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A. SCOTT ROSS

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January 13, 2020

Tory Lawless
Dockets Manager
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37242

VIA E-MAIL AND HAND DELIVERY

RE: Atmos Energy Corporation – 2019 ARM Reconciliation Filing
Docket No. 19-00076

Dear Ms. Lawless:

Enclosed is the Response of Atmos Energy Corporation to Consumer Advocate's Third Informal Discovery Request.

In accordance with TPUC practice, I have enclosed an electronic copy for posting to the website, along with an original and four hard copies.

Also enclosed in a separate envelope is a thumb drive containing Excel Spreadsheets for use by Staff only. This portion is not to be posted to the TPUC docket website.

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

Best regards.

Sincerely,

A handwritten signature in black ink, appearing to be 'A. Scott Ross', written in a cursive style.

A. Scott Ross

ASR:prd

Enclosures

Tory Lawless
Dockets Manager
January 13, 2020
Page 2

Via E-mail and Hand Delivery:

Vance Broemel vance.broemel@ag.tn.gov

Karen Stachowski karen.stachowski@ag.tn.gov

Scott Jackson, Esq. Scott.Jackson@ag.tn.gov

Daniel Whitaker, Esq. Daniel.Whitaker@ag.tn.gov

Docket No. 19-00076
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 3
Question No. 3-01
Page 1 of 2

REQUEST:

Refer to the "2018 Revenue Requirement Schedules - True-up" spreadsheet that was included with the Company's filing. Specifically refer to the "WP 4-4" and "WP 4-5" tabs of this spreadsheet that provides support for the Company's pension contributions. Provide the following information:

- a. Provide a copy of the journal entry to record the pension contributions of \$7,000,000 and \$8,500,000. In addition, provide a copy of the trial balance (or indicate the location if a relevant trial balance has already been provided) that reflects these two pension plant contributions.
- b. Provide the source and support for the Tennessee allocation factor of 26.55% that is used to allocate "Inactive Division General Office Employees (pre-merger)" as shown in Column F.
- c. Provide the source and support for the "Composite Labor Capitalization Rate" of 57.3% and 55.0% as shown in Column H.

RESPONSE:

- a. Please refer to the relied file "August 2018 Master Trust Contribution.pdf", which was included with the Company's filing, and see Attachment 1. Both documents show Accounting Distributions GL string to record both payments.

Company (3)	Cost Center (4)	Account (4)	Sub Account (5)	Service Area (6)
010	0000	1310	10408	002000
010	0000	1860	13993	002000

In addition, please refer to "Attrition Period Trial Balance 5.31.19.xlsx", tab "SSU BS", row 57 column J and row 246 column J. These two accounts 1310 and 1860 reflect 2018 Pension contribution made in August 2018.

2019 Pension Contribution was recorded using the same accounts in August 2019.

Docket No. 19-00076
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 3
Question No. 3-01
Page 2 of 2

- b. In response to this request, the Company located a workpaper (see Attachment 2) that calculates the amount of pension expense allocable to Tennessee that was approved in Docket No. 08-00197 in the amount of \$1,678,620. The allocation percentage referenced in the request appears on the workpaper with the following footnote:

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.

The same allocation methodology, including the same allocation percentage and footnote was included in the record and approved in Docket Nos. 12-00064 and 14-00146. Because it was included and approved in Docket No. 14-00146, the Company has relied upon the same methodology for use in calculating pension contributions allocable to Tennessee in dockets filed pursuant to the ARM tariff.

- c. Please see Attachment 3 for support to the “Composite Labor Capitalization Rate” of 57.3% and 55.0% as shown in Column H.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_3-01_Att1 - August 2019 Master Trust Contribution.pdf, 4 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, CPAD_3-01_Att1 - Tennessee Pension Contribution.xls, 1 Page.

ATTACHMENT 3 - Atmos Energy Corporation, CPAD_3-01_Att3 - KMD Labor Splits_12 Months ending 5.31.19 .xlsx, 1 Page.



FT # _____

Assigned by Treasury

Funds Transfer E-Form

NOTE: Select a Company from the Drop-down List & Fill-in the Yellow Shaded Fields as Needed

Company: **Atmos Energy Corporation**

P.O. Box 650205
Dallas, Texas 75265-0205

Payment Due Date ➡

Thursday, August 15, 2019

Please transfer to: State Street Bank and Trust Company

Bank Name: State Street Bank and Trust Company
ABA Number: 011000028
Account Number: Atmos Master Trust, Cash Account (BBJ2)
City: Boston

State: MA

Reference Information			Amount
Line 1	Tony Twyman, DDA # 0002-9306		\$8,500,000.00
Line 2	2017 PY Contribution to PAP	(Optional)	
Line 3	Approved by QRPT Committee	(Optional)	

Transfer from:	
Bank Name:	Bank of America
Bank Acct. Number:	XXXXXXXX7500
ABA Number:	0260-0959-3

