Regulated Shared Sa 1360	SS Franklin Human Resources	5260	AAG-Employee pensions a 07458		Capitalized Restricted Stock	002	Shared Services General C	6,450,027	40,320,020
MAY-16	010	Ames Regulated Shared Sa 1360	SS Franklin Human Resources	5260	AAG-Employee pensions a 07458		Capitalized Restricted Stock	002	Shared Services General C	1,600,000	40,320,020
MAY-16	010	Ames Regulated Shared Sa 1360	SS Dallas Safety & Engr	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	38,589	20,160,010
MAY-16	010	Ames Regulated Shared Sa 1116	SS Dallas Treasury	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	181,259	20,160,010
MAY-16	010	Ames Regulated Shared Sa 1116	SS Dallas Treasury	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Customer Support	20,160,010	20,160,010
MAY-16	010	Ames Regulated Shared Sa 1118	SS Dallas Customer Services	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	012	Shared Services General C	3,073	20,160,010
MAY-16	010	Ames Regulated Shared Sa 1120	SS Dallas Safety & Compliance	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	9,133	20,160,010
MAY-16	010	Ames Regulated Shared Sa 1407	SS Dallas Facilities	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	16,311	20,160,010
MAY-16	010	Ames Regulated Shared Sa 1407	SS Dallas Facilities	5260	AAG-Employee pensions a 07458		RSU-Management Incentive Plan 020200	009	Shared Services General C	289	20,160,010
MAY-16	010	Ames Regulated Shared Sa 1107	SS Dallas Treasury	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	4,039	20,160,001
MAY-16	010	Ames Regulated Shared Sa 1116	SS Dallas Treasury	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	3,824	20,160,001
MAY-16	010	Ames Regulated Shared Sa 1116	SS Dallas Treasury	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002	Shared Services General C	2,741	20,160,001
MAY-16	010	Ames Regulated Shared Sa 1118	SS Dallas Treasury	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Customer Support	1,258	20,160,001
MAY-16	010	Ames Regulated Shared Sa 1125	SS CSC-Customer Contact Mgmt	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	012	Customer Support	1,210	20,160,001
MAY-16	010	Ames Regulated Shared Sa 1212	SS Dallas Pipeline Safety	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002	Shared Services General C	3,804	20,160,001
MAY-16	010	Ames Regulated Shared Sa 1229	SS Dallas Pipeline Safety	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002	Shared Services General C	4,800	20,160,001
MAY-16	010	Ames Regulated Shared Sa 1405	SS Dallas Gas Accounting	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	20,160,001	20,160,001
MAY-16	010	Ames Regulated Shared Sa 1405	SS Dallas Gas Accounting	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	810	20,160,001
MAY-16	010	Ames Regulated Shared Sa 1405	SS Dallas Gas Accounting	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	219	20,160,001
MAY-16	010	Ames Regulated Shared Sa 1405	SS Dallas Gas Accounting	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	8,594	20,160,001
MAY-16	010	Ames Regulated Shared Sa 1405	SS Dallas Gas Accounting	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	850	20,160,001
MAY-16	010	Ames Regulated Shared Sa 1101	SS Dallas Chief Financial Officer	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	22,468	40,320,004
MAY-16	010	Ames Regulated Shared Sa 1101	SS Dallas Chief Financial Officer	5260	AAG-Employee pensions a 07458		Capitalized Restricted Stock	002	Shared Services General C	4,258	20,160,002
MAY-16	010	Ames Regulated Shared Sa 1107	SS Dallas Treasury	5260	AAG-Employee pensions a 07458		Variable Pay & Mgmt Incentive	002	Shared Services General C	1,259	20,160,002
MAY-16	010	Ames Regulated Shared Sa 1107	SS Dallas Treasury	5260	AAG-Employee pensions a 07458		Variable Pay & Mgmt Incentive	002	Shared Services General C	3,260	20,160,002
MAY-16	010	Ames Regulated Shared Sa 1125	SS Dallas Franchise Reporting	5260	AAG-Employee pensions a 07458		Variable Pay & Mgmt Incentive	002	Shared Services General C	3,726	20,160,002
MAY-16	010	Ames Regulated Shared Sa 1125	SS Dallas Franchise Reporting	5260	AAG-Employee pensions a 07458		Variable Pay & Mgmt Incentive	002	Shared Services General C	13,021	20,160,002
MAY-16	010	Ames Regulated Shared Sa 1501	SS Dallas CEO	5260	AAG-Employee pensions a 07458		Variable Pay & Mgmt Incentive	002	Shared Services General C	2,281	20,160,002
MAY-16	010	Ames Regulated Shared Sa 1501	SS Dallas CEO	5260	AAG-Employee pensions a 07458		Variable Pay & Mgmt Incentive	002	Shared Services General C	62,033	40,320,006
MAY-16	010	Ames Regulated Shared Sa 1205	SS Dallas SVP Safety & Engr	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002	Shared Services General C	19,229	65,480,009
MAY-16	010	Ames Regulated Shared Sa 1205	SS Corporate Legal	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	30,172	20,160,009
MAY-16	010	Ames Regulated Shared Sa 1205	SS Corporate Legal	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	310	20,160,009
MAY-16	010	Ames Regulated Shared Sa 1134	SS Dallas IT	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	18,221	20,160,003
MAY-16	010	Ames Regulated Shared Sa 1134	SS Dallas IT	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	1,827	20,160,003
MAY-16	010	Ames Regulated Shared Sa 1139	SS Dallas VP of Operations	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002	Shared Services General C	1,827	20,160,003
MAY-16	010	Ames Regulated Shared Sa 1227	SS Dallas Pipeline Safety	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	3,504	20,160,003
MAY-16	010	Ames Regulated Shared Sa 1407	SS Dallas Facilities	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	1,526	20,160,003
MAY-16	010	Ames Regulated Shared Sa 1533	SS Dallas-Corporate Gas Supp	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002	Shared Services General C	510	20,160,003

Period Name	Company	Company Description	Cost Center	Account Description	Account	Sub Account Description	Division	Div	Division Description	Net Amount	Effective Period Num
NOV-15	050	Ames Energy-KY/Md-State 3301	KMD-Franklin Administration	AAG-Employee pensions a 07450	5260	RSU-Long Term Incentive Plan 020000	091	091	Ky/Ida-States	5,185	20,160,002
NOV-15	050	Ames Energy-KY/Md-State 3307	KMD-Franklin Finance	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	880	20,160,002
NOV-15	010	Ames Regulated Shared Sa 1201	SS Dallas CEO	AAG-Employee pensions a 07450	5260	Variable Pay & Mgmt Incentive Plan 020000	091	091	Shared Services General C	85,064	40,320,004
NOV-15	010	Ames Regulated Shared Sa 1209	SS Dallas Pipeline Safety	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	5,967	20,160,002
DEC-15	010	Ames Regulated Shared Sa 1101	SS Dallas Chief Financial Officer 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	23,246	40,320,006
DEC-15	010	Ames Regulated Shared Sa 1205	SS Dallas SVP Safety & EHS 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	16,159	40,320,006
DEC-15	010	Ames Regulated Shared Sa 1209	SS Dallas SVP Safety & EHS 9260	AAG-Employee pensions a 07450	5260	RSU-Long Term Incentive Plan 020000	091	091	Shared Services General C	4,886	40,320,006
DEC-15	010	Ames Regulated Shared Sa 1205	SS Dallas Treasurer	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	888	20,160,003
DEC-15	010	Ames Regulated Shared Sa 1114	SS Dallas Vice Pres & Controls 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	5,309	20,160,003
DEC-15	010	Ames Regulated Shared Sa 1123	SS Dallas Gas Accounting	AAG-Employee pensions a 07450	5260	RSU-Long Term Incentive Plan 020000	091	091	Shared Services General C	1,098	20,160,003
DEC-15	010	Ames Regulated Shared Sa 1123	SS Dallas Business Planning	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	2,443	20,160,003
DEC-15	010	Ames Regulated Shared Sa 1130	SS Dallas Strategic Planning	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	1,201	20,160,003
DEC-15	010	Ames Regulated Shared Sa 1130	SS Dallas Customer Service	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	5,389	20,160,003
DEC-15	010	Ames Regulated Shared Sa 1228	SS Dallas Pipeline Safety	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	4,989	20,160,003
DEC-15	010	Ames Regulated Shared Sa 1403	SS Dallas Human Resources	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	5,655	20,160,003
DEC-15	010	Ames Regulated Shared Sa 1408	SS Dallas Employee Development	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	910	20,160,003
DEC-15	010	Ames Regulated Shared Sa 1833	SS Dallas-Corporate Gas Supply 9260	AAG-Employee pensions a 07450	5260	RSU-Long Term Incentive Plan 020000	091	091	Shared Services General C	425	20,160,003
DEC-15	050	Ames Energy-KY/Md-State 3301	MMD-Owensboro H Reg Admin 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Ky/Ida-States	914	20,160,003
DEC-15	050	Ames Energy-KY/Md-State 3305	KMD-Franklin Administration	AAG-Employee pensions a 07450	5260	Capitalized Restricted Stock 091000	091	091	Ky/Ida-States	5,335	20,160,003
JAN-16	010	Ames Regulated Shared Sa 1201	SS Dallas CEO	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	92,033	20,160,003
JAN-16	010	Ames Regulated Shared Sa 1205	SS Dallas SVP Safety & EHS 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	282,240,008	20,160,003
JAN-16	010	Ames Regulated Shared Sa 1109	SS Dallas Treasurer	AAG-Employee pensions a 07450	5260	RSU-Long Term Incentive Plan 020000	091	091	Shared Services General C	16,155	20,160,004
JAN-16	010	Ames Regulated Shared Sa 1109	SS Dallas Risk Management	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	1,300	20,160,004
JAN-16	010	Ames Regulated Shared Sa 1128	SS Dallas Income Tax	AAG-Employee pensions a 07450	5260	RSU-Long Term Incentive Plan 020000	091	091	Shared Services General C	814	20,160,004
JAN-16	010	Ames Regulated Shared Sa 1128	SS Dallas Human Resources	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	814	20,160,004
JAN-16	010	Ames Regulated Shared Sa 1134	SS Dallas IT	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	4,359	20,160,004
JAN-16	010	Ames Regulated Shared Sa 1134	SS Dallas Customer Services	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	16,221	20,160,004
JAN-16	010	Ames Regulated Shared Sa 1158	SS Dallas VP of Workforce Dev 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Customer Support	5,264	20,160,004
JAN-16	010	Ames Regulated Shared Sa 1401	SS Dallas Employment & Engr 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	914	20,160,004
JAN-16	010	Ames Regulated Shared Sa 1822	SS Dallas-Regional Gas Supply 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	1,528	20,160,004
JAN-16	010	Ames Regulated Shared Sa 1657	SS New Orleans Gas Supply & 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	910	20,160,004
JAN-16	010	Ames Regulated Shared Sa 1657	SS Regional Supply Planning	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	1,628	20,160,004
JAN-16	010	Ames Regulated Shared Sa 1838	SS TBS-System Support	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	329	20,160,004
JAN-16	050	Ames Energy-KY/Md-State 3303	KMD-Franklin Human Resource 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	1,628	20,160,004
JAN-16	010	Ames Regulated Shared Sa 1901	SS Corporate Legal	AAG-Employee pensions a 07450	5260	RSU-Long Term Incentive Plan 020000	091	091	Ky/Ida-States	20,160,004	20,160,004
JAN-16	010	Ames Regulated Shared Sa 1901	SS Dallas President & COO 9260	AAG-Employee pensions a 07450	5260	RSU-Long Term Incentive Plan 020000	091	091	Shared Services General C	-	40,320,008
JAN-16	050	Ames Energy-KY/Md-State 3308	KMD-Franklin Human Resource 9260	AAG-Employee pensions a 07450	5260	Capitalized Restricted Stock 091000	091	091	Ky/Ida-States	(919)	20,160,004
FEB-16	010	Ames Regulated Shared Sa 1109	SS Dallas Risk Management	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	8,000	20,160,004
FEB-16	010	Ames Regulated Shared Sa 1109	SS Dallas Risk Management	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	1,431	80,640,015
FEB-16	010	Ames Regulated Shared Sa 1146	SS Dallas IT	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	855	80,640,015
FEB-16	010	Ames Regulated Shared Sa 1146	SS Dallas Revenue Accounting 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	4,843	80,640,015
FEB-16	010	Ames Regulated Shared Sa 1158	SS Dallas VP of Workforce Dev 9260	AAG-Employee pensions a 07450	5260	RSU-Long Term Incentive Plan 020000	091	091	Shared Services General C	360	80,640,015
FEB-16	010	Ames Regulated Shared Sa 1238	SS Dallas Customer Service	AAG-Employee pensions a 07450	5260	RSU-Long Term Incentive Plan 020000	091	091	Shared Services General C	500	80,640,015
FEB-16	010	Ames Regulated Shared Sa 1416	SS Dallas Compensation and 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Customer Support	5,013	60,480,015
FEB-16	010	Ames Regulated Shared Sa 1501	SS Corporate Legal	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	365	60,480,015
FEB-16	010	Ames Regulated Shared Sa 1503	SS Corporate Governance/AF 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	28,225	120,940,030
FEB-16	010	Ames Regulated Shared Sa 1821	SS Gas Supply Executive	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	5,843	60,480,015
FEB-16	050	Ames Energy-KY/Md-State 3303	KMD-Franklin Human Resource 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	5,013	60,480,015
FEB-16	010	Ames Regulated Shared Sa 1403	SS Dallas Human Resources	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	1,429	62,460,015
FEB-16	010	Ames Regulated Shared Sa 1403	SS Dallas CEO	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Ky/Ida-States	951	62,460,015
MAR-16	010	Ames Regulated Shared Sa 1107	SS Dallas Chief Financial Officer 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	86,296	40,320,010
MAR-16	010	Ames Regulated Shared Sa 1109	SS Dallas Risk Management	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	914	20,160,008
MAR-16	010	Ames Regulated Shared Sa 1109	SS Dallas Vice Pres & Controls 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	1,528	20,160,008
MAR-16	010	Ames Regulated Shared Sa 1114	SS Dallas Vice Pres & Controls 9260	AAG-Employee pensions a 07450	5260	RSU-Long Term Incentive Plan 020000	091	091	Shared Services General C	20,160,008	20,160,008
MAR-16	010	Ames Regulated Shared Sa 1128	SS Dallas Financial Reporting	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	2,443	20,160,008
MAR-16	010	Ames Regulated Shared Sa 1135	SS Dallas Income Tax	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	910	20,160,008
MAR-16	010	Ames Regulated Shared Sa 1135	SS Chief E&C Corporate S&P 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	16,221	20,160,008
MAR-16	010	Ames Regulated Shared Sa 1154	SS Dallas Rules & Regulatory	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	3,359	20,160,008
MAR-16	010	Ames Regulated Shared Sa 1154	SS Dallas VP of Workforce Dev 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	3,288	20,160,008
MAR-16	010	Ames Regulated Shared Sa 1209	SS Dallas Safety & Compliance 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	910	20,160,008
MAR-16	010	Ames Regulated Shared Sa 1212	SS CSC-Customer Contact NA 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	914	20,160,008
MAR-16	010	Ames Regulated Shared Sa 1229	SS Dallas Customer Service	AAG-Employee pensions a 07450	5260	RSU-Long Term Incentive Plan 020000	091	091	Customer Support	1,528	20,160,008
MAR-16	010	Ames Regulated Shared Sa 1401	SS Dallas Pipeline Safety	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	4,889	20,160,008
MAR-16	010	Ames Regulated Shared Sa 1401	SS Dallas Employment & Engr 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	1,228	20,160,008
MAR-16	010	Ames Regulated Shared Sa 1403	SS Dallas Human Resources	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	1,285	20,160,008
MAR-16	010	Ames Regulated Shared Sa 1425	SS Dallas Pipeline Safety	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	1,285	20,160,008
MAR-16	010	Ames Regulated Shared Sa 1838	SS TBS-Technical Support	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	1,290	20,160,008
MAR-16	050	Ames Energy-KY/Md-State 2604	MMD-Owensboro Rules & Regs 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Shared Services General C	910	20,160,008
MAR-16	050	Ames Energy-KY/Md-State 3303	MMD-Franklin Human Resource 9260	AAG-Employee pensions a 07450	5260	Restricted Stock - Long Term In 020000	091	091	Ky/Ida-States	10,195	20,160,008
MAR-16	050	Ames Energy-KY/Md-State 2604	MMD-Owensboro Rules & Regs 9260	AAG-Employee pensions a 07450	5260	Capitalized Restricted Stock 091000	091	091	Ky/Ida-States	(1,039)	20,160,008
APR-16	010	Ames Regulated Shared Sa 1125	SS Dallas Financial Reporting	AAG-Employee pensions a 07450	5260	RSU-Long Term Incentive Plan 020000	091	091	Shared Services General C	2,969	20,160,007

Period Name	Company	Category Description	Cost Center	Account	Account Description	Sub Account	Sub Account Description	Division	Dr	Division Description	Net Amount	Effective Period Num
NOV-15	010	Amos Regulated Shared Sa 1128	SS Dallas VP of Operations	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002		Shared Services General C	864	20,160,002
NOV-15	010	Amos Regulated Shared Sa 1129	SS Dallas Customer Services	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Customer Support	5,184	20,160,002
NOV-15	010	Amos Regulated Shared Sa 1500	SS Corporate Governmental Aff	5260	AAG-Employee pensions a 07458		RSU-Management Incentive Plan 020200	002		Shared Services General C	27,413	20,160,002
NOV-15	010	Amos Regulated Shared Sa 1822	SS Dallas-Regional Gas Supply	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	860	20,160,002
NOV-15	010	Amos Regulated Shared Sa 1833	SS Dallas-Corporate Gas Supply	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	860	20,160,002
NOV-15	060	Amos Energy-KYMid-State 1528	SS Franklin-East Region Gas & Reg	5260	AAG-Employee pensions a 07458		RSU-Management Incentive Plan 020200	002		Shared Services General C	180	20,160,002
NOV-15	060	Amos Energy-KYMid-State 2604	KMO-Oversboro Rates & Reg	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	860	20,160,002
NOV-15	060	Amos Energy-KYMid-State 3305	KMO-Franklin Tech Services A	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	860	20,160,002
NOV-15	010	Amos Regulated Shared Sa 1201	SS Dallas President & COO	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	16,386	40,320,004
NOV-15	010	Amos Regulated Shared Sa 1202	SS Dallas SVP Safety & Envr	5260	AAG-Employee pensions a 07458		RSU-Management Incentive Plan 020200	002		Shared Services General C	60,396	20,160,002
NOV-15	060	Amos Energy-KYMid-State 3304	KMO-Franklin Rates & Reg	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	15,703	60,480,006
NOV-15	060	Amos Energy-KYMid-State 3305	KMO-Oversboro Rates & Reg	5260	AAG-Employee pensions a 07458		Capitalized Restricted Stock	002		Shared Services General C	60,396	20,160,002
NOV-15	060	Amos Energy-KYMid-State 3306	SS Dallas Tech Services A	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	60,396	20,160,002
NOV-15	010	Amos Regulated Shared Sa 1108	SS Dallas VP of Operations	5260	AAG-Employee pensions a 07458		Variable Pay & Mgmt Incentive	002000	002	Shared Services General C	7,500	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1114	SS Dallas VP of Operations	5260	AAG-Employee pensions a 07458		Variable Pay & Mgmt Incentive	002000	002	Shared Services General C	351	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1125	SS Dallas Financial Reporting	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	3,347	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1131	SS Dallas Multi Relations	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	910	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1145	SS Dallas Revenue Accounting	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	354	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1156	SS Du-IT Customer Services	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Customer Support	910	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1209	SS Dallas Safety & Compliance	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	910	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1215	SS Dispatch Operations	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002		Customer Support	1,310	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1215	SS Dispatch Operations	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Customer Support	876	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1222	SS Dallas Business Processes	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Customer Support	3,347	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1222	SS Dallas Customer Revenue	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Customer Support	1,228	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1501	SS Corporate Legal	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	5,895	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1508	SS Corporate Energy Assistance	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	910	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1521	SS Supply Electric	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	2,844	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1521	SS Supply Electric	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	910	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1823	SS Dallas Gas Control Admin	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002		Shared Services General C	814	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1828	SS New Orleans Gas Supply & Reg	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	1,520	20,160,002
DEC-15	010	Amos Regulated Shared Sa 1838	SS TBS-System Support	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	1,528	20,160,002
DEC-15	060	Amos Energy-KYMid-State 1829	SS Franklin-East Region Gas & Reg	5260	AAG-Employee pensions a 07458		RSU-Management Incentive Plan 020200	002		Shared Services General C	153	20,160,002
DEC-15	060	Amos Energy-KYMid-State 3305	KMO-Franklin Tech Services A	5260	AAG-Employee pensions a 07458		Capitalized Restricted Stock	002000	002	KYMid-States	910	20,160,002
DEC-15	060	Amos Energy-KYMid-State 3307	KMO-Franklin Finance	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		KYMid-States	910	20,160,002
JAN-16	010	Amos Regulated Shared Sa 1507	SS Corporate Texas Lobbying	4254	Chrg, Political and Related	07458	Restricted Stock - Long Term In 020200	002		Shared Services General C	4,058	20,160,004
JAN-16	010	Amos Regulated Shared Sa 1116	SS Dallas Taxation	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	910	20,160,004
JAN-16	010	Amos Regulated Shared Sa 1129	SS Dallas Income Tax	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	184	20,160,004
JAN-16	010	Amos Regulated Shared Sa 1130	SS Dallas Business Planning	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002		Shared Services General C	1,273	20,160,004
JAN-16	010	Amos Regulated Shared Sa 1145	SS Dallas Revenue Accounting	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	6,580	20,160,004
JAN-16	010	Amos Regulated Shared Sa 1154	SS Dallas Rates & Regulatory	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	910	20,160,004
JAN-16	010	Amos Regulated Shared Sa 1227	SS Dallas Rates & Regulatory	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	3,347	20,160,004
JAN-16	010	Amos Regulated Shared Sa 1228	SS Dallas Pipeline Safety	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	4,899	20,160,004
JAN-16	010	Amos Regulated Shared Sa 1400	SS Dallas Human Resources	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002		Shared Services General C	4,208	20,160,004
JAN-16	010	Amos Regulated Shared Sa 1533	SS Dallas-Corporate Gas Supply	5260	AAG-Employee pensions a 07458		RSU-Management Incentive Plan 020200	002		Shared Services General C	435	20,160,004
JAN-16	060	Amos Energy-KYMid-State 3307	KMO-Franklin Finance	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		KYMid-States	914	20,160,004
JAN-16	060	Amos Energy-KYMid-State 3307	KMO-Franklin Finance	5260	AAG-Employee pensions a 07458		Variable Pay & Mgmt Incentive	002000	002	Shared Services General C	1,309,000	120,960,024
JAN-16	060	Amos Energy-KYMid-State 3307	KMO-Franklin Finance	5260	AAG-Employee pensions a 07458		Capitalized Restricted Stock	002000	002	KYMid-States	730	20,160,004
JAN-16	060	Amos Energy-KYMid-State 3307	KMO-Franklin Finance	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	1,431	60,480,015
FEB-16	010	Amos Regulated Shared Sa 1117	SS Dallas Income Tax	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	861	60,480,015
FEB-16	010	Amos Regulated Shared Sa 1128	SS Dallas Media Relations	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	655	60,480,020
FEB-16	010	Amos Regulated Shared Sa 1134	SS Dallas IT	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Customer Support	17,245	60,480,020
FEB-16	010	Amos Regulated Shared Sa 1135	SS Dallas VP of Operations	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002		Shared Services General C	855	60,480,020
FEB-16	010	Amos Regulated Shared Sa 1139	SS Dallas Business Processes	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002		Shared Services General C	1,709	60,480,020
FEB-16	010	Amos Regulated Shared Sa 1227	SS Dallas Business Planning	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Customer Support	1,495	60,480,020
FEB-16	010	Amos Regulated Shared Sa 1228	SS Dallas Pipeline Safety	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002		Shared Services General C	855	60,480,020
FEB-16	010	Amos Regulated Shared Sa 1400	SS Dallas Human Resources	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	1,495	60,480,020
FEB-16	010	Amos Regulated Shared Sa 1533	SS Dallas-Corporate Gas Supply	5260	AAG-Employee pensions a 07458		RSU-Management Incentive Plan 020200	002		Shared Services General C	400	60,480,020
FEB-16	060	Amos Energy-KYMid-State 1829	SS Franklin-East Region Gas & Reg	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		KYMid-States	1,431	60,480,020
FEB-16	060	Amos Energy-KYMid-State 2604	KMO-Oversboro Rates & Reg	5260	AAG-Employee pensions a 07458		Capitalized Restricted Stock	002000	002	KYMid-States	851	60,480,020
FEB-16	060	Amos Energy-KYMid-State 3301	KMO-Franklin Administration	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	5,709	20,160,006
FEB-16	060	Amos Energy-KYMid-State 3301	KMO-Franklin Administration	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	21,831	60,480,020
FEB-16	060	Amos Energy-KYMid-State 3305	SS Dallas Chief Financial Officer	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002		Shared Services General C	15,179	60,480,020
FEB-16	060	Amos Energy-KYMid-State 3305	SS Dallas SVP Safety & Envr	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	1	20,160,006
FEB-16	060	Amos Energy-KYMid-State 3305	SS Dallas President & COO	5260	AAG-Employee pensions a 07458		RSU-Long Term Incentive Plan 020200	002		Shared Services General C	868	20,160,006
MAR-16	010	Amos Regulated Shared Sa 1109	SS Dallas Treasurer	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	164	20,160,006
MAR-16	010	Amos Regulated Shared Sa 1130	SS Dallas Business Planning	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	4,269	20,160,006
MAR-16	010	Amos Regulated Shared Sa 1132	SS Dallas Investor Relations	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	914	20,160,006
MAR-16	010	Amos Regulated Shared Sa 1139	SS Dallas Business Processes	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Customer Support	30,176	20,160,006
MAR-16	010	Amos Regulated Shared Sa 1150	SS Dispatch Operations	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Customer Support	914	20,160,006
MAR-16	010	Amos Regulated Shared Sa 1523	SS Corporate Governmental Aff	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	30,176	20,160,006
MAR-16	010	Amos Regulated Shared Sa 1523	SS Gas Supply Executive	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	2,464	20,160,006
MAR-16	010	Amos Regulated Shared Sa 1829	SS New Orleans Gas Supply & Reg	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	882	20,160,006
MAR-16	010	Amos Regulated Shared Sa 1835	SS TBS-System Support	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		Shared Services General C	1,530	20,160,006
MAR-16	060	Amos Energy-KYMid-State 3301	KMO-Franklin Administration	5260	AAG-Employee pensions a 07458		Restricted Stock - Long Term In 020200	002		KYMid-States	5,336	20,160,006
MAR-16	010	Amos Regulated Shared Sa 1504	SS Dallas Performance Plan	5260	AAG-Employee pensions a 07458		Variable Pay & Mgmt Incentive	002000	002	Shared Services General C	957,000	40,320,012

