

**NEAL & HARWELL, PLC**

ATTORNEYS AT LAW  
1201 DEMONBREUN STREET  
SUITE 1000  
NASHVILLE, TENNESSEE 37203

TELEPHONE  
(615) 244-1713

FACSIMILE  
(615) 726-0573

NEALHARWELL.COM



SROSS@NEALHARWELL.COM  
(615) 238-3524 (DIRECT)

November 13, 2017

Sharla Dillon  
Dockets Manager  
Tennessee Public Utility Commission  
502 Deaderick Street, 4<sup>th</sup> Floor  
Nashville, TN 37242

**VIA E-MAIL AND HAND DELIVERY**

RE: Atmos Energy Corporation – 2017 ARM Reconciliation Filing

Dear Ms. Dillon:

Enclosed are Atmos Energy Corporation's Responses to the Fifth Discovery Requests of the Consumer Protection and Advocate Division.

Working Excel copies to responses to 5-05, 5-06, 5-07, and 5-09 have been included with the email service copy for use by TPUC staff.

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

Best regards.

Sincerely,

A. Scott Ross

ASR:prd

Enclosures

Vance Broemel, Esq. [vance.broemel@ag.tn.gov](mailto:vance.broemel@ag.tn.gov)

Wayne Irvin, Esq. [wayne.irvin@ag.tn.gov](mailto:wayne.irvin@ag.tn.gov)

**Docket No. 17-00091**  
**Atmos Energy Corporation, Tennessee Division**  
**CPAD DR Set No. 5**  
**Question No. 5-01**  
**Page 1 of 2**

**REQUEST:**

Refer to the Company's November 2, 2017, e-mail response from Greg Waller to Hal Novak which is set out (in bold) below.

**Greg-**

**Good morning. I'm having trouble precisely reconciling allocated depreciation expense, and was hoping that you could point me in the right direction.**

**As you can see in the table below for May 2017, Division 91 ties perfectly while Divisions 12 and 02 don't reconcile exactly right. Am I missing something?**

<b>MAY 2017</b>	<b>Division 91</b>	<b>Division 12</b>	<b>Division 02</b>
<b>Total Depr. Expense (AP Trial Balance)</b>	<b>\$3,550</b>	<b>\$681,335</b>	<b>\$1,167,782</b>
<b>TN Allocation Factor (Plant Balances)</b>	<b>41.88%</b>	<b>4.52%</b>	<b>4.33%</b>
<b>TN Allocated Depr. Expense</b>	<b>\$1,487</b>	<b>\$30,796</b>	<b>\$50,565</b>
<b>TN Reported Depr. Expense (WP 6-1)</b>	<b>1,487</b>	<b>29,698</b>	<b>43,010</b>
<b>Difference</b>	<b>\$0</b>	<b>\$1,098</b>	<b>\$7,555</b>

**Hal,**

**Here is our explanation. Let me know if you need anything further.**

**Greg**

**Shared Services General Office (Div 002) depreciation expense is primarily allocated to the business units using the 3-factor composite allocator and Shared Services Customer Support (Div 012) is primarily allocated using the customer factor. However, the depreciation expense related to the CKV Center, Greenville Data Center, Aligned pipe system and AEAM assets (Div 002 assets that support all business units except APT) use separate allocation factors. Due to this, a recalculation using only the 3-factor composite and customer factor will show a variance with what was recorded in the GL.**

With respect to the Company's e-mail response, provide the calculation and description of the Company's allocation methodology that is actually used to allocate internal costs from Divisions 2, 12, 91 to Tennessee for fiscal years 2016 and 2017 (based on 2015 and 2016 data). In addition, provide the calculation and description of the Company's allocation methodology that is actually used to allocate internal costs from the Greenville, CKV,

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**Question No. 5-01**  
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Align (ALGN) and Atmos Energy/Atmos Marketing (AEAM) assets to Tennessee for fiscal years 2016 and 2017 (again based on 2015 and 2016 data).

**RESPONSE:**

The Company's Cost Allocation Manual (CAM), which was provided in the Company's response to CPAD DR No. 3-13, is the source of the methodologies used to allocate costs in the Company's general ledger. For allocated depreciation expense, separate allocators are calculated to allocate depreciation expense associated with four unique sets of assets (CKV, Greenville, Align, AEAM). While this level of detail is not specified in the CAM, the allocators used are the same ones developed to allocate shared rate base items from these same four sets of unique assets for ratemaking purposes. The development and support for the calculation of all factors has been provided in every docket filed pursuant to the ARM.