Non-Project Related Accounting Distributions						
Account		Company	Cost Center	Account	Sub Account	Service Area
Debit	Credit	(3)	(4)	(4)	(5)	(6)
---	\$8,500,000.00	010	0000	1310	10408	002000
8,500,000.00		010	0000	1860	13993	002000

\$8,500,000.00 Sub-Total

\$0.00 Sub-Total from Continuation Sheets

☐ See Attachments for Additional Account Coding

Project Related Accounting Distributions					
Account		Project Number	Task Number	Expenditure Type	Expenditure Organization
Debit		(8)	(5)	(Brief Description)	

\$0.00

\$0.00 Sub-Total from Continuation Sheet

☐ See Attachments for Additional Account Coding

Requested by: Tere Schuette

Wednesday, August 14, 2019

Area Code: (972) Phone #: 855-4067

Approved by:

Signature Required

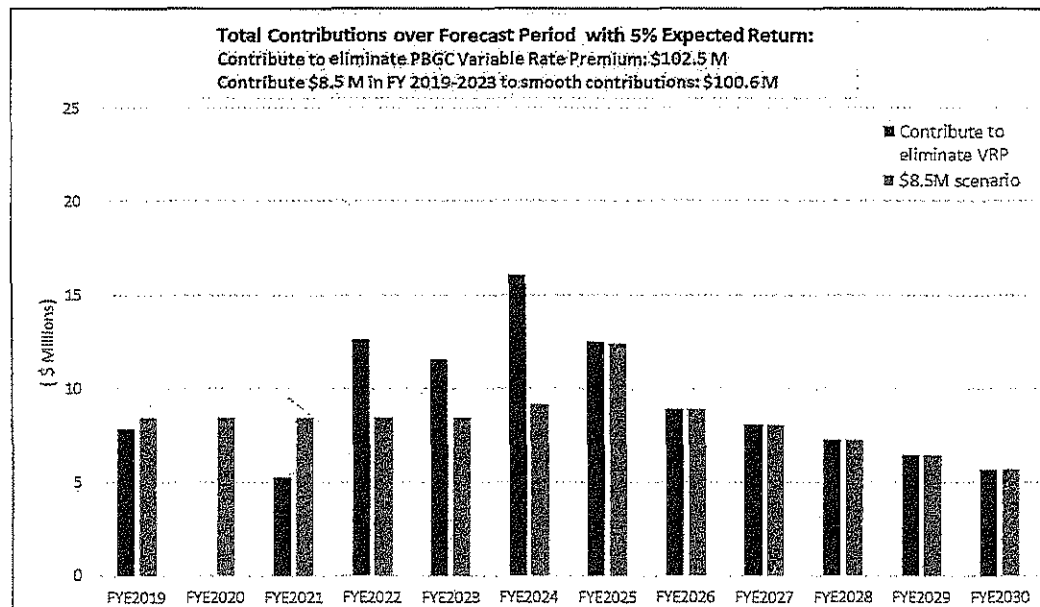
Date:

August 14, 2019
Date Required

Funding Update

Funding Results for 2019

- The Minimum Required Contribution for 2019 is \$0
- Atmos has chosen to contribute \$8.5 million for the 2018 plan year to avoid PBGC variable rate premiums for 2019, smooth out future contribution requirements and improve long-term funded status



Scenario: Estimate from April using February 13, 2019 assets with a 5% return assumption for future years

Purple bar: Contribution needed each year to avoid a PBGC variable premium

Blue bar: Contribution of \$8.5 million per year in the early years of the forecast period; amount needed to avoid PBGC variable rate premiums in the later years



August 14, 2019

Tim Cockriel
State Street Corporation
Institutional Investor Services
801 Pennsylvania
Kansas City, MO 64105

Facsimile: 617-769-6604

RE: Atmos Energy Pension Account Plan Contribution for Plan Year 2018

Dear Tim:

Atmos Energy will be wiring a contribution of \$8,500,000 on August 15, 2019 for the Master Trust to be applied to the Pension Account Plan for the 2018 plan year. In accordance with section 13.06 of the plan document, all contributions to the Pension Account Plan are conditioned on the deductibility of the contributions under Section 404 of the Internal Revenue Code for the taxable year for which the contribution is made.

This amount should be deposited into the cash account (BBJ2). Please contact me at 972-855-4022 with any questions.

Sincerely,

A handwritten signature in cursive script that reads "Kim Pettineo".

Kim Pettineo
Manager, Disability and Retirement

* * * Communication Result Report (Aug. 14. 2019 10:14AM) *

DOCKET NO. 19-00078, 1
ATTACHMENT 1
TO CRAD DR NO. 3-01

1)
2)

Date/Time: Aug. 14. 2019 10:14AM

File No. Mode	Destination	Pg(s)	Result	Page Not Sent
3636 Memory TX	816177696604	P. 2	OK	

Reason for error
E. 1) Hang up or line fail
E. 3) No answer
E. 5) Exceeded max. E-mail size

E. 2) Busy
E. 4) No facsimile connection
E. 6) Destination does not support IP-Fax

Fax

ATMOS
energy

To: Attn: Tim Cockriel From: Tere Schuette
Co: State Street 972-855-4067
Fax: 617-769-6804 Pages: _____
Phone: _____ Date: _____