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Company	Company Description	Cost Center	Cost Center Description	Account	Amount Description	Sub Account	Sub Account Description	Division	Div	Division Description	Net Amount	Effective Period Num
010	Amnos Regulated Shared Sa 1422	010	SS Dallas-Regional Gas Supply	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	27,338	58,000,000
	Amnos Regulated Shared Sa 1422	010	SS Dallas-Regional Gas Supply	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	651	58,000,000
	Amnos Regulated Shared Sa 1627	010	SS New Orleans Gas Supply	9260	AAO-Employee pensions & 07458	RSU-Long Term Incentive Plan	RSU-Long Term Incentive Plan	020000	002	Shared Services General C	673	58,000,000
	Amnos Regulated Shared Sa 1627	010	SS Regional Supply Planning	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	310	58,000,000
	Amnos Regulated Shared Sa 1627	010	SS Dallas-Regional Gas Supply	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	1,269	58,000,000
	Amnos Regulated Shared Sa 1627	010	SS Dallas-Regional Gas Supply	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	2,100	58,000,000
	Amnos Regulated Shared Sa 1205	010	SS Dallas SWP Safety & Engr	9260	AAO-Employee pensions & 07458	RSU-Long Term Incentive Plan	RSU-Long Term Incentive Plan	020000	002	KyM&A-States	15,703	60,430,000
	Amnos Regulated Shared Sa 1205	010	SS Dallas SWP Safety & Engr	9260	AAO-Employee pensions & 07458	VPP & MIP - Capital Credit	VPP & MIP - Capital Credit	091000	001	KyM&A-States	75,588	60,430,000
	Amnos Regulated Shared Sa 1205	010	SS Dallas SWP Safety & Engr	9260	AAO-Employee pensions & 07458	Capitalized Restricted Stock	Capitalized Restricted Stock	091000	001	KyM&A-States	1,000	60,430,000
	Amnos Regulated Shared Sa 1205	010	SS Dallas SWP Safety & Engr	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	001	KyM&A-States	6,232,203	60,430,000
010	Amnos Regulated Shared Sa 1104	010	SS Dallas Performance Plan	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	233,813	60,430,000
	Amnos Regulated Shared Sa 1104	010	SS Dallas Chief Financial Officer	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	186,893	60,430,000
	Amnos Regulated Shared Sa 1105	010	SS Dallas Treasurer	9260	AAO-Employee pensions & 07458	RSU-Long Term Incentive Plan	RSU-Long Term Incentive Plan	020000	002	Shared Services General C	13,326	60,430,000
	Amnos Regulated Shared Sa 1107	010	SS Dallas Treasury	9260	AAO-Employee pensions & 07458	RSU-Long Term Incentive Plan	RSU-Long Term Incentive Plan	020000	002	Shared Services General C	2,711	60,430,000
	Amnos Regulated Shared Sa 1107	010	SS Dallas Risk Management	9260	AAO-Employee pensions & 07458	RSU-Long Term Incentive Plan	RSU-Long Term Incentive Plan	020000	002	Shared Services General C	4,540	60,430,000
	Amnos Regulated Shared Sa 1117	010	SS Dallas Revenues Accounting	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	2,123	60,430,000
	Amnos Regulated Shared Sa 1117	010	SS Dallas Revenues Accounting	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	540	60,430,000
	Amnos Regulated Shared Sa 1122	010	SS Dallas Chief Financial Officer	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	9,133	60,430,000
	Amnos Regulated Shared Sa 1598	010	SS Corporate Energy Acquisition	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	15,311	60,430,000
	Amnos Regulated Shared Sa 1823	010	SS Franklin Gas Control & Svc	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	9,133	60,430,000
010	Amnos Regulated Shared Sa 1823	010	SS Dallas-Corporate Gas Supply	9260	AAO-Employee pensions & 07458	RSU-Management Incentive Plan	RSU-Management Incentive Plan	020000	002	Shared Services General C	1,359	43,300,000
	Amnos Regulated Shared Sa 1834	010	SS Dallas-Corporate Gas Supply	9260	AAO-Employee pensions & 07458	RSU-Long Term Incentive Plan	RSU-Long Term Incentive Plan	020000	002	Shared Services General C	2,711	43,300,000
	Amnos Regulated Shared Sa 1401	010	SS Dallas-Overseas Rates & Reg	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	KyM&A-States	9,133	43,300,000
	Amnos Regulated Shared Sa 1401	010	SS Dallas-Overseas Rates & Reg	9260	AAO-Employee pensions & 07458	RSU-Management Incentive Plan	RSU-Management Incentive Plan	020000	002	KyM&A-States	280	43,300,000
	Amnos Regulated Shared Sa 1829	010	SS Franklin-East Region & Gas	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	020000	002	Shared Services General C	768,208	43,300,000
	Amnos Regulated Shared Sa 1902	010	SS Controller - Miscellaneous	9260	AAO-Employee pensions & 07458	RSU-Long Term Incentive Plan	RSU-Long Term Incentive Plan	020000	002	Shared Services General C	983,179	43,300,000
	Amnos Regulated Shared Sa 1114	010	SS Dallas Supply Chain Mgmt	9260	AAO-Employee pensions & 07458	RSU-Long Term Incentive Plan	RSU-Long Term Incentive Plan	020000	002	Shared Services General C	1,250	43,300,000
	Amnos Regulated Shared Sa 1114	010	SS Dallas Veeva Pk & Regulatory	9260	AAO-Employee pensions & 07458	RSU-Long Term Incentive Plan	RSU-Long Term Incentive Plan	020000	002	Shared Services General C	6,389	43,300,000
	Amnos Regulated Shared Sa 1124	010	SS Dallas Veeva Pk & Regulatory	9260	AAO-Employee pensions & 07458	RSU-Long Term Incentive Plan	RSU-Long Term Incentive Plan	020000	002	Shared Services General C	1,201	43,300,000
	Amnos Regulated Shared Sa 1189	010	SS Dallas VP of Worldwide Sales	9260	AAO-Employee pensions & 07458	RSU-Long Term Incentive Plan	RSU-Long Term Incentive Plan	020000	002	Shared Services General C	9,134	43,300,000
010	Amnos Regulated Shared Sa 1226	010	SS Dallas Customer Service	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	012	Customer Support	5,339	43,300,000
	Amnos Regulated Shared Sa 1226	010	SS Dallas Customer Service	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	012	Customer Support	4,369	43,300,000
	Amnos Regulated Shared Sa 1401	010	SS Dallas Employment & Engr	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	1,328	20,160,000
	Amnos Regulated Shared Sa 1420	010	SS Dallas Employment Development	9260	AAO-Employee pensions & 07458	RSU-Long Term Incentive Plan	RSU-Long Term Incentive Plan	020000	002	Shared Services General C	914	20,160,000
	Amnos Regulated Shared Sa 1418	010	SS Dallas Compensation and B	9260	AAO-Employee pensions & 07458	RSU-Long Term Incentive Plan	RSU-Long Term Incentive Plan	020000	002	Shared Services General C	270	20,160,000
	Amnos Regulated Shared Sa 1827	010	SS Regional Supply Planning	9260	AAO-Employee pensions & 07458	RSU-Long Term Incentive Plan	RSU-Long Term Incentive Plan	020000	002	Shared Services General C	235	20,160,000
	Amnos Regulated Shared Sa 1837	010	SS TBS-Application Support	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	910	20,160,000
	Amnos Regulated Shared Sa 1837	010	Amnos Energy-KY/M&A-State 3303	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	KyM&A-States	910	20,160,000
	Amnos Regulated Shared Sa 1837	010	Amnos Energy-KY/M&A-State 3303	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	KyM&A-States	914	20,160,000
	Amnos Regulated Shared Sa 1837	010	Amnos Energy-KY/M&A-State 3303	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	92,333	20,160,000
010	Amnos Regulated Shared Sa 1201	010	SS Dallas CEO	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	16,226	50,000,000
	Amnos Regulated Shared Sa 1201	010	SS Dallas CEO	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	16,226	50,000,000
	Amnos Regulated Shared Sa 1201	010	SS Dallas CEO	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	16,226	50,000,000
	Amnos Regulated Shared Sa 1201	010	SS Dallas CEO	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	16,226	50,000,000
	Amnos Regulated Shared Sa 1201	010	SS Dallas CEO	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	16,226	50,000,000
	Amnos Regulated Shared Sa 1201	010	SS Dallas CEO	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	16,226	50,000,000
	Amnos Regulated Shared Sa 1201	010	SS Dallas CEO	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	16,226	50,000,000
	Amnos Regulated Shared Sa 1201	010	SS Dallas CEO	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	16,226	50,000,000
	Amnos Regulated Shared Sa 1201	010	SS Dallas CEO	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	16,226	50,000,000
	Amnos Regulated Shared Sa 1201	010	SS Dallas CEO	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	16,226	50,000,000
010	Amnos Regulated Shared Sa 1106	010	Amnos Energy-KY/M&A-State 3303	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	002	Shared Services General C	167,455	120,900,012
	Amnos Regulated Shared Sa 1106	010	Amnos Energy-KY/M&A-State 3303	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	002	Shared Services General C	4,309	120,900,012
	Amnos Regulated Shared Sa 1107	010	Amnos Energy-KY/M&A-State 3303	9260	AAO-Employee pensions & 07458	RSU-Long Term Incentive Plan	RSU-Long Term Incentive Plan	020000	002	Shared Services General C	884	20,160,000
	Amnos Regulated Shared Sa 1110	010	SS Dallas Supply Chain Mgmt	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	1,479	20,160,000
	Amnos Regulated Shared Sa 1116	010	SS Dallas Taxation	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	3,828	20,160,000
	Amnos Regulated Shared Sa 1116	010	SS Dallas Taxation	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	3,828	20,160,000
	Amnos Regulated Shared Sa 1125	010	SS Dallas Phosphate Reporting	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	3,291	20,160,000
	Amnos Regulated Shared Sa 1125	010	SS DuPont E&O, Corporate Svc	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	6,345	20,160,000
	Amnos Regulated Shared Sa 1125	010	SS Dallas Rates & Regulatory	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	860	20,160,000
	Amnos Regulated Shared Sa 1125	010	SS Dallas Rates & Regulatory	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	860	20,160,000
010	Amnos Regulated Shared Sa 1836	010	SS New Orleans Gas Supply	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	1,479	20,160,000
	Amnos Regulated Shared Sa 1836	010	SS New Orleans Gas Supply	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	1,479	20,160,000
	Amnos Regulated Shared Sa 1836	010	SS New Orleans Gas Supply	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	1,479	20,160,000
	Amnos Regulated Shared Sa 1836	010	SS New Orleans Gas Supply	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	1,479	20,160,000
	Amnos Regulated Shared Sa 1836	010	SS New Orleans Gas Supply	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	1,479	20,160,000
	Amnos Regulated Shared Sa 1836	010	SS New Orleans Gas Supply	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	1,479	20,160,000
	Amnos Regulated Shared Sa 1836	010	SS New Orleans Gas Supply	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	1,479	20,160,000
	Amnos Regulated Shared Sa 1836	010	SS New Orleans Gas Supply	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	1,479	20,160,000
	Amnos Regulated Shared Sa 1836	010	SS New Orleans Gas Supply	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	1,479	20,160,000
	Amnos Regulated Shared Sa 1836	010	SS New Orleans Gas Supply	9260	AAO-Employee pensions & 07458	Restricted Stock - Long Term In	Restricted Stock - Long Term In	020000	002	Shared Services General C	1,479	20,160,000
010	Amnos Regulated Shared Sa 1116	010	SS Dallas Treasury	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	002	Shared Services General C	5,849	20,160,000
	Amnos Regulated Shared Sa 1116	010	SS Dallas Treasury	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	002	Shared Services General C	2,104	20,160,000
	Amnos Regulated Shared Sa 1116	010	SS Dallas Treasury	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	002	Shared Services General C	2,104	20,160,000
	Amnos Regulated Shared Sa 1116	010	SS Dallas Treasury	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	002	Shared Services General C	2,104	20,160,000
	Amnos Regulated Shared Sa 1116	010	SS Dallas Treasury	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	002	Shared Services General C	2,104	20,160,000
	Amnos Regulated Shared Sa 1116	010	SS Dallas Treasury	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	002	Shared Services General C	2,104	20,160,000
	Amnos Regulated Shared Sa 1116	010	SS Dallas Treasury	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	002	Shared Services General C	2,104	20,160,000
	Amnos Regulated Shared Sa 1116	010	SS Dallas Treasury	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	002	Shared Services General C	2,104	20,160,000
	Amnos Regulated Shared Sa 1116	010	SS Dallas Treasury	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	002	Shared Services General C	2,104	20,160,000
	Amnos Regulated Shared Sa 1116	010	SS Dallas Treasury	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	002	Shared Services General C	2,104	20,160,000
010	Amnos Regulated Shared Sa 1116	010	SS Dallas Treasury	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	002	Shared Services General C	2,104	20,160,000
	Amnos Regulated Shared Sa 1116	010	SS Dallas Treasury	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	002	Shared Services General C	2,104	20,160,000
	Amnos Regulated Shared Sa 1116	010	SS Dallas Treasury	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	002	Shared Services General C	2,104	20,160,000
	Amnos Regulated Shared Sa 1116	010	SS Dallas Treasury	9260	AAO-Employee pensions & 07458	Variable Pay & Mgmt Incentive	Variable Pay & Mgmt Incentive	091000	002	Shared Services General C	2,104	20,160,000

Period Name	Company	Company Description	Cost Center	Cost Center	Cost Center Description	Account	Account Description	Sub Account	Sub Account Description	Division	Div	Division Description	Net Amount	Effective Period Num
MAY-18	010	Ames Regulated Shared Sv	1228	SS Dallas Customer Revenue	9260	A&S-Employee pensions	07450	RSU-Long Term Incentive Plan	022000	012	Customer Support	20,847	20,160,008	
MAY-18	010	Ames Regulated Shared Sv	1403	SS Dallas Human Resources	9260	A&S-Employee pensions	07450	RSU-Long Term Incentive Plan	022000	012	Shared Services General C	6,179	20,160,008	
MAY-18	010	Ames Regulated Shared Sv	1408	SS Dallas Employee Development	9260	A&S-Employee pensions	07450	Restricted Stock - Long Term In	022000	002	Shared Services General C	5,429	20,160,008	
MAY-18	010	Ames Regulated Shared Sv	1822	SS Dallas-Regional Gas Supply	9260	A&S-Employee pensions	07450	Restricted Stock - Long Term In	022000	002	Shared Services General C	3,573	20,160,008	
MAY-18	010	Ames Regulated Shared Sv	1826	SS Dallas-Regional Gas Supply	9260	A&S-Employee pensions	07450	Restricted Stock - Long Term In	022000	002	Shared Services General C	8,047	20,160,008	
MAY-18	010	Ames Regulated Shared Sv	1837	SS TBS-Application Support	9260	A&S-Employee pensions	07450	Restricted Stock - Long Term In	022000	002	Shared Services General C	12,167	20,160,008	
MAY-18	050	Ames Regulated Shared Sv	3304	XMCD-Franklin Human Resources	9260	A&S-Employee pensions	07450	Restricted Stock - Long Term In	021000	091	KyM&S-States	3,573	20,160,008	
MAY-18	050	Ames Energy-KY/M&S-States	3303	XMCD-Franklin Human Resources	9260	A&S-Employee pensions	07450	Capitalized Restricted Stock	091000	091	KyM&S-States	(8,972)	20,160,008	
MAY-18	050	Ames Energy-KY/M&S-States	2621	XMCD-Owenbrough Reg Admin	9260	A&S-Employee pensions	07450	Restricted Stock - Long Term In	022000	091	KyM&S-States	(1,802)	20,160,008	
MAY-18	010	Ames Regulated Shared Sv	1201	SS Dallas CEO	9260	A&S-Employee pensions	07450	Restricted Stock - Long Term In	022000	002	Shared Services General C	383,740	85,480,024	

EiS eXpress Reporting

Atmos-Account Activity Only - Rate Request Format

Report Name

Report Parameters

Ending Period MAY-16'
Ledger name Atmos Energy Corporation'
Starting Period JUN-15'
GCC#Sub_Account 07452+07454+07458+07460+07463+07450
GCC#Company 010+050

Report Summary

Responsibility Name ATM_GL_INQUIRY(Access Set => Atmos Energy Corporation)
Module Name General Ledger
Requested By PILKINTO
Request Id 42139116
Process Id 363383
Request Date & Time 25-JUL-2016
Actual Start Date 25-JUL-2016 11:20:14 AM
Actual Completion Date 25-JUL-2016 11:27:39 AM

Outside Services		AF bid #8	Regulated	2000 Hours in a year		80 Holiday Hours in a year									
TOTAL	488,303,073	484,301,190													
NON-CAP	109,451,830	68,636,887													
CAPITAL	386,721,243	395,395,073													
% CAP	78.43%	79.59%													
Labor															
Total Labor (01000-01001-01000)	751,446,760	738,564,692													
Capital Labor (01000-01000)	121,361,365	108,488,136													
% Cap	51.73%	54.52%													
Total Labor & Outside Services															
TOTAL	749,648,830	750,885,762													
NON-CAP	223,843,186	207,388,224													
CAPITAL	525,805,639	525,486,528													
% CAP	70.14%	71.70%													
Cost Center	Department	Responsibility	Head Count	Total Hours	Total Direct hours	Total Support hours	Total Expense Hours	Total Non-Productive Time (Holidays)	Budgeted 2016 Labor	Budgeted 2016 Non-Labor	2016 Cap	2016 Non-Labor	2016 Cap	2016 Non-Labor	Reason
1001	President and Chief Operating Officer	Schneider, Jason	150	2,080	-	1,291	546	80	70.14%	70.14%	N/A	N/A	N/A	N/A	The COO does not work on specific projects. The COO supports the overall work of the Company. Thus, the cap rate should follow the overall Company cap rate.
1101	Chief Financial Officer	Schneider, Jason	320	4,160	-	2,581	1,099	160	70.14%	70.14%	70.65%	70.65%	70.65%	70.65%	The CFO does not work on specific projects. The CFO supports the overall work of the Company. Thus, the cap rate should follow the overall Company cap rate.
1107	Treasury	South, Jane	1,000	10,400	-	6,313	2,587	400	70.14%	70.14%	70.65%	70.65%	70.65%	70.65%	Treasury does not work on specific projects. Treasury supports the overall work of the Company. Thus, the cap rate should follow the overall Company cap rate.
1110	General Accounting	Goulding, Scott	1,040	12,480	-	7,887	3,273	480	70.14%	70.14%	70.65%	70.65%	70.65%	70.65%	General Accounting generally does not work on specific projects. General Accounting supports the overall work of the Company by maintaining the General Ledger and all of the feeds into the General Ledger. Thus, the cap rate should follow the overall Company cap rate.
1120	Payroll Accounting	Reinke, Danielle	760	10,400	-	6,481	2,789	400	70.14%	70.14%	70.65%	70.65%	70.65%	70.65%	Payroll Accounting generally does not work on specific projects. Payroll Accounting supports the overall work of the Company by maintaining the Payroll system and related data. Thus, the cap rate should follow the overall Company cap rate.
1161	Benefits and Payroll Accounting	McGibbon, Ruth	720	8,320	-	6,108	2,174	320	70.14%	70.14%	70.65%	70.65%	70.65%	70.65%	Benefits and Payroll Accounting generally does not work on specific projects. Benefits and Payroll Accounting supports the overall work of the Company by maintaining the Benefits system and related data. Thus, the cap rate should follow the overall Company cap rate.
1301	Chief Executive Officer	Schneider, Jason	400	4,160	-	2,625	1,078	160	70.14%	70.14%	70.65%	70.65%	70.65%	70.65%	The CEO does not work on specific projects. The CEO supports the overall work of the Company. Thus, the cap rate should follow the overall Company cap rate.
1504	Central Records	Fennell, Jan	600	6,240	-	-	5,400	240	70.14%	70.14%	70.65%	70.65%	70.65%	70.65%	Central Records does not work on specific projects. Central Records supports the overall work of the Company. Thus, the cap rate should follow the overall Company cap rate.
1808	SHIP	Schneider, Jason	-	-	-	-	-	-	70.14%	70.14%	0.00%	0.00%	0.00%	0.00%	The SHIP/SHIP cost center does not work on specific projects. SHIP/SHIP supports the overall work of the Company by maintaining the SHIP system and related data. Thus, the cap rate should follow the overall Company cap rate.
1915	Insurance	Bond, Derek	-	-	-	-	-	-	70.14%	70.14%	0.00%	0.00%	0.00%	0.00%	Regulatory Accounting Services does not work on specific projects. Regulatory Accounting Services supports the overall work of the Company by maintaining the Regulatory Accounting system and related data. Thus, the cap rate should follow the overall Regulated rate.
1171	Regulatory Accounting Services	Pelham, Chad	320	4,160	-	2,581	1,099	160	71.70%	71.70%	72.36%	72.36%	72.36%	72.36%	Regulatory Accounting Services does not work on specific projects. Regulatory Accounting Services supports the overall work of the Company. Thus, the cap rate should follow the overall Regulated rate.

Responsible Employee: Meziere, Dan
Cost Center Name: SS Dallas Treasurer
Cost Center Number: 1106

Place Support Below
Below are the departments that roll-up under the Treasurer

Job Duties and Functions

Estimated Annual Hours

Direct Capital Labor Hours -

Total Direct Hours	-
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Support for Capital Activities:
Supports the overall financing needs of the corporation

Total Support Hours	4,138
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Expense Hours:

Total Expense Hours	1,342
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Non-Specific Time

PTO	520
Holidays	240
Total Non-Productive Time	760

Total Estimated Hours Worked

Full Time Headcount	3
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Check Figure

6,240

Labor Overhead Rate	75.52%
Non-Labor Overhead Rate	75.52%

Prior Year Amounts

Labor Overhead Rate	59.17%
Non-Labor Overhead Rate	59.17%

Business Reason for Change in rates:

Labor Overhead Rate	
Non-Labor Overhead Rate	

Cost Center	Department	Responsibility	Budgeted 2016 Labor Overhead %	Budgeted 2016 Non-Labor Overhead %	Head Count	Total Hours	Total Support Hours	Total Expense Hours	Total Non-Productive Time	Check	Budgeted Labor Overhead %	Budgeted Non-Labor Overhead %
1107	Treasury	South, Jane	70.14%	70.14%	5	10,400	6,313	2,687	1,400	-	70.14%	70.14%
1108	Risk Man	Boyd, Derek	80.00%	80.00%	6	12,480	8,640	2,160	1,680	-	80.00%	80.00%
					11	22,880	14,953	4,847	3,080	-	75.52%	75.52%

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Boyd, Derek
Cost Center Name: SS Dallas Risk Management
Cost Center Number: 1108

Place Support Below

Job Duties and Functions
Estimated
Annual Hours

Direct Capital Labor Hours -

Total Direct Hours	8,640
Support for Capital Activities:	
Direct Placement of Insurance:	8,640
* Liability, D&O, Professional Liability, RR	
Protection, Auto, Fiduciary, Non-Owned	
Aviation, Property and Crime	
Claims Handling:	
* Auto & General Liability	
Bonds	
Certificates of Insurance	
Total Support Hours	8,640

Expense Hours:	
Provides subject matter expertise on	
insurance for all divisions; works claims for	2,160
all divisions	

Total Expense Hours	2,160
Non-Specific Time	
Holidays	480
PTO	1,120
Training (certification)	80
Total Non-Productive Time	1,680

Total Estimated Hours Worked	12,480
Full Time Headcount	6
Check Figure	12,480
Labor Overhead Rate	80.00%
Non-Labor Overhead Rate	80.00%

Prior Year Amounts	
Labor Overhead Rate	80.00%
Non-Labor Overhead Rate	80.00%
Business Reason for Change in rates:	
Labor Overhead Rate	
Non-Labor Overhead Rate	

Alamos Energy Corporation
Cost Center Distribution Survey
F12016

Responsible Employer: Reynolds, Mike
Cost Center Name: SS Dallas Procurement
Cost Center Number: 1110

Job Duties and Expenses
Estimated Annual Hours

Direct Capital Labor Hours -

As Director of Procurement, I have management responsibilities for 1118 and 1913. My Capital hours should represent the aggregate split of these departments.

Total Direct Hours

Support for Capital Activities:

As Director of Procurement, I have management responsibilities for CC 1118 and 1913. My Capital hours should represent the aggregate split of these departments.

532

Total Support Hours

532

Expense Hours:

As Director of Procurement, I have management responsibilities for 1118 and 1913. My Capital hours should represent the aggregate split of these departments.

644

Total Expense Hours

644

Non-Specific Time

80

PTO

200

In the past CC 1110 and 1118 have coded 30% of labor to the Stores Overhead account 01630.

624

Total Non-Productive Time

904

Total Estimated Hours Worked

2,080

Full Time Headcount

1

Check Figure

2,080

Labor Overhead Rate

45.22%

Non-Labor Overhead Rate

45.22%

Prior Year Amounts

Labor Overhead Rate

45.22%

Non-Labor Overhead Rate

45.22%

Business Reason for Change in rates:

Labor Overhead Rate

Non-Labor Overhead Rate

CC 1118

CC 1913

4,278

5,672

10,148

45.22%

5,563

6,728

12,292

54.78%

9,840

12,800

22,440

100.00%

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Forsythe, Chris
Cost Center Name: SS Dallas Vice Pres & Controller
Cost Center Number: 1114

Place Support Below
Below are the departments that roll-up under the VP Controller

Job Duties and Functions	Estimated Annual Hours	Cost Center	Department	Responsibility	Budgeted 2016 Labor Overhead %	Budgeted 2016 Labor Overhead %	PTO	Head Count	Total Hours	Total Direct Hours	Total Support Hours	Total Expense Hours	Total Non-Productive Time	Budgeted 2016 Labor Overhead %	Budgeted 2016 Non-Labor Overhead %
Direct Capital Labor Hours -		1117	Accounting Services	Schneider, Jason	60.77%	60.77%	200	1	2,080	-	1,094	706	280	60.77%	60.77%
		1123	Gas Accounting	Philip Littlejohn	0.00%	0.00%	400	2	4,160	-	-	3,600	560	0.00%	0.00%
		1129	Financial Reporting	Ginty, Ryan	0.00%	0.00%	1,360	8	16,840	-	-	14,840	2,000	0.00%	0.00%
		1119	General Accounting	Gooding, Scott	70.14%	70.14%	1,040	6	12,460	-	7,687	3,273	1,520	70.14%	70.14%
		1120	Accounts Payable	Sheffield, Becky	25.32%	25.32%	1,880	10	20,800	-	4,559	13,531	2,680	25.32%	25.32%
		1121	Plant Accounting	Croissant, Cara	91.20%	91.20%	1,360	7	14,560	-	11,528	1,112	1,920	91.20%	91.20%
		1126	Payroll Accounting	Renfro, Danielle	70.14%	70.14%	760	5	10,400	-	6,481	2,759	1,160	70.14%	70.14%
		1161	Benefits and Payroll Ac	MacGibbon, Ruth	70.14%	70.14%	720	4	8,320	-	5,106	2,174	1,040	70.14%	70.14%
		1171	Regulatory Accounting	Pikinton, Chad	71.70%	71.70%	320	2	4,160	-	2,581	1,069	480	71.70%	71.70%
		1141	Gas Purchase Account	Baugh, John	0.00%	0.00%	1,160	6	12,460	-	-	10,840	1,640	0.00%	0.00%
		1144	Rate Administration	Brevard, Laura	0.00%	0.00%	1,280	9	18,720	-	-	16,720	2,000	0.00%	0.00%
		1145	Revenue Accounting	Harpole, Mo	0.00%	0.00%	480	3	6,240	-	-	5,520	720	0.00%	0.00%
		1153	Distribution Accounting	Marrs, Gregory	0.00%	0.00%	1,440	7	14,560	-	-	12,560	2,000	0.00%	0.00%
		1155	Texas Gas Pipeline Ac	Fry, Susan	0.00%	0.00%	1,320	6	12,480	-	-	10,680	1,800	0.00%	0.00%
							13,720	76	158,080	-	39,066	99,214	19,800	28.25%	28.25%

Total Expense Hours 1,291

Non-Specific Time 80
Holidays 200
PTO

Total Non-Productive Time 280

Total Estimated Hours Worked 2,080

Full Time Headcount 1

Check Figure 2,080

Labor Overhead Rate 28.25%

Non-Labor Overhead Rate 28.25%

Prior Year Amounts 28.29%

Labor Overhead Rate 28.29%

Business Reason for Change in rates:

Labor Overhead Rate

Non-Labor Overhead Rate

Responsible Employee: McDonald, Pace
Cost Center Name: SS Dallas Taxation
Cost Center Number: 1116

Place Support Below
Below are the departments that roll-up under the VP Tax

Cost Center	Department	Responsibility	PTO	Head Count	Total Hours	Total Direct Hours	Total Support Hours	Total Expense Hours	Total Non-Productive Time	Budgeted 2016 Labor Overhead %	Budgeted 2016 Non-Labor Overhead %
1128	Property & Salary Tax	Conner, Brian	2,772	18	37,440	0	462	32,767	4,212	1.39%	1.39%
1129	Taxation	Stony, Jennifer	590	5	10,400	0	188	9,222	980	2.00%	2.00%
			3,362	23	47,840	-	650	41,988	5,202	1.52%	1.52%

Direct Capital Labor Hours

Does not work on individual projects

Total Direct Hours

Support for Capital Activities:

Responding to tax related questions on capital projects (i.e. taxability of capital purchases)

Total Support Hours

Expense Hours:

Total Expense Hours

Non-Specific Time

Holidays 80

PTO 200

Total Non-Productive Time

Total Estimated Hours Worked

Full Time Headcount

Check Figure

Labor Overhead Rate	1.52%
Non-Labor Overhead Rate	1.52%

Prior Year Amounts

Labor Overhead Rate	2.41%
Non-Labor Overhead Rate	2.41%

Business Reason for Change in rates:

Labor Overhead Rate	
Non-Labor Overhead Rate	

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Schneider, Jason
Cost Center Name: SS Dallas Acctg Services
Cost Center Number: 1117

Place Support Below
Below are the departments that roll-up under the Director of Accounting

Job Titles and Functions
Estimated
Annual Hours

Direct Capital Labor Hours -

Total Direct Hours	-
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Support for Capital Activities:

Supervision of cc 1119, 1120, 1121, 1126
and 1161

Total Support Hours	1,094
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Expense Hours:

Supervision of cc 1119, 1120, 1121, 1126
and 1161

Total Expense Hours	706
Non-Specific Time	80
Holidays	200
PTO	200
Total Non-Productive Time	280

Total Estimated Hours Worked

Full Time Headcount	1
Check Figure	2,080

Labor Overhead Rate	60.77%
Non-Labor Overhead Rate	60.77%

Prior Year Amounts

Labor Overhead Rate	57.34%
Non-Labor Overhead Rate	57.34%

Business Reason for Change in rates:

Labor Overhead Rate	
Non-Labor Overhead Rate	

Cost Center	Department	Responsibility	PTO	Head Count	Total Hours	Total Direct Hours	Total Support Hours	Total Expense Hours	Total Non-Productive Time	Budgeted 2015 Labor Overhead %	Budgeted 2016 Non-Labor Overhead %
1119	General Accounting	Gooding, Scott	1040	6	12,480	-	7,687	3,273	1,520	70.14%	70.14%
1120	Accounts Payable	Sheffield, Becky	1880	10	20,800	-	4,568	13,531	2,680	25.32%	25.32%
1121	Plant Accounting	Croissant, Cara	1380	7	14,560	-	11,528	1,112	1,920	91.20%	91.20%
1126	Payroll Accounting	Renfro, Danielle	760	5	10,400	-	6,481	2,759	1,160	70.14%	70.14%
1161	Benefits and Payn	MacGibbon, Ruth	720	4	8,320	-	5,106	2,174	1,040	70.14%	70.14%
			5,760	32	66,560	-	35,391	22,849	8,320	60.77%	60.77%

Responsible Employee: Moore, Akers
Cost Center Name: SS Dallas Supply Chain
Cost Center Number: 1118

Place Support Below

Job Duties and Functions
Direct Capital Labor Hours -
Estimated Annual Hours

Akers Moore Robert Fossett Robert James David Johnson Suzanna Davis Ruth Abernathy Don Howard

Total Direct Hours

Support for Capital Activities:	
Support for warehousing materials for day-to-day small projects or pipe replacement, capital repair and service installation	1,383
McLurkin direct bill to projects for tie (compression jobs, need moves, integrity jobs, new subdivisions and large pipelines)	668
Direct purchases through Oracle for measurement, instrumentation and other misc project materials	707
Contract management directly related to capital projects	1,518
Total Support Hours	4,276

Expense Hours:	
Warehouse support for misc expense items ie gloves, batteries, marker etc	738
Material Specification updates, problem resolution and standardization	624
General item master / warehouse database management	343
Support for internal and ext audits	437
Supply Chain systems maintenance and support	688
Supplier Diversity and vendor registration management activities	2,187
Ancillary contract management activities (vendor registration, insurance, D&A test requirements, etc)	550
Total Expense Hours	5,553

Non-Specific Time	
Holidays	560
PTO	1,060
Charges to 103 Overhead Account	3,120
Total Non-Productive Time	4,720

Total Estimated Hours Worked

Full Time Headcount

Check Figure

Labor Overhead Rate	43.46%
Non-Labor Overhead Rate	43.46%

Prior Year Amounts
Labor Overhead Rate
Non-Labor Overhead Rate

Business Reason for Change in Rates:

Labor Overhead Rate

Non-Labor Overhead Rate

Akers Moore Robert Fossett Robert James David Johnson Suzanna Davis Ruth Abernathy Don Howard

14.5%	20.0%	2.0%	20.0%	0.0%	10.0%	0.0%	1383.2
5.0%	7.1%	5.0%	0.0%	0.0%	15.0%	0.0%	667.88
5.0%	1.0%	13.0%	0.0%	0.0%	15.0%	0.0%	707.2
1.0%	0.0%	0.0%	10.0%	0.0%	0.0%	62.0%	1518.4
25.5%	28.1%	20.0%	30.0%	0.0%	40.0%	62.0%	

Akers Moore Robert Fossett Robert James David Johnson Suzanna Davis Ruth Abernathy Don Howard

1.0%	5.0%	0.0%	27.4%	0.0%	2.0%	0.0%	736.32
10.0%	10.0%	0.0%	5.0%	0.0%	5.0%	0.0%	624
1.0%	5.5%	2.0%	0.0%	0.0%	8.0%	0.0%	343.2
1.0%	3.0%	15.0%	0.0%	0.0%	2.0%	0.0%	436.8
10.0%	5.0%	16.5%	0.0%	0.0%	1.6%	0.0%	685.61
10.0%	0.0%	5.0%	0.0%	88.5%	1.8%	0.0%	2187.33
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	26.5%	550.243
33.0%	26.5%	38.5%	32.4%	88.5%	20.4%	26.5%	

Akers Moore Robert Fossett Robert James David Johnson Suzanna Davis Ruth Abernathy Don Howard

3.8%	3.8%	3.5%	3.8%	3.5%	3.8%	3.8%	559.878
7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	1040
30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%	5120
41.5%	43.4%	41.5%	37.6%	11.5%	39.6%	11.5%	

Total Estimated Hours Worked

Full Time Headcount

Check Figure

Labor Overhead Rate	43.46%
Non-Labor Overhead Rate	43.46%

Prior Year Amounts
Labor Overhead Rate
Non-Labor Overhead Rate

Business Reason for Change in Rates:

Labor Overhead Rate

Non-Labor Overhead Rate

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Sheffield, Becky
Cost Center Name: SS Dallas Accounts Payable
Cost Center Number: 1120

Place Support Below

Job Duties and Functions
Estimated
Annual Hours

Direct Capital Labor Hours -

Total Direct Hours

Support for Capital Activities:

4,589

Total Support Hours

4,589

Expense Hours:

13,531

Total Expense Hours

13,531

Non-Specific Time

800

Holidays

1,880

PTO

2,680

Total Estimated Hours Worked

20,800

Full Time Headcount

10

Check Figure

20,800

Labor Overhead Rate

25.32%

Non-Labor Overhead Rate

25.32%

Prior Year Amounts

19.90%

Labor Overhead Rate

19.90%

Business Reason for Change in rates:

Labor Overhead Rate

Non-Labor Overhead Rate

Accounts Payable normally does not work on any individual projects. We pay invoices that represent all Business Units of the Corporation.
Tasks we Perform:
Payments for all merchandise, utilities, Gas Purchases, etc. which would include all items that are expense or capital items.
Account reconciliations for all related AP accounts for all the Business Units
Printing all CIS refund checks for all business units
Journal entries for various accruals and amortizations.