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**Question No. 5-02**  
**Page 1 of 1**

**REQUEST:**

Refer to the 2016 and 2017 allocation factors (based on 2015 and 2016 fiscal year data) contained on the "Summary" tab of the "Plant Balances 2017 TN True-Up Filing" spreadsheet included with the Company's filing and are presented below:

<b>DIVISION/ASSET</b>	<b>2016 Allocation Factor</b>	<b>2017 Allocation Factor</b>
Division 02	4.43%	4.33%
Greenville	1.33%	1.29%
Division 12	4.46%	4.52%
CKV	0.97%	1.86%
Division 91	43.23%	41.88%
Division 93	100.00%	100.00%
AEAM	5.31%	5.36%
ALGN	0.00%	0.00%

- a. Are the allocation factors shown above used to allocate internal costs to Tennessee on the Company's financial statements or do these factors only represent pro forma allocators that are used solely within the ARM budget and reconciliation filings?
- b. If these allocation factors represent pro forma calculations that are only used for the ARM budget and reconciliation filings, then provide a copy of the internal reporting allocation calculation along with an explanation of the methodology used to allocate costs to Tennessee on the Company's internal financial statements.

**RESPONSE:**

- a. The allocation factors shown in the request are used to allocate costs in the Company's general ledger pursuant to the Company's Cost Allocation Manual (CAM), which was provided in the Company's response to CPAD DR No. 3-13 and for the allocation of shared rate base items for ratemaking purposes pursuant to the Approved Methodologies.
- b. See the response to subpart (a).

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**Question No. 5-03**  
**Page 1 of 2**

**REQUEST:**

Refer to the "Summary" tab of the spreadsheet attachments included in the Company's response to CPAD 3-2, CPAD 3-3 and CPAD 3-4 regarding the supporting data for allocation factor calculations for Plant, Operation & Maintenance Expenses and Customer counts. The Company's responses indicate that it has made certain out-of-period pro forma adjustments to the allocation factor calculations for the following transactions:

- The Sale of Atmos Energy Marketing effective January 1, 2017
  - The formation of Atmos Energy Louisiana Industrial Gas (AELIG) effective January 1, 2017.
  - The acquisition of EnLink North Texas Pipeline effective December 20, 2016.
- a. Provide the support within the agreed upon procedures for including these out-of-period pro forma adjustments in the allocation factor calculations.
- b. Provide a citation in the current petition or testimony where the Company provided notice that these out-of-period pro forma adjustments to the allocation factors were included in the ARM reconciliation.

**RESPONSE:**

- a) The Approved Methodologies require that each forward looking test year be filed using the allocation factors that are effective at the time the filing is prepared. The annual reconciliation requires that the Company substitute actual results in place of previously forecasted data for all aspects of cost of service. Actual results include costs that are allocated using actual allocation factors that were in effect at the time the entries were made. The Company only updates allocation factors when a material event such as a material acquisition or disposition occurs mid-year. The last time such adjustments were made was following the Company's disposition of its Missouri, Illinois, Iowa and Georgia properties.
- b) The Company, in the revenue requirement schedules and supporting workpapers, substituted actual results in place of previously forecasted data for all aspects of cost of service as required. The allocated costs recorded in the Company's general ledger are reflective of the allocation factors used to make the entries. The Company would note that, because each forward looking test year bridges two of the Company's fiscal years, the reconciliation will always involve a change in allocation factors compared to what was originally filed. For example, the forward looking test

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year in Docket No. 17-00012 spanned June 2017 to May 2018. The entire forward looking test year was prepared using FY17 allocation factors since they were known at the time of the filing. When the Company prepares the reconciliation of that test year, it will apply the FY17 factors to June 2017 - Sept 2017 and the FY18 factors to Oct 2017 - May 2018 as they will be known by the time the reconciliation occurs, will more accurately reflect actual costs and will have been the ones used to make accounting entries for that time period.

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**CPAD DR Set No. 5**  
**Question No. 5-04**  
**Page 1 of 1**

**REQUEST:**

Refer to the "Summary" tab of the "FY17 Alloc Factor Support Plant" spreadsheet attachment included in the Company's response to CPAD 3-2 regarding the supporting data for allocation factor calculations for Property, Plant & Equipment. Provide the source and support for the out-of-period property transfer of \$3,852,535 from AEM to KIMS.

**RESPONSE:**

Please see the Company's response to CPAD DR No. 4-09.

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**Atmos Energy Corporation, Tennessee Division**  
**CPAD DR Set No. 5**  
**Question No. 5-05**  
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**REQUEST:**

Refer to the "Summary" tab of the "FY17 Alloc Factor Support Plant" spreadsheet attachment included in the Company's response to CPAD 3-2 regarding the supporting data for allocation factor calculations for Property, Plant & Equipment. Provide the source and support for the out-of-period property transfer of \$4,937,389 from AEM to AELIG.