☐ Urgent ☐ For Review ☐ Please Comment ☐ Please Reply ☐ Requested Info

Atmos Energy Corporation
Docket # 08-00197
Updated Pension Contribution Allocable to Tennessee

	Number of Participants	Estimated Liability	Percent of Contribution Applicable to Group	Estimated Contribution Assuming \$25.0 million Total	Estimated Contribution Assuming \$17.5 million Total	Allocation Factor to Tennessee	Amount Allocable to Tennessee
Total Atmos Contribution	6789	\$ 307,300,000	100%	\$ 25,000,000	\$ 17,500,000		
All Other (not allocable to Tennessee)	5235	239,867,000	78.1%	19,514,000	13,660,000		
Shared Services	1024	32,400,000	10.5%	2,636,000	1,845,000	4.31%	\$ 79,520
Active Tennessee Jurisdiction Employees	150	10,058,000	3.3%	818,000	573,000	100.00%	\$ 573,000
Inactive Tennessee Jurisdiction Employees	268	15,428,000	5.0%	1,255,000	879,000	100.00%	\$ 879,000
Active Division General Office Employees	28	2,126,000	0.7%	173,000	121,000	28.18%	\$ 34,098
Inactive Division General Office Employees (pre-merger) ¹	77	6,383,000	2.1%	519,000	363,000	26.55%	\$ 96,377
Inactive Division General Office Employees (post-merger)	7	1,040,000	0.3%	85,000	59,000	28.18%	\$ 16,626
Total Amount of Contribution Allocable to Tennessee							\$ 1,678,620

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.

View

Type

Cost Center

Atmos Energy Corporation

Operation & Maintenance Expenses

Atmos Energy-KY/Mid-States

	Tennessee Division - 093DIV		Mid-States General Office Div - 091DIV		Service Area
	Fiscal 2019		Fiscal 2019		Fiscal 2019
	May 12 Mo		May 12 Mo		May 12 Mo
Non-project Labor - 01000	\$	3,333,047	\$	2,554,951	\$ 12,417,373
Capital Labor - 01001	\$	4,474,200	\$	3,122,069	\$ 15,674,608
Capital Labor Contra - 01002	\$	(4,498,583)	\$	(3,026,525)	\$ (15,674,608)
O&M Project Labor and Contra - 01006	\$	2,384	\$	997	\$ 8,685
Expense Labor Accrual - 01008	\$	13,464	\$	4,232	\$ 47,467
PTO Accrual - 01010	\$	-	\$	(9,329)	\$ (9,329)
Capital Labor Transfer In - 01011	\$	2,547,562	\$	2,683,793	\$ 10,142,046
Capital Labor Transfer Out - 01012	\$	(2,523,179)	\$	(2,779,337)	\$ (10,142,046)
Expense Labor Transfer In - 01013	\$	3,418	\$	1,050	\$ 8,685
Expense Labor Transfer Out - 01014	\$	(2,384)	\$	(997)	\$ (8,685)
Labor	\$	3,349,929	\$	2,550,904	\$ 12,464,196
Total Paid Salaries	\$	7,809,630	\$	5,678,017	\$ 28,100,666
Total Expensed Salaries (Paid Only)	\$	3,335,431	\$	2,555,948	\$ 12,426,058
Total Capitalized Salaries (Paid Only)	\$	4,474,200	\$	3,122,069	\$ 15,674,608
Labor Capitalized %		57%		55%	56%
Labor Expensed %		43%		45%	44%

Docket No. 19-00076
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 3
Question No. 3-02
Page 1 of 2

REQUEST:

Refer to the "TN FY2019 Allocation" document included with the Company's filing and provide the following information:

- a. Provide a listing of pension assets as well as pension liabilities in the same format as the table on this document.
- b. Define the term Net Periodic Pension Cost (NPPC) as it is used in this document. Does the Company recognize this NPPC cost on its books? If so, indicate the account number and trial balance location of the \$12,900,000 FY 2019 NPPC shown on this document.
- c. In addition to the NPPC, is there also a minimum and maximum pension cost that the Company has the discretion of recognizing? If so, provide this minimum and maximum amount along with its source calculation for 2019.
- d. Does the Company recognize its pension liability on its books? If so, indicate the account number and trial balance location of the \$504,719,000 estimated liability by Willis Towers Watson as shown on the "TN FY2019 Allocation" document included with the Company's filing.

RESPONSE:

- a. Please see Attachment 1 for the updated allocation for fiscal year 2019. It is the same as the allocation that was provided in July 2019, except for the addition of the allocation of pension assets.
- b. Net Periodic Pension Cost (or Net Periodic Benefit Cost) is the annual pension expense for the plan for a reporting period, as defined by Accounting Standard Codification 715-30. The NPPC includes service cost, interest cost, expected return on plan assets, and the amortization of any prior service costs and actuarial gains or losses. Atmos Energy recognizes NPPC on its income statement. The O&M portion of pension cost is recorded to Account 9260, subaccounts 01202, 01206, 01291, 01297, 01298 and 01299. The capitalized portion of pension cost is recorded to CWIP Account 1070. Please note that the \$12,900,000 NPPC is for Total Company. Only the portion of the pension cost applicable to Shared Services and the Kentucky/Mid-States Division will be included in the trial balances.