Exp Invoices in FY 2015 to date 103,147
Cap Invoices in FY 2015 to date 34,977
Total Invoices in FY 2015 to date 138,124
%Cap 25.32%

Altec Energy Corporation
Cost Center Allocation Survey
F/2016

Responsible Employee: Colson, Cara
Cost Center Name: SS Dallas Plant Accounting
Cost Center Number: 1121

Job Duties and Functions: Estimated
Amount: \$0.00

Direct Capital Labor Hours -
Plant Accounting generally does not work
on specific projects.

Support for Capital Activities:

Administers all plant accounting functions,
including GAAP and FERC accounting
research, recording transactions related to
plant activities and preparation of internal &
external financial reports relating to
capital activities.
Plant activities include recording capital
project expenditures, applying monthly
overhead capitalization, project utilization,
depreciation, asset transfers, and asset
retirements.

Would the function (Plant Accounting)
operate with fewer staff? Altec
discontinued the capital program? YES
If YES, please provide accounting in a support
function of capital.

Total Support Hours 11,528

Expense Hours:
Plant accounting also sets up all Overhead
Projects for the company and O&M
projects for Shared Services.

Total Expense Hours 1,112

Non-Specific Time 500
PTO 1,300

Total Non-Productive Time 1,800

Total Estimated Hours Worked 14,560

Full Time Headcount 7

Check Figure 14,560

Labor Overhead Rate 91.20%
Non-Labor Overhead Rate 91.20%

Prior Year Amounts 90.91%
Labor Overhead Rate 90.91%
Non-Labor Overhead Rate 90.91%

Business Reason for Change in rates:
Labor Overhead Rate
Non-Labor Overhead Rate

Place Support Below

Resourcing Capital Project Expenditures	302	398	184	460	92	736	1780	Total	% of Total
Applying Monthly / Quarterly OH									
Activity	248	0	0	278	0	0	524	524	4.05%
Plant	460	460	184	552	528	276	2760	2760	21.59%
Utilization	194	460	460	0	0	552	1656	1656	12.84%
Asset	184	184	644	184	0	196	1392	1392	10.84%
Retirements	134	0	0	0	880	0	1024	1024	8.00%
Depreciation									
O&M and									
Forecast/Training	178	148	368	368	30	80	100	1272	9.94%
Total	1720	1840	1840	1840	1840	1840	1880	12802	100.00%

Capital Activity

0

1,780

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Littlejohn, Philip
Cost Center Name: SS Dallas Gas Accounting
Cost Center Number: 1123

Place Support Below

Job Duties and Functions	Estimated Annual Hours
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Direct Capital Labor Hours -	0
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Total Direct Hours	-
--------------------	---

Support for Capital Activities:	-
---------------------------------	---

Total Support Hours	-
---------------------	---

Expense Hours:	3,600
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Total Expense Hours	3,600
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Non-Specific Time	180
Holidays	400
PTO	

Total Non-Productive Time	580
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Total Estimated Hours Worked	4,180
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Full Time Headcount	2
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Check Figure	4,180
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Labor Overhead Rate	0.00%
Non-Labor Overhead Rate	0.00%

Prior Year Amounts	
Labor Overhead Rate	0.00%
Non-Labor Overhead Rate	0.00%

Business Reason for Change in rates:	
Labor Overhead Rate	
Non-Labor Overhead Rate	

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Comer, Brian
Cost Center Name: SS Dallas Property & Sales Tax
Cost Center Number: 1128

Place Support Below

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -

Total Direct Hours	462
Support for Capital Activities:	
Responding to tax related questions on capital projects (i.e. taxability of capital purchases)	462

Total Support Hours 462

Expense Hours:

General Tax Department Compliance & Planning 32,767

Total Expense Hours 32,767

Non-Specific Time 1,440
Holidays 2,772
PTO

Total Non-Productive Time 4,212

Total Estimated Hours Worked 37,440

Full Time Headcount 18

Check Figure 37,440

Labor Overhead Rate 1.39%
Non-Labor Overhead Rate 1.39%

Prior Year Amounts
Labor Overhead Rate 2.50%
Non-Labor Overhead Rate 2.50%

Business Reason for Change in Rates:
Labor Overhead Rate
Non-Labor Overhead Rate

Group	# Staff	Support for Capital	Direct Labor	Expense	Support for Capital	Direct Labor	Expense
Manager	1	10%	0%	90%	185	-	1,681
Director	1	10%	0%	100%	185	-	1,646
Manager	2	0%	0%	100%	-	-	3,592
Sr Accountant	6	0%	0%	100%	-	-	11,076
Accountant	1	5%	0%	100%	92	-	1,546
Accountant	3	0%	0%	100%	-	-	5,538
Coordinator	4	0%	0%	100%	-	-	7,384

Responsible Employee: Story, Jennifer
Cost Center Name: SS Dallas Income Tax
Cost Center Number: 1129

Place Support Below

Job Duties and Functions	Estimated Annual Hours
--------------------------	------------------------

Direct Capital Labor Hours -

Total Direct Hours	-
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Support for Capital Activities:

Responding to tax related questions on capital projects (i.e. taxability of capital purchases)	188	2%	188
--	-----	----	-----

Total Support Hours	188
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Expense Hours:

Federal and state income tax returns	1,882	20%	1,882
Annual and quarterly tax provisions	1,882	20%	1,882
Maintaining tax basis of fixed assets, reconciling plant related deferred taxes, calculating tax depreciation	1,412	15%	1,412
Various income tax planning and research	471	5%	471
Rate Filings / FERC Reporting	1,223	13%	1,223
Federal and state audits	1,882	20%	1,882
Assisting with merger & acquisition due diligence, int.	471	5%	471
Total Expense Hours	9,222		

Non-Specific Time

Holidays	400
PTO	590

Total Non-Productive Time	990
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Total Estimated Hours Worked

	10,400
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Full Time Headcount

	5
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Check Figure

	10,400	-	9,410
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Labor Overhead Rate	2.00%
Non-Labor Overhead Rate	2.00%

Prior Year Amounts

Labor Overhead Rate	2.00%
Non-Labor Overhead Rate	2.00%

Business Reason for Change in rates:

Labor Overhead Rate	
Non-Labor Overhead Rate	

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Bradshaw, Joel
Cost Center Name: SS Dallas Business Planning and Analysis
Cost Center Number: 1130

Job Duties and Functions		Estimated Annual Hours
Direct Capital Labor Hours -		
Budget System - Upgrade or New	0	
Total Direct Hours		
Support for Capital Activities:		450
Enterprise Model/Rate Base		
Analysis Capital Projects	1,200	
Budget Process	3,465	
Total Support Hours		5,115
Expense Hours:		
Rate Case Support	300	
Budget Process	2,085	
Support and maintenance of non-capital item	1,540	
Total Expense Hours		3,925
Non-Specific Time		
Holidays	400	
PTO	960	
Total Non-Productive Time		1,360
Total Estimated Hours Worked		10,400
Full Time Headcount		5
Check Figure		10,400
Labor Overhead Rate		56.58%
Non-Labor Overhead Rate		56.58%
Prior Year Amounts		
Labor Overhead Rate	56.33%	
Non-Labor Overhead Rate	56.33%	
Business Reason for Change in rates:		
Labor Overhead Rate		
Non-Labor Overhead Rate		

Place Support Below

March - Sep		Budget Process Capital Expense Hours		Budget Process Capital Expense Hours		Budget Process Capital Expense Hours		Budget Process Capital Expense Hours		Budget Process Capital Expense Hours	
Months		Budget Process Capital	Expense	Hours		Budget Process Capital	Expense	Hours		Budget Process Capital	Expense
7	70%	70%	30%	735	315	735	315	315	735	315	315
8	70%	70%	30%	735	315	735	315	315	735	315	315
8	70%	70%	30%	840	360	840	360	360	840	360	360
7	30%	30%	70%	315	735	315	735	735	315	735	735
Total		3,465		3,465		3,465		3,465		3,465	

Focus on Capital
Target Setting, Workforce Planning
E-Model; Target Setting
Budget System Admin
Budget Support - Capital
Margin Model;

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Acker, Ron
Cost Center Name: SS Dallas IT
Cost Center Number: 1134

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -

Total Direct Hours	-
Support for Capital Activities:	
Capital Planning	4,529
Capital Spending Mgmt	
Governance Processes for Capital	
Executive project oversight	

Total Support Hours 4,529

Expense Hours: 6,151

Total Expense Hours 6,151

Non-Specific Time 560
Holidays 1,320
PTO

Total Non-Productive Time 1,880

Total Estimated Hours Worked 14,560

Full Time Headcount 7

Check Figure 14,560

Labor Overhead Rate	35.71%
Non-Labor Overhead Rate	35.71%

Prior Year Amounts
Labor Overhead Rate 35.71%
Non-Labor Overhead Rate 35.71%

Business Reason for Change in rates:
Labor Overhead Rate
Non-Labor Overhead Rate

Place Support Below

Person	% Time		Hours	
	Direct Labor	Support for Capital	Direct Labor	Support for Capital
Rich Gius	1	0%	-	725
Richard Mischke	1	40%	-	725
Ron Acker	1	50%	-	906
Andrew McVintar	1	40%	-	725
Tamara Larcoe-Stump	1	40%	-	725
Scott Worner	1	0%	-	725
Deb Shannon	7	0%	-	1,811.43
			-	4,529
			-	6,151

Altres Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Acler, Ron
Cost Center Name: SS Dal-IT E&O, Corporate Systems
Cost Center Number: 1135

Place Support Below

Job Duties and Functions
Estimated
Annual Hours

Direct Capital Labor Hours -									
		# of staff		Direct Labor		% of time		Support for Capital	
Oracle Fin/HR team working on specific projects		2,897		10	19%	15%	85%	2,897	2,718
Engineering/Operations Application team-specific		2,807		9	16%	35%	49%	2,807	5,703
DBA's working on specific projects		-							7,984
Total Direct Hours		5,504		19				5,504	8,419
				1,811					20,477

15%

Support for Capital Activities:

Support of capital tracking tool, Powerplant
Feasibility studies, project scoping & planning,
and other project support 8,419

Total Support Hours	8,419
Expense Hours:	
DBA's	-
Oracle Finance/HR Support	12,493
Engineering/Operations Application Support	7,984
Management	-
Total Expense Hours	20,477

Non-Specific Time	1,520
Holidays	3,600
PTO	-
Total Non-Productive Time	5,120

Total Estimated Hours Worked	39,520
Full Time Headcount	19
Check Figure	39,520
Labor Overhead Rate	29.14%
Non-Labor Overhead Rate	40.47%

Prior Year Amounts	
Labor Overhead Rate	29.14%
Non-Labor Overhead Rate	40.47%
Business Reason for Change in rates:	
Labor Overhead Rate	
Non-Labor Overhead Rate	

Responsible Employee: Acker, Ron
Cost Center Name: SS O&I Engineering & Operations
Cost Center Number: 1137

Place Support Below

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -
Time charged to approved IT Capital projects 9,690

Total Direct Hours 9,690

Support for Capital Activities:
Installation of servers and routers
Installation and support of PCs
Procurement activities
Oversight of capital process
Backup and maintenance of applications
Supporting capital projects
Support of systems that support construction activities
Total Support Hours 13,895

Expense Hours:
Support and maintenance of non-capital ite 44,081

Total Expense Hours 44,081

Non-Specific Time 2,960
Holidays
PTO 6,355

Total Non-Productive Time 9,315

Total Estimated Hours Worked 76,960

Full Time Headcount 37

Check Figure 76,960

Labor Overhead Rate 23.97%
Non-Labor Overhead Rate 34.86%

Prior Year Amounts
Labor Overhead Rate 23.97%
Non-Labor Overhead Rate 34.86%

Business Reason for Change in rates:
Labor Overhead Rate
Non-Labor Overhead Rate

Group	# Staff	Direct Labor	% Time	Support for Capital	Expense	Direct Labor	Support for Capital	Expense
QA Group								
Mgr	1	50%	10%	40%		914	183	731
QA Group	4	50%	10%	40%		3,656	731	2,925
ITSM	1	50%	10%	40%		914	183	731
UCA	1	0%	20%	80%		-	366	1,463
Service Desk	5	0%	20%	80%		-	1,828	7,313
Desktop Suppo	4	0%	20%	80%		-	1,463	5,850
DBA's/Basis	6	15%	10%	75%		1,545	1,097	8,227
Lead	1	0%	20%	80%		-	366	1,463
Storage Engineers	2	10%	30%	60%		366	1,097	2,194
System Engineers	5	10%	30%	60%		914	2,742	5,485
Network Engineers	6	10%	30%	60%		1,097	3,281	6,582
System Admin	1	10%	30%	60%		183	548	1,097
	37					9,690	13,895	44,081

Atmos Energy Corporation
 Cost Center Distribution Survey
 FY2016

Responsible Employee: Brevard, Laura
 Cost Center Name: SS Dallas Rate Administration
 Cost Center Number: 1144

Place Support Below

Job Duties and Functions	Estimated Annual Hours
--------------------------	------------------------

Direct Capital Labor Hours -

Total Direct Hours

Support for Capital Activities:

Total Support Hours

Expense Hours:

16,720

Total Expense Hours

16,720

Non-Specific Time

Holidays

720

PTO

1,280

Total Non-Productive Time

2,000

Total Estimated Hours Worked

18,720

Full Time Headcount

9

Check Figure

18,720

Labor Overhead Rate

0.00%

Non-Labor Overhead Rate

0.00%

Prior Year Amounts

Labor Overhead Rate

0.00%

Non-Labor Overhead Rate

0.00%

Business Reason for Change in rates:

Labor Overhead Rate

Non-Labor Overhead Rate

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Harpole, Mo
Cost Center Name: SS Dallas Revenue Accounting
Cost Center Number: 1145

Place Support Below

Job Duties and Functions	Estimated Annual Hours
Direct Capital Labor Hours -	
Total Direct Hours	-
Support for Capital Activities:	
Total Support Hours	-
Expense Hours:	5,920
Total Expense Hours	5,920
Non-Specific Time	
Holidays	240
PTO	480
Total Non-Productive Time	720
Total Estimated Hours Worked	6,240
Full Time Headcount	3
Check Figure	6,240
Labor Overhead Rate	0.00%
Non-Labor Overhead Rate	0.00%
Prior Year Amounts	
Labor Overhead Rate	0.00%
Non-Labor Overhead Rate	0.00%
Business Reason for Change in rates:	
Labor Overhead Rate	
Non-Labor Overhead Rate	

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Bradshaw, Joel
Cost Center Name: SS Dallas Strategic Planning
Cost Center Number: 1150

Place Support Below

Job Duties and Functions
Estimated Annual Hours

Direct Capital Labor Hours -

Total Direct Hours
Support for Capital Activities:
Analyze Capital Projects 900
Rate Design 500
Marglin Enhancements via Capital Invest 600

Total Support Hours	2,000
---------------------	-------

Expense Hours:

Support and maintenance of non-capital items	1,350
Rate Design	250

Total Expense Hours	1,600
---------------------	-------

Non-Specific Time	160
Holidays	400
PTO	

Total Non-Productive Time	560
---------------------------	-----

Total Estimated Hours Worked	4,160
------------------------------	-------

Full Time Headcount	2
---------------------	---

Check Figure	4,160
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Labor Overhead Rate	55.56%
Non-Labor Overhead Rate	55.56%

Prior Year Amounts	
Labor Overhead Rate	55.56%
Non-Labor Overhead Rate	55.56%

Business Reason for Change in rates:

Labor Overhead Rate	
Non-Labor Overhead Rate	

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Marrs, Gregory
Cost Center Name: SS Dallas Distribution Acctg
Cost Center Number: 1153

Place Support Below

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -

Total Direct Hours

Support for Capital Activities:

Total Support Hours

Expense Hours:

Expense Hours: 12,560

Total Expense Hours

Non-Specific Time

Holidays 560
PTO 1,440

Total Non-Productive Time

2,000

Total Estimated Hours Worked

14,560

Full Time Headcount

7

Check Figure

14,560

12,560

Labor Overhead Rate

0.00%

Non-Labor Overhead Rate

0.00%

Prior Year Amounts

Labor Overhead Rate

0.00%

Non-Labor Overhead Rate

0.00%

Business Reason for Change in rates:

Labor Overhead Rate

Non-Labor Overhead Rate

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Christian, Joe
Cost Center Name: SS Dallas Rates & Regulatory
Cost Center Number: 1154

Place Support Below

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -

Total Direct Hours	-
--------------------	---

Support for Capital Activities:

Support for Capital Activities:	13,538
Total Support Hours	13,538

Expense Hours:

Expense Hours:	11,862
Total Expense Hours	11,862

Non-Specific Time

Holidays	1,120
PTO	2,600
Total Non-Productive Time	3,720

Total Estimated Hours Worked

Total Estimated Hours Worked	29,120
Full Time Headcount	14
Check Figure	29,120
Labor Overhead Rate	71.70%
Non-Labor Overhead Rate	71.70%

Prior Year Amounts

Labor Overhead Rate	72.36%
Non-Labor Overhead Rate	72.36%

Business Reason for Change in rates:

Labor Overhead Rate	
Non-Labor Overhead Rate	

Rate & Regulatory Affairs generally supports the overall work of the regulated utility by filing formula rate mechanisms, rate cases, and surcharge mechanisms throughout the regulated service area. Although the work is specific to a given jurisdiction the level of work in a particular jurisdiction can vary and the department resources are not specifically assigned on a permanent basis to work on set jurisdictions, therefore it is most appropriate to capitalize the departments support to the enterprise at the overall capitalization rate for the shared services organization.

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Fry, Susan
Cost Center Name: SS Dallas Texas Gas Pipeline Accounting
Cost Center Number: 1155

Place Support Below

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -

Total Direct Hours

Support for Capital Activities:

Total Support Hours

Expense Hours:

Total Expense Hours

Non-Specific Time

Holidays

PTO

Total Non-Productive Time

Total Estimated Hours Worked

Full Time Headcount

Check Figure

Labor Overhead Rate
Non-Labor Overhead Rate

Prior Year Amounts
Labor Overhead Rate
Non-Labor Overhead Rate

Business Reason for Change in rates:
Labor Overhead Rate
Non-Labor Overhead Rate

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Acker, Ron
Cost Center Name: SS Dal-IT Customer Services Systems
Cost Center Number: 1156

Place Support Below

[illegible]

Support for Capital Requirements

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Acker, Ron
Cost Center Name: SS CCC IT Support
Cost Center Number: 1158

Place Support Below

Job Duties and Functions	Estimated Annual Hours
Direct Capital Labor Hours - No employees in Cost Center	-
Total Direct Hours	-
Support for Capital Activities:	-
Total Support Hours	-
Expense Hours:	-
Total Expense Hours	-
Non-Specific Time	-
Holidays	-
PTO	-
Total Non-Productive Time	-
Total Estimated Hours Worked	-
Full Time Headcount	-
Check Figure	-
Labor Overhead Rate	0.00%
Non-Labor Overhead Rate	0.00%
Prior Year Amounts	
Labor Overhead Rate	0.00%
Non-Labor Overhead Rate	0.00%
Business Reason for Change in rates:	
Labor Overhead Rate	
Non-Labor Overhead Rate	

staff activity % of time Hours

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Martin, Keili / Keith, James
Cost Center Name: SS Dallas Director Technical Training
Cost Center Number: 1159

Place Support Below

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -

Total Direct Hours

Support for Capital Activities:

Total Support Hours

Expense Hours:

Total Expense Hours

Non-Specific Time

Holidays

PTO

Total Non-Productive Time

Total Estimated Hours Worked

Full Time Headcount

Check Figure

Labor Overhead Rate

Non-Labor Overhead Rate

Prior Year Amounts

Labor Overhead Rate

Non-Labor Overhead Rate

Business Reason for Change in Rates:

Labor Overhead Rate

Non-Labor Overhead Rate

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Ackler, Ron
Cost Center Name: SS Data/IT Security
Cost Center Number: 1164

Job Duties and Functions	Estimated Annual Hours
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Direct Capital Labor Hours - Time charged to approved IT Capital projects	-
Total Direct Hours	-

Support for Capital Activities: Security access control for systems used to support construction projects	3,139
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Total Support Hours	3,139
---------------------	-------

Expense Hours: Security management	15,328
---------------------------------------	--------

Total Expense Hours	15,328
Non-Specific Time	800
Holidays	1,533
PTO	
Total Non-Productive Time	2,333

Total Estimated Hours Worked	20,800
Full Time Headcount	10
Check Figure	20,800
Labor Overhead Rate	17.00%
Non-Labor Overhead Rate	17.00%

Prior Year Amounts	
Labor Overhead Rate	17.00%
Non-Labor Overhead Rate	17.00%
Business Reason for Change in rates:	
Labor Overhead Rate	
Non-Labor Overhead Rate	

Place Support Below

Group	# Staff	% Time			% Hours		
		Direct Labor	Support for Capital	Expense	Direct Labor	Support for Capital	Expense
Security							
Mgr	1	0%	30%	70%	-	554	1,283
Engineer	1	0%	30%	70%	-	554	1,283
IT NOC	3	0%	10%	90%	-	554	4,986
Security Admin	2	0%	10%	90%	-	369	3,324
Telecom							
Mgr	1	0%	20%	80%	-	369	1,477
Telecom Admin	2	0%	20%	80%	-	739	2,955
	10				-	3,139	15,328

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Adler, Ron
Cost Center Name: SS Dal-IT Enterprise Architecture
Cost Center Number: 1167

Place Support Below

Job Duties and Functions
Estimated Annual Hours

Direct Capital Labor Hours -
Provide project management for capital activities. 5,400

Total Direct Hours 5,500

Support for Capital Activities:
Support for Procurement and Field Construction and Maintenance. 1,100

Total Support Hours 1,100

Expense Hours:
Non capitalizable project work such as training, project set up, etc. 4,400

Total Expense Hours 4,400

Non-Specific Time
Holidays 480
PTO 1,000

Total Non-Productive Time 1,480

Total Estimated Hours Worked 12,480

Full Time Headcount 6

Check Figure 12,480

Labor Overhead Rate 20.00%
Non-Labor Overhead Rate 60.00%

Prior Year Amounts
Labor Overhead Rate 20.00%
Non-Labor Overhead Rate 60.00%

Business Reason for Change in rates:
Labor Overhead Rate
Non-Labor Overhead Rate

Group	% Time			% Hours			
	Direct Labor	Support for Capital	Expense	Direct Labor	Support for Capital	Expense	
Project Managers	6	50%	10%	40%	5,500	1,100	4,400
	6				5,500	1,100	4,400

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Greenwood, Mike / Keith, James
Cost Center Name: SS CSC-Customer Contact Management
Cost Center Number: 1212

Job Duties and Functions	Estimated Annual Hours	May 1, 2014 - April 30, 2015	Calls Handled	Handle Time (mins)	Place Support Below
Direct Capital Labor Hours -		New Customer	503,083	3,907,277	
		Emergency	202,847	960,000	
		Total New Customer + Emergency	705,930	4,867,277	
		Total Calls	4,264,858	24,380,772	
		Overhead Capitalization Rate	16.55%		19.92%

Total Direct Hours

Support for Capital Activities:
New customer/emergency calls 134,506

Total Support Hours 134,506

Expense Hours:
All other call center hours 540,636

Total Expense Hours 540,636

Non-Specific Time
Holidays 28,280
PTO 56,858

Total Non-Productive Time 85,138

Total Estimated Hours Worked 761,280

Full Time Headcount 366

Check Figure 761,280

Labor Overhead Rate 19.92%
Non-Labor Overhead Rate 19.92%

Prior Year Amounts
Labor Overhead Rate 19.36%
Non-Labor Overhead Rate 19.36%

Business Reason for Change in rates:
Labor Overhead Rate
Non-Labor Overhead Rate

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Greenwood, Mike / Keith, James
Cost Center Name: SS Dallas Quality Assurance
Cost Center Number: 1213

Place Support Below

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -	0
Total Direct Hours	-

Support for Capital Activities:

Total Support Hours	-
Expense Hours:	34,240
Total Expense Hours	34,240

Non-Specific Time	1,520
Holidays	3,760
PTO	
Total Non-Productive Time	5,280

Total Estimated Hours Worked	39,520
Full Time Headcount	19
Check Figure	39,520
Labor Overhead Rate	0.00%
Non-Labor Overhead Rate	0.00%

Prior Year Amounts	
Labor Overhead Rate	0.00%
Non-Labor Overhead Rate	0.00%
Business Reason for Change in rates:	
Labor Overhead Rate	
Non-Labor Overhead Rate	

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Greenwood, Mike / Keith, James
Cost Center Name: SS Dallas Workforce Management
Cost Center Number: 1214

Place Support Below

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -

Total Direct Hours -

Support for Capital Activities:

Total Support Hours -

Expense Hours: 14,320

Total Expense Hours 14,320

Non-Specific Time 640

Holidays 1,680

PTO

Total Non-Productive Time 2,320

Total Estimated Hours Worked 16,640

Full Time Headcount 8

Check Figure 16,640

Labor Overhead Rate 0.00%
Non-Labor Overhead Rate 0.00%

Prior Year Amounts
Labor Overhead Rate 0.00%
Non-Labor Overhead Rate 0.00%

Business Reason for Change in rates:
Labor Overhead Rate
Non-Labor Overhead Rate

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Dickson, Mike
Cost Center Name: SS Dispatch Operations
Cost Center Number: 1215

Place Support Below

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours - 0

Total Direct Hours -

Support for Capital Activities:

Total Support Hours -

Expense Hours: 131,520

Total Expense Hours 131,520

Non-Specific Time
Holidays 5,760
PTO 12,480

Total Non-Productive Time 18,240

Total Estimated Hours Worked 149,760

Full Time Headcount 72

Check Figure 149,760

Labor Overhead Rate 0.00%
Non-Labor Overhead Rate 0.00%

Prior Year Amounts
Labor Overhead Rate 0.00%
Non-Labor Overhead Rate 0.00%

Business Reason for Change in rates:
Labor Overhead Rate
Non-Labor Overhead Rate

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Anglin, David
Cost Center Name: SS Dallas Regulated Operations
Cost Center Number: 1225

Place Support Below

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -	0
Total Direct Hours	-

Support for Capital Activities:

	1,250
Total Support Hours	1,250

Oversee the overall strategy, planning oversight and management of the deployment of Wireless Meter Reading Systems across the enterprise.

Expense Hours:

	510
Non-Specific Time	
Holidays	80
PTO	240
Total Non-Productive Time	320

Provide oversight to meter reading transition from the current manual system to the, as well as the development of new processes for field operations with WMR Public Awareness Plan oversight, and other technical training responsibilities.