**RESPONSE:**

Please see Attachment 1.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, CPAD\_5-05\_Att1 - Alloc Factor Support for AELIG Plant Transfer.xlsx, 1 Page.



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**CPAD DR Set No. 5**  
**Question No. 5-06**  
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**REQUEST:**

Refer to the "Summary" tab of the "FY17 Alloc Factor Support Plant" spreadsheet attachment included in the Company's response to CPAD 3-2 regarding the supporting data for allocation factor calculations for Property, Plant & Equipment. Provide the source and support for the out-of-period property acquisition of \$137,247,122 for EnLink North Texas Pipeline.

**RESPONSE:**

Please see Attachment 1.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, CPAD\_5-06\_Att1 - Alloc Factor Support for EnLink Plant Acquired.xlsx, 1 Page.

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**CPAD DR Set No. 5**  
**Question No. 5-07**  
**Page 1 of 1**

**REQUEST:**

Refer to the "Summary" tab of the spreadsheet attachment included in the Company's response to CPAD 3-3 regarding the supporting data for allocation factor calculations for Operation & Maintenance Expenses. Provide the source and support for the out-of-period O&M Expense of \$196,300 for AELIG.

**RESPONSE:**

Please see Attachment 1.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, CPAD\_5-07\_Att1 - Alloc Factor Support for AELIG O&M.xlsx, 1 Page.

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**Atmos Energy Corporation, Tennessee Division**  
**CPAD DR Set No. 5**  
**Question No. 5-08**  
**Page 1 of 1**

**REQUEST:**

Refer to the "Summary" tab of the spreadsheet attachment included in the Company's response to CPAD 3-3 regarding the supporting data for allocation factor calculations for Operation & Maintenance Expenses. Explain why the Company has not considered any out-of-period O&M Expenses for EnLink North Texas Pipeline in its allocation factor calculations.

**RESPONSE:**

The gross plant balance used for our APT allocation factor was updated to reflect the known and measurable change in gross plant of \$137,247,122 as a result of the EnLink plant acquisition. A projection of changes to O&M were not made for allocation purposes. There were no significant changes to headcount as a result of this plant acquisition. In addition, the Company has not historically used projected amounts in its allocation factor calculation.

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**CPAD DR Set No. 5**  
**Question No. 5-09**  
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**REQUEST:**

Refer to the "Summary" tab of the spreadsheet attachment included in the Company's response to CPAD 3-4 regarding the supporting data for allocation factor calculations for Customer Counts. Provide the source and support for the out-of-period Customer Counts of 230 for AELIG.

**RESPONSE:**

The Company used an estimated AELIG customer count of 230 when the updated allocation factors were developed in January 2017. At the time, the accounting for our service area 056 and 059 (AELIG) customers was still being performed by our former Atmos Energy Marketing company under a transitional services agreement. Attachment 1 is the customer count for service area 056 and 059 at February 2017, which is the earliest count that the Company has available. The count at February 2017 for these service areas was 257, a difference of 27 customers in what was used in the allocation factor calculation. Using 257 customers for AELIG instead of 230 does not change the allocation factor calculation. Please see Attachment 1 for support of the AELIG customer count.

**ATTACHMENT:**

ATTACHMENT 1 - Atmos Energy Corporation, CPAD\_5-09\_Att1 - AELIG Customer Support.xlsx, 3 Pages.

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**CPAD DR Set No. 5**  
**Question No. 5-10**  
**Page 1 of 1**

**REQUEST:**

Refer to the "Summary" tab of the spreadsheet attachment included in the Company's response to CPAD 3-4 regarding the supporting data for allocation factor calculations for Customer Counts. Explain why the Company has not considered any out-of-period Customer Counts for EnLink North Texas Pipeline in its allocation factor calculations.

**RESPONSE:**

There were seven additional customers in APT due to the EnLink acquisition at January 2017. As the change was so small compared to our total Company customer count of over three million the allocation percentages were not impacted.

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**CPAD DR Set No. 5**  
**Question No. 5-11**  
**Page 1 of 1**

**REQUEST:**

Refer to the "Composite FY17" tab of the "j. FY17 Composite Factor for Rates FINAL" spreadsheet that was included with the Company's filing in Docket 17-00012. Specifically refer to Cell W234 of this spreadsheet which should include a provision for the \$137,247,122 in acquisition cost related to EnLink for the AEAM allocation factor calculation (See cell W10 for the note related to the overall composite factor calculation). It appears that the Company has excluded out-of-period pro forma adjustments for this calculation. If the Company believes that this is an error, then provide an updated calculation. If the Company believes this calculation is correct, then provide an explanation of this position.