Docket No. 19-00076
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 3
Question No. 3-02
Page 2 of 2

- c. The amount of the Net Periodic Pension Cost that Atmos Energy recognizes is not subject to a minimum or maximum.
- d. Atmos Energy recognizes the net value of its pension liability and pension assets on its balance sheet. The pension liability is netted with the pension asset in balance sheet account 1860-13993 in Shared Services.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_3-02_Att1 - TN FY2019 Allocation with Assets.pdf, 2 Pages.

January 7, 2020

Ms. Kim Pettineo
Manager, Disability & Retirement
Atmos Energy Corporation
5430 LBJ Freeway, Suite 500
Dallas, TX 75240

Dear Kim:

As you requested, we are providing an estimate of the September 30, 2018 accounting liability, assets, and the FY2019 Net Periodic Pension Cost (NPPC) attributable to Tennessee residents who participate in the Atmos Energy Corporation Pension Account Plan (PAP). The liabilities and assets are split based on the groupings provided in May of 2012.

The ASC 715 liability and fair value of assets as of September 30, 2018 and the FY2019 NPPC for the Pension Account Plan are \$504.7 million, \$531.7 million and \$12.9 million, respectively. The allocation of these amounts by group is shown in the table below.

		ASC 715			
	Counts	Liability as of	Assets as of	%	FY 2019 NPPC
		9/30/2018	9/30/2018		
Inactive Pre GO Merger	47	5,295,000	5,317,000	1.0%	(33,000)
Active GO	22	4,118,000	4,254,000	0.8%	157,000
Inactive GO After Merger	5	1,386,000	1,595,000	0.3%	4,000
Inactive TN	193	15,261,000	15,951,000	3.0%	(94,000)
Active TN	99	13,598,000	14,356,000	2.7%	478,000
Active SS	252	29,511,000	30,838,000	5.8%	1,542,000
Active CSO SS	336	17,125,000	18,077,000	3.4%	1,025,000
Inactive SS	240	25,193,000	26,585,000	5.0%	(149,000)
Other	4,290	393,232,000	414,718,000	78.0%	9,970,000
Total	5,484	504,719,000	531,691,000	100.0%	12,900,000

Our calculations were based on the following data, methods and assumptions:

- January 1, 2018 census data projected to September 30, 2018
- Discount rate of 4.38%
- Assets as of September 30, 2018
- Disclosure assumptions as elected by the plan sponsor as of September 30, 2018, including mortality projection scale MP-2018.
- Participant groupings were provided by Atmos
- Accounting liability, service cost and interest cost determined directly for participants

- Assets as of September 30, 2018, expected return on assets, and gain/loss amortization allocated based on liability

The calculations in this letter apply only to the Atmos Energy Corporation Pension Account Plan and not to any other qualified or executive benefit plans.

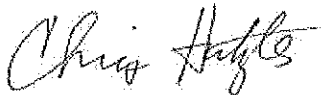
The information contained above was prepared for the internal use of Atmos Energy in connection with the rate case analysis for Tennessee. It is not intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard.

The results included in this letter are based on the data, assumptions, methods and plan provisions outlined in the actuarial valuation report to determine accounting requirements for the plan for the plan year beginning October 1, 2018 delivered in November 2018. Therefore, the descriptions of the data, assumptions, methods, plan provisions and limitations of the valuation report and its use should be considered part of this letter report.

The undersigned consultants with actuarial credentials meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein. To our knowledge, our objectivity is not impaired by any relationship between the plan sponsor and our employer, Willis Towers Watson US LLC.

Let us know if you have any questions.

Regards,



Chris Hutzler FSA, EA, CFA
Managing Director, Retirement



Merrick Johnson FSA, EA
Senior Associate, Retirement

Docket No. 19-00076
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 3
Question No. 3-03
Page 1 of 1

REQUEST:

Refer to the "Attrition Period Trial Balance 5.31.19" spreadsheet that was included with the Company's filing. Specifically refer the "WP 4-1 002" tab of this spreadsheet and then to Cells F308 to S308 that provide a true-up adjustment for cost centers that are not fully allocated. Explain the Company's process of allocating cost center data to the appropriate divisions along with a discussion of what gives rise to a cost center not being fully allocated and how this situation is eventually reconciled.

RESPONSE:

Shared Services Div 002 O&M expenses are allocated to the business units using a 3-factor composite consisting of gross plant, direct O&M and customer count for each division. Shared Services Div 012 O&M expenses are allocated to the business units using the customer count for each division. Expenses recorded to Shared Services Cost Center 1903 do not allocate to any business units. These expenses remain in Shared Services and are included in our Total Company O&M expense but do not impact the O&M of our business units because they are unallocated. The Company is not seeking recovery for the costs recorded to Cost Center 1903.