Total Estimated Hours Worked	2,080
Full Time Headcount	1
Check Figure	2,080
Labor Overhead Rate	71.02%
Non-Labor Overhead Rate	71.02%

Prior Year Amounts

Labor Overhead Rate	71.02%
Non-Labor Overhead Rate	71.02%

Business Reason for Change in rates:

Labor Overhead Rate	
Non-Labor Overhead Rate	

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: White, Craig / Keith, James
Cost Center Name: SS Dallas Customer Program Management
Cost Center Number: 1227

Job Duties and Functions	Estimated Annual Hours	Place Support Below			
		Various Capital Projects FT Hours per year FT hours per month	20% 30 empl	0% 3 empl	
Direct Capital Labor Hours - Construction Management Project (CMP) which includes the GIS Data Integrity, Work Order Automation, and Project Design Estimation and Approval projects	12,480				
Total Direct Hours	12,480				
Support for Capital Activities: Status discussions, issue resolution, requirements and design discussions and decisions. CPM Director (1 @ 20%), CPM Managers (4 @ 20%)	416 1,664				
Total Support Hours	2,080				
Expense Hours:	46,414				
Total Expense Hours	48,414				
Non-Specific Time Holidays PTO	2,640 5,026				
Total Non-Productive Time	7,666				
Total Estimated Hours Worked	66,640				
Full Time Headcount	33				
Check Figure	66,640				
Labor Overhead Rate Non-Labor Overhead Rate	4.28% 23.88%				
Prior Year Amounts Labor Overhead Rate Non-Labor Overhead Rate	3.60% 8.54%				
Business Reason for Change in rates: Labor Overhead Rate Non-Labor Overhead Rate	Increase in direct capital work for Construction Management Project (CMP)				

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Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: McDill, John
Cost Center Name: SS Dallas Pipeline Safety
1229
Cost Center Number:

Job Duties and Functions	Estimated Annual Hours
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Direct Capital Labor Hours -	
Total Direct Hours	352

Support for Capital Activities:	
Development of Pipe Replacement, and Infrastructure Plans	352
Total Support Hours	352

Expense Hours:	
Holidays	80
PTO	240
Total Non-Productive Time	320

Total Expense Hours	1,408
Non-Specific Time	
Holidays	80
PTO	240
Total Non-Productive Time	320

Total Estimated Hours Worked	2,080
Full Time Headcount	1
Check Figure	2,080
Labor Overhead Rate	20.00%
Non-Labor Overhead Rate	20.00%

Prior Year Amounts	
Labor Overhead Rate	20.00%
Non-Labor Overhead Rate	20.00%
Business Reason for Change in rates:	
Labor Overhead Rate	
Non-Labor Overhead Rate	

Place Support Below

Message

McDill 20% OH cap rate - Message (HTML)

From: Keith James
To: Schneider, Jason
Cc: McDill, John
Subject: McDill 20% OH cap rate

Hey Jason,

John and I discussed updating his OH survey to 20% cap. He will be working on Pipe Replacement plans, Infrastructure plans, WMMR infrastructure strategies and Rate strategies with all of the BUs.

Thanks for updating the Survey.

James

Sent: Fri 6/7/2011

Responsible Employee: Sanderson, Dean
Cost Center Name: SS Dallas Facilities
Cost Center Number: 1407

Job Duties and Functions
Estimated
Annual Hours

Direct Capital Labor Hours
Total Direct Hours
3,543

Support for Capital Activities:
Purchase/supervise installation of furniture
and fixtures
Build out of leased facilities
Office construction

Total Support Hours
3,543
Expense Hours:
9,177

Total Expense Hours
9,177
Non-Specific Time
Holidays 550
PTO 1,250
Total Non-Productive Time
1,840

Total Estimated Hours Worked
14,650
Full Time Headcount
7
Check Figure
14,650
Labor Overhead Rate
27.86%
Non-Labor Overhead Rate
27.86%

Prior Year Amounts
Labor Overhead Rate 29.29%
Non-Labor Overhead Rate 29.29%
Business Reason for Change in rates:
Labor Overhead Rate
Non-Labor Overhead Rate

Place Support Below

Group	# Staff	Direct Labor	Support for Labor	Expense	Direct Labor	Support for Labor	Percent of Total
Sanderson	1	0%	65%	35%	-	1,181	630
Harris	1	0%	25%	75%	-	454	1,930
Wentz	1	0%	0%	100%	-	1,817	1,817
Lewis	1	0%	75%	25%	-	1,383	1,454
Epstein	1	0%	43%	57%	-	273	1,545
Dagle	1	0%	10%	90%	-	182	1,695
Parker	1	0%	5%	95%	-	91	1,736
						3,543	9,177

Average Hours Available Per Employee 1,817

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Schneider, Jason
Cost Center Name: SS HR Benefit Variance
Cost Center Number: 1463

Place Support Below

Job Duties and Functions Estimated Annual Hours

Direct Capital Labor Hours -

Total Direct Hours -

Support for Capital Activities:
Follow SSU composite 15.97%

Total Support Hours -

Expense Hours:

Total Expense Hours -

Non-Specific Time

Holidays -

PTO -

Total Non-Productive Time -

Total Estimated Hours Worked -

Full Time Headcount -

Check Figure -

Labor Overhead Rate	14.65%
Non-Labor Overhead Rate	16.47%

Prior Year Amounts

Labor Overhead Rate 14.65%

Non-Labor Overhead Rate 15.97%

Business Reason for Change in rates:

Labor Overhead Rate

Non-Labor Overhead Rate

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Gregory, Louis / Zabala, Jayne
Cost Center Name: SS Corporate Legal
Cost Center Number: 1501

Place Support Below

Job Duties and Functions
Estimated Annual Hours

Direct Capital Labor Hours -

Total Direct Hours

Support for Capital Activities:

17,130

Total Support Hours

17,130

Expense Hours:

15,630

Total Expense Hours

15,630

Non-Specific Time

1,440

Holidays

3,240

PTO

4,680

Total Estimated Hours Worked

37,440

Full Time Headcount

18

Check Figure

37,440

Labor Overhead Rate

52.29%

Non-Labor Overhead Rate

52.29%

Prior Year Amounts

50.07%

Labor Overhead Rate

50.07%

Non-Labor Overhead Rate

Business Reason for Change in rates:

Labor Overhead Rate

Non-Labor Overhead Rate

Employee #	Full Name	Job Title	Cost Center	PTO	Cap Rate
17140	Cannon, Falek, Dique	Sr Admin As	ATM-Del-L	120	2,080
10138	Johnson, Suzanne L (Suzie)	Sr Paralegal	ATM-Del-L	240	2,080
10219	Holloway, John C	Sr Attorney	ATM-Del-L	300	2,080
17174	Littleton, Deborah D (Debby)	Executive As	ATM-Del-L	160	2,080
13109	Ondraman, Marshall F Jr	Sr Attorney	ATM-Del-L	240	2,080
10105	Albritton, Philip L (Phil)	Associate Ge	ATM-Del-L	200	2,080
12665	Gregory, Louis P	Sr VP & Gen	ATM-Del-L	200	2,080
15426	Hise, Bakula L	Attorney	ATM-Del-L	200	2,080
16949	Holmann, Harold N (Nick)	Sr Attorney	ATM-Del-L	160	2,080
18652	Price, Albert J Jr (James)	Attorney	ATM-Del-L	120	2,080
17677	Queen, Natalie L	Paralegal	ATM-Del-L	120	2,080
10368	Walber, Douglas C (Doug)	Associate Ge	ATM-Del-L	200	2,080
14484	Wenger, Ellen T	Attorney	ATM-Del-L	240	2,080
19198	Frank, Kevin C	Attorney	ATM-Del-L	120	2,080
14292	Zabala, Jayne A	Executive As	ATM-Del-L	160	2,080
24382	Flood, Raphael (Raph)	Attorney	ATM-Del-L	120	2,080
10076	Hood, Lynn	Paralegal	ATM-Del-L	120	2,080
	New Attorney	Attorney	ATM-Del-L	120	2,080
				3,040	37,440
					52.29%
					19,577

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Harari, Sue
Cost Center Name: SS Corporate Gas Contract Administration
Cost Center Number: 1505

Place Support Below

Job Duties and Functions
Estimated
Annual Hours

Direct Capital Labor Hours -

Total Direct Hours -

Support for Capital Activities:

Total Support Hours -

Expense Hours:

3,640

Total Expense Hours 3,640

Non-Specific Time
Holidays 160
PTO 360

Total Non-Productive Time 520

Total Estimated Hours Worked 4,160

Full Time Headcount 2

Check Figure 4,160

Labor Overhead Rate 0.00%
Non-Labor Overhead Rate 0.00%

Prior Year Amounts
Labor Overhead Rate 0.00%
Non-Labor Overhead Rate 0.00%

Business Reason for Change in rates:

Labor Overhead Rate
Non-Labor Overhead Rate

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Alderson, Daniel
Cost Center Name: SS Corporate Energy Assistance
Cost Center Number: 1508

Place Support Below

Job Duties and Functions Estimated
Annual Hours

Direct Capital Labor Hours -

Total Direct Hours

Support for Capital Activities:

Total Support Hours

Expense Hours:

Total Expense Hours

Non-Specific Time

Holidays

PTO

Total Non-Productive Time

Total Estimated Hours Worked

Full Time Headcount

Check Figure

Labor Overhead Rate

Non-Labor Overhead Rate

Prior Year Amounts

Labor Overhead Rate

Non-Labor Overhead Rate

Business Reason for Change in rates:

Labor Overhead Rate

Non-Labor Overhead Rate

Atmos Energy Corporation
Cost Center Distribution Survey
FY2016

Responsible Employee: Schneider, Jason
Cost Center Name: SS Corporate Overhead Capitalized
Cost Center Number: 1910

Place Support Below

Job Duties and Functions
Estimated
Annual Hours

Direct Capital Labor Hours -
The cost in this cost center can not be applied to specific capital projects.

Total Direct Hours -

Support for Capital Activities:
This cost center represents all SSU O&M costs that are related to the support of capital activities.

Total Support Hours -

Expense Hours:

Total Expense Hours -

Non-Specific Time
Holidays -
PTO -

Total Non-Productive Time -

Total Estimated Hours Worked -

Full Time Headcount -

Check Figure -

Labor Overhead Rate
Non-Labor Overhead Rate

Prior Year Amounts
Labor Overhead Rate 0.00%
Non-Labor Overhead Rate 0.00%

Business Reason for Change in rates:
Labor Overhead Rate
Non-Labor Overhead Rate

Atmos Energy Corporation
Cost Center Distribution Survey
FY2018

Responsible Employee: Payne, Mark
Cost Center Name: Fleet and Corporate Sourcing
Cost Center Number: 1913

Job Duties and Functions
Estimated
Annual Hours

Support Data

Direct Capital Labor Hours -

Total Direct Hours	Mark Payne	Richard Squires	Billy Phillips	Derek Williams	Keith Scott	Ruth Abernathy	Shirley Smith	
Support for Capital Activities:								
Fleet Management and Procurement	42.3%	43.8%	43.8%	42.3%	0.0%	0.0%	0.0%	3579.68
Fleet Resource Recovery					0.0%	0.0%	0.0%	0
Management of Contract/Vendor Agreements					13.3%	0.0%	15.0%	587.6
New Strategic Sourcing Projects					13.3%	0.0%	5.0%	379.6
Vendor Evaluations/Pricing Negotiations					0.0%	0.0%	0.0%	0
Direct PO Creation and Processing					0.0%	26.8%	0.0%	557.44
- IT Software and Hardware								
- Facility and Building Maintenance and Construction								
Establishment of Construction Contracts					0.0%	26.8%	0.0%	557.44
Total Support Hours					10.0%	0.0%	0.0%	5871.76

Expense Hours:

Fleet Management and Procurement	
Monthly Reconciliation of P-Cards	
Management of Contract/Vendor Agreements	
Strategic Sourcing Projects	
Vendor Evaluations/Pricing Negotiations	
Conferences / Round Tables / Professional Affiliations	
Fuel Card System Management	
Fleet System Management and Maintenance	
Total Expense Hours	6,728

Non-Specific Time	
Holidays	560
PTO	1,400

Total Non-Productive Time	1,960
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Total Estimated Hours Worked	14,560
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Full Time Headcount	7
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Check Figure	14,560
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Labor Overhead Rate	46.60%
Non-Labor Overhead Rate	46.60%

Prior Year Amounts	
Labor Overhead Rate	46.60%
Non-Labor Overhead Rate	46.60%

Business Reason for Change in Rates:

Labor Overhead Rate	
Non-Labor Overhead Rate	

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Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-08
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REQUEST:

Refer to the Company's Excel attachment that was provided in response to CPAD DR 1-9 regarding incentive compensation. The accounting treatment for incentive compensation would normally be to expense it in the current period because it is not directly related to any particular construction project. As such, please explain the Company's rationale for capitalizing a portion of incentive compensation.

RESPONSE:

As a regulated utility company Atmos Energy follows the FERC Uniform System of Accounts. Code of Federal Regulations (CFR), Title 18; Part 201, Gas Plant Instruction 3: Components of Construction Costs discusses the direct and overhead costs that are to be charged to construction.

In subpart 2 of Gas Plant Instruction 3, it states that, "labor includes the pay and expenses of employees of the utility engaged on construction work, and related workmen's compensation insurance, payroll taxes and similar items of expense." At the business unit level, employees are engaged directly in or supporting the construction work for that business unit. As incentive compensation makes up a part of the employee's pay, a portion is capitalized accordingly.

In subpart 12 of Gas Plant Instruction 3, it states that, "general administration capitalized includes the portion of the pay and expenses of the general officers and administrative and general expenses applicable to construction work." In Shared Services, certain cost centers do support construction work through accounting, information technology, and other functions. Thus, a portion of Shared Services costs are capitalized as overhead. Please see also Attachment 2 to the Company's response to request 2-07.

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Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-09
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REQUEST:

Refer to the Company's Excel attachment that was provided in response to CPAD DR 1-9 regarding incentive compensation. The accounting treatment for incentive compensation would normally be to expense it in the current period because it is not directly related to any particular construction project. As such, please provide a copy of the Company's accounting policy regarding capitalizing incentive compensation.

RESPONSE:

The accounting policies described in this response for capitalization of incentive compensation have been in place since at least 2007 and underly the Approved Methodologies from Docket No. 14-00146. At the business unit level, they are as follows:

VPP and MIP - The accrual for VPP and MIP is recorded to capital and expense for each business unit based on budget. The business unit capitalization ratio for VPP/MIP takes both employee labor and contract labor into account. The capital portion is recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 07454-VPP & MIP Capital Credit.

Restricted Stock - A percentage of restricted stock expense is to be capitalized each month through the mass allocation. The capitalization percentage is to be calculated for each cost center based on the amount of labor dollars capitalized (subaccount 01001-Capital Labor divided by the sum of 01000-Nonproject Labor and 01001-Capital Labor). Only O&M accounts are to be used in this calculation. The capitalization rate will then be multiplied by the balance in subaccounts 07458-Restricted Stock Long-term Incentive Plan Performance Based, 07460-RSU Long-term Incentive Plan Time Lapse and 07463-RSU Management Incentive Plan for all O&M accounts. The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 07450-Capitalized Restricted Stock. In the following month the balance in account 1070 for capitalized restricted stock is allocated directly to capital projects that incurred labor costs (and contract labor for Mid-Tex/APT) based on the cost center on the project. If there are no direct capital project labor costs (and contract labor for Mid-Tex/APT) for the respective cost center then the amount is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects. On a quarterly basis, the balance in the Shared Services Overhead Project is to be cleared to the capital projects across the regulated operations based on eligible spending during the quarter. If the project is open, then the allocated charges should be attached to the project's work-in-process balance. If the project has become in-service plant then the allocated charges should be recorded to Utility Plant (account 1010) through late-charge unitization.

Incentive compensation for SSU follows the same process as other Shared Services costs. Please see the Capitalized Overhead of Shared Services section below.

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Capitalized Overhead - For Shared Services, a Capitalized Overhead Study is to be performed each fiscal year to determine the capitalization rates to use for the Shared Services cost centers that support the capital activities of the Company. These rates are to be prepared on a labor and non-labor basis. To determine the rate, the cost center owner (in most cases the Director or Manager of the department) will estimate the number of employee hours that their department will spend on direct capital activities, in support of capital activities and on O&M activities for the upcoming fiscal year (non-employee time such as holidays and PTO are also factored in). The cost center owner will then develop a capitalization rate, for both labor and non-labor, based upon this breakout of employee labor hours. There are some cost centers within Shared Services that support the overall work of the company. These cost centers should utilize a total company capitalization rate that is to be calculated by taking the total company labor capitalization rate (including contract labor) for the latest fiscal year ended. Finally, there are some cost centers within Shared Services that do not support the capital activities of the company and therefore have a capitalization rate of zero. Each month, the Plant Accounting department will use these rates to calculate the Shared Services capitalized overhead by applying the cost center rate to the cost center expenses for that month. A journal entry is to be recorded to credit the O&M account 9200-04863-A&G Overhead Clearing and debit account 1070 for the Shared Services Overhead Project. It should be noted that due to the timing of the month-end close there is currently a one-month lag for these amounts in the general ledger (for example, the June journal entry for Shared Services capitalized overhead would be calculated based upon May cost center activity). On a quarterly basis, the balance in the Shared Services Overhead Project is to be cleared to the capital projects across the regulated operations based on eligible spending during the quarter. If the project is open, then the allocated charges should be attached to the project's work-in-process balance. If the project has become in-service plant then the allocated charges should be recorded to Utility Plant (account 1010) through late-charge unitization.

Support Functions - These are functions that enable the departments that support capital activities to perform their duties. This includes, but is not limited to, facilities management, information technology and accounting functions. Since the support function has a less direct relationship to capital projects the following general question should be answered to determine capitalization eligibility: *Would the function operate with fewer staff if Atmos Energy discontinued the capital program?* Generally, with the exception of certain supervisory and management roles, if the answer is "no" then none of the costs of that function should be capitalized. If the answer is "yes" then the costs of that function should be capitalized.

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Question No. 2-10
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REQUEST:

Refer to the "2015 Revenue Requirement Schedules -True-up" spreadsheet that was included with the Company's filing. Specifically refer to the "WP 4-1" tab of this spreadsheet. Please explain and provide details for the large increase of \$1,382,486 in outside services for Division 93.

RESPONSE:

The \$1,382,486 referenced in the request is the difference in direct outside services between the original base period from the February 1st ARM filing and actual attrition period. The original (February 1st) Attrition Period Forecast versus the Attrition Period Actual in outside services expenses for Division 93 results in a difference of \$1,043,023, as shown on WP 4-5. This is partly offset by reduction in Division 91 General Office outside services expenses of \$347,014. As mentioned in the pre-filed direct testimony of Gregory K. Waller, this increase in Division 093 outside services expenses is primarily due to an increase in line locate requests caused by increased construction activity in the Middle Tennessee region. Line locates are necessary for both safety and damage prevention (Waller Direct Testimony, page 11).

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REQUEST:

Refer to the Direct Testimony of Gregory K. Waller ("Waller Testimony") that was included with the Company's filing. Specifically, refer to page 11 of this testimony where he discusses

the changes in O&M expenditures for outside services since the rate case. Does the Company expect the attrition period expenses for Outside Services to now represent a new consistent going-level amount for the future, or do you expect that these costs will revert back to their previous levels?

RESPONSE:

As mentioned in the Company's response to CPAD DR No. 2-10, the primary driver of the increase in outside services expenses are line locate requests caused by increased construction activity in the Middle Tennessee region. The Company cannot speculate on future economic expansion and construction activity within the region or other parts of its Tennessee service area, which is driving these line locate requests. As a matter of safety and damage prevention these line locates are necessary.

CONFIDENTIAL

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-12
Page 1 of 1

REQUEST:

Refer to the Waller Testimony on pages 11 and 12, and specifically to the study prepared by Willis Towers Watson to which Mr. Waller refers. Provide a copy of the Willis Towers Watson study and related document recommending the pension cash contribution of \$38,000,000 and the adjustments referenced by Mr. Waller.

RESPONSE:

Please see the relied upon file labeled "TN-FYE2015-Pension Contribution Amt" provided by the Company in its filing. Also, please see Confidential Attachment 1 for a copy of the Willis Towers Watson study supporting the amount of the contribution. The specific reference to a "study" on page 11 line 21 of the Waller testimony refers to the allocation of the pension liability necessary to complete WP 4-4 and was provided as a relied upon file named "TN-FYE2015-AcctAllocation.pdf" at the time of the filing and is the only output received by the Company from Willis Towers Watson pertaining to the allocation of the liability.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_2-12_Att1 - Towers Watson Study (CONFIDENTIAL).pdf, 14 Pages.

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

REQUEST:

Refer to the company's spreadsheet "Attrition Period Trial Balances" as filed in this docket. Next, refer to tab "WP 4-1 Disallowed" of this spreadsheet. Now refer to cell K37 which lists a total of \$1,340 for subaccounts 05416 and 05412, respectively Club Dues - Nondeductible and Spousal & Dependent Travel. It appears that the Company has not included subaccount 05416 "Club Dues - Nondeductible" in this calculation. Therefore, please provide the following information:

- (a) Provide the reasons for this exclusion.
- (b) Explain why the total listed in cell S278 located in tab "WP 4-1 093" of the spreadsheet "Attrition Period Trial Balances" was not included in the total located in cell K3 7 of "WP 4-1 Disallowed" as discussed earlier in this request.
- (c) Explain whether the company considers the total amount of Non-Deductible Dues and Spousal Travel for Division 093 to be \$1,340 or \$6,609?
- (d) If the Company considers the calculation of Division 093 disallowables (as it relates to subaccounts 05416 and 05412) to now be in error, please provide a complete updated filing calculation.

RESPONSE:

The Company believes the total in cell S278 should be included. An updated filing calculation is attached as Attachment 1. The update also includes adjustments made for the attachment filed in response to CPAD DR No. 2-01.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_2-13_Att1 - 2015 revenue requirement schedules -- True-Up.xls, 63 Pages.

Schedule 1

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

Line No.	Description (a)	Reference (b)	Amount (c)	As Filed (d)	Difference (e)
1	Cost of Gas	Schedule 3	\$42,105,404	\$87,478,439	(\$45,373,035)
2					
3	Operation & Maintenance Expense	Schedule 4	23,011,435	19,095,533	3,915,902
4					
5	Taxes Other Than Income Taxes	Schedule 5	7,551,324	6,879,384	671,940
6					
7	Depreciation & Amortization Expense	Schedule 6	12,189,952	12,353,190	(163,238)
8					
9	Return	Schedule 7	19,252,095	19,167,175	84,920
10					
11	Federal Income and State Excise Tax	Schedule 8	7,120,772	8,290,277	(1,169,505)
12					
13	AFUDC	Wp 1-2	(41,170)	(66,220)	25,049
14					
15	Interest on Customer Deposits	Wp 1-1	153,306	118,049	35,257
16					
17	Total Cost of Service		\$ 111,343,118	\$ 153,315,828	\$ (41,972,709)
18					
19	Cost of Service w/o Gas Cost		69,237,714	65,837,389	3,400,325
20					
21	Non-Gas Revenues in Attrition Year (Gross Margin)		64,478,241		
22					
23	Additional Revenue Required to Earn Authorized Rate of Return		4,759,473		
24					
25	Carrying Cost		747,858		
26					
27	Amount to be added to revenue sufficiency / deficiency		\$ 5,507,331		
28	in February 1, 2017 ARM filing				

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

Line No.	Description (a)	Amount (b)
1	Average Customer Deposit Balance	\$ 4,717,109
2		
3	Interest Rate on Customer Deposits	<u>3.25%</u>
4		
5	Adjusted Customer Deposit Interest	<u>\$ 153,306</u>

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

Line No.	Description (a)	Amount (b)
1	Base Period AFUDC per books - Div 093 (1)	\$ (108,959)
2		
3	Less State Excise Tax Effect	<u>(7,082)</u>
4		
5		\$ (101,877)
6		
7	Less Federal Tax Effect	<u>(35,657)</u>
8		
9	Net AFUDC - Base Period	\$ (66,220)
10		
11	Change from Base Period to Attrition Year	<u>25,049</u>
12		
13	Attrition Year AFUDC per books - Div 093 (2)	<u>\$ (67,742)</u>
14		
15	Less State Excise Tax Effect	<u>(4,403)</u>
16		
17		\$ (63,339)
18		
19	Less Federal Tax Effect	<u>(22,169)</u>
20		
21	Net AFUDC - Attrition Period	<u>\$ (41,170)</u>
22		
23	Note:	
24	1. Twelve months ended June 30, 2014 - Account 432	
25	2. Twelve months ended May 31, 2016	

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

Line	Description	Amount
	(a)	(b) (c)
1	Base period per books revenue (1)	\$ 150,583,201
2	Attrition Period per books revenue (2)	106,583,645
3	Change from Base Period to Attrition Year	<u>(43,999,556)</u>
4		
5	Attrition Year Revenue:	
6	Gross Margin	\$ 64,478,241
7	Gas cost	<u>42,105,404</u>
8	Total	<u>\$ 106,583,645</u>
9		
10	Note:	
11	1. Twelve months ended June 30, 2014	
12	2. Twelve months ended May 31, 2016	

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

Line No.	Description (a)	Amount (b)
1	Base period per books cost of gas (1)	\$ 88,684,395
2	Adjustments	
3	Base Period Net Elimination of Intercompany Leased Storage Property	\$ (1,205,956)
4		
5	Total Adjusted Gas Cost Base Period	<u>\$ 87,478,439</u>
6		
7	Attrition Period per books cost of gas (2)	\$ 43,359,574
8	Adjustments	
9	Attrition Period Net Elimination of Intercompany Leased Storage Property	<u>(1,254,170)</u>
10		
11	Total Adjusted Gas Cost	\$ 42,105,404
12		
13	Change from Base Period to Attrition Year	\$ (45,373,035)
14		
15	Attrition Year Gas Cost	<u>\$ 42,105,404</u>
16		
17	Note:	
18	1. Twelve months ended June 30, 2014	
19	2. Twelve months ended May 31, 2016	

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

Line No.	Description	Building Rent O&M	Storage Expense O&M	Leased Property Depreciation	Storage Expense Other Taxes	Storage Rent Gas Cost
	(a)	(b)				(c)
1	June-15	\$ (44,333)	\$ 34,315	\$ 21,738	\$ 1,208	\$ (110,078)
2	July-15	\$ (44,333)	\$ 39,059	\$ 21,738	\$ 1,208	\$ (110,078)
3	August-15	\$ (44,333)	\$ 60,291	\$ 21,738	\$ 1,208	\$ (110,078)
4	September-15	\$ (44,333)	\$ 73,832	\$ 22,183	\$ 1,208	\$ (110,078)
5	October-15	\$ (44,333)	\$ 24,993	\$ 22,408	\$ 3,750	\$ (110,078)
6	November-15	\$ (44,333)	\$ 22,372	\$ 22,295	\$ 3,750	\$ (110,078)
7	December-15	\$ (44,333)	\$ 32,820	\$ 22,295	\$ 3,750	\$ (91,002)
8	January-16	\$ (44,333)	\$ 25,064	\$ 22,295	\$ 3,750	\$ (100,540)
9	February-16	\$ (44,333)	\$ 11,442	\$ 22,295	\$ 3,750	\$ (100,540)
10	March-16	\$ (44,333)	\$ 40,360	\$ 22,295	\$ 3,750	\$ (100,540)
11	April-16	\$ (44,333)	\$ 25,892	\$ 22,295	\$ 3,750	\$ (100,540)
12	May-16	\$ (44,333)	\$ 20,467	\$ 22,295	\$ 3,750	\$ (100,540)
13						
14	Total Per Books	\$ (532,000)	\$ 410,907	\$ 265,870	\$ 34,832	\$ (1,254,170)

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

Line No.	Description (b)	Amount (c)
1	Base period per books O&M Expense (1)	\$ 20,691,412
2		
3	Change from Base Period to Attrition Year	<u>2,441,116</u>
4		
5	Attrition Year O&M Expenses - Before Eliminations (2)	\$ 23,132,528
6		
7	<u>Adjustments to O&M</u>	
8	Elimination of Intercompany Leased Property - Rent	\$ (532,000)
9	Inclusion of Barnsley Storage Operating Expense	\$ 410,907
10		
11	Total Adjustments	<u>\$ (121,093)</u>
12		
13	Total Adjusted Operation and Maintenance Expenses	<u><u>\$ 23,011,435</u></u>
14		
15	Note:	
16	1. Twelve months ended June 30, 2014	
17	2. Twelve months ended May 31, 2016	