**RESPONSE:**

The purpose of the AEAM allocation factor, which is calculated in the spreadsheet under the heading "All companies excluding APT (for AEAM)" (including the cell referenced in the request) is to allocate costs to all Atmos entities excluding APT (which is labeled "Atmos P/L" in the "W" column heading). Because EnLink became part of APT upon acquisition, it is excluded from the AEAM allocation calculation along with the previously existing data for APT, resulting in a zero AEAM allocation factor for APT.

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**CPAD DR Set No. 5**  
**Question No. 5-12**  
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**REQUEST:**

Refer to the "Composite FY17" tab of the "j. FY17 Composite Factor for Rates FINAL" spreadsheet that was included with the Company's filing in Docket 17-00012. Specifically refer to Cell W235 of this spreadsheet which should include a provision for the customer counts associated with the acquisition of EnLink for the AEAM allocation factor calculation (See cell W10 for the note related to the overall composite factor calculation). It appears that the Company has excluded out-of-period pro forma adjustments for this calculation. If the Company believes that this is an error, then provide an updated calculation. If the Company believes this calculation is correct, then provide an explanation of this position.

**RESPONSE:**

Please see the Company's response to CPAD DR No. 5-11.

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**Atmos Energy Corporation, Tennessee Division**  
**CPAD DR Set No. 5**  
**Question No. 5-13**  
**Page 1 of 1**

**REQUEST:**

Refer to the "Composite FY17" tab of the "j. FY17 Composite Factor for Rates FINAL" spreadsheet that was included with the Company's filing in Docket 17-00012. Specifically refer to Cell W236 of this spreadsheet which should include a provision for the O&M Expense associated with the acquisition of EnLink for the AEAM allocation factor calculation (See cell W10 for the note related to the overall composite factor calculation). It appears that the Company has excluded out-of-period pro forma adjustments for this calculation. If the Company believes that this is an error, then provide an updated calculation. If the Company believes this calculation is correct, then provide an explanation of this position.

**RESPONSE:**

Please see the Company's response to CPAD DR No. 5-11.



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**Atmos Energy Corporation, Tennessee Division**  
**CPAD DR Set No. 5**  
**Question No. 5-14**  
**Page 1 of 1**

**REQUEST:**

Refer to discovery requests CPAD 5-3 through CPAD 5-8, CPAD 5-11, and CPAD 5-13 above. For each of these discovery requests, state whether or not each excluded out-of-period adjustment is a normalization violation as the Company has defined such violation in this Docket and as such violation is defined under federal tax law. Explain your response for each such discovery request in detail and with specificity.

**RESPONSE:**

None of the adjustments referenced in the request constitute a normalization violation as the normalization rules apply only to inclusion of tax depreciation in ratemaking. The rules do not apply to O&M nor allocations of shared assets for ratemaking purposes.

Atmos Energy Corporation  
AELIG Plant Transfer

Period Name	Journal Source	Je Category	Batch Name	Journal Name	Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Debit	Credit	Net Amount
JAN-17	PowerPlant	Transfer	PowerPlant A 43543390	Transfer USD	220	Atmos Energy Louisiana Industrial Gas (AELIG)	1210	Nonutility property	10008	General Dist System Plant	050000	TLIG-LGSI	Journal Import Created	3,794,750	209,094	3,585,656
JAN-17	PowerPlant	Transfer	PowerPlant A 43543390	Transfer USD	220	Atmos Energy Louisiana Industrial Gas (AELIG)	1210	Nonutility property	10008	General Dist System Plant	050000	TLIG	Journal Import Created	1,764,904	575,206	1,189,698
JAN-17	PowerPlant	Transfer	PowerPlant A 43543390	Transfer USD	220	Atmos Energy Louisiana Industrial Gas (AELIG)	1210	Nonutility property	10008	General Plant	050000	TLIG-LGSI	Journal Import Created	3,980	-	3,980
JAN-17	PowerPlant	Transfer	PowerPlant A 43543390	Transfer USD	220	Atmos Energy Louisiana Industrial Gas (AELIG)	1210	Nonutility property	10008	General Plant	050000	TLIG	Journal Import Created	5,254	-	5,254
JAN-17	PowerPlant	Transfer	PowerPlant A 43543390	Transfer USD	220	Atmos Energy Louisiana Industrial Gas (AELIG)	1210	Nonutility property	10008	General Plant	061000	AELIG Administration	Journal Import Created	152,804	-	152,804
																<u>4,937,389</u>