Docket No. 19-00076
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 3
Question No. 3-04
Page 1 of 1

REQUEST:

Refer to the Company's response to CA2-7 and CA2-8 regarding allocated depreciation expense. The Company's response to both of these items indicates that "...the cumulative depreciation rates applied systematically to shared assets are a compilation of the approved rates for each jurisdiction at the time the monthly process is performed." [Emphasis added.]

- a. Provide a copy of the calculation for the compilation of the approved depreciation rates from each jurisdiction for Division 12 and Division 02 assets for the month of May 2019 that results in the total depreciation expense of \$705,347 and \$962,061 respectively as reported in the trial balance for these divisions.
- b. Provide the source and support for the 2.16% allocation factor used for CKV assets for May 2019 in the Attachment 1 spreadsheet included with the Company's response to CA2-7, and explain why this factor differs from the 1.44% rate for CKV assets used elsewhere in the Company's ARM Reconciliation.

RESPONSE:

- a. Please see Attachment 1.
- b. Please see Attachment 2.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_3-04_Att1 - SSU May-19 Depr Expense.xlsx, 30 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, CPAD_3-04_Att2 - May-19 CKV Allocation.xlsx, 4 Pages.

Atmos Energy Corporation
SSU May 2019 Depreciation Expense
Summary

Company Id	Bus Segment Id	Depr Group Id	Set Of Books Id	Depreciation Base	Depreciation Rate by Jurisdiction	Allocated percent	Sum of Net Depr Expense
010 Atmos Regulated Shared Services	012 - Call Center Division	010.012.39000:Structure & Improv	020.007.Trans LA Division	12,743,903.91	3.01%	2.340000%	748.00
			020.077.LGS Division	12,743,903.91	3.01%	8.790000%	2,609.81
			030.001.Amarillo Transmission Div	12,743,903.91	3.34%	0.000000%	0.00
			030.003.Amarillo City Plant Div	12,743,903.91	3.34%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	12,743,903.91	3.34%	0.000000%	0.00
			030.005.West TX City Plant Div	12,743,903.91	3.34%	9.820851%	3,412.60
			030.006.Dalhart City Plant Div	12,743,903.91	3.34%	0.000000%	0.00
			030.008.West TX Rural Irrigation	12,743,903.91	3.34%	0.002953%	1.05
			030.010.Texas Division	12,743,903.91	3.34%	0.000000%	0.00
			030.011.Fain 10" Division	12,743,903.91	3.34%	0.000000%	0.00
			030.013.Amarillo Rural Division	12,743,903.91	3.34%	0.000000%	0.00
			030.014.Non-Regulated Industrial	12,743,903.91	3.34%	0.000000%	0.00
			030.015.Amarillo Regulated Indust	12,743,903.91	3.34%	0.000000%	0.00
			030.016.Lubbock	12,743,903.91	3.34%	0.000000%	0.00
			030.017.Dalhart Rural Division	12,743,903.91	3.34%	0.000000%	0.00
			030.018.Dalhart Rural Irrigation	12,743,903.91	3.34%	0.000000%	0.00
			030.019.Triangle Division	12,743,903.91	3.34%	0.006098%	2.16
			030.020.Lubbock OCL	12,743,903.91	3.34%	0.000000%	0.00
			030.021.West TX Rural Division	12,743,903.91	3.34%	0.000000%	0.00
			030.040.Texas CNG Division	12,743,903.91	3.34%	0.000000%	0.00
			050.009.WKG Division	12,743,903.91	3.01%	5.617154%	1,795.58
			050.093.Tennessee Division	12,743,903.91	3.01%	4.631056%	1,480.36
			050.096.Virginia Division	12,743,903.91	3.01%	0.741790%	237.12
			060.031.Colorado ADM Division	12,743,903.91	3.01%	3.834097%	1,225.61
			060.081.Kansas Administration	12,743,903.91	2.33%	4.285903%	1,060.52
			070.170.MVG Division	12,743,903.91	3.34%	7.860000%	2,787.98
			080.190.Mid-Tex Division	12,743,903.91	3.34%	52.270000%	18,540.45
			180.700.Atmos Pipeline Division	12,743,903.91	3.01%	0.000000%	0.00
			220.056.TLGP	12,743,903.91	7.43%	0.000000%	0.00
			220.059.TLIG	12,743,903.91	7.43%	0.000000%	0.00