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

Line No.	Tennessee			SSU			General Office			Total		
	Historic Base	Attrition	Difference	Historic Base	Attrition	Difference	Historic Base	Attrition	Difference	Historic Base	Attrition	Difference
1 Labor	\$ 3,833,106	\$ 3,555,018	\$ (278,088)	\$ 2,988,616	\$ 3,248,070	\$ 259,454	\$ 830,668	\$ 907,376	\$ 76,708	\$ 7,652,390	\$ 7,710,464	\$ 58,074
2 Benefits	\$ 2,042,645	\$ 2,091,640	\$ 48,995	\$ 1,092,592	\$ 1,153,602	\$ 61,010	\$ 216,528	\$ 330,716	\$ 114,188	\$ 3,351,765	\$ 3,575,958	\$ 224,193
3 Employee Welfare	\$ 43,233	\$ 29,320	\$ (13,913)	\$ 1,940,675	\$ 1,498,135	\$ (442,540)	\$ 796,294	\$ 705,721	\$ (90,573)	\$ 2,780,203	\$ 2,233,176	\$ (547,027)
4 Insurance	\$ 221,454	\$ 177,584	\$ (43,870)	\$ 748,809	\$ 994,991	\$ 246,182	\$ 21,054	\$ 22,539	\$ 1,485	\$ 991,318	\$ 1,195,114	\$ 203,796
5 Rent, Maint., & Utilities	\$ 578,875	\$ 577,129	\$ (1,746)	\$ 352,221	\$ 367,724	\$ 15,503	\$ 162,704	\$ 151,360	\$ (11,344)	\$ 1,093,800	\$ 1,096,213	\$ 2,413
6 Vehicles & Equip	\$ 621,268	\$ 538,121	\$ (83,147)	\$ 6,587	\$ 6,515	\$ (72)	\$ 26,652	\$ 28,765	\$ 2,113	\$ 654,508	\$ 573,401	\$ (81,107)
7 Materials & Supplies	\$ 327,985	\$ 407,473	\$ 79,488	\$ 29,900	\$ 40,845	\$ 10,945	\$ 141,309	\$ 74,463	\$ (66,846)	\$ 499,194	\$ 522,781	\$ 23,587
8 Information Technologies	\$ -	\$ 4,894	\$ 4,894	\$ 639,959	\$ 774,957	\$ 134,998	\$ 37,245	\$ 43,503	\$ 6,258	\$ 677,204	\$ 823,354	\$ 146,150
9 Telecom	\$ 151,489	\$ 160,608	\$ 9,119	\$ 129,039	\$ 129,502	\$ 463	\$ 152,011	\$ 148,780	\$ (3,231)	\$ 432,538	\$ 438,890	\$ 6,352
10 Marketing	\$ 76,887	\$ 86,710	\$ 9,823	\$ 16,767	\$ 16,050	\$ (717)	\$ 113,813	\$ 139,512	\$ 25,699	\$ 207,468	\$ 242,272	\$ 34,804
11 Directors & Shareholders & PR	\$ 951	\$ 1,257	\$ 306	\$ 214,115	\$ 284,694	\$ 70,579	\$ -	\$ 12	\$ 12	\$ 215,066	\$ 285,963	\$ 70,897
12 Dues & Donations	\$ 48,527	\$ 59,998	\$ 11,471	\$ 19,498	\$ 21,923	\$ 2,425	\$ 45,519	\$ 44,956	\$ (563)	\$ 113,544	\$ 126,877	\$ 13,333
13 Print & Postages	\$ 9,759	\$ 7,346	\$ (2,413)	\$ 7,889	\$ 8,728	\$ 839	\$ 3,429	\$ 5,215	\$ 1,786	\$ 21,077	\$ 21,289	\$ 212
14 Travel & Entertainment	\$ 216,924	\$ 255,429	\$ 38,505	\$ 111,987	\$ 113,767	\$ 1,780	\$ 182,841	\$ 196,938	\$ 14,097	\$ 511,752	\$ 566,134	\$ 54,382
15 Training	\$ 7,395	\$ 9,415	\$ 2,020	\$ 62,144	\$ 78,434	\$ 16,290	\$ 22,415	\$ 15,497	\$ (6,918)	\$ 91,954	\$ 103,346	\$ 11,392
16 Outside Services	\$ 1,664,907	\$ 3,047,393	\$ 1,382,486	\$ 643,523	\$ 637,091	\$ (6,432)	\$ 1,117,517	\$ 1,195,234	\$ 77,717	\$ 3,425,947	\$ 4,879,718	\$ 1,453,771
17 Provision for Bad Debt	\$ 651,500	\$ 181,114	\$ (470,386)	\$ -	\$ -	\$ -	\$ (1,913)	\$ -	\$ 1,913	\$ 649,587	\$ 181,114	\$ (468,473)
18 Miscellaneous	\$ 6,634	\$ 195,240	\$ 188,606	\$ (2,664,909)	\$ (2,674,579)	\$ (9,670)	\$ (19,627)	\$ (37,162)	\$ (17,535)	\$ (2,677,903)	\$ (2,516,501)	\$ 161,402
19 Total O&M Expenses	\$ 10,503,538	\$ 11,385,689	\$ 882,151	\$ 6,339,414	\$ 6,700,449	\$ 361,035	\$ 3,848,459	\$ 3,973,425	\$ 124,966	\$ 20,691,412	\$ 22,059,563	\$ 1,368,151
20												
21 Disallowed Items												
22 Other (Sub 0541.6 and 0541.2)		\$ (6,609)			\$ (1,386)			\$ (819)			\$ (8,814)	
23 Incentive Comp (MFR 38)		0			\$ (710,905)			\$ (602,653)			\$ (1,313,558)	
24 Benefits (FAS 87 Accrual)		\$ (310,375)			\$ (236,307)			\$ (44,771)			\$ (591,453)	
25												
26 Rate Case Expense		-	-		-			-	-		-	-
27												
28 Actual Allocable Pension Contribution		2,986,790	2,986,790								2,986,790	2,986,790
29												
30 Total O&M	\$ 10,503,538	\$ 14,055,495	\$ 3,868,941	\$ 6,339,414	\$ 5,751,851	\$ 361,035	\$ 3,848,459	\$ 3,325,182	\$ 124,966	\$ 20,691,412	\$ 23,132,528	\$ 2,441,116

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

Division 093			
Line No.	FERC Account	Historic Base Period	Attrition Year
1	7350	1,305	1,467
2	8180	572	-
3	8210	31	-
4	8560	623	1,359
5	8600	8,490	3,686
6	8670	11	-
7	8700	2,361,658	1,824,539
8	8711	16,308	28,819
9	8720	-	65
10	8740	2,070,827	3,272,047
11	8750	121,646	377,512
12	8760	-	7
13	8770	7,659	7,427
14	8780	600,254	681,369
15	8800	110,435	122,739
16	8810	398,508	484,667
17	8860	14,655	4,472
18	8870	18,660	35,226
19	8890	24,379	10,240
20	8910	-	3,116
21	8920	5,234	12,569
22	8930	17,605	12,455
23	8940	(3,084)	(481)
24	9010	6,324	-
25	9020	691,800	968,315
26	9030	196,461	266,600
27	9040	651,500	181,114
28	9070	94	-
29	9090	143,931	148,312
30	9100	350	-
31	9110	347,428	303,691
32	9120	33,840	39,749
33	9130	1,600	100
34	9160	515	-
35	9200	194,222	109,412
36	9210	65,160	19,244
37	9220	10,187,875	10,673,871
38	9230	157,985	110,501
39	9240	132,462	139,868
40	9250	53,662	54,225
41	9260	2,055,011	2,101,500
42	9280	(74,610)	28,244
43	9302	13,199	21,065
44	9310	56,826	10,450
45	Total	20,691,413	22,059,560

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

Division 091			
Line	FERC	Historic Base	
No.	Account	Period	Attrition Year
43	8170	500	515
44	8180	531	524
45	8190	10,223	7,694
46	8210	4,589	2,251
47	8240	401	8
48	8250	27,080	14,405
49	8500	587	151
50	8560	8,920	2,381
51	8570	1,000	1,049
52	8650	7,311	68
53	8700	3,210,235	3,255,054
54	8710	-	140
55	8711	59,652	61,835
56	8740	67,177	94,665
57	8750	43,813	83,724
58	8760	1,382	767
59	8770	117,080	4,604
60	8780	344	(624)
61	8800	2,944	1,610
62	8810	316,444	311,244
63	8870	791	-
64	8940	122	-
65	9030	2,727,144	2,818,087
66	9040	(4,630)	-
67	9090		11
68	9100	1,352	2,275
69	9110	72,274	132,557
70	9120	3,558	2,721
71	9130	15,697	6,114
72	9200	(51,047)	(93,065)
73	9210	5,282	3,357
74	9220	(9,310,483)	(9,402,851)
75	9230	91,198	134,588
76	9240	(3,576)	(10,946)
77	9250	525,243	419,536
78	9260	1,931,984	2,044,351
79	9302	104,766	101,178
80	9310	14,347	21
81	9320	394	-
82	Total	4,630	0

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

Division 002			
Line	FERC	Historic Base	
No.	Account	Period	Attrition Year
81	8140	541	-
82	8210	4,468	1,191
83	8560	479	784
84	8700	100,986	13,640
85	8740	97,800	106,815
86	8760	200	-
87	8800	4,220	558
88	8850	1,553	-
89	8860	12	-
90	9010	125	-
91	9020	47,412	18,022
92	9030	25,234	1,324,803
93	9120	29,391	6,036
94	9130	(6,063)	-
95	9200	(22,447,731)	(17,330,663)
96	9210	18,501,335	19,622,229
97	9220	(84,875,857)	(91,428,373)
98	9230	8,101,170	8,282,523
99	9240	179,210	161,597
100	9250	16,678,193	22,184,904
101	9260	53,634,862	45,486,684
102	9301	306	49,000
103	9302	4,624,832	6,042,191
104	9310	5,200,477	5,310,416
105	9320	538,395	323,128
106	Total	441,553	175,485

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

Division 012			
Line	FERC	Historic Base	
No.	Account	Period	Attrition Year
107	8700	10,212	603
108	8740	13,188	22,703
109	8800	179	140
110	9010	5,441,762	5,702,575
111	9020	14,190	648
112	9030	21,552,990	22,861,885
113	9050	1,257	-
114	9100	2,977	-
115	9200	5,019,864	4,233,752
116	9210	10,455,699	10,105,554
117	9220	(57,004,824)	(57,147,410)
118	9230	351,640	390,947
119	9240	188,310	124,013
120	9250	850	-
121	9260	12,410,091	11,775,648
122	9301	244	-
123	9302	180	88,362
124	9310	1,697,889	1,830,429
125	9320	19,527	10,153
126	Total	176,224	(0)

[illegible]

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

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		Number of Participants	Estimated Liability	Percent of Contribution	Actual Attrition Year Contribution	Allocation Factor to Tennessee	Amount Allocable to Tennessee	
1	All Other (not allocable to Tennessee)	5,032	\$ 394,876,000	77.6%	\$ 29,503,180.31	0.00%	\$ -	
2	Co 010 - Shared Services	554	51,416,000	10.1%	3,841,549	4.36%	167,368	
3	Co 010 - CSO	436	15,840,000	3.1%	1,183,486	4.41%	52,191	
4	Active Tennessee Jurisdiction Employees	123	15,110,000	3.0%	1,128,944	100.00%	1,128,944	
5	Inactive Tennessee Jurisdiction Employees	231	17,271,000	3.4%	1,290,404	100.00%	1,290,404	
6	Active Division General Office Employees	28	5,118,000	1.0%	382,392	40.68%	155,555	
7	Inactive Division General Office Employees (pre-merger)(1)	70	7,601,000	1.5%	567,909	26.55%	150,780	
8	Inactive Division General Office Employees (post-merger)	5	1,367,000	0.3%	102,135	40.68%	41,548	
9								
10	Total Amount of Contribution Allocable to Tennessee	6,479	\$ 508,599,000	100.00%	\$ 38,000,000		\$ 2,986,790	

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

Source: Relied Upons\TN-FYE2015-AcctAllocation

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

Line No.	Description (a)	Total (b)
1	Base period per books Other Taxes Expense (1)	\$ 6,190,722
2		
3	Change from Base Period to Attrition Year	<u>1,325,771</u>
4		
5	Attrition Year per books Other Taxes Expense (2)	<u>\$ 7,516,492</u>
6		
7	Inclusion of Barnsley Storage Other taxes	<u>34,832</u>
8		
9	Attrition Year Adjusted Taxes Other Than Income Taxes	<u>\$ 7,551,324</u>
10		
11	Note:	
12	1. Twelve months ended June 30, 2014 - Account 408	
	2. Twelve months ended May 31, 2016 - Account 408	

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

Line No.	Description	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-13	May-14	Jun-14	Base Period
1	Division 093													
2	FICA	13,058	14,714	17,500	11,261	52,163	7,679	25,172	24,869	14,256	14,695	22,762	28,635	246,765
3	FUTA	9	6	2	4	37	10	8,700	(1,707)	(79)	(97)	5	11	6,901
4	SUTA	34	17	13	(21)	69	18	2,554	1,251	(232)	(63)	(24)	13	3,629
5	Ad Valorem	275,655	275,655	275,655	275,655	275,655	269,026	304,920	304,920	304,920	304,920	304,920	304,920	3,476,821
6	30105 Corp/State Franchise Tax	50,417	50,417	50,417	51,667	51,667	51,667	51,667	51,667	51,667	51,667	51,667	51,667	616,254
7	30107 City Franchise	167	167	167	167	167	167	167	167	167	167	167	167	2,000
8	30109 State Gross Receipts	43,189	43,806	43,132	52,117	97,192	161,526	203,484	144,001	129,162	79,012	44,103	43,612	1,084,335
9	30104 State Supv & Inspection	31,044	31,044	31,044	31,044	31,044	31,044	31,044	31,044	44,174	44,174	44,174	44,174	425,046
10	30108 Dot Transmission User Tax	-	-	-	0	0	0	0	0	0	19,392	-	-	19,392
11	Division 91 Allocations	7,158	7,517	7,973	6,695	14,835	(38,125)	11,016	8,918	7,704	7,666	9,523	11,046	61,928
12	Division 12 Allocations	10,745	10,418	9,839	10,721	19,602	(19,774)	14,691	11,038	11,633	11,305	10,471	10,027	110,716
13	Division 02 Allocations	13,679	12,642	11,450	10,925	26,213	(14,261)	16,007	11,473	11,930	12,121	13,571	11,185	136,934
14	Total	\$ 445,154	\$ 446,403	\$ 447,192	\$ 450,234	\$ 568,644	\$ 448,978	\$ 669,422	\$ 587,641	\$ 575,301	\$ 544,957	\$ 501,338	\$ 503,458	\$ 6,190,722
15														
16	Division 002													
17	FICA	240,480	226,916	200,694	206,173	442,148	190,605	247,305	203,961	224,048	232,114	264,046	209,624	2,888,113
18	FUTA	157	194	212	211	98	110	21,115	2,302	277	(341)	14	245	24,594
19	SUTA	485	518	514	540	449	312	49,505	10,886	2,990	(246)	(247)	875	66,581
20	Ad Valorem	50,000	50,000	50,000	36,000	36,000	(508,191)	38,000	38,000	38,000	38,000	38,000	38,000	(58,191)
21	30105 Corp/State Franchise Tax	167	167	167	0	0	0	0	0	0	0	0	0	501
22	Total	\$ 291,289	\$ 277,794	\$ 251,587	\$ 242,923	\$ 478,694	\$ (317,164)	\$ 355,925	\$ 255,149	\$ 265,315	\$ 269,528	\$ 301,813	\$ 248,744	\$ 2,921,597
23														
24	Division 012													
25	FICA	170,201	162,758	149,667	198,709	387,478	163,311	215,344	183,306	205,509	202,069	230,851	178,914	2,448,116
26	FUTA	110	139	158	203	85	95	18,351	2,183	313	(331)	10	209	21,525
27	SUTA	340	371	383	518	392	268	43,025	9,996	2,895	(325)	(226)	748	58,385
28	Ad Valorem	72,000	72,000	72,000	39,000	48,000	(603,439)	50,000	50,000	50,000	50,000	50,000	50,000	(439)
29	Total	\$ 242,651	\$ 235,268	\$ 222,208	\$ 238,429	\$ 435,955	\$ (439,765)	\$ 326,720	\$ 245,485	\$ 258,717	\$ 251,413	\$ 280,635	\$ 229,871	\$ 2,527,587
30														
31	Division 091													
32	FICA	7,018	7,905	9,022	6,151	25,713	4,247	11,346	11,679	8,661	8,563	12,970	16,616	129,890
33	FUTA	5	3	1	2	18	5	3,971	(769)	(13)	(52)	3	7	3,181
34	SUTA	18	9	7	(11)	35	9	1,165	590	(74)	(51)	(14)	8	1,711
35	Ad Valorem	10,000	10,000	10,000	10,000	10,000	(96,173)	10,000	10,000	10,000	10,000	10,000	10,000	13,827
36	30105 Corp/State Franchise Tax	417	417	417	0	0	0	0	0	0	0	0	0	1,251
37	Total	\$ 17,041	\$ 17,918	\$ 19,029	\$ 16,141	\$ 35,765	\$ (91,911)	\$ 26,482	\$ 21,500	\$ 18,574	\$ 18,481	\$ 22,959	\$ 26,631	\$ 149,860

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

Line No.	Description	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Attrition Year
1	Division 093													
2	FICA	10,274	13,861	13,823	11,326	33,910	42,678	2,556	28,602	18,153	12,192	37,419	15,206	239,999
3	FUTA	8	2	1	(1)	15	35	(8)	2,445	132	(248)	(24)	6	2,362
4	SUTA	19	8	5	15	24	97	(23)	2,961	994	(269)	(59)	3	3,776
5	Ad Valorem	312,854	312,854	312,854	312,854	344,854	344,854	344,854	344,854	344,854	344,854	344,854	344,854	4,010,248
6	30105 Corp/State Franchise Tax	56,250	56,250	56,250	56,250	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	705,000
7	30107 City Franchise	167	167	167	167	167	167	167	167	167	167	167	167	2,000
8	30109 State Gross Receipts	52,666	54,525	55,343	58,693	76,927	130,959	219,903	262,085	202,641	171,911	94,924	66,627	1,447,204
9	30104 State Supy & Inspection	54,674	54,674	54,674	54,674	54,674	54,674	54,674	54,674	54,674	54,674	47,302	47,302	641,342
10	30108 Dot Transmission User Tax	-	-	-	-	-	-	-	-	-	-	20,299	-	20,299
11	Division 91 Allocations	6,746	7,460	7,688	7,377	12,378	13,192	3,993	11,352	7,998	6,258	12,498	7,282	104,220
12	Division 12 Allocations	10,540	10,752	9,815	10,730	9,805	26,736	8,022	13,560	10,955	11,957	10,815	12,939	146,626
13	Division 02 Allocations	13,229	14,552	12,379	12,381	13,292	38,075	10,245	17,794	14,168	15,404	14,078	17,818	193,415
14	Total	\$ 517,426	\$ 525,105	\$ 522,997	\$ 524,467	\$ 606,045	\$ 711,465	\$ 704,381	\$ 798,494	\$ 714,736	\$ 676,900	\$ 642,272	\$ 572,204	\$ 7,516,492
15														
16	Division 002													
17	FICA	217,850	223,831	198,393	198,278	227,631	718,162	159,532	261,021	239,161	273,924	247,866	330,985	3,296,636
18	FUTA	170	177	156	289	447	544	199	24,163	1,812	402	(550)	186	27,993
19	SUTA	628	492	569	617	922	1,194	703	45,522	8,077	2,649	(594)	342	61,121
20	Ad Valorem	85,000	85,000	85,000	85,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	908,000
21	30105 Corp/State Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Total	\$ 303,648	\$ 309,499	\$ 284,119	\$ 284,183	\$ 300,000	\$ 790,901	\$ 231,434	\$ 401,707	\$ 320,050	\$ 347,975	\$ 317,723	\$ 402,513	\$ 4,293,751
23														
24	Division 012													
25	FICA	188,310	179,802	175,158	181,162	237,332	456,117	187,265	193,455	186,629	190,495	279,396	216,403	2,671,524
26	FUTA	146	152	135	275	326	411	154	18,271	1,426	325	(426)	126	21,322
27	SUTA	540	424	493	596	670	904	542	34,421	6,239	2,070	(471)	220	46,648
28	Ad Valorem	50,000	50,000	50,000	50,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	640,000
29	Total	\$ 238,996	\$ 230,378	\$ 225,787	\$ 232,033	\$ 293,327	\$ 512,433	\$ 242,961	\$ 301,148	\$ 249,293	\$ 247,891	\$ 333,499	\$ 271,749	\$ 3,379,494
30														
31	Division 091													
32	FICA	6,565	8,334	8,894	8,123	21,108	22,944	1,755	15,762	10,354	7,255	21,460	9,340	141,893
33	FUTA	5	1	0	(0)	9	19	(5)	1,355	80	(137)	(14)	4	1,317
34	SUTA	12	4	3	10	15	52	(13)	1,641	567	(142)	(35)	2	2,118
35	Ad Valorem	10,000	10,000	10,000	10,000	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	100,000
36	30105 Corp/State Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Total	\$ 16,582	\$ 18,339	\$ 18,898	\$ 18,133	\$ 28,633	\$ 30,515	\$ 9,238	\$ 26,259	\$ 18,500	\$ 14,475	\$ 28,910	\$ 16,846	\$ 245,328

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

Line No.	Description (a)	Reference (b)	Amount (c)
1	Base period per books Depreciation Expense (1)		\$ 10,441,142
2			
3	Change from Base Period to Attrition Year		<u>833,694</u>
4			
5	Attrition Year per books Depreciation Expense (2)	Wp 6-2	\$ 11,274,837
6			
7	Adjustment to reflect Proposed Depreciation Rates		<u>-</u>
8			
9	Attrition Year per books Depreciation Expense	Wp 6-1	11,274,837
10			
11	Amortization of Deferred Pension Regulated Asset	Wp 7-3	649,245
12			
13	Net Elimination of Intercompany Leased Property	Wp 3-1	<u>265,870</u>
14			
15	Total Depreciation and Amortization Expense, As Adjusted		<u>\$ 12,189,952</u>
16			
17	Note:		
18	1. Twelve months ended June 30, 2014		
	2. Twelve months ended May 31, 2016		

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

Line No.	Description (a)	Allocated Amount (d)
1	Proforma Depreciation	
2	Tennessee Operations	\$ 10,282,892
3	Mid-States General Office	47,605
4	SSU Div 12 - Customer Service	405,578
5	SSU Div 02 - General Office	538,761
6		
7	Proforma Depreciation Adjustment	<u>\$ 11,274,837</u>
	Attrition Period Per Books Depreciation Expense	<u>\$ 11,274,837</u>

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

Line No.	Description (a)	Allocated (d)
1	Proforma Depreciation	
2	Tennessee Operations	\$ 10,282,892
3	Mid-States General Office	\$ 47,605
4	SSU Div 12 - Customer Service	\$ 405,578
5	SSU Div 02 - General Office	\$ 538,761
6		
7	Proforma Depreciation Expense	<u>\$ 11,274,837</u>
	Attrition Period Per Books Depreciation Expense	<u>\$ 11,274,837</u>

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

Line No.	Description (a)	Historic Base Period (1) (b)	Change (c)	Attrition Year (d)	Reference (e)
1	Original Cost of Plant	\$ 432,469,950	\$ 45,295,765	\$ 477,765,715	Wp 7-1 Wp7-2
2					
3	Accumulated Depreciation and Amortization	(181,393,329)	(8,602,622)	(189,995,951)	Wp 7-1 Wp7-2
4					
5	Construction Work in Progress per Books	13,489,444	(4,996,361)	8,493,083	Wp 7-1 Wp7-2
6					
7	Storage Gas Investment	6,482,564	(1,812,418)	4,670,145	Wp 7-1 Wp7-2
8					
9	Cash Working Capital	955,030	185,673	1,140,703	Wp 7-5
10					
11	Material & Supplies	6,005	1,332	7,337	Wp 7-1 Wp7-2
12					
13	Deferred Pension Regualted Asset Balance	-	973,868	973,868	Wp 7-3
14					
15	Accumulated Deferred Income Tax	(40,562,870)	(9,084,414)	(49,647,283)	Wp 7-1
16					
17	Customer Advances for Construction	(73,942)	(2,485)	(76,428)	Wp 7-1 Wp7-2
18					
19	Customer Deposits	(3,392,069)	(1,325,041)	(4,717,109)	Wp 7-1 Wp7-2
20					
21	Accumulated Interest on Customer Deposits	(56,907)	(10,403)	(67,310)	Wp 7-1 Wp7-2
22					
23	Unadjusted Rate Base	\$ 227,923,876	\$ 20,622,894	\$ 248,546,770	
24					
25	Adjustments:				
26					
27	Net Elimination of Intercompany Leased Property	\$ 5,822,234	\$ (48,070)	\$ 5,774,164	Wp 7-1 Wp7-2
28					
29	Total Rate Base	<u>\$ 233,746,110</u>	<u>\$ 20,574,824</u>	<u>\$ 254,320,934</u>	
30					
31	Return at Overall Cost of Capital on Rate Base	<u>\$ 18,068,574</u>	<u>\$ 1,557,514</u>	<u>\$ 19,252,095</u>	
32					
33	Note:				
34	1. Twelve months ended June 30, 2014				

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

Line No.	Month	Division 091 - Mid-States		Division 012 - SSU Customer	CKV	Division 002-SSU General		Greenville	Division 093	100%	(i)	Division 091 40.69%	Division 012 4.41%	CKV 0.84%	Division 002 4.36%	Greenville 1.28%	Total Tennessee
		Division 093 - Tennessee	General Office			(c)	(d)										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)				
Inventories-Plant Materials (Account 1540)																	
35	May-15	0	13,310	0	0	0	0	0	0	0	5,416	0	0	0	0	0	5,416
36	Jun-15	0	13,310	0	0	0	0	0	0	0	5,416	0	0	0	0	0	5,416
37	Jul-15	0	13,310	0	0	0	0	0	0	0	5,416	0	0	0	0	0	5,416
38	Aug-15	0	12,038	0	0	0	0	0	0	0	4,898	0	0	0	0	0	4,898
39	Sep-15	0	12,038	0	0	0	0	0	0	0	4,898	0	0	0	0	0	4,898
40	Oct-15	0	12,038	0	0	0	0	0	0	0	5,205	0	0	0	0	0	5,205
41	Nov-15	0	12,038	0	0	0	0	0	0	0	5,205	0	0	0	0	0	5,205
42	Dec-15	0	12,038	0	0	0	0	0	0	0	5,205	0	0	0	0	0	5,205
43	Jan-16	0	12,038	0	0	0	0	0	0	0	5,205	0	0	0	0	0	5,205
44	Feb-16	0	12,038	0	0	0	0	0	0	0	5,205	0	0	0	0	0	5,205
45	Mar-16	0	12,038	0	0	0	0	0	0	0	5,205	0	0	0	0	0	5,205
46	Apr-16	0	12,038	0	0	0	0	0	0	0	5,205	0	0	0	0	0	5,205
47	May-16	0	76,110	0	0	0	0	0	0	0	32,906	0	0	0	0	0	32,906
48	Average	0	17,260	0	0	0	0	0	0	0	7,337	0	0	0	0	0	7,337
Inventories-Gas Stored (Account 1641)																	
51	May-15	2,863,249	0	0	0	0	0	0	0	0	2,863,249	0	0	0	0	0	2,863,249
52	Jun-15	3,943,954	0	0	0	0	0	0	0	0	3,943,954	0	0	0	0	0	3,943,954
53	Jul-15	5,063,337	0	0	0	0	0	0	0	0	5,063,337	0	0	0	0	0	5,063,337
54	Aug-15	6,011,913	0	0	0	0	0	0	0	0	6,011,913	0	0	0	0	0	6,011,913
55	Sep-15	6,991,712	0	0	0	0	0	0	0	0	6,991,712	0	0	0	0	0	6,991,712
56	Oct-15	7,900,453	0	0	0	0	0	0	0	0	7,900,453	0	0	0	0	0	7,900,453
57	Nov-15	7,356,415	0	0	0	0	0	0	0	0	7,356,415	0	0	0	0	0	7,356,415
58	Dec-15	6,956,958	0	0	0	0	0	0	0	0	6,956,958	0	0	0	0	0	6,956,958
59	Jan-16	4,731,251	0	0	0	0	0	0	0	0	4,731,251	0	0	0	0	0	4,731,251
60	Feb-16	3,343,955	0	0	0	0	0	0	0	0	3,343,955	0	0	0	0	0	3,343,955
61	Mar-16	1,671,951	0	0	0	0	0	0	0	0	1,671,951	0	0	0	0	0	1,671,951
62	Apr-16	1,687,406	0	0	0	0	0	0	0	0	1,687,406	0	0	0	0	0	1,687,406
63	May-16	2,189,335	0	0	0	0	0	0	0	0	2,189,335	0	0	0	0	0	2,189,335
64	Average	4,670,145	0	0	0	0	0	0	0	0	4,670,145	0	0	0	0	0	4,670,145
65																	
66																	
67																	
68																	

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

WP 7-1

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	Division 093 - 100%	Division 091 - 40.69%	Division 012 - 4.41%	CKV - 0.84%	Division 002 - 4.43%	Greenville - 1.28%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
139	Interest on Customer Deposits (Account 2370-26919)													
140														
141	May-15	(43,882)	0	0	0	0	0	(43,882)	0	0	0	0	0	(43,882)
142	Jun-15	(54,324)	0	0	0	0	0	(54,324)	0	0	0	0	0	(54,324)
143	Jul-15	(64,875)	0	0	0	0	0	(64,875)	0	0	0	0	0	(64,875)
144	Aug-15	(75,570)	0	0	0	0	0	(75,570)	0	0	0	0	0	(75,570)
145	Sep-15	(85,557)	0	0	0	0	0	(85,557)	0	0	0	0	0	(85,557)
146	Oct-15	(96,005)	0	0	0	0	0	(96,005)	0	0	0	0	0	(96,005)
147	Nov-15	(106,207)	0	0	0	0	0	(106,207)	0	0	0	0	0	(106,207)
148	Dec-15	(116,603)	0	0	0	0	0	(116,603)	0	0	0	0	0	(116,603)
149	Jan-16	(132,121)	0	0	0	0	0	(132,121)	0	0	0	0	0	(132,121)
150	Feb-16	(1,231)	0	0	0	0	0	(1,231)	0	0	0	0	0	(1,231)
151	Mar-16	(19,225)	0	0	0	0	0	(19,225)	0	0	0	0	0	(19,225)
152	Apr-16	(35,587)	0	0	0	0	0	(35,587)	0	0	0	0	0	(35,587)
153	May-16	(43,837)	0	0	0	0	0	(43,837)	0	0	0	0	0	(43,837)
154	Average	(67,310)	0	0	0	0	0	(67,310)	0	0	0	0	0	(67,310)
155														
156	Net elimination of intercompany based property													
157														
158	May-15	5,878,797	0	0	0	0	0	5,878,797	0	0	0	0	0	5,878,797
159	Jun-15	5,857,059	0	0	0	0	0	5,857,059	0	0	0	0	0	5,857,059
160	Jul-15	5,835,321	0	0	0	0	0	5,835,321	0	0	0	0	0	5,835,321
161	Aug-15	5,813,583	0	0	0	0	0	5,813,583	0	0	0	0	0	5,813,583
162	Sep-15	5,791,400	0	0	0	0	0	5,791,400	0	0	0	0	0	5,791,400
163	Oct-15	5,814,029	0	0	0	0	0	5,814,029	0	0	0	0	0	5,814,029
164	Nov-15	5,791,734	0	0	0	0	0	5,791,734	0	0	0	0	0	5,791,734
165	Dec-15	5,769,439	0	0	0	0	0	5,769,439	0	0	0	0	0	5,769,439
166	Jan-16	5,747,143	0	0	0	0	0	5,747,143	0	0	0	0	0	5,747,143
167	Feb-16	5,724,848	0	0	0	0	0	5,724,848	0	0	0	0	0	5,724,848
168	Mar-16	5,702,553	0	0	0	0	0	5,702,553	0	0	0	0	0	5,702,553
169	Apr-16	5,680,258	0	0	0	0	0	5,680,258	0	0	0	0	0	5,680,258
170	May-16	5,657,963	0	0	0	0	0	5,657,963	0	0	0	0	0	5,657,963
171	Average	5,774,164	0	0	0	0	0	5,774,164	0	0	0	0	0	5,774,164