Atmos Energy Corporation  
EnLink Plant Assets Acquired

Period Name	Journal Source	Je Category	Batch Name	Journal Name	Company	Company Description	Account	Account Description	Sub Account	Sub Account Description	Division	Division Description	Line Description	Debit	Credit	Net Amount
DEC-16	PowerPlant	Addition	PowerPlant A 43339085	Addition USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10004	Transmission Plant	700000	Atmos Pipeline - Texas	Journal Import Created	9,201	-	9,201
DEC-16	PowerPlant	Addition	PowerPlant A 43188573	Addition USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10004	Transmission Plant	700000	Atmos Pipeline - Texas	Journal Import Created	33,377	-	33,377
DEC-16	PowerPlant	Addition	PowerPlant A 43345886	Addition USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10008	General Plant	700000	Atmos Pipeline - Texas	Journal Import Created	373,022	94,324	278,698
DEC-16	PowerPlant	Addition	PowerPlant A 43351822	Addition USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10004	Transmission Plant	700000	Atmos Pipeline - Texas	Journal Import Created	5,020,942	-	5,020,942
DEC-16	PowerPlant	Addition	PowerPlant A 43345886	Addition USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10003	Nig - Storage Plant	700000	Atmos Pipeline - Texas	Journal Import Created	2,563,462	346,583	2,336,879
DEC-16	PowerPlant	Addition	PowerPlant A 43329676	Addition USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10004	Transmission Plant	700000	Atmos Pipeline - Texas	Journal Import Created	18,091,720	139,523	18,912,197
DEC-16	PowerPlant	Addition	PowerPlant A 43329676	Addition USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10003	Nig - Storage Plant	700000	Atmos Pipeline - Texas	Journal Import Created	23,006,204	9,954,349	13,051,855
DEC-16	PowerPlant	Addition	PowerPlant A 43352224	Addition USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10003	Nig - Storage Plant	700000	Atmos Pipeline - Texas	Journal Import Created	56,798	-	56,798
DEC-16	PowerPlant	Addition	PowerPlant A 43352224	Addition USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10004	Transmission Plant	700000	Atmos Pipeline - Texas	Journal Import Created	1,183,798	1,187,877	6,089
DEC-16	PowerPlant	Addition	PowerPlant A 43342226	Addition USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10004	Transmission Plant	700000	Atmos Pipeline - Texas	Journal Import Created	10,745	9,794	950
DEC-16	PowerPlant	Addition	PowerPlant A 43349915	Addition USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10003	Nig - Storage Plant	700000	Atmos Pipeline - Texas	Journal Import Created	2,156	1,283	875
DEC-16	PowerPlant	Addition	PowerPlant A 43349915	Addition USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10004	Transmission Plant	700000	Atmos Pipeline - Texas	Journal Import Created	775,261	673	774,587
DEC-16	PowerPlant	Addition	PowerPlant A 43188573	Addition USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10008	General Plant	700000	Atmos Pipeline - Texas	Journal Import Created	727	3	724
DEC-16	PowerPlant	Retirement	PowerPlant A 43188573	Retirement USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10003	Nig - Storage Plant	700000	Atmos Pipeline - Texas	Journal Import Created	-	34,023	(34,023)
DEC-16	PowerPlant	Retirement	PowerPlant A 43188573	Retirement USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10004	Transmission Plant	700000	Atmos Pipeline - Texas	Journal Import Created	46,423	314,369	(265,946)
DEC-16	PowerPlant	Retirement	PowerPlant A 43329676	Retirement USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10003	Nig - Storage Plant	700000	Atmos Pipeline - Texas	Journal Import Created	-	25,805	(25,805)
DEC-16	PowerPlant	Retirement	PowerPlant A 43329676	Retirement USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10004	Transmission Plant	700000	Atmos Pipeline - Texas	Journal Import Created	-	1,362,131	(1,362,131)
DEC-16	PowerPlant	Retirement	PowerPlant A 43352224	Retirement USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10004	Transmission Plant	700000	Atmos Pipeline - Texas	Journal Import Created	-	8,313	(8,313)
DEC-16	PowerPlant	Retirement	PowerPlant A 43352224	Retirement USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10004	Transmission Plant	700000	Atmos Pipeline - Texas	Journal Import Created	-	39,692	(39,692)
DEC-16	PowerPlant	Retirement	PowerPlant A 43227871	Retirement USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10004	Transmission Plant	700000	Atmos Pipeline - Texas	Journal Import Created	-	648,847	(648,847)
DEC-16	PowerPlant	Addition	PowerPlant A 43280864	Addition USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10003	Nig - Storage Plant	700000	Atmos Pipeline - Texas	Journal Import Created	318,983	303,652	13,331
DEC-16	PowerPlant	Addition	PowerPlant A 43211149	Addition USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10003	Nig - Storage Plant	700000	Atmos Pipeline - Texas	Journal Import Created	27,554	27,554	-
DEC-16	PowerPlant	CR-Asset	PowerPlant A 43284935	CR-Asset USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10004	Transmission Plant	700000	Atmos Pipeline - Texas	Journal Import Created	4,446,298	205,442	4,240,856
DEC-16	PowerPlant	CR-Asset	PowerPlant A 43284935	CR-Asset USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10004	Transmission Plant	700000	Atmos Pipeline - Texas	Journal Import Created	137,098,723	-	137,098,723
DEC-16	PowerPlant	CR-Asset	PowerPlant A 43384892	CR-Asset USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10008	General Plant	700000	Atmos Pipeline - Texas	Journal Import Created	108,389	-	108,389
DEC-16	PowerPlant	Transfer	PowerPlant A 43354858	Transfer USD	180	Atmos Pipeline - Texas	1010	Gas Plant in Service	10004	Transmission Plant	700000	Atmos Pipeline - Texas	Journal Import Created	637,051	637,051	-
Sum of A's =														137,247,122		