			220.061.AELIG	12,743,903.91	7.43%	0.000000%	0.00
			232.800.UG Storage	12,743,903.91	7.43%	0.000000%	0.00
			233.817.WKG Storage	12,743,903.91	7.43%	0.000000%	0.00
			234.822.TLGS Corporate	12,743,903.91	7.43%	0.000000%	0.00
			236.867.Atmos Gathering Company,LLC	12,743,903.91	7.43%	0.000000%	0.00
			303.057.TLGP-LGSN	12,743,903.91	7.43%	0.000000%	0.00
			010.012.39000:Structure & Improv Total				34,101.24
			010.012.39009:Improvements - Leased				
			020.007.Trans LA Division	2,820,613.55	3.25%	2.340000%	178.78
			020.077.LGS Division	2,820,613.55	3.25%	8.790000%	671.48
			030.001.Amarillo Transmission Div	2,820,613.55	4.06%	0.000000%	0.00
			030.003.Amarillo City Plant Div	2,820,613.55	4.06%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	2,820,613.55	4.06%	0.000000%	0.00
			030.005.West TX City Plant Div	2,820,613.55	4.06%	9.820851%	918.13
			030.006.Dalhart City Plant Div	2,820,613.55	4.06%	0.000000%	0.00
			030.008.West TX Rural Irrigation	2,820,613.55	4.06%	0.002953%	(0.00)
			030.010.Texas Division	2,820,613.55	4.06%	0.000000%	0.00
			030.011.Fain 10" Division	2,820,613.55	4.06%	0.000000%	0.00
			030.013.Amarillo Rural Division	2,820,613.55	4.06%	0.000000%	0.00
			030.014.Non-Regulated Industrial	2,820,613.55	4.06%	0.000000%	0.00
			030.015.Amarillo Regulated Indust	2,820,613.55	4.06%	0.000000%	0.00
			030.016.Lubbock	2,820,613.55	4.06%	0.000000%	0.00
			030.017.Dalhart Rural Division	2,820,613.55	4.06%	0.000000%	0.00
			030.018.Dalhart Rural Irrigation	2,820,613.55	4.06%	0.000000%	0.00
			030.019.Triangle Division	2,820,613.55	4.06%	0.006098%	1.58
			030.020.Lubbock OCL	2,820,613.55	4.06%	0.000000%	0.00
			030.021.West TX Rural Division	2,820,613.55	4.06%	0.000000%	0.00
			030.040.Texas CNG Division	2,820,613.55	4.06%	0.000000%	0.00
			050.009.WKG Division	2,820,613.55	3.25%	5.617154%	429.10
			050.093.Tennessee Division	2,820,613.55	3.25%	4.631056%	353.77
			050.096.Virginia Division	2,820,613.55	3.25%	0.741790%	56.67
			060.031.Colorado ADM Division	2,820,613.55	3.25%	3.834097%	292.89
			060.081.Kansas Administration	2,820,613.55	3.12%	4.285903%	314.31
			070.170.MVG Division	2,820,613.55	4.06%	7.860000%	750.08
			080.190.Mid-Tex Division	2,820,613.55	4.06%	52.270000%	4,988.17
			180.700.Atmos Pipeline Division	2,820,613.55	3.25%	0.000000%	0.00
			220.056.TLGP	2,820,613.55	7.43%	0.000000%	0.00
			220.059.TLIG	2,820,613.55	7.43%	0.000000%	0.00
			220.061.AELIG	2,820,613.55	7.43%	0.000000%	0.00
			232.800.UG Storage	2,820,613.55	7.43%	0.000000%	0.00
			233.817.WKG Storage	2,820,613.55	7.43%	0.000000%	0.00
			234.822.TLGS Corporate	2,820,613.55	7.43%	0.000000%	0.00
			236.867.Atmos Gathering Company,LLC	2,820,613.55	7.43%	0.000000%	0.00
			303.057.TLGP-LGSN	2,820,613.55	7.43%	0.000000%	0.00
			010.012.39009:Improvements - Leased Total				8,953.95
			010.012.39010:CKV-Struct & Improv				
			020.007.Trans LA Division	12,489,964.58	3.01%	0.945769%	286.30
			020.077.LGS Division	12,489,964.58	3.01%	3.545051%	1,110.63
			030.001.Amarillo Transmission Div	12,489,964.58	3.34%	0.000000%	0.00
			030.003.Amarillo City Plant Div	12,489,964.58	3.34%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	12,489,964.58	3.34%	0.000000%	0.00
			030.005.West TX City Plant Div	12,489,964.58	3.34%	5.466081%	1,910.64
			030.006.Dalhart City Plant Div	12,489,964.58	3.34%	0.000000%	0.00
			030.008.West TX Rural Irrigation	12,489,964.58	3.34%	0.001687%	0.59
			030.010.Texas Division	12,489,964.58	3.34%	0.000000%	0.00
			030.011.Fain 10" Division	12,489,964.58	3.34%	0.000000%	0.00
			030.013.Amarillo Rural Division	12,489,964.58	3.34%	0.000000%	0.00
			030.014.Non-Regulated Industrial	12,489,964.58	3.34%	0.000000%	0.00