Line No.	Month	Division 091 - Mid-States General Office										Division 012 - SSU Customer										Division 093 FY13 100.00%	Division 091 41.10%	Division 012 4.32%	CKV 1.52%	Division 002 4.56%	Greenville 1.31%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
		Division 093 - Tennessee		Division 091 - SSU		Division 012 - SSU		Division 002 - SSU		Division 093 - SSU		Division 012 - SSU		Division 002 - SSU																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
1	Gas Plant in Service (Account 101)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended June 31, 2014

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	FY13	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	FY14	(h)	(i)	(j)	(k)	(l)	(m)	(n)
34															
35															
36															
37	Jun-13	\$ -	\$ 14,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,119	\$ -	\$ -	\$ -	\$ -	\$ 6,119
38	Jul-13	\$ -	\$ 14,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,954	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,954
39	Aug-13	\$ -	\$ 14,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,954	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,954
40	Sep-13	\$ -	\$ 14,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,954	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,954
41	Oct-13	\$ -	\$ 14,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,009	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,009
42	Nov-13	\$ -	\$ 14,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,009	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,009
43	Dec-13	\$ -	\$ 14,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,009	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,009
44	Jan-14	\$ -	\$ 14,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,009	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,009
45	Feb-14	\$ -	\$ 14,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,009	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,009
46	Mar-14	\$ -	\$ 14,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,009	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,009
47	Apr-14	\$ -	\$ 14,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,009	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,009
48	May-14	\$ -	\$ 14,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,009	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,009
49	Jun-14	\$ -	\$ 14,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,009	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,009
50	Average	\$ -	\$ 14,518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,005	\$ -	\$ -	\$ -	\$ -	\$ 6,005
51															
52															
53															
54															
55	Jun-13	\$ 3,594,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,594,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,594,943
56	Jul-13	\$ 5,403,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,403,263	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,403,263
57	Aug-13	\$ 7,049,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,049,470	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,049,470
58	Sep-13	\$ 8,732,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,732,803	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,732,803
59	Oct-13	\$ 10,288,624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,288,624	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,288,624
60	Nov-13	\$ 11,728,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,728,348	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,728,348
61	Dec-13	\$ 10,451,616	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,451,616	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,451,616
62	Jan-14	\$ 7,668,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,668,537	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,668,537
63	Feb-14	\$ 4,806,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,806,866	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,806,866
64	Mar-14	\$ 886,189	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 886,189	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 886,189
65	Apr-14	\$ 2,838,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,838,404	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,838,404
66	May-14	\$ 4,519,761	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,519,761	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,519,761
67	Jun-14	\$ 6,304,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,304,505	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,304,505
68	Average	\$ 6,482,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,482,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,482,564

Inventories- Gas Stored (Account 1641)

Includes Tennessee stored gas in Division 93 and an allocated portion of Tennessee stored gas in Division 96

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

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

Accumulated Deferred FTT (Total Accounts 1900, 2820, 2830)

Tennessee Distribution System

WP 7-2

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

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	FY13	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	FY14	(h)	(i)	(j)	(k)	(l)	(m)	(n)
139															
140		Interest on Customer Deposits (Account 2370-26919)													
141															
142	Jun-13	\$ (32,937)	\$ 12,646	\$ -	\$ -	\$ -	\$ -	\$ (32,937)	\$ 5,198	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (27,739)
143	Jul-13	\$ (43,807)	\$ 12,646	\$ -	\$ -	\$ -	\$ -	\$ (43,807)	\$ 5,197	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (38,610)
144	Aug-13	\$ (54,559)	\$ 12,646	\$ -	\$ -	\$ -	\$ -	\$ (54,559)	\$ 5,197	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (49,362)
145	Sep-13	\$ (73,804)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (73,804)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (73,804)
146	Oct-13	\$ (81,802)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (81,802)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (81,802)
147	Nov-13	\$ (89,866)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (89,866)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (89,866)
148	Dec-13	\$ (98,712)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (98,712)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (98,712)
149	Jan-14	\$ (107,835)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (107,835)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (107,835)
150	Feb-14	\$ (2,455)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,455)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,455)
151	Mar-14	\$ (17,056)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,056)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (17,056)
152	Apr-14	\$ (40,547)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (40,547)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (40,547)
153	May-14	\$ (61,671)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (61,671)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (61,671)
154	Jun-14	\$ (50,328)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,328)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (50,328)
155	Average	\$ (58,106)	\$ 2,918	\$ -	\$ -	\$ -	\$ -	\$ (58,106)	\$ 1,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (56,907)
156															
157															
158		Net elimination of intercompany leased property													
159															
160	Jun-13	\$ 5,951,905	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,951,905	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,951,905
161	Jul-13	\$ 5,930,298	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,930,298	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,930,298
162	Aug-13	\$ 5,908,691	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,908,691	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,908,691
163	Sep-13	\$ 5,887,084	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,887,084	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,887,084
164	Oct-13	\$ 5,865,478	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,865,478	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,865,478
165	Nov-13	\$ 5,843,871	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,843,871	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,843,871
166	Dec-13	\$ 5,822,264	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,822,264	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,822,264
167	Jan-14	\$ 5,800,657	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,800,657	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,800,657
168	Feb-14	\$ 5,779,051	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,779,051	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,779,051
169	Mar-14	\$ 5,757,444	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,757,444	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,757,444
170	Apr-14	\$ 5,735,837	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,735,837	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,735,837
171	May-14	\$ 5,714,099	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,714,099	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,714,099
172	Jun-14	\$ 5,692,361	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,692,361	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,692,361
173	Average	\$ 5,822,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,822,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,822,234

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

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

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

Line No.	Month	Total SSU 002	Non-regulated NOL[1]	Regulated Utility NOL	Other ADIT	SSU Utility ADIT
	(a)	(b)	(c)	(d)	(e)	(f)
1	Jun-13	154,128,596	(200,975,728)	352,057,428	3,046,896	355,104,324
2	Jul-13	145,919,884	(200,975,728)	352,057,428	(5,161,816)	346,895,612
3	Aug-13	136,438,570	(200,347,089)	346,167,066	(9,381,406)	336,785,660
4	Sep-13	195,885,794	(204,470,954)	389,816,215	10,540,533	400,356,748
5	Oct-13	198,083,808	(204,470,954)	389,816,215	12,738,547	402,554,762
6	Nov-13	191,672,347	(204,470,954)	389,816,215	6,327,086	396,143,301
7	Dec-13	179,196,615	(207,097,743)	395,636,604	(9,342,246)	386,294,358
8	Jan-14	190,904,433	(207,097,743)	395,636,604	2,365,572	398,002,176
9	Feb-14	192,792,834	(207,097,743)	395,636,604	4,253,973	399,890,577
10	Mar-14	162,357,534	(219,167,600)	377,175,208	4,349,926	381,525,134
11	Apr-14	167,252,026	(219,167,600)	377,175,208	9,244,418	386,419,626
12	May-14	175,999,196	(219,167,600)	377,175,208	17,991,588	395,166,796
13	Jun-14	205,011,038	(219,884,627)	405,828,177	19,067,488	424,895,665
14	Jul-14	208,298,312	(219,884,627)	405,828,177	22,354,762	428,182,939
15	Aug-14	224,949,437	(219,079,036)	405,022,586	39,005,887	444,028,473
16	Sep-14	267,982,820	(220,149,274)	444,334,650	43,797,444	488,132,094
17	Oct-14	276,895,783	(220,149,274)	444,334,650	52,710,407	497,045,057
18	Nov-14	284,975,299	(220,149,274)	444,334,650	60,789,923	505,124,573
19	Dec-14	321,070,352	(222,598,277)	469,818,580	73,850,049	543,668,629
20	Jan-15	353,945,345	(222,598,277)	469,818,580	106,725,042	576,543,622
21	Feb-15	333,570,147	(222,598,277)	469,818,580	86,349,844	556,168,424
22	Mar-15	290,103,994	(227,206,094)	425,654,746	91,655,342	517,310,088
23	Apr-15	281,416,540	(227,206,094)	425,654,746	82,967,888	508,622,634
24	May-15	276,100,280	(227,206,094)	425,654,746	77,651,628	503,306,374
25	Jun-15	252,513,161	(230,175,901)	407,851,903	74,837,159	482,689,062
26	Jul-15	264,175,149	(230,175,901)	407,851,903	86,499,147	494,351,050
27	Aug-15	266,520,916	(230,175,901)	407,851,903	88,844,914	496,696,817
28	Sep-15	353,265,598	(232,097,127)	530,457,730	54,904,995	585,362,725
29	Oct-15	351,696,807	(232,097,127)	530,457,730	53,336,204	583,793,934
30	Nov-15	353,283,852	(232,097,127)	530,457,730	54,923,249	585,380,979
31	Dec-15	386,239,047	(231,927,975)	554,535,985	63,631,037	618,167,022
32	Jan-16	407,141,203	(231,927,975)	554,535,985	84,533,193	639,069,178
33	Feb-16	421,852,059	(231,927,975)	554,535,985	99,244,049	653,780,034
34	Mar-16	396,520,892	(221,557,479)	541,564,884	76,513,487	618,078,371
35	Apr-16	394,149,016	(221,557,479)	542,923,119	72,783,376	615,706,495
36	May-16	398,248,765	(221,557,479)	542,923,119	76,883,125	619,806,244

[1] FD - NOL Credit Carryforward - Non Reg

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

Line No.		Base Period	Attrition Year
1	Revenue Lag	37.50	37.50
2			
3	Expense Lag	35.19	33.76
4			
5	Net Lag	2.31	3.74
6			
7	Daily Cost of Service	413,499	304,842
8			
9	Cash Working Capital	955,030	1,140,703

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

Line No.	Description	Attrition Year Expenses	Expense Lag	CWC Requirement (b) x (c)
	(a)	(b)	(c)	(d)
1	Gas Supply Expense			
2	Purchased Gas	42,105,404	39.33	1,656,005,549
3				
4	Operation and Maintenance Expense			
5	O&M, Labor	7,710,464	14.07	108,486,228
6	O&M, Non-Labor	15,300,971	29.40	449,848,547
7	Total O&M Expense	23,011,435		558,334,776
8				
9				
10	Taxes Other Than Income			
11	Ad Valorem	4,045,080	241.50	976,886,820
12	State Gross Receipts Tax	1,447,204	(151.50)	(219,251,473)
13	Payroll Taxes	246,137	16.55	4,072,506
14	Franchise Tax	707,000	37.50	26,512,502
15	TRA Inspection Fee	641,342	272.50	174,765,668
16	DOT	20,299	59.00	1,197,639
17				
18	Allocated Taxes-Shared Services			
19	Ad Valorem 20%	68,600	241.50	16,566,870
20	Payroll Taxes 80%	271,441	16.55	4,491,177
21				
22	Allocated Taxes-Business Unit			
23	Ad Valorem 41%	42,482	241.50	10,259,445
24	Payroll Taxes 59%	61,738	16.55	1,021,502
25	Total Taxes Other Than Income	7,551,324		996,522,655
26				
27	Federal Income Tax	5,940,785		
28	Current Taxes	-	37.50	-
29	Deferred Taxes	5,940,785	-	-
30				
31	State Excise Tax	1,179,987		
32	Current Taxes	-	37.50	-
33	Deferred Taxes	1,179,987	-	-
34				
35	Depreciation	12,189,952	-	-
36				
37	Interest on Customer Deposits	153,306	182.50	27,978,355
38				
39	Interest Expense - LTD	5,722,221	91.25	522,152,667
40				
41	Interest Expense - STD	228,889	24.05	5,504,472
42				
43	Return on Equity	13,488,704	-	-
44				
45				
46	TOTAL	111,572,007	33.76	3,766,498,474
47				
48	Daily Cost of Service	304,842		
49				
50				

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

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

Tennessee Distribution System
Rate Base & Return Forecast vs. Actuals
Twelve Months Ended May 31, 2016
Thirteen Month Average

Line No.	Description (a)	Attrition Year Forecast (b)	Variance (c)	Attrition Year Actuals (d)	Reference (e)
1	Original Cost of Plant	\$ 478,668,068	\$ (902,353)	\$ 477,765,715	Wp 7-1 Wp7-2
2					
3	Accumulated Depreciation and Amortization	\$ (194,176,859)	\$ 4,180,908	\$ (189,995,951)	Wp 7-1 Wp7-2
4					
5	Construction Work in Progress per Books	\$ 8,602,955	\$ (109,872)	\$ 8,493,083	Wp 7-1 Wp7-2
6					
7	Storage Gas Investment	\$ 6,384,483	\$ (1,714,338)	\$ 4,670,145	Wp 7-1 Wp7-2
8					
9	Cash Working Capital	\$ 777,582	\$ 363,121	\$ 1,140,703	Wp 7-5
10					
11	Material & Supplies	\$ 5,895	\$ 1,442	\$ 7,337	Wp 7-1 Wp7-2
12					
13	Deferred Pension Regualted Asset Balance	\$ 973,868	\$ -	\$ 973,868	Wp 7-3
14					
15	Accumulated Deferred Income Tax	\$ (54,842,598)	\$ 5,195,315	\$ (49,647,283)	Wp 7-1
16					
17	Customer Advances for Construction	\$ (75,078)	\$ (1,350)	\$ (76,428)	Wp 7-1 Wp7-2
18					
19	Customer Deposits	\$ (3,632,272)	\$ (1,084,837)	\$ (4,717,109)	Wp 7-1 Wp7-2
20					
21	Accumulated Interest on Customer Deposits	\$ (50,578)	\$ (16,731)	\$ (67,310)	Wp 7-1 Wp7-2
22					
23	Unadjusted Rate Base	\$ 242,635,465	\$ 5,911,305	\$ 248,546,770	
24					
25	Adjustments:				
26					
27	Net Elimination of Intercompany Leased Property	\$ 5,322,811	\$ 451,353	\$ 5,774,164	Wp 7-1 Wp7-2
28					
29	Total Rate Base	<u>\$ 247,958,276</u>	<u>\$ 6,362,657</u>	<u>\$ 254,320,934</u>	
30					
31	Return at Overall Cost of Capital on Rate Base	<u>\$ 19,167,175</u>	<u>\$ 84,920</u>	<u>\$ 19,252,095</u>	
32					
33					
34					
35					

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

Line No.	Description	Tax Rate	Base Period ⁽¹⁾	Attrition Year ⁽²⁾	Change
	(a)	(b)	(c)	(d)	
2					
3	Required Return		\$ 18,068,574	\$ 19,252,095	\$ 1,183,521
1	Current Return		\$ 17,842,299	\$ 15,486,012	\$ (2,356,287)
4					
5	Pre-Tax Deficiency from Current Return		226,275	3,766,083	3,539,808
6	Tax Expansion Factor		1.6343	1.6319	
7	After-Tax Deficiency from Current Return		369,801	6,145,871	5,776,069
8					
9	Tax Liability Increase / Decrease (Ln 7 - Ln 3)		143,526	2,379,788	2,236,262
10	Current Tax Liability		\$ 7,669,966	\$ 6,127,382	\$ (1,542,584)
11					
12	Income Tax Liability		\$ 7,813,493	\$ 8,507,170	\$ 693,677
13					
14	Less: ITC Amortization		735		(735)
15					
16	Total Income Tax Liability		7,812,758	8,507,170	694,412
17					
18	Per Books Income Tax Expense ⁽²⁾			7,120,772	
19					
20	Note:				
21	1. Twelve months ended June 30, 2014				
22	2. Twelve months ended May 31, 2016				

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

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

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

Line No.		Attrition Year	
		Amount	Balance
1	Operating Revenues		1.000000
2			
3	Add: Forfeited Discounts	0.010971	<u>0.010971</u>
4			
5	Balance		1.010971
6			
7	Uncollectible Ratio	0.002647	<u>0.002676</u>
8			
9	Balance		1.008295
10			
11	State Excise Tax	0.065000	<u>0.065539</u>
12			
13	Balance		0.942756
14			
15	Federal Income Tax	0.350000	<u>0.329965</u>
16			
17	Balance		0.612791
18			
19	Revenue Conversion Factor (Line 1/Line 9)		1.631900

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

Line No.	Description (a)	Percent (b)	Cost Rate (c)	Overall Cost of Capital (d)
1	Long Term Debt Capital	38.11%	5.90%	2.25%
2	Short Term Debt	8.55%	1.07%	0.09%
3	Equity Capital	53.34%	9.80%	5.23%
4				
5	Total Capital	100.0%		7.57%

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

Line No.	Description	<u>May 31, 2016</u>	
		\$	%
	(a)	(b)	(c)
1	LT Debt	\$ 2,455,616,325	38.11%
2	ST Debt	550,879,587	8.55%
3	Equity	<u>3,436,952,412</u>	<u>53.34%</u>
4			
5	Total Capital	<u>\$ 6,443,448,324</u>	<u>100.00%</u>

[illegible]

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

Line No.	Debt Series (a)	Issued (b)	Outstanding 5/31/2013 (c)	Outstanding 6/30/2013 (d)	Outstanding 7/31/2013 (e)	Outstanding 8/31/2013 (f)	Outstanding 9/30/2013 (g)	Outstanding 10/31/2013 (h)	Outstanding 11/30/2013 (i)	Outstanding 12/31/2013 (j)	Outstanding 1/31/2016 (k)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	04/01/91	-	-	-	-	-	-	-	-	-
2	6.75% Debentures Unsecured due July 2028	07/27/98	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
3	5.125% Senior Notes due Jan 2013	01/13/03	-	-	-	-	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (off 2012)	11/01/87	-	-	-	-	-	-	-	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	-	-	-	-	-	-	-	-	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	06/01/91	-	-	-	-	-	-	-	-	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	-	-	-	-	-	-	-	-	-
8	6.67% MTN A1 due Dec 2025	12/15/95	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
9	(1) 4.125% Sr Note due 10/15/2044	10/15/2014	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
10	5.95% Sr Note due 10/15/2034	10/22/04	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
11	6.35% Sr Note due 6/15/2017	6/20/07	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000
13	8.50% Sr Note due 3/15/2019	03/23/09	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000
14	4.15% Sr Note due 1/15/2043	01/13/13	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
15	Debt Insurance Cost - Amort is pending new debt issue	10/20/14	-	-	-	-	-	-	-	-	-
16	Debt Insurance Cost - Amort is pending new debt issue	06/20/17	-	-	-	-	-	-	-	-	-
17	March 2019 - Swap Position	03/2019	-	-	-	-	-	-	-	-	-
18	Subtotal - Utility Long-Term Debt		\$ 2,460,000,000	\$ 2,460,000,000	\$ 2,460,000,000	\$ 2,460,000,000	\$ 2,460,000,000	\$ 2,460,000,000	\$ 2,460,000,000	\$ 2,460,000,000	\$ 2,460,000,000
19											
20	Atmos Leasing, Inc.		-	-	-	-	-	-	-	-	-
21	Industrial Develop Revenue Bond 07/13	1991	-	-	-	-	-	-	-	-	-
22	Total Long-Term Debt		2,460,000,000	2,460,000,000	2,460,000,000	2,460,000,000	2,460,000,000	2,460,000,000	2,460,000,000	2,460,000,000	2,460,000,000
23	Less Unamortized Debt Discount		\$ 4,725,988	\$ 4,687,436	\$ 4,688,911	\$ 4,640,388	\$ 4,611,864	\$ 4,583,340	\$ 4,564,817	\$ 4,526,293	\$ 4,497,769
24	Annualized Amortization of T-Lock Settlement, Debt Exp. & Debt Diset.										
25	Effective Avg Cost of Consol Debt										
26											

Note

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

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

Line No.	Debt Series (a)	Issued (b)	Outstanding 2/29/2016 (f)	Outstanding 3/31/2016 (m)	Outstanding 4/30/2016 (n)	Outstanding 5/31/2016 (o)	End Int Rate (p)	Annual Int at 5/31/2016 (q)	Annualized for T-Jacks (v)	Annualized 4/28/16 Amort Debt Exp & Dist (x)	Exp 1810 Penalty 1890 Dist 2260 1/01/2000 (y)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	04/01/91	-	-	-	-	9.40%	0	0	0	2,755,288
2	6.75% Debentures Unsecured due July 2028	07/27/98	150,000,000	150,000,000	150,000,000	150,000,000	6.75%	10,125,000	0	0	1,212,226
3	5.125% Senior Notes due Jan 2013	01/13/03	-	-	-	-	5.125%	0	0	0	0
4	10.45% First Mortgage Bond P due 2017 (off 2012)	11/01/87	-	-	-	-	10.45%	0	0	0	47,895
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	-	-	-	-	9.75%	0	0	0	1,322,191
6	9.32% First Mortgage Bond R due June 2021/RET 2005	06/01/91	-	-	-	-	9.32%	0	0	0	1,813,732
7	8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	-	-	-	-	8.77%	0	0	0	2,181,888
8	6.67% MTN A1 due Dec 2025	12/15/95	-	-	-	-	6.67%	0	0	0	74,205
9	(1) 4.125% Sr Note due 10/15/2044	10/15/2014	10,000,000	10,000,000	10,000,000	10,000,000	4.125%	667,000	0	0	(0)
10	5.95% Sr Note due 10/15/2054	10/22/04	500,000,000	500,000,000	500,000,000	500,000,000	5.95%	20,625,000	0	0	2,127,865
11	6.35% Sr Note due 6/15/2017	6/20/07	200,000,000	200,000,000	200,000,000	200,000,000	6.35%	11,900,000	(7,047)	115,724	332,629
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	250,000,000	250,000,000	250,000,000	250,000,000	5.50%	15,875,000	(474,960)	307,042	4,871,480
13	8.50% Sr Note due 3/15/2019	03/23/09	400,000,000	400,000,000	400,000,000	400,000,000	8.50%	22,000,000	(689,302)	188,860	3,289,880
14	4.15% Sr Note due 1/15/2043	01/15/13	450,000,000	450,000,000	450,000,000	450,000,000	4.15%	38,250,000	(77,734)	1,181,169	10,065,080
15	Debt Insurance Cost - Amort is pending new debt issue	10/20/14	500,000,000	500,000,000	500,000,000	500,000,000	4.15%	20,750,000	2,220,857	378,060	6,110,882
16	Debt Insurance Cost - Amort is pending new debt issue	06/20/17	-	-	-	-	-	0	(445,478)	215,407	41,580
17	March 2019 - Swap Position	03/2019	-	-	-	-	-	0	0	0	0
18	Subtotal - Utility Long-Term Debt		\$ 2,460,000,000	\$ 2,460,000,000	\$ 2,460,000,000	\$ 2,460,000,000		\$ 140,192,000	\$ 546,316	\$ 4,135,278	\$ 36,046,672
19											
20	Atmos Leasing, Inc.		-	-	-	-	7.90%	-	0	0	0
21	Industrial Develop Revenue Bond 07/13	1991	-	-	-	-		-	-	-	-
22	Total Long-Term Debt		2,460,000,000	2,460,000,000	2,460,000,000	2,460,000,000		\$ 140,192,000	\$ 546,316	\$ 4,135,278	\$ 36,046,672
23	Less Unamortized Debt Discount		4,482,246	4,440,722	4,412,199	4,383,675		\$ 4,681,594			
24	Annualized Amortization of T-Jack Settlement, Debt Exp. & Debt Dist.							\$ 144,875,594			
25	Effective Avg Cost of Consol Debt						5.90% end of period				
26											

Note

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

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

Line No.	Description (a)	Reference (b)	Historic Base Period (1) (c)	Change (d)	Attrition Year (2) (e)	Rate-making Adjustments (f)	Current Rate of Return (g)
1	Total Revenues	Sch. 2	\$ 150,583,201	\$ (43,999,556)	\$ 106,583,645	\$ -	\$ 106,583,645
2							
3	Gas Cost	Sch. 3	87,478,439	(45,373,035)	42,105,404	-	42,105,404
4							
5	Operation & Maintenance Expense	Sch. 4	20,635,493	2,375,942	23,011,435	-	23,011,435
6							
7	Taxes Other Than Income Taxes	Sch. 5	6,212,295	1,339,030	7,551,324	-	7,551,324
8							
9	Depreciation & Amortization Expense	Sch. 6	10,700,686	840,021	11,540,707	649,245	12,189,952
10							
11	Federal Income and State Excise Tax	Wp 10-1	7,669,966	(1,234,185)	6,435,782	(308,400)	6,127,382
12							
13	Interest on Customer Deposits	Wp 1-1	110,242	43,064	153,306	-	153,306
14							
15	AFUDC Interest credit	Wp 1-2	(66,220)	25,049	(41,170)	-	(41,170)
16							
17	Return on Rate Base		\$ 17,842,299	\$ (2,015,441)	\$ 15,826,858	\$ (340,845)	\$ 15,486,012
18							
19	Total Rate Base	Sch. 7	\$ 233,746,110	\$ 14,800,660	\$ 248,546,770	\$ 5,774,164	\$ 254,320,934
20							
21	Rate of Return on Rate Base		7.63%		6.37%		6.09%
22							
23	Interest Expense	Sch. 8	5,890,402	(74,408)	5,815,994	135,115	5,951,110
24							
25							
26	Return on Equity		\$ 11,951,897		\$ 10,010,863		\$ 9,534,902
27							
28	Rate of Return on Equity		9.62%		7.55%		7.03%
29							

30 Note:

31 1. Twelve months ended June 30, 2014

32 2. Twelve months ended May 31, 2016

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

Lin e	Description (a)	Tax Rate (b)	Historic Base Period (1) (c)	Attrition Period Amount (2) (d)	Adjusted Amount (e)
1	Net Operating Income Before Income Tax		\$ 25,446,046	\$ 22,221,469	\$ 21,572,224
2					
3	Interest Deduction		5,890,402	5,815,994	5,951,110
4					
5	Equity Portion of Return		\$ 19,555,644	\$ 16,405,474	\$ 15,621,114
6					
7	Application of Tax Rate to Equity Return - Tennessee	6.5%	1,271,117	1,066,356	1,015,372
8					
9	Application of Tax Rate to Equity Return - Federal	35%	6,399,584	5,368,691	5,112,010
10					
11	Income Tax Expense		\$ 7,670,701	\$ 6,435,047	\$ 6,127,382
12					
13	Less: ITC Amortization		735	(735)	-
14					
15	Total Income Tax Liability		\$ 7,669,966	\$ 6,435,782	\$ 6,127,382
16					
17	Note:				
18	1. Twelve months ended June 30, 2014				
19	2. Twelve months ended May 31, 2016				

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

Line No.	Description	12 Mths Ended Jun 14		Rates effective Jun 14		12 mths Jun 14				
		Base Count	Volumes Mcf	Monthly Customer chg	Commodity Charges/Mcf	Margin at Jun 14 rates	Weather Adjustment Volumes Mcf	WMA Adjusted Volumes Mcf	Weather adj Margin at Jun 14 rates	WMA \$ Adj at Jun 14 rates
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1 RESIDENTIAL										
2 210 Residential Gas Service (Summer)	584,867	835,236	\$13.85	\$1.227	9,125,242		835,236	9,125,242	\$0	
3 210 Residential Gas Service (Winter) (weather sensitive)	826,242	7,536,096	16.85	\$1.227	23,168,967	(657,216)	6,878,880	22,362,563	(\$806,404)	
4 210 Residential Gas Service Senior Citizen (Summer)	714	521	0.00	\$1.227	640		521	640	\$0	
5 210 Residential Gas Service Senior Citizen (Winter) (weather sensitive)	1,027	8,779	0.00	\$1.227	10,772		8,779	10,772	\$0	
6 211 Residential/Sm. Commercial/Industrial Heating & Cooling	12	278	13.85	\$0.719	366	(38)	239	338	(\$27)	
7 Total Residential	1,412,862	8,380,910			32,305,967	(657,254)	7,723,655	31,499,555	(806,432)	
9 COMMERCIAL										
10 211 Residential/Sm. Commercial/Industrial Heating & Cooling	12	209	13.85	0.719	316		209	316	\$0	
11 220 Commercial Gas Service (weather sensitive)	190,262	5,429,449	35.00	2.332	19,320,644	(296,219)	5,133,229	18,629,860	(\$690,784)	
12 230 Large Commercial Gas Service (weather sensitive)	15	31,415	375.00	2.036	69,586	(1,714)	29,701	66,097	(\$3,490)	
13 250 Commercial Interruptible Gas Service			425.00		0		0	0		
14 Block 1 Volumes				1.141	0		0	0		
15 Block 2 Volumes				0.755	0		0	0		
16 Block 3 Volumes				0.349	0		0	0		
17 293 Large Tonnage Air Conditioning Gas Service	12		35.00		420			420		
18 Block 1 Volumes		14,318		1.141	16,337		14,318	16,337		
19 Block 2 Volumes		2,111		0.755	1,594		2,111	1,594		
20 Block 3 Volumes		0		0.349	0		0	0		
21 Total Commercial	190,301	5,477,502			19,408,897	(297,933)	5,179,568	18,714,624	(694,273)	
23 INDUSTRIAL										
24 220 Industrial Gas Service (weather sensitive)	3,863	572,879	35.00	2.332	1,471,158	(31,255)	541,624	1,398,272	(\$72,887)	
25 230 Large Industrial Gas Service	108	290,206	375.00	2.036	631,360		290,206	631,360		
26 240 DEMAND/COMM GS	0		425.00		0		0	0		
27 Block 1 Volumes		0		1.141	0		0	0		
28 Block 2 Volumes		0		0.755	0		0	0		
29 Block 3 Volumes		0		0.349	0		0	0		
30 Demand Volumes		0		16.283	0		0	0		
31 250 Industrial Interruptible Gas Service	295		425.00		125,375		0	125,375		
32 Block 1 Volumes		301,042		1.141	343,489		301,042	343,489		
33 Block 2 Volumes		277,758		0.755	209,707		277,758	209,707		
34 Block 3 Volumes		0		0.349	0		0	0		
35 280/250 Economic Development Gas Service	0		425.00		0		0	0		
36 Block 1 Volumes		0		1.141	0		0	0		
37 Block 1 Volumes @ Discount Rate		0		0.856	0		0	0		
38 Block 2 Volumes		0		0.755	0		0	0		
39 Block 2 Volumes @ Discount Rate		0		0.566	0		0	0		
40 Block 3 Volumes		0		0.349	0		0	0		
41 Block 3 Volumes @ Discount Rate		0		0.262	0		0	0		
42 292 Cogeneration, CNG, Prime Movers Service	12		35.00		420		0	420		
43 Block 1 Volumes		2,949		1.141	3,365		2,949	3,365		
44 Block 2 Volumes		0		0.755	0		0	0		
45 Block 3 Volumes		0		0.349	0		0	0		
46 Total Industrial	4,278	1,444,835			2,764,876	(31,255)	1,413,680	2,711,989		
48 PUBLIC AUTHORITY										
49 211 Residential/Sm. Commercial/Industrial Heating & Cooling	0	0	13.85	\$0.719	0		0	0	\$0	
50 221 Experimental School Gas Service	61	73,267	35.00	1.134	85,220	(3,997)	69,270	80,687	(\$4,533)	
51 225 Public Authority Gas Service (Sr. Citizen) (Summer)	0	0	0.00	1.227	0		0	0	\$0	
52 225 Public Authority Gas Service (Sr. Citizen) (Winter)	0	0	0.00	1.227	0		0	0	\$0	
53 225 Public Authority Gas Service (Summer)	2,983	9,107	13.85	1.227	52,489		9,107	52,489	\$0	
54 225 Public Authority Gas Service (Winter)	4,142	47,713	16.85	1.227	128,336	(4,456)	43,257	122,869	(5,467)	
55 Total Public Authority	7,186	130,987			265,045	(8,453)	121,634	256,045	(10,000)	
57 TRANSPORTATION										
58 260 - TRANSP (230 SML COM/INDG)	132	142,224	425.00	2.332	387,767		142,224	387,767		
59 260 - TRANSP (230 LRG COM/INDG)	497	1,121,093	425.00	2.036	2,493,770		1,121,093	2,493,770		
60 260 - TRANSP (240 DEMAND)	48		425.00		20,400		0	20,400		
61 Block 1 Volumes		96,000		1.141	109,536		96,000	109,536		
62 Block 2 Volumes		237,928		0.755	179,637		237,928	179,637		
63 Block 3 Volumes		0		0.349	0		0	0		
64 Demand Volumes		16,126		16.283	262,580		16,126	262,580		
65 260 - TRANSP (250 OPT GS)	641		425.00		272,425		0	272,425		
66 Block 1 Volumes		1,217,594		1.141	1,389,274		1,217,594	1,389,274		
67 Block 2 Volumes		3,978,062		0.755	3,003,437		3,978,062	3,003,437		
68 Block 3 Volumes		0		0.349	0		0	0		
69 260 - TRANSP (280/250 ECON DEV - OPT GS)	5		425.00		2,125		0	2,125		
70 Block 1 Volumes		10,000		1.141	11,410		10,000	11,410		
71 Block 1 Volumes @ Discount Rate		0		0.856	0		0	0		
72 Block 2 Volumes		203,360		0.755	153,537		203,360	153,537		
73 Block 2 Volumes @ Discount Rate		6,000		0.566	3,398		6,000	3,398		
74 Block 3 Volumes		0		0.349	0		0	0		
75 Block 3 Volumes @ Discount Rate		165,165		0.262	43,232		165,165	43,232		
76 SPECIAL CONTRACTS	43	1,284,296			460,017		1,284,296	460,017		
77 Total Transportation	1,365	8,461,723			8,792,543	0	8,461,723	8,792,543		
78 TOTALS	1,615,993	23,895,057			\$63,558,349	(994,896)	22,900,161	\$61,974,757	(\$1,510,705)	
81 4870 - Forfeited Discount					\$811,372			\$811,372		
82 4880 - Miscellaneous Service charges					\$427,876			\$427,876		
83 TOTAL MARGIN REVENUES					\$64,797,597			\$63,214,005		