A Enlink Acquisition  
A Enlink Acquisition

Atmos Energy Corporation  
FY17 AELIG Allocation Factor Support for O&M

## Atmos Energy Corporation

### Operation & Maintenance Expenses

	TLGP-LGSI Division - 056DIV Fiscal 2016 YTD September	TLIG Division - 059DIV Fiscal 2016 YTD September	Fiscal 2016 Total
Labor	89,085	59,517	148,602
Benefits	17,015	11,368	28,383
Employee Welfare	287	0	287
Insurance	0	0	0
Rent, Maint., & Utilities	0	0	0
Vehicles & Equip	0	0	0
Materials & Supplies	8,129	554	8,683
Information Technologies	0	0	0
Telecom	9,389	0	9,389
Marketing	298	0	298
Directors & Shareholders & PR	0	0	0
Dues & Membership Fees	0	0	0
Print & Postage	0	26	26
Travel & Entertainment	40	0	40
Training	0	0	0
Outside Services	593	0	593
Provision for Bad Debt	0	0	0
Miscellaneous	0	0	0
<b>Total O&amp;M Expenses</b>	<b>124,836</b>	<b>71,465</b>	<b>196,301</b>

Footnote: Div 056 and Div 059 were divisions that rolled-up under Atmos Energy Marketing (AEM) before the sale but remained with Atmos Energy after the sale and formed the new AELIG entity (company 220).

Alamos Energy Corporation  
ALUG Customer Count (Co. 20)

Calendar Month	Complying code	Service Area	Contract Account	Count
02.2017	0220	0056	3047660270	1
02.2017	0220	0056	3047660289	1
02.2017	0220	0056	3047660298	1
02.2017	0220	0056	3047660314	1
02.2017	0220	0056	3047660396	1
02.2017	0220	0056	3047660501	1
02.2017	0220	0056	3047660707	1
02.2017	0220	0056	3047660716	1
02.2017	0220	0056	3047660725	1
02.2017	0220	0056	3047660896	1
02.2017	0220	0056	3047674032	1
02.2017	0220	0056	3047674050	1
02.2017	0220	0056	3047674187	1
02.2017	0220	0056	3047674176	1
02.2017	0220	0056	3047674194	1
02.2017	0220	0056	3047674213	1
02.2017	0220	0056	3047674228	1
02.2017	0220	0056	3047674247	1
02.2017	0220	0056	3047674256	1
02.2017	0220	0056	3047674265	1
02.2017	0220	0056	3047674274	1
02.2017	0220	0056	3047674283	1
02.2017	0220	0056	3047674292	1
02.2017	0220	0056	3047674309	1
02.2017	0220	0056	3047674318	1
02.2017	0220	0056	3047674345	1
02.2017	0220	0056	3047674354	1
02.2017	0220	0056	3047674363	1
02.2017	0220	0056	3047674372	1
02.2017	0220	0056	3047674381	1
02.2017	0220	0056	3047674390	1
02.2017	0220	0056	3047674407	1
02.2017	0220	0056	3047674416	1
02.2017	0220	0056	3047674425	1
02.2017	0220	0056	3047674443	1
02.2017	0220	0056	3047674452	1
02.2017	0220	0056	3047674461	1
02.2017	0220	0056	3047674470	1
02.2017	0220	0056	3047674489	1
02.2017	0220	0056	3047674498	1
02.2017	0220	0056	3047674506	1
02.2017	0220	0056	3047674514	1
02.2017	0220	0056	3047674523	1
02.2017	0220	0056	3047674532	1
02.2017	0220	0056	3047674569	1
02.2017	0220	0056	3047674586	1
02.2017	0220	0056	3047674600	1
02.2017	0220	0056	3047674612	1
02.2017	0220	0056	3047674621	1
02.2017	0220	0056	3047674630	1
02.2017	0220	0056	3047674649	1
02.2017	0220	0056	3047674667	1
02.2017	0220	0056	3047674676	1
02.2017	0220	0056	3047674694	1
02.2017	0220	0056	3047674701	1
02.2017	0220	0056	3047674710	1
02.2017	0220	0056	3047674729	1
02.2017	0220	0056	3047674738	1
02.2017	0220	0056	3047674747	1
02.2017	0220	0056	3047674756	1
02.2017	0220	0056	3047674765	1
02.2017	0220	0056	3047674774	1
02.2017	0220	0056	3047674783	1
02.2017	0220	0056	3047674792	1
02.2017	0220	0056	3047674809	1
02.2017	0220	0056	3047674818	1
02.2017	0220	0056	3047674827	1
02.2017	0220	0056	3047674846	1
02.2017	0220	0056	3047674863	1
02.2017	0220	0056	3047674872	1
02.2017	0220	0056	3047674880	1
02.2017	0220	0056	3047674907	1
02.2017	0220	0056	3047674916	1
02.2017	0220	0056	3047674925	1
02.2017	0220	0056	3047674934	1
02.2017	0220	0056	3047674952	1
02.2017	0220	0056	3047674961	1
02.2017	0220	0056	3047674970	1
02.2017	0220	0056	3047674989	1
02.2017	0220	0056	3047674998	1
02.2017	0220	0056	3047675004	1
02.2017	0220	0056	3047675013	1
02.2017	0220	0056	3047675022	1
02.2017	0220	0056	3047675031	1
02.2017	0220	0056	3047675040	1
02.2017	0220	0056	3047675059	1
02.2017	0220	0056	3047675068	1