Company Id	Bus. Segment Id	Depr Group Id	Set Of Books Id	Depreciation Base	Depreciation Rate by Jurisdiction	Allocated Percent	Sum of Net Depr Expense
			030.015.Amarillo Regulated Indust	12,489,964.58	3.34%	0.000000%	0.00
			030.016.Lubbock	12,489,964.58	3.34%	0.000000%	0.00
			030.017.Dalhart Rural Division	12,489,964.58	3.34%	0.000000%	0.00
			030.018.Dalhart Rural Irrigation	12,489,964.58	3.34%	0.000000%	0.00
			030.019.Triangle Division	12,489,964.58	3.34%	0.003483%	1.21
			030.020.Lubbock OCL	12,489,964.58	3.34%	0.000000%	0.00
			030.021.West TX Rural Division	12,489,964.58	3.34%	0.000000%	0.00
			030.040.Texas CNG Division	12,489,964.58	3.34%	0.000000%	0.00
			050.009.WKG Division	12,489,964.58	3.01%	2.821477%	821.28
			050.093.Tennessee Division	12,489,964.58	3.01%	2.161273%	877.11
			050.096.Virginia Division	12,489,964.58	3.01%	0.346187%	108.48
			060.031.Colorado ADM Division	12,489,964.58	3.01%	2.564203%	834.57
			060.051.Kansas Administration	12,489,964.58	2.33%	2.978153%	722.24
			070.170.MVG Division	12,489,964.58	3.34%	5.277553%	1,534.67
			080.190.Mid-Tex Division	12,489,964.58	3.34%	73.959081%	25,710.94
			180.700.Atmos Pipeline Division	12,489,964.58	3.01%	0.000000%	0.00
			220.056.TLGP	12,489,964.58	7.43%	0.000000%	0.00
			220.059.TLIG	12,489,964.58	7.43%	0.000000%	0.00
			220.061.AELIG	12,489,964.58	7.43%	0.000000%	0.00
			232.800.UGC Storage	12,489,964.58	7.43%	0.000000%	0.00
			234.822.TLGS Corporate	12,489,964.58	7.43%	0.000000%	0.00
		010.012.39010:CKV-Struct & Improv Total					34,028.74
		010.012.39100:Office Furniture And					
			020.007.Trans LA Division	2,398,884.62	3.98%	2.340000%	185.24
			020.077.LGS Division	2,398,884.62	3.98%	8.790000%	695.84
			030.001.Amarillo Transmission Div	2,398,884.62	4.03%	0.000000%	0.00
			030.003.Amarillo City Plant Div	2,398,884.62	4.03%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	2,398,884.62	4.03%	0.000000%	0.00
			030.005.West TX City Plant Div	2,398,884.62	4.03%	8.820851%	775.09
			030.006.Dalhart City Plant Div	2,398,884.62	4.03%	0.000000%	0.00
			030.008.West TX Rural Irrigation	2,398,884.62	4.03%	0.002953%	0.24
			030.010.Texas Division	2,398,884.62	4.03%	0.000000%	0.00
			030.011.Fain 10" Division	2,398,884.62	4.03%	0.000000%	0.00
			030.013.Amarillo Rural Division	2,398,884.62	4.03%	0.000000%	0.00
			030.014.Non-Regulated Industrial	2,398,884.62	4.03%	0.000000%	0.00
			030.015.Amarillo Regulated Indust	2,398,884.62	4.03%	0.000000%	0.00
			030.016.Lubbock	2,398,884.62	4.03%	0.000000%	0.00
			030.017.Dalhart Rural Division	2,398,884.62	4.03%	0.000000%	0.00
			030.018.Dalhart Rural Irrigation	2,398,884.62	4.03%	0.000000%	0.00
			030.019.Triangle Division	2,398,884.62	4.03%	0.006098%	0.49
			030.020.Lubbock OCL	2,398,884.62	4.03%	0.000000%	0.00
			030.021.West TX Rural Division	2,398,884.62	4.03%	0.000000%	0.00
			030.040.Texas CNG Division	2,398,884.62	4.03%	0.000000%	0.00
			050.009.WKG Division	2,398,884.62	3.96%	5.617154%	444.67
			050.093.Tennessee Division	2,398,884.62	3.96%	4.631056%	366.61
			050.096.Virginia Division	2,398,884.62	3.96%	0.741790%	58.72
			060.031.Colorado ADM Division	2,398,884.62	3.98%	3.834097%	303.52
			060.051.Kansas Administration	2,398,884.62	3.89%	4.265903%	316.15
			070.170.MVG Division	2,398,884.62	4.03%	7.860000%	633.22
			080.190.Mid-Tex Division	2,398,884.62	4.03%	52.270000%	4,211.00
			180.700.Atmos Pipeline Division	2,398,884.62	3.96%	0.000000%	0.00
			220.056.TLGP	2,398,884.62	4.89%	0.000000%	0.00
			220.059.TLIG	2,398,884.62	4.89%	0.000000%	0.00
			220.061.AELIG	2,398,884.62	4.89%	0.000000%	0.00
			232.800.UGC Storage	2,398,884.62	4.89%	0.000000%	0.00
			233.817.WKG Storage	2,398,884.62	4.89%	0.000000%	0.00
			234.822.TLGS Corporate	2,398,884.62	4.89%	0.000000%	0.00
			235.867.Atmos Gathering Company, LLC	2,398,884.62	4.89%	0.000000%	0.00
			303.057.TLGP-LGSN	2,398,884.62	4.89%	0.000000%	0.00
		010.012.39100:Office Furniture And Total					7,990.90
		010.012.39110:CKV-Office Furn & Eq					
			020.007.Trans LA Division	462,835.56	3.98%	9.845789%	14.45
			020.077.LGS Division	462,835.56	3.98%	3.545051%	54.15
			030.001.Amarillo Transmission Div	462,835.56	4.03%	0.000000%	0.00
			030.003.Amarillo City Plant Div	462,835.56	4.03%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	462,835.56	4.03%	0.000000%	0.00
			030.005.West TX City Plant Div	462,835.56	4.03%	5.496081%	85.43
			030.006.Dalhart City Plant Div	462,835.56	4.03%	0.000000%	0.00
			030.008.West TX Rural Irrigation	462,835.56	4.03%	0.001897%	0.03
			030.010.Texas Division	462,835.56	4.03%	0.000000%	0.00
			030.011.Fain 10" Division	462,835.56	4.03%	0.000000%	0.00
			030.013.Amarillo Rural Division	462,835.56	4.03%	0.000000%	0.00
			030.014.Non-Regulated Industrial	462,835.56	4.03%	0.000000%	0.00
			030.015.Amarillo Regulated Indust	462,835.56	4.03%	0.000000%	0.00
			030.016.Lubbock	462,835.56	4.03%	0.000000%	0.00
			030.017.Dalhart Rural Division	462,835.56	4.03%	0.000000%	0.00
			030.018.Dalhart Rural Irrigation	462,835.56	4.03%	0.000000%	0.00
			030.019.Triangle Division	462,835.56	4.03%	0.003483%	0.05
			030.020.Lubbock OCL	462,835.56	4.03%	0.000000%	0.00
			030.021.West TX Rural Division	462,835.56	4.03%	0.000000%	0.00
			030.040.Texas CNG Division	462,835.56	4.03%	0.000000%	0.00
			050.009.WKG Division	462,835.56	3.96%	2.821477%	40.04
			050.093.Tennessee Division	462,835.56	3.96%	2.161273%	33.01
			050.096.Virginia Division	462,835.56	3.96%	0.346187%	8.29
			060.031.Colorado ADM Division	462,835.56	3.98%	2.564203%	40.69
			060.051.Kansas Administration	462,835.56	3.89%	2.978153%	42.38
			070.170.MVG Division	462,835.56	4.03%	5.277553%	82.03
			080.190.Mid-Tex Division	462,835.56	4.03%	73.959081%	1,149.58
			180.700.Atmos Pipeline Division	462,835.56	3.96%	0.000000%	0.00
			220.056.TLGP	462,835.56	4.89%	0.000000%	0.00
			220.059.TLIG	462,835.56	4.89%	0.000000%	0.00
			220.061.AELIG	462,835.56	4.89%	0.000000%	0.00