Tennessee Distribution System
Proof of Revenues and Calculation of Rates
Rate Design

Historic Base Period Ended June 30, 2014 and Forward Looking Test Year Ended May 31, 2016

Additional Revenue: 5,507,331

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	Rate Schedule 210/225																				
2	210/225 SUMMER	\$13.85	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227
3	210/225 WINTER (weather sensitive)	\$16.65	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227
4	210/225 SR DT	\$0.00	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227	\$1,227
5	Total 210/225																				
6																					
7	Rate Schedule 211																				
8	211 HVAC	\$13.85	\$0,719	\$0,719	\$0,719	\$0,719	\$0,719	\$0,719	\$0,719	\$0,719	\$0,719	\$0,719	\$0,719	\$0,719	\$0,719	\$0,719	\$0,719	\$0,719	\$0,719	\$0,719	\$0,719
9																					
10	Rate Schedule 220																				
11	220 Commercial / Industrial Gas Service	\$25.00	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332
12	220 Transportation	\$425.00	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332	\$2,332
13	Total 220																				
14																					
15	Rate Schedule 221																				
16	221 Experimental School Gas Service	\$25.00	\$1,134	\$1,134	\$1,134	\$1,134	\$1,134	\$1,134	\$1,134	\$1,134	\$1,134	\$1,134	\$1,134	\$1,134	\$1,134	\$1,134	\$1,134	\$1,134	\$1,134	\$1,134	\$1,134
17																					
18	Rate Schedule 230																				
19	230 Large Commercial / Industrial Gas Service	\$375.00	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036
20	230 Transportation	\$425.00	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036	\$2,036
21	Total 230																				
22																					
23	Rate Schedule 240/250/260/270/283																				
24	240 Demand/Commodity Gas Service	\$425.00																			
25	Block 1 Volumes	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141
26	Block 2 Volumes	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755
27	Block 3 Volumes	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349
28	250 Intertable Gas Service	\$425.00																			
29	Block 1 Volumes	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141
30	Block 2 Volumes	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755
31	Block 3 Volumes	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349
32	260 ECON DEV - OPT GS	\$425.00																			
33	Block 1 Volumes	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141
34	Block 2 Volumes @ Discount Rate	\$0,856	\$0,856	\$0,856	\$0,856	\$0,856	\$0,856	\$0,856	\$0,856	\$0,856	\$0,856	\$0,856	\$0,856	\$0,856	\$0,856	\$0,856	\$0,856	\$0,856	\$0,856	\$0,856	\$0,856
35	Block 3 Volumes @ Discount Rate	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755
36	Block 2 Volumes @ Discount Rate	\$0,596	\$0,596	\$0,596	\$0,596	\$0,596	\$0,596	\$0,596	\$0,596	\$0,596	\$0,596	\$0,596	\$0,596	\$0,596	\$0,596	\$0,596	\$0,596	\$0,596	\$0,596	\$0,596	\$0,596
37	Block 3 Volumes @ Discount Rate	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349
38	Block 3 Volumes @ Discount Rate	\$0,262	\$0,262	\$0,262	\$0,262	\$0,262	\$0,262	\$0,262	\$0,262	\$0,262	\$0,262	\$0,262	\$0,262	\$0,262	\$0,262	\$0,262	\$0,262	\$0,262	\$0,262	\$0,262	\$0,262
39	292 Cogeneration, CHS, Prime Movers Service	\$35.00																			
40	Block 1 Volumes	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141
41	Block 2 Volumes	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755
42	Block 3 Volumes	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349
43	293 Large Tonnage Air Conditioning Gas Service	\$35.00																			
44	Block 1 Volumes	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141	\$1,141
45	Block 2 Volumes	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755	\$0,755
46	Block 3 Volumes	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349	\$0,349
47	Total 240/250/260/270/283																				
48																					
49	TOTALS																				

1,683,940 22,461,838 62,914,761 30,468,709 32,628,051 5,507,331 33,155,062 35,273,382 86,426,484 48% 52% 100.00% 100.00%

\$ 5,513,723

Tennessee Distribution System
Summary of Revenues
12 Months Ending May 31, 2016

Schedule 11-5

Line No.	Description	Filed			Actual			Variance		
		Base Count	Volumes Mcf	Margin Rev	Base Count	Volumes Mcf	Margin Rev	Base Count	Volume Difference Mcf	Margin Difference \$
1	RESIDENTIAL									
2	210 Residential Gas Service (Summer)	603,071	861,233	\$9,502,740	601,011	810,747	\$ 9,494,670	(2,060)	(50,486)	\$ (86,070)
3	210 Residential Gas Service (Winter) (weather sensitive)	851,969	7,092,388	23,262,826	853,797	5,514,947	\$ 22,782,160	1,838	(1,578,041)	\$ (470,666)
4	210 Residential Gas Service Senior Citizens (Summer)	736	537	635	705	519	\$ 633	(31)	(18)	\$ (13)
5	210 Residential Gas Service Senior Citizens (Winter) (weather sensitive)	1,050	9,052	11,079	1,011	6,211	\$ 9,980	(48)	(2,841)	\$ (1,998)
6	211 Residential/Sm. Commercial/Industrial Heating & Cooling Service	12	247	353	12	174	\$ 318	(6)	(73)	\$ (55)
7	Total Residential	1,458,838	7,984,658	32,847,602	1,465,536	6,332,598	\$ 32,886,860	(502)	(1,651,459)	\$ (588,742)
8										
9	COMMERCIAL									
10	211 Residential/Sm. Commercial/Industrial Heating & Cooling Service	12	215	330	12	112	\$ 265	(6)	(103)	\$ (65)
11	220 Commercial Gas Service (weather sensitive)	193,872	5,230,618	19,211,889	199,248	4,561,935	\$ 18,950,381	(624)	(668,683)	\$ (261,498)
12	230 Large Commercial Gas Service (weather sensitive)	15	30,265	66,132	3	(728)	\$ 707	(12)	(30,493)	\$ (87,425)
13	260 Commercial Intermediate Gas Service	0	0	0	0	0	\$ 0	0	0	\$ 0
14	263 Large Tonnage Air Conditioning Gas Service	12	16,429	16,951	12	12,770	\$ 14,801	0	(3,659)	\$ (1,050)
15	Total Commercial	193,911	5,277,527	19,298,972	193,275	4,574,591	\$ 19,966,256	(636)	(702,936)	\$ (332,646)
16										
17	INDUSTRIAL									
18	220 Industrial Gas Service (weather sensitive)	3,936	551,900	1,429,920	3618	551,584	\$ 1,581,167	(118)	(315)	\$ 151,247
19	230 Large Industrial Gas Service	96	64,678	170,369	69	38,505	\$ 107,667	(27)	(26,354)	\$ (62,532)
20	240 DEMAND/COMB GAS	0	0	0	4	5,118	\$ 15,170	4	5,118	\$ 15,170
21	250 Industrial Intermediate Gas Service	295	919,681	940,797	314	546,733	\$ 686,514	19	27,052	\$ 25,717
22	260/260 Economic Development Gas Service	12	199,692	126,657	0	-	\$ -	(12)	(199,692)	\$ (126,657)
23	262 Cogeneration, CHG, Prime Movers Service	12	2,943	3,634	12	-	\$ 3,673	0	(2,943)	\$ (195)
24	Total Industrial	4,351	1,339,401	2,371,697	4,217	1,142,960	\$ 2,378,306	(134)	(196,440)	\$ 6,790
25										
26	PUBLIC AUTHORITY									
27	211 Residential/Sm. Commercial/Industrial Heating & Cooling Service	0	0	0	-	-	\$ -	0	0	\$ -
28	221 Experimental School Gas Service	62	70,584	83,148	60	71,707	\$ 84,201	(6)	1,123	\$ 1,065
29	225 Public Authority Gas Service (Sr. Citizens) (Summer)	0	0	0	-	-	\$ -	0	0	\$ -
30	225 Public Authority Gas Service (Sr. Citizens) (Winter) (weather Sensitive)	0	0	0	-	-	\$ -	0	0	\$ -
31	225 Public Authority Gas Service (Summer)	3,076	9,381	54,965	2,976	7,915	\$ 51,742	(100)	(1,466)	\$ (3,223)
32	225 Public Authority Gas Service (Winter) (weather Sensitive)	4,271	44,603	127,581	4,166	33,626	\$ 122,775	(105)	(11,077)	\$ (4,806)
33	Total Public Authority	7,409	124,578	265,761	7,197	113,148	\$ 258,723	(212)	(11,430)	\$ (6,978)
34										
35	TRANSPORTATION									
36	260 - TRANSP (220 GML COMBING)	152	142,224	388,240	144	157,120	\$ 382,412	12	(5,105)	\$ (6,828)
37	260 - TRANSP (230 LNG COMBING)	497	1,236,661	2,944,095	506	1,366,334	\$ 3,025,055	11	39,773	\$ 84,448
38	260 - TRANSP (240 DEMAND)	48	333,929	915,627	68	382,787	\$ 716,776	10	33,858	\$ 48,161
39	260 - TRANSP (250 OPT GS)	629	5,006,697	4,556,301	631	5,023,634	\$ 4,573,442	2	16,937	\$ 16,142
40	260 - TRANSP (260/260 ECON DEV - OPT GS)	24	945,862	836,937	24	677,381	\$ 508,107	0	(268,481)	\$ (128,830)
41	Special Contracts	48	2,440,784	311,589	38	910,873	\$ 338,521	(10)	(1,569,911)	\$ (473,467)
42	Total Transportation	1,378	10,237,058	9,914,703	1,403	8,563,729	\$ 9,547,317	25	(1,733,330)	\$ (368,386)
43										
44	TOTALS	1,663,888	24,942,622	84,706,513	1,662,628	20,887,027	\$ 82,437,591	(1,260)	(4,275,595)	\$ (1,268,963)
45										
46	Rate Strike Rounding Error			\$ 286			\$ 72,412			\$ 72,124
47	4870 - Forfeited Discount			\$ 790,740			\$ 590,854			\$ (199,886)
48	4880 - Miscellaneous Service charges			\$ 429,639			\$ 417,424			\$ (12,415)
49	TOTAL MARGIN REVENUES			\$55,637,389			\$ 64,478,241			\$ (1,358,148)

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

Line No.	Description	Attrition Year	Amount
	(a)	(b)	(c)
1	Schedule 1 Net Revenue Deficiency	5/31/2016	(5,507,331)
2			
3	<u>Cost of Service</u>		
4	Actual Cost of Service	5/31/2014	111,343,118
5			
6	<u>Revenue</u>		
7	Total Book Revenues	5/31/2014	106,583,645
8	Less: Prior True - Up revenues	5/31/2013	0
9	Total Attrition Year Revenues	5/31/2014	106,583,645
10			
11	True - Up	5/31/2014	4,759,473
12			
13	Cost of Capital	5/31/2014	747,858
14			
15	True - Up Incl. Cost of Capital	5/31/2014	5,507,331
16			
17	Deficiency Net of True - Up		0

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

Line No.		Company	Reference
1	Rate Base	254,320,934	See 2RB
2	Operating Income at Present Rates	15,486,012	See 3 IS
3	Earned Rate of Return (L 2 / L 1)	6.09%	
4	Fair Rate of Return	7.57%	See 8 CC
5	Required Operating Income (L 1 x L 4)	19,252,095	
6	Operating Income Deficiency (Surplus) (L 5 - L 2)	3,766,082	
7	Gross Revenue Conversion Factor	1.631900	See 7 GU
9	Additional Revenue Required to Earn Authorized Rate of Return	6,145,870	
10	Calculated Income Tax Expense on Deficiency		2,379,788
11	Calculated Income Tax Expense on Current Operating Income		6,127,382
12	Subtract Calculated Income Taxes	(8,507,169)	8,507,169
13	Add Actual per book Income Tax Expense	7,120,772	
14	Additional Revenue Required to Earn Authorized Rate of Return	4,759,473	
15	Carrying Cost	747,858	
16	Amount to be added to revenue sufficiency / deficiency in February 1, 2017 ARM filing	5,507,331	

Docket 14-00146
Schedule 2

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

Line No.		Company	Reference
1	Utility Plant in Service	477,765,715	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 1
2	Construction Work in Progress	8,493,083	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 5
3	Materials and Supplies / Storage Gas	4,677,482	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 11
4	Working Capital/Deferred Rate Case	1,140,703	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 9
5	Net Elimination of Intercompany Leased Property	5,774,164	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 27
6	Deferred Pension Regulated Asset	973,868	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 13
7	Total Additions	<u>498,825,014</u>	
Deductions:			
8	Accumulated Depreciation	189,995,951	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 3
9	Customer Deposits	4,717,109	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 19
10	Contributions and Advances in Aid of Construction	76,428	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 17
11	Accumulated Deferred Tax-Accel. Depreciation	49,647,283	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 15
12	Accrued Interest on Customer Deposits	67,310	2015 revenue requirement schedules.xls, Sch 7, Col (d), Ln 21
13	Total Deductions	<u>244,504,081</u>	
14	Rate Base	<u>254,320,934</u>	

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

Line No.		Company	Reference
1	Revenues - Sales, forfeited discounts & other	106,583,645	2015 revenue requirement schedules.xls, Sch 2, Col (d), Ln 8
2	Cost of Gas	<u>42,105,404</u>	2015 revenue requirement schedules.xls, Sch 1, Col (c), Ln 1
3	Gross margin on sales and service	64,478,241	
4	AFUDC	<u>41,170</u>	2015 revenue requirement schedules.xls, Sch 1, Col (c), Ln 13
5	Operating Margin	<u>64,519,412</u>	
6	Other Operation and Maintenance	23,011,435	See 4 O&M
7	Interest on Customer Deposits	153,306	2015 revenue requirement schedules.xls, Sch 1, Col (c), Ln 13
8	Depreciation and Amortization Exp.	12,189,952	2015 revenue requirement schedules.xls, Sch 1, Col (c), Ln 13
9	Taxes Other Than Income	7,551,324	See 5 Tax
10	State Excise Tax	1,015,372	See 6 FIT
11	Federal Income Tax	<u>5,112,009</u>	See 6 FIT
12	Total Operating Expense	<u>49,033,399</u>	
13	Net Operating Income for Return	<u>15,486,012</u>	
14	Plus amortization-Gain	-	
15	Plus adjustments	-	
16	Adjusted Net Operating Income	<u>15,486,012</u>	

Docket 14-00146
Schedule 4

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

Line No.		Company	Reference
1	Salaries and Wages		
1	Labor	7,710,464	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 1
2	Benefits	3,575,958	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 2
3	Employee Welfare	2,233,176	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 3
4	Insurance	1,195,114	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 4
5	Rent, Maint., & Utilities	1,096,213	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 5
6	Vehicles & Equip	573,401	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 6
7	Materials and Supplies	522,781	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 7
8	Information Technologies	823,354	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 8
9	Telecom	438,890	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 9
10	Marketing	242,272	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 10
11	Directors & Shareholders & PR	285,963	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 11
12	Dues & Donations	126,877	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 12
13	Print & Postage	21,289	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 13
14	Travel & Entertainment	566,134	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 14
15	Training	103,346	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 15
16	Outside Services	4,879,718	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 16
17	Provision for Bad Debt	181,114	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 17
18	Miscellaneous	(2,516,501)	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 18
19	Rate Case Expense	-	2015 revenue requirement schedules.xls, WP 4-1, Excel Col Q, Ln 21
20	Elimination of Intercompany Leased Property - Rent	(532,000)	2015 revenue requirement schedules.xls, WP 4-1, Excel Col C, Ln 14
21	Inclusion of Barnsley Storage Operating Expense	410,907	2015 revenue requirement schedules.xls, WP 4-1, Excel Col D, Ln 14
22	Interest Expense	5,951,110	2015 revenue requirement schedules.xls, Sch 8, Col (e), Ln 3
23	Disallowed Items	(1,913,825)	
24	Actual Allocable Pension Contribution	2,986,790	
25			
26	Total O&M Expense	<u>28,962,545</u>	

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

Line No.		Company	Reference
1	Property Taxes	4,156,162	2015 revenue requirement schedules.xls, WP 7-6, Col (b), Ln 11+Ln19+Ln23
2	State Gross Receipts Tax	1,447,204	2015 revenue requirement schedules.xls, WP 7-6, Col (b), Ln 12
3	Payroll Taxes	579,317	2015 revenue requirement schedules.xls, WP 7-6, Col (b), Ln 13+Ln20+Ln24
4	State Franchise Tax	707,000	2015 revenue requirement schedules.xls, WP 7-6, Col (b), Ln 14
5	Other General Taxes	20,299	2015 revenue requirement schedules.xls, WP 7-6, Col (b), Ln 16
6	TRA Inspection Fee	641,342	2015 revenue requirement schedules.xls, WP 7-6, Col (b), Ln 15
7	Total Taxes Other Than Income Taxes	<u>7,551,324</u>	

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

<u>Line No.</u>		<u>Company</u>
1	Operating Margin	64,478,241
2	Other Operation and Maintenance	23,011,435
3	Depreciation and Amortization Expense	12,189,952
4	Taxes Other Than Income	7,551,324
5	NOI Before Excise and Income Taxes	21,725,530
6	less Interest on Customer Deposits	153,306
7	less Interest Expense	5,951,110
8	Pre-tax Book Income	15,621,114
9	Schedule M Adjustments	-
10	Excise Taxable Income	15,621,114
11	Excise Tax Rate	6.50%
12	Excise Tax	1,015,372
13	Pre-tax Book Income	15,621,114
14	Excise Tax	1,015,372
15	Schedule M Adjustments	-
16	FIT Taxable Income	14,605,741
17	FIT Rate	35.00%
18	Subtotal FIT	5,112,009
19	Less: ITC Amortization	-
20	Federal Income Tax Expense	5,112,009

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

<u>Line No.</u>		<u>Amount</u>		<u>Balance</u>
1	Operating Revenues			1.000000
2	Add: Forfeited Discounts	0.010971	A/	<u>0.010971</u>
3	Balance			1.010971
4	Uncollectible Ratio	0.002647	B/	<u>0.002676</u>
5	Balance			1.008295
6	State Excise Tax	0.065000	C/	<u>0.065539</u>
7	Balance			0.942756
8	Federal Income Tax	0.350000	C/	<u>0.329965</u>
9	Balance			<u>0.612791</u>
10	Revenue Conversion Factor (1 / Line 9)			<u><u>1.631900</u></u>

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

B/ Uncollectible expense/Gross margin on sales

C/ Statutory Rate

Atmos Energy Corporation
Cost of Capital

Line No.		Ratio	Cost	Weighted Cost
1	Short Term Debt	8.55%	1.07%	0.1%
2	Long Term Debt	38.11%	5.90%	2.3%
3	Preferred Stock			
4	Stockholder's Equity	<u>53.34%</u>	9.80%	<u>5.2%</u>
5	Total	<u>100.00% A/</u>		<u>7.57%</u>

A/ Should be 100%

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-14
Page 1 of 1

REQUEST:

With reference to TRA Dockets 14-00146, 16-00013, and 16-00105 and, specifically, the treatment of accumulated deferred income tax ("ADIT") by the Company in those dockets, provide any Internal Revenue Service ("IRS") private letter ruling, revenue ruling, or other guidance (whether formal or informal) that has been issued by the IRS or obtained by the Company related to ADIT since the issuance of the TRA's written order in Docket 14-00146. Further, describe in detail with specificity any communication between the Company and the IRS since the issuance of the TRA's written order in Docket 14-00146. With respect to any ruling, guidance, or communication described in this request, provide all documents related to any such ruling, guidance, or communication.

RESPONSE:

Please see the Company's responses to CPAD DR Nos. 1-06, 1-08 and 1-09 in Docket No. 16-00013. The Company is unaware of any documents, beyond those provided in response to or referenced in those requests, that would be responsive to this request.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-15
Page 1 of 1

REQUEST:

Admit or Deny that the annual review mechanism established in TRA Docket 14-00146 provides for a guaranteed means of the Company recovering its cost of service, including on capital investment and of depreciation expense and O&M expenses. 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 of the Company's denial.

RESPONSE:

The Company admits that the Approved Methodologies from Docket No. 14-00146, and specifically the requirement for an Annual Reconciliation filing, allows the Company to earn its authorized ROE on allowed cost of service items once the Annual Reconciliation filing is prosecuted and the resulting rates are billed or refunded to customers. The fact that the Company is allowed to earn its authorized ROE on allowed cost of service items is required by the statute under which Docket No. 14-00146 was filed and the ARM tariff approved. The relevant part of the statute, § 65-5-103(d)(6)(C), states:

"Pursuant to the procedures set forth in subdivision (d)(1), the authority shall review the annual filing by the public utility within one hundred twenty (120) days of receipt and order the public utility to make the adjustments to its tariff rates to provide that the public utility earns the authorized return on equity established in the public utility's most recent general rate case pursuant to §§ 65-5-101 and 65-5-103(a)."

The Authority has held that it "maintains the authority to review the reasonableness and prudence of the Company's expenses and capital investments included in the annual rate and reconciliation filings and make adjustments as required by the public interest." Order Approving Settlement, Docket No. 14-00146 (entered November 4, 2015) at 9-10. For that reason, as well as the fact that the Company does not recover all of its costs through the ARM (as it complies with the "Disallowances" section of the Approved Methodologies), the Company would not characterize the Company's recovery as "guaranteed".

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Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-16
Page 1 of 1

REQUEST:

Explain fully and with specificity all revenue-related risks that the Company has retained upon the implementation of the annual review mechanism in Docket 14-00146 with respect to the revenue requirement described in that Docket and the implementation of that mechanism.

RESPONSE:

As it relates to the collection of revenues necessary for the Company to recover its cost of service, please see the Company's response to CPAD DR No. 2-15.

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Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-17
Page 1 of 4

REQUEST:

Admit or Deny that Tenn. Code Ann. § 65-5-103(d)(6)(D)(iii) is the only statutory basis by which the annual review mechanism agreed by the parties in the Settlement Agreement and approved by the TRA in the 14-00146 Order may be modified. 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 of the Company's denial.

RESPONSE:

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. Subject to these caveats, Atmos Energy is unable to admit or deny the request as stated, in the abstract. The Company would note that its Approved ARM Tariff and the Settlement Agreement contain provisions related to modification, amendment, and the handling of new matters, and that, without limitation, additional statutory authority may be found in Tenn. Code Ann. §§ 65-5-103(a) and 65-5-101. As the Authority's Final Order in Docket No. 14-00146 provides: "In addition, the panel found that, in accepting the Settlement Agreement, the Authority maintains the authority to review the reasonableness and prudence of the Company's expenses and capital investments included in the annual rate and reconciliation

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
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Question No. 2-17
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filings and make adjustments as required by the public interest and directed the Authority staff to perform such reviews. The Parties have confirmed through data requests that neither the Settlement Agreement nor the terms of the ARM tariff expands or limits the annual rate review statute or the Authority's rate-setting powers and discretion." Order Approving Settlement, Docket No. 14-00146 (entered November 4, 2015) at 9-10.

The issue underlying 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 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.

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Atmos Energy Corporation, Tennessee Division
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Question No. 2-17
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Atmos Energy further notes that discovery requests regarding this Docket Number issue were submitted by the Advocate in Docket No. 16-00013, and also included in the Advocate's first round of discovery requests in this Docket. Atmos Energy respectfully incorporates by reference its response to DR 1-25 in Docket No. 16-00013, 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

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Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-17
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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.

Atmos Energy further respectfully incorporates by reference its responses to the many discovery requests that the Advocate submitted on the 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. Atmos Energy further respectfully incorporates by reference its responses to the further discovery requests that the Advocate has submitted on the Docket Number issue in this Docket (No. 16-00105), including Atmos Energy's responses to DR 1-13, DR 1-14, DR 1-15, DR 1-16, DR 1-17, and DR 1-18.

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Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-18
Page 1 of 2

REQUEST:

Admit or Deny that the TRA may disregard, effectively remove, or modify in any way at any time other provisions of the Settlement Agreement or 14-00146 Order without complying with Tenn. Code Ann. § 65-5-103(d)(6)(D)(iii). 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 of the Company's denial.

RESPONSE:

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. Subject to these caveats, Atmos Energy is unable to admit or deny the request as stated, in the abstract. Atmos further submits that the Company's Approved ARM Tariff and the Settlement Agreement contain provisions related to modification, amendment, and new matters, and that, without limitation, additional statutory authority can be found in Tenn. Code Ann. §§ 65-5-103(a) and 65-5-101. As the Authority's final Order in Docket No. 14-00146 provides: "In addition, the panel found that, in accepting the Settlement Agreement, the Authority maintains the authority to review the reasonableness and prudence of the Company's expenses and capital investments included in the annual rate and reconciliation filings and make adjustments as required by the public interest and directed the Authority staff to

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Atmos Energy Corporation, Tennessee Division
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perform such reviews. The Parties have confirmed through data requests that neither the Settlement Agreement nor the terms of the ARM tariff expands or limits the annual rate review statute or the Authority's rate-setting powers and discretion." Order Approving Settlement, Docket No. 14-00146 (entered November 4, 2015) at 9-10.

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Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-19
Page 1 of 1

REQUEST:

Admit or Deny that a consequence of the TRA's action in placing the Annual Reconciliation of Annual Review Mechanism (as put into Docket 16-00105 by the TRA) is that the methodologies that were approved in Docket 14-00146 are not usable in this Docket 16-00105. 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 of the Company's denial.

RESPONSE:

Denied. For further response, Atmos Energy incorporates by reference its response to CPAD DR No. 2-17 above, and to all of the other discovery responses referenced therein, and all of the briefing and orders that have preceded on this Docket Number issue in prior dockets.

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Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-20
Page 1 of 1

REQUEST:

Admit or Deny that a consequence of placing of the Annual Reconciliation of Annual Review

Mechanism (as placed into Docket 16-00105 by the TRA) and the apparent disregard of the parties' agreement in Section 22 of the Settlement Agreement means that the TRA may disregard, effectively remove, or modify in any way at any time any other provision of the Settlement Agreement and 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 of the Company's denial.

RESPONSE:

Denied. Atmos Energy respectfully incorporates by reference its responses to CPAD DR Nos. 2-17, 2-18 and 2-19 above, and to all of the other discovery responses referenced therein, and all of the briefing and orders that have preceded on this Docket Number issue in prior dockets.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-21
Page 1 of 1

REQUEST:

Admit or Deny that the TRA may disregard, effectively remove, or modify in any way at any time the Weather Normalization methodology as set forth in the Settlement Agreement in the calculations in the Annual Reconciliation of Annual Review Mechanism without due process. 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 of the Company's denial.

RESPONSE:

Atmos Energy respectfully incorporates by reference its response to CPAD DR No. 2-20 above.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-22
Page 1 of 1

REQUEST:

Admit or Deny that the TRA may disregard, effectively remove, or modify in any way at any time the methodologies concerning accumulated deferred income tax as set forth in the Settlement Agreement or 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 of the Company's denial.