Atmos Energy Corporation  
AELUG Customer Count ( Co 220)

Calendar Month	Company code	Service Area	Contract Account	Count
02.2017	0220	0056	3047675077	1
02.2017	0220	0056	3047675086	1
02.2017	0220	0056	3047675308	1
02.2017	0220	0056	3047675317	1
02.2017	0220	0056	3047675335	1
02.2017	0220	0056	3047675344	1
02.2017	0220	0056	3047675353	1
02.2017	0220	0056	3047675362	1
02.2017	0220	0056	3047675371	1
02.2017	0220	0056	3047675399	1
02.2017	0220	0056	3047675406	1
02.2017	0220	0056	3047675415	1
02.2017	0220	0056	3047675424	1
02.2017	0220	0056	3047675433	1
02.2017	0220	0056	3047675442	1
02.2017	0220	0056	3047675451	1
02.2017	0220	0056	3047675460	1
02.2017	0220	0056	3047675479	1
02.2017	0220	0056	3047675488	1
02.2017	0220	0056	3047675497	1
02.2017	0220	0056	3047675504	1
02.2017	0220	0056	3047675513	1
02.2017	0220	0056	3047675522	1
02.2017	0220	0056	3047675531	1
02.2017	0220	0056	3047675540	1
02.2017	0220	0056	3047675559	1
02.2017	0220	0056	3047675568	1
02.2017	0220	0056	3047675577	1
02.2017	0220	0056	3047675586	1
02.2017	0220	0056	3047675595	1
02.2017	0220	0056	3047675666	1
02.2017	0220	0056	3047675773	1
02.2017	0220	0056	3047675782	1
02.2017	0220	0056	3047675791	1
02.2017	0220	0056	3047675808	1
02.2017	0220	0056	3047675817	1
02.2017	0220	0056	3047675835	1
02.2017	0220	0056	3047675844	1
02.2017	0220	0056	3047675853	1
02.2017	0220	0056	3047675899	1
02.2017	0220	0056	3047675924	1
02.2017	0220	0056	3047675933	1
02.2017	0220	0056	3047675979	1
02.2017	0220	0056	3047676049	1
02.2017	0220	0056	3047676058	1
02.2017	0220	0056	3047676076	1
02.2017	0220	0056	3047676138	1
02.2017	0220	0056	3047676156	1
02.2017	0220	0056	3047676165	1
02.2017	0220	0056	3047676174	1
02.2017	0220	0056	3047692236	1
02.2017	0220	0056	3047692245	1
02.2017	0220	0056	3047696296	1
02.2017	0220	0056	3047696303	1
02.2017	0220	0056	3047696312	1
02.2017	0220	0056	3047696330	1
02.2017	0220	0056	3047696456	1
02.2017	0220	0056	3047722024	1
02.2017	0220	0056	3047722033	1
02.2017	0220	0056	3047723881	1
02.2017	0220	0059	3047660305	1
02.2017	0220	0059	3047660332	1
02.2017	0220	0059	3047660341	1
02.2017	0220	0059	3047660350	1
02.2017	0220	0059	3047660369	1
02.2017	0220	0059	3047660378	1
02.2017	0220	0059	3047660387	1
02.2017	0220	0059	3047660403	1
02.2017	0220	0059	3047660412	1
02.2017	0220	0059	3047660438	1
02.2017	0220	0059	3047660467	1
02.2017	0220	0059	3047660476	1
02.2017	0220	0059	3047660485	1
02.2017	0220	0059	3047660494	1
02.2017	0220	0059	3047660510	1
02.2017	0220	0059	3047660529	1
02.2017	0220	0059	3047660538	1
02.2017	0220	0059	3047660547	1
02.2017	0220	0059	3047660556	1
02.2017	0220	0059	3047660565	1
02.2017	0220	0059	3047660574	1
02.2017	0220	0059	3047660583	1
02.2017	0220	0059	3047660592	1
02.2017	0220	0059	3047660609	1
02.2017	0220	0059	3047660618	1
02.2017	0220	0059	3047660627	1
02.2017	0220	0059	3047660636	1
02.2017	0220	0059	3047660645	1
02.2017	0220	0059	3047660663	1