Company Id	Bus Segment Id	Depr Group Id	Set Of Books Id	Depreciation Base	Depreciation Rate by Jurisdiction	Allocated percent	Sum of Net Depr Expenses
		010.012.39410:CKV-Office Furn & Eq Total					1,547.13
		010.012.39210:CKV-Transportation Eq	020.007.Trans LA Division	96,290.22	8.34%	0.945769%	8.33
			020.077.LGS Division	96,290.22	8.34%	3.545051%	23.72
			030.001.Amarillo Transmission Div	96,290.22	10.32%	0.000000%	0.00
			030.003.Amarillo City Plant Div	96,290.22	10.32%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	96,290.22	10.32%	0.000000%	0.00
			030.005.West TX City Plant Div	96,290.22	10.32%	5.496081%	45.51
			030.006.Dalhard City Plant Div	96,290.22	10.32%	0.000000%	0.00
			030.008.West TX Rural Irrigation	96,290.22	10.32%	0.001687%	0.01
			030.010.Texas Division	96,290.22	10.32%	0.000000%	0.00
			030.011.Faln 10" Division	96,290.22	10.32%	0.000000%	0.00
			030.013.Amarillo Rural Division	96,290.22	10.32%	0.000000%	0.00
			030.014.Non-Regulated Industrial	96,290.22	10.32%	0.000000%	0.00
			030.015.Amarillo Regulated Indust	96,290.22	10.32%	0.000000%	0.00
			030.016.Lubbock	96,290.22	10.32%	0.000000%	0.00
			030.017.Dalhart Rural Division	96,290.22	10.32%	0.000000%	0.00
			030.018.Dalhart Rural Irrigation	96,290.22	10.32%	0.000000%	0.00
			030.019.Triangle Division	96,290.22	10.32%	0.003483%	(0.00)
			030.020.Lubbock OCL	96,290.22	10.32%	0.000000%	0.00
			030.021.West TX Rural Division	96,290.22	10.32%	0.000000%	0.00
			030.040.Texas CNG Division	96,290.22	10.32%	0.000000%	0.00
			050.009.WKG Division	96,290.22	8.34%	2.621477%	(0.00)
			050.093.Tennessee Division	96,290.22	8.34%	2.161273%	14.48
			050.096.Virginia Division	96,290.22	8.34%	0.346187%	(0.00)
			060.031.Colorado ADM