RESPONSE:

Atmos Energy respectfully incorporates by reference its responses to CPAD DR No. 2-20 above.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-23
Page 1 of 2

REQUEST:

Admit or Deny that the TRA may include all or any part of the Company's percentage of savings derived from the Company's performance based rate making mechanism (as currently being implemented and that is currently under review in Docket 16-00028) in the additional revenues needed to satisfy the Company's revenue requirement in this Annual Reconciliation of Annual Review Mechanism. 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 of the Company's denial.

RESPONSE:

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 Performance Based Ratemaking 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. Neither tariff should be amended on a backward-looking basis, as suggested here. 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. A PBR tariff would provide no economic incentive, and therefore

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-23
Page 2 of 2

would not function, if shared savings earned by the utility under the PBR tariff were negated by corresponding revenue reductions. For further answer, Atmos Energy respectfully incorporates by reference its testimony, exhibits, and discovery responses in Docket No. 16-00028, and its response to CAPD 1-19 in this Docket, No. 16-00105.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-24
Page 1 of 1

REQUEST:

Refer to the Consumer Advocate's request in and the Company's response to CP AD DR 1-21. Explain in detail and with specificity how the audit of the Company's books in accordance with generally accepted accounting principles by Ernst and Young provides assurance as to the prudence, as that term is customarily defined and used in rate making contexts, of the amounts capitalized or expended that are the subject of Atmos' Annual Reconciliation of Annual Review Mechanism. In the Company's response, please provide a clear and unambiguous definition and explanation of the standards and principles by which the Company measures and/or assesses prudence and, in addition, how the audit of the Company's books by Ernst and Young satisfies those standards and principles.

RESPONSE:

Given the global nature of this request wherein no specific capitalized or expense amount is questioned, the Company directs CPAD to the prefiled direct testimony of Mr. Greg Waller in Docket 14-00146 on pages 20-34 for a discussion of the Company's budgeting and control and monitoring processes of O&M and capital expenditures. The budgeting and control and monitoring processes work together to ensure that O&M and capital expenditures are prudent decisions executed in a cost effective manner. Further, the audit of the Company's books by EY is relevant to prudence because it underscores that internal Company controls are in place and that expenditures for both O&M and capital are accounted for properly.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-25
Page 1 of 1

REQUEST:

Refer to the Company's response to CPAD DR 1-23, and in particular the references to the testimony of Greg Waller in Docket 14-00146 on pages 20-34, and to the testimony of Jason Schneider in the same docket. Provide any document demonstrating a review and/or approval by the Company's Board of Directors and/or any Company officer or other senior management of the specific amounts capitalized or expended that are the subject of Atmos' Annual Reconciliation of Annual Review Mechanism. If no document exists demonstrating a review by the Company's Board of Directors and/or any Company officer or other senior management of the specific amounts capitalized or expended that are the subject of Atmos' Annual Reconciliation of Annual Review Mechanism, provide all documents prepared or approved by any level of management within the Company demonstrating a review of such specific amounts.

RESPONSE:

Please see Attachment 1 through Attachment 5 for copies of 10-Q certifications by Company officers.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_2-25_Att1 - 10Q Cert (8-5-15).pdf, 6 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, CPAD_2-25_Att2 - 10Q Cert (11-6-15).pdf, 6 Pages.

ATTACHMENT 3 - Atmos Energy Corporation, CPAD_2-25_Att3 - 10Q Cert (2-2-16).pdf, 6 Pages.

ATTACHMENT 4 - Atmos Energy Corporation, CPAD_2-25_Att4 - 10Q Cert (5-4-16).pdf, 6 Pages.

ATTACHMENT 5 - Atmos Energy Corporation, CPAD_2-25_Att5 10Q Cert (8-3-16).pdf, 6 Pages.

RULE 13a-14(a)/15d-14(a) CERTIFICATIONS

I, Kim R. Cocklin, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Atmos Energy Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 5, 2015



Kim R. Cocklin *ML*
President and
Chief Executive Officer

I, Bret J. Eckert, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Atmos Energy Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

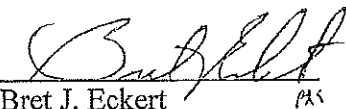
(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing equivalent functions):

(a) All significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 5, 2015



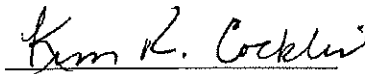
Bret J. Eckert ^{PAS}
Senior Vice President and
Chief Financial Officer

**CERTIFICATION OF CHIEF EXECUTIVE OFFICER
PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)**

In connection with the Quarterly Report of Atmos Energy Corporation (the "Company") on Form 10-Q for the third quarter of the fiscal year ended September 30, 2015, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Kim R. Cocklin, President and Chief Executive Officer of the Company, certify pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

- (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

August 5, 2015



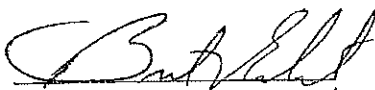
Kim R. Cocklin
President and Chief
Executive Officer

**CERTIFICATION OF CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)**

In connection with the Quarterly Report of Atmos Energy Corporation (the "Company") on Form 10-Q for the third quarter of the fiscal year ended September 30, 2015, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Bret J. Eckert, Senior Vice President and Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

- (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

August 5, 2015



Bret J. Eckert
Senior Vice President and
Chief Financial Officer

RULE 13a-14(a)/15d-14(a) CERTIFICATIONS

I, Kim R. Cocklin, certify that:

1. I have reviewed this Annual Report on Form 10-K of Atmos Energy Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 6, 2015

A handwritten signature in black ink, appearing to read "Kim R. Cocklin", with a small mark to the right.

Kim R. Cocklin
Chief Executive Officer

I, Bret J. Eckert, certify that:

1. I have reviewed this Annual Report on Form 10-K of Atmos Energy Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

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(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing equivalent functions):

(a) All significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 6, 2015

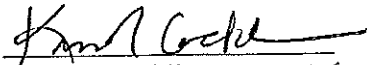

Bret J. Eckert
Senior Vice President and
Chief Financial Officer

**CERTIFICATION OF CHIEF EXECUTIVE OFFICER
PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)**

In connection with the Annual Report of Atmos Energy Corporation (the "Company") on Form 10-K for the fiscal year ended September 30, 2015, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Kim R. Cocklin, President and Chief Executive Officer of the Company, certify pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

- (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

November 6, 2015

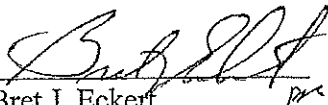

Kim R. Cocklin *KRC*
Chief Executive Officer

**CERTIFICATION OF CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)**

In connection with the Annual Report of Atmos Energy Corporation (the "Company") on Form 10-K for the fiscal year ended September 30, 2015, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Bret J. Eckert, Senior Vice President and Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

- (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

November 6, 2015


Bret J. Eckert
Senior Vice President and
Chief Financial Officer

RULE 13a-14(a)/15d-14(a) CERTIFICATIONS

I, Kim R. Cocklin, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Atmos Energy Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

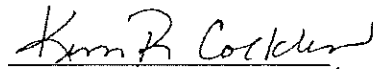
(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: February 2, 2016



Kim R. Cocklin *MA*
Chief Executive Officer

I, Bret J. Eckert, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Atmos Energy Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

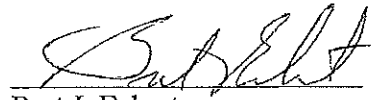
(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing equivalent functions):

(a) All significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: February 2, 2016

A handwritten signature in dark ink, appearing to read "Bret Eckert", written over a horizontal line.

Bret J. Eckert
Senior Vice President and
Chief Financial Officer

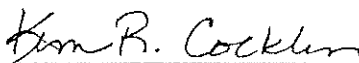
**CERTIFICATION OF CHIEF EXECUTIVE OFFICER
PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)**

In connection with the Quarterly Report of Atmos Energy Corporation (the "Company") on Form 10-Q for the first quarter of the fiscal year ended September 30, 2016, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Kim R. Cocklin, Chief Executive Officer of the Company, certify pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

(1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

February 2, 2016

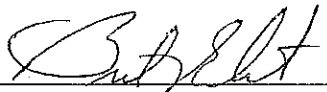

Kim R. Cocklin *ma*
Chief Executive Officer

**CERTIFICATION OF CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)**

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- (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

February 2, 2016



Bret J. Eckert
Senior Vice President and
Chief Financial Officer

RULE 13a-14(a)/15d-14(a) CERTIFICATIONS

I, Kim R. Cocklin, certify that:

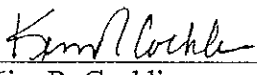
1. I have reviewed this Quarterly Report on Form 10-Q of Atmos Energy Corporation;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 4, 2016


Kim R. Cocklin *PR*
Chief Executive Officer

I, Bret J. Eckert, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Atmos Energy Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

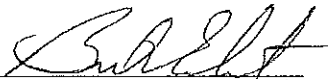
(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing equivalent functions):

(a) All significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: May 4, 2016



Bret J. Eckert
Senior Vice President and
Chief Financial Officer

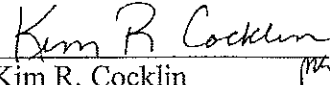
**CERTIFICATION OF CHIEF EXECUTIVE OFFICER
PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)**

In connection with the Quarterly Report of Atmos Energy Corporation (the "Company") on Form 10-Q for the second quarter of the fiscal year ended September 30, 2016, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Kim R. Cocklin, Chief Executive Officer of the Company, certify pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

(1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

May 4, 2016

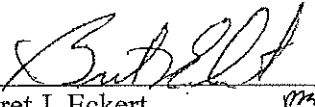

Kim R. Cocklin
Chief Executive Officer

**CERTIFICATION OF CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)**

In connection with the Quarterly Report of Atmos Energy Corporation (the "Company") on Form 10-Q for the second quarter of the fiscal year ended September 30, 2016, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Bret J. Eckert, Senior Vice President and Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

- (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

May 4, 2016


Bret J. Eckert
Senior Vice President and
Chief Financial Officer

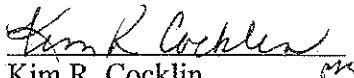
**CERTIFICATION OF CHIEF EXECUTIVE OFFICER
PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)**

In connection with the Quarterly Report of Atmos Energy Corporation (the "Company") on Form 10-Q for the third quarter of the fiscal year ended September 30, 2016, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Kim R. Cocklin, Chief Executive Officer of the Company, certify pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

(1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

August 3, 2016


Kim R. Cocklin
Chief Executive Officer

RULE 13a-14(a)/15d-14(a) CERTIFICATIONS

I, Kim R. Cocklin, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Atmos Energy Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

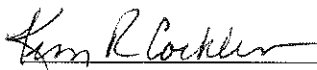
(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 3, 2016

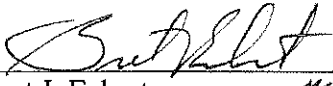

Kim R. Cocklin
Chief Executive Officer

**CERTIFICATION OF CHIEF FINANCIAL OFFICER
PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002
(18 U.S.C. SECTION 1350)**

In connection with the Quarterly Report of Atmos Energy Corporation (the "Company") on Form 10-Q for the third quarter of the fiscal year ended September 30, 2016, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Bret J. Eckert, Senior Vice President and Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge:

- (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

August 3, 2016


Bret J. Eckert
Senior Vice President and
Chief Financial Officer

I, Bret J. Eckert, certify that:

1. I have reviewed this Quarterly Report on Form 10-Q of Atmos Energy Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

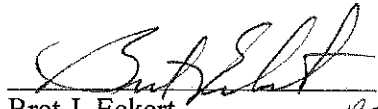
(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing equivalent functions):

(a) All significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: August 3, 2016


Bret J. Eckert
Senior Vice President and
Chief Financial Officer

CONFIDENTIAL

**Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-26
Page 1 of 1**

REQUEST:

Refer to the Company's response to CPAD DR 1-23, and in particular the references to the testimony of Greg Waller in Docket 14-00146 on pages 20-34, and to the testimony of Jason Schneider in the same docket. Explain fully and with specificity the origin of the amounts that led to the resulting budget, i.e., do the amounts originate in the Company's Business Planning and Analysis Department? And, if so, explain fully and with specificity the basis and extent of the involvement of Company operations personnel in vetting and modifying the changes proposed by the Company's Business Planning and Analysis Department. Also, in the Company's response, provide all documents received or used by the Company's Business Planning and Analysis Department in formulating the Company's budget as it relates directly or indirectly to Tennessee.

RESPONSE:

The scope of the request for "all" documents is beyond that with which the Company can reasonably comply. The two attached confidential pdf files represent a compilation of the information contained in underlying documents and were directly used in the budget development process.

The Business Planning and Analysis Department ("BPAD") works with executive management to determine the overall enterprise budget spending targets for capital and O&M budgets while meeting the objectives as detailed in Greg Waller's Docket 14-00146 testimony at page 20, line 22 through page 21, line 11. The enterprise targets are influenced by factors such as financing availability and projected operating cash flows. Division operations management, using budget information that has been developed within the Division, works collaboratively with the BPAD to develop the initial high-level division capital and O&M budgets. Confidential Attachment 1 and Confidential Attachment 2 are presentations made by Division personnel to BPAD as part of this collaborative process. Once the high-level division capital and O&M budgets are developed, the budget development process continues as described in Greg Waller's Docket 14-00146 testimony culminating in the Board of Directors review and approval of the total Company budget.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_2-26_Att1 - KMD 5 Yr CapEx PowerPoint 2016-2020 - 5.14.15 (CONFIDENTIAL).pdf, 35 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, CPAD_2-26_Att2 - KMD 5 Yr CapEx 2015-2018 (CONFIDENTIAL).pdf, 18 Pages.

Docket No. 16-00105
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 2
Question No. 2-27
Page 1 of 1

REQUEST:

Provide a copy of the Company's ethics policy or policies and a description of the mechanisms that the Company uses to assure compliance with any such policy.

RESPONSE:

Please see Attachment 1 for the Company's Code of Conduct. Additionally, new employees of the Company receive Code of Conduct training as a part of new employee orientation, and all Company employees receive Company Code of Conduct refresher training through an online, web-based interactive module.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_2-27_Att1 - Code of Conduct.pdf, 10 Pages.



Kim R. Cocklin
President and CEO

Message to All Directors, Officers and Employees of Atmos Energy Corporation

The Atmos Energy Corporation Code of Conduct begins with our deep commitment to fairness, mutual respect and participation, which are reflected in the principles set forth in this Code. We also are committed to abide by the letter and spirit of all laws and regulations that apply to our business. Any violations of the Code of Conduct by employees will be grounds for appropriate disciplinary action, including possible termination. Executive officers and outside directors are responsible to the Company's Audit Committee and the full Board of Directors for any such violations.

This Code of Conduct is designed to be a framework within which decisions confronting our directors, officers and employees must be made and it applies to all directors, officers and employees of Atmos Energy Corporation. Once you have read this Code of Conduct, all directors, officers and employees must sign and date the related declaration and return it to the Legal Department in Dallas, Texas.

It is my firm belief that if we adhere to the principles reflected in this Code, we can prosper and truly be proud of our achievements. I am pleased to provide you with this Code and to share with you this commitment to the highest standards of business ethics at Atmos Energy Corporation.

Sincerely,

Kim R. Cocklin

ATMOS ENERGY CORPORATION CODE OF CONDUCT

Guidance and Resources

The Company's success depends in part on each director, officer and employee abiding by the principles in this Code of Conduct. Accordingly, directors, officers and employees are encouraged to read the Code in full. The Company has available a number of resources, people and processes to answer your questions and to provide guidance in interpreting any provision of this Code of Conduct.

Directors may direct any questions or concerns or report any suspected violations of this Code of Conduct to the General Counsel of the Company, who has been designated by the Board of Directors as the Company's Corporate Compliance Officer. Directors must also report any known or suspected violations of the Code to the Chairman of the Audit Committee. Officers and employees may direct questions or concerns, and may report any suspected violations of this Code of Conduct, to your supervisor, any member of management, the Legal Department or the Corporate Compliance Officer. All information provided, including your identity, will be kept confidential to the greatest extent possible unless required to be disclosed by law or for safety purposes. Additionally, the Company has engaged a firm to receive reports on an anonymous basis of any suspected violations of the Code of Conduct through the Atmos Energy Compliance Hotline. The toll-free number for the Hotline is 1-866-543-4065. Any suspected violations of the Code of Conduct may also be reported anonymously over the Internet at the Atmos Energy Compliance Reporting Website at: <https://www.compliance-helpline.com/welcomeAtmosEnergy.jsp>.

Respect for People

Each director, officer and employee is important to the success of the Company and must be treated fairly and with respect. Being treated fairly means that individuals are judged according to their own merits and not according to arbitrary factors. The Company is committed to providing a work environment that is free from discrimination and/or harassment of any type. All directors, officers and employees are expected to treat others equitably and fairly. The Company is an equal opportunity employer in hiring and promotion practices, benefits and wages.

Safety

The Company assigns the highest priority to the safety of its directors, officers, employees, customers and the public and maintains a comprehensive employee safety program for the prevention of workplace accidents. Each officer and employee must abide by Company procedures and safe work practices and use all appropriate personal protective equipment. Health and safety information must be accurately recorded, and any violations of health and safety laws or regulations must immediately be reported to a supervisor or through the Company's Compliance Hotline or the Compliance Reporting Website. No officer or employee will be discriminated against in any way for having brought any safety concerns to the attention of management. No director, officer or employee may possess or use weapons on Company premises or in the conduct of Company business.

Drugs and Alcohol

The Company and our customers expect all employees to report to work fit for duty. Being fit for duty means being mentally and physically able to perform our jobs in a safe, efficient and reliable manner, free from the effects of alcohol, narcotics, depressants, stimulants, hallucinogens and cannabis or any other substances, which can impair job performance. The Company strictly prohibits the unlawful use, possession, manufacture or distribution of any controlled substances or alcoholic beverages on Company property, on Company time (including breaks and meal periods) or while using Company-supplied vehicles. The Company also prohibits the abuse of legal drugs or medications that may impair performance. The Company retains the right to search all Company property. Any confiscated illegal substances or material evidence will be turned over to appropriate authorities as required by law.

Conflicts of Interest

To maintain the highest degree of integrity in the conduct of the Company's business as well as the independent judgment and actions of all directors, officers and employees, no director, officer or employee should engage in any activity or advance any personal interest that conflicts, or appears to conflict, with the interests of the Company. A conflict of interest is any situation in which a director, officer or employee has two or more duties or interests which are mutually incompatible and may conflict with the proper and impartial discharge of such person's duties, responsibilities or obligations to the Company. For example, an employee may not work for a competitor or supplier of the Company without the Company's knowledge and consent.

Directors should disclose to the Chairman of the Audit Committee and to the Corporate Compliance Officer all situations in which they, or members of their immediate families, have a significant direct or indirect financial interest in others who have transactions with the Company, other than minor investments in large publicly-owned companies. Officers and employees should disclose to their supervisors all situations in which they, or members of their immediate families, have a significant direct or indirect financial interest in others who have transactions with the Company, other than minor investments in large publicly-owned companies. You also must be sensitive to issues of security, confidentiality and conflicts of interest if your spouse or another member of your immediate family is a competitor or supplier of the Company or is employed by one. You should disclose such a situation to your supervisor.

Gifts and Entertainment

The giving and receiving of gifts or entertainment by any director, officer or employee of the Company or by members of his or her immediate family can potentially create problems for such person and the Company. Such acts may be construed as attempts to influence the performance of duties or to favor certain individuals or companies. It is our policy that no director, officer or employee or a member of his or her immediate family

may request, accept or give any gifts or entertainment, the giving or receipt of which violates any law, rule or regulation. Any gift that could create an obligation to the donor or recipient or influence the business relationship with the donor or recipient should not be accepted or offered. The Legal Department must be consulted prior to providing gifts or entertainment to third parties, including candidates for public office, public officials or government employees.

Competition

All of the Company's activities are governed by federal and state antitrust and trade regulation statutes. There are many types of activities that in some cases may be violations of federal and state antitrust laws.

For example, certain types of discussions, meetings or arrangements with competitors of the Company, and any agreement, whether formal or informal, or any joint activity involving the Company and any other party, the intent or effect of which is to fix prices, allocate markets or otherwise reduce competition, may violate the antitrust laws. Competitive information must be gathered with care, in accordance with all applicable laws. We must conduct all relations with competitors, including social activities, as if they were completely in the public view. Competitor relations may later be subject to probing examination and unfavorable interpretation.

Fair Dealing

Each director, officer and employee shall attempt to deal fairly and in good faith with each of the Company's customers, shareholders, employees, regulators, suppliers, competitors and others. No director, officer or employee shall in any way attempt to take or take unfair advantage of any person through concealment, manipulation, misrepresentation, fraud, misuse of confidential information or any other unfair dealing practice or act.

Company Assets

Each director, officer and employee has a duty to safeguard Company assets, including cash, inventories, physical plants and equipment, computers, computer software, records, customer information, manpower and Company names and trademarks. Company assets should be used for Company business only.

Corporate Opportunities

No director, officer or employee may (i) personally take for himself or herself opportunities that he or she may discover through the use of Company property, information or position; (ii) use Company property, information or position for personal gain; or (iii) compete directly or indirectly with the Company in the conduct of its business. Directors, officers and employees owe a duty to the Company to advance the Company's interests when the opportunity arises.

Confidential Information

Much of the information the Company uses is confidential, privileged, proprietary or of competitive value to the Company. This confidential information may have been developed by the Company or may belong to others. We are required to keep it confidential. In both instances, we must be careful to guard against disclosure of the information to any individuals outside the Company. All directors, officers and employees must exercise the utmost care when dealing with confidential information and are responsible for maintaining the confidentiality of such information, including Company computer systems and sensitive employee information, such as salary, bonus or performance appraisal data.

The obligation to treat this information as confidential does not end when the director, officer or employee is no longer associated with the Company. No director, officer or employee may disclose any confidential information to a new employer or to any other party after ceasing to be associated with the Company.

Compliance with Laws, Rules and Regulations

The Company is committed to abide by the letter and spirit of all laws, rules and regulations that apply to our business and to our employees, including insider trading laws. For example, from time to time you may receive information about the Company, one of its affiliates, or about another company with whom we do business, that could be valuable to an investor if it were made public. No director, officer or employee may use such "insider" non-public information when trading or recommending securities. No director, officer or employee may buy or sell securities of the Company when in possession of "material nonpublic information" relating to the Company. In addition, directors, officers and employees should also be very careful not to disclose such information to family, friends or any person outside the Company who could act on such information, even if the director, officer or employee receives no benefit from the actions.

Examples of inside information include dividend changes; stock splits or additional offerings; earnings or loss estimates; information relating to possible mergers, acquisitions or sales; developments in major litigation; or other items of Company-wide impact such as financing plans, major contracts or expansion plans.

Accuracy in Documentation

Books and records are to be kept according to generally accepted accounting principles. Accurate and auditable records of all financial transactions must be maintained. Officers and employees must ensure that all Company documents are completed accurately, fully and timely and are properly authorized. The making of false or misleading entries, records or documentation is strictly prohibited. Officers and employees must cooperate fully with the Accounting and Financial Reporting departments, as well as our independent public accountants, by providing

complete and accurate information to them to ensure that all of the Company's books and records are accurate. Pursuant to the provisions of the Company's "Employee Complaint Procedures for Accounting and Auditing Matters," attached hereto as Appendix A, all officers and employees of the Company may report any good-faith complaints regarding accounting and auditing matters directly to the General Counsel, as the Corporate Compliance Officer of the Company, or on an anonymous basis by calling the Company's Compliance Hotline at 1-866-543-4065 or reporting such complaint over the Internet at the Company's Compliance Reporting Website at <https://www.compliance-helpline.com/welcomeAtmosEnergy.jsp>. Such procedures have been established by the Company's Audit Committee of the Board of Directors, in accordance with the provisions of the Sarbanes-Oxley Act of 2002 and related rules of the United States Securities and Exchange Commission.

Questionable Payments Policy

No director, officer or employee may participate in the unethical receipt or payment of Company funds or the maintenance of any unrecorded cash or non-cash funds or assets for the purpose of any such receipts or payments. No director, officer or employee shall take part in any improper payments, bribes, kickbacks or influence payments to any government officials, employees or agents, the purpose of which is to obtain favored treatment with respect to the Company's business or operations.

Honesty with Regulators and Other Government Officials

As a company engaged in the public utility business, a number of federal and state commissions, agencies and other governmental entities extensively regulate us. We must ensure that no inaccurate or misleading reports, certifications, claims or statements are made to any government agency or officials. When dealing with government officials and personnel, directors, officers and employees should also avoid even the appearance of impropriety. Activities must be avoided that could be perceived as attempts to improperly influence and obtain or reward favorable treatment.

Environmental Commitment

It has been and will continue to be the intent of the Company to conduct business in an environmentally responsible manner. The Company is committed to minimizing the release of any substance that may cause environmental damage; minimizing the creation of waste and disposing of all waste through safe and responsible methods; and minimizing environmental risks by employing safe technologies and operating procedures and by being prepared to respond appropriately to accidents and emergencies. The consequences of failing to adhere to our environmental policy may be serious. The Company, as well as individual directors, officers and employees, may be liable not only for the costs of cleaning up pollution resulting from the Company's and our employees' activities, but also for significant civil and criminal penalties.

Political Activities

A number of laws govern the Company's behavior in the political arena. We must be careful to obey these laws. No corporate funds, assets, materials or services may be used to support a particular candidate or political party except as provided by, and in compliance with, all applicable laws and regulations. All directors, officers and employees are encouraged to exercise their rights as citizens to vote. Any director, officer or employee who serves in a public office does so as an individual and not as a representative of the Company. Interested persons are encouraged, but not required, to join political action committees formed by their peers. Under no circumstances shall any director, officer or employee be compensated or reimbursed for any personal political contribution.

Compliance with the Code of Conduct

The Audit Committee of the Board of Directors and the Management Committee of the Company have the responsibility for administering the provisions of the Code of Conduct. However, the day to day responsibility for interpretation and coordination of this Code of Conduct has been delegated to the Corporate Compliance Officer and the Legal Department.

All directors, officers and employees benefit from an atmosphere of ethical conduct. Every director, officer and employee has a duty to adhere to this Code. Directors and officers shall report, in person or in writing, any known or suspected violations of laws, governmental regulations or provisions of this Code to the Corporate Compliance Officer. Directors also must report any known or suspected violations to the Chair of the Company's Audit Committee.

All employees who are aware of suspected misconduct, illegal activities, fraud, abuse of Company assets or violations of the provisions of this Code of Conduct are responsible for reporting such matters to their supervisors, any available management personnel, the Legal Department or the Corporate Compliance Officer. As discussed above under "Accuracy in Documentation," all officers and employees of the Company must submit any good-faith complaints regarding accounting and auditing matters directly to the General Counsel, as the Corporate Compliance Officer of the Company. These contacts may be made anonymously by calling the Company's Compliance Hotline at 1-866-543-4065 or over the Internet at the Company's Compliance Reporting Website at <https://www.compliance-helpline.com/welcomeAtmosEnergy.jsp>.

If you choose to identify yourself, your identity will be kept strictly confidential to the extent possible. No retaliatory action of any type, including discharge, demotion, suspension, harassment or discrimination in any manner, will be taken toward those directors, officers or employees who bring forward a complaint. Complaints will be taken seriously and will be subject to thorough internal investigation to the extent required, and to appropriate corrective actions, including disclosure to appropriate authorities.

Waivers

The provisions of this Code may be waived for directors or executive officers, including the Company's principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions, only by a resolution of the Company's Audit Committee. The provisions of this Code may be waived for employees who are not directors or executive officers by the Company's Chairman of the Board and Chief Executive Officer. Any waiver of this Code granted to a director or executive officer, including the Company's principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions, will be publicly disclosed as required by the listing standards of the New York Stock Exchange and the applicable rules of the Securities and Exchange Commission.

Summary

This Code of Conduct is intended to emphasize the commitment to integrity and fairness by the Company, its Board of Directors and its officers. The Code is not intended to be a complete list of acceptable and unacceptable actions, but merely provides general guidance as to how the Company expects directors, officers and employees to conduct themselves. This Code of Conduct does not constitute a contract of employment or create any contractual rights in favor of the Company or any of its employees. It may be necessary to update or modify this Code to ensure that the Company's Corporate Compliance Program remains effective. The Company reserves the right to modify, eliminate or add to the provisions of this Code of Conduct, with or without advance notice. However, any such amendments to this Code will be publicly disclosed as required by the listing standards of the New York Stock Exchange and the applicable rules of the Securities and Exchange Commission.

If you have any questions about the Code of Conduct, consult your supervisor, any member of Company management, the Legal Department or the Corporate Compliance Officer. You may also call the Company's Compliance Hotline at 1-866-543-4065 or contact us over the Internet at the Company's Compliance Reporting Website at:
<https://www.compliance-helpline.com/welcomeAtmosEnergy.jsp>.

Approved by the Board of Directors

Amended and Restated June 22, 2011

APPENDIX A

Employee Complaint Procedures for Accounting and Auditing Matters

Any employee of Atmos Energy Corporation or its subsidiaries (collectively, the "Company") may submit a good-faith complaint regarding accounting and auditing matters to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Company's Audit Committee will oversee treatment of employee concerns in this area.

In order to facilitate the reporting of employee complaints, the Company's Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters ("Accounting Matters") and (2) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

Receipt of Employee Complaints

- Employees with concerns regarding Accounting Matters may report their concerns to the General Counsel of the Company.
- Employees may forward complaints on a confidential or anonymous basis to the General Counsel through the Company's Compliance Hotline at 1-866-543-4065 or over the Internet at the Company's Compliance Reporting Website at:
<https://www.compliance-helpline.com/welcomeAtmosEnergy.jsp>.

Scope of Matters Covered by These Procedures

The procedures relate to employee complaints relating to any questionable accounting or auditing matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in, or noncompliance with, the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of the Company's financial condition.

Treatment of Complaints

- Upon receipt of a complaint, the General Counsel will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the General Counsel, Internal Audit function or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good-faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Investigations

The General Counsel will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.

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REQUEST:

Identify the witness or other individual who is responsible (and will respond to additional questions) for each response to each of the First Discovery Requests and each of these Second Discovery Requests.

RESPONSE:

Company witness Greg Waller has personal knowledge of the responses to the First and Second Discovery Request of the CPAD in Docket No. 16-00105. As to any additional questions on these topics, other witnesses may be better positioned to answer depending upon exactly what is asked. Questions relating to legal issues have been answered with input and assistance from counsel, who will be responsible for any follow up questions, briefing or argument concerning these issues.