Atmos Energy Corporation  
AELIG Customer Count ( Co 220)

Calendar Month	Company code	Service Area	Contract Account	Count
02 2017	0220	0059	3047660672	1
02 2017	0220	0059	3047660681	1
02 2017	0220	0059	3047660743	1
02 2017	0220	0059	3047660752	1
02 2017	0220	0059	3047660761	1
02 2017	0220	0059	3047660770	1
02 2017	0220	0059	3047660789	1
02 2017	0220	0059	3047660798	1
02 2017	0220	0059	3047660805	1
02 2017	0220	0059	3047660814	1
02 2017	0220	0059	3047660823	1
02 2017	0220	0059	3047660832	1
02 2017	0220	0059	3047660841	1
02 2017	0220	0059	3047660869	1
02 2017	0220	0059	3047660878	1
02 2017	0220	0059	3047660887	1
02 2017	0220	0059	3047660903	1
02 2017	0220	0059	3047660912	1
02 2017	0220	0059	3047660930	1
02 2017	0220	0059	3047660949	1
02 2017	0220	0059	3047660976	1
02 2017	0220	0059	3047660985	1
02 2017	0220	0059	3047660994	1
02 2017	0220	0059	3047674005	1
02 2017	0220	0059	3047674041	1
02 2017	0220	0059	3047674078	1
02 2017	0220	0059	3047674087	1
02 2017	0220	0059	3047674096	1
02 2017	0220	0059	3047674103	1
02 2017	0220	0059	3047674112	1
02 2017	0220	0059	3047674121	1
02 2017	0220	0059	3047674130	1
02 2017	0220	0059	3047674201	1
02 2017	0220	0059	3047674238	1
02 2017	0220	0059	3047674685	1
02 2017	0220	0059	3047674881	1
02 2017	0220	0059	3047675095	1
02 2017	0220	0059	3047675102	1
02 2017	0220	0059	3047675111	1
02 2017	0220	0059	3047675120	1
02 2017	0220	0059	3047675139	1
02 2017	0220	0059	3047675148	1
02 2017	0220	0059	3047675157	1
02 2017	0220	0059	3047675166	1
02 2017	0220	0059	3047675175	1
02 2017	0220	0059	3047675184	1
02 2017	0220	0059	3047675193	1
02 2017	0220	0059	3047675200	1
02 2017	0220	0059	3047675219	1
02 2017	0220	0059	3047675238	1
02 2017	0220	0059	3047675237	1
02 2017	0220	0059	3047675246	1
02 2017	0220	0059	3047675255	1
02 2017	0220	0059	3047675264	1
02 2017	0220	0059	3047675273	1
02 2017	0220	0059	3047675282	1
02 2017	0220	0059	3047675693	1
02 2017	0220	0059	3047675700	1
02 2017	0220	0059	3047675719	1
02 2017	0220	0059	3047675728	1
02 2017	0220	0059	3047675737	1
02 2017	0220	0059	3047675746	1
02 2017	0220	0059	3047675755	1
02 2017	0220	0059	3047675764	1
02 2017	0220	0059	3047675862	1
02 2017	0220	0059	3047675942	1
02 2017	0220	0059	3047675951	1
02 2017	0220	0059	3047675960	1
02 2017	0220	0059	3047675988	1
02 2017	0220	0059	3047676003	1
02 2017	0220	0059	3047676012	1
02 2017	0220	0059	3047676021	1
02 2017	0220	0059	3047676030	1
02 2017	0220	0059	3047676085	1
02 2017	0220	0059	3047676094	1
02 2017	0220	0059	3047676101	1
02 2017	0220	0059	3047676110	1
02 2017	0220	0059	3047676147	1
02 2017	0220	0059	3047726011	1

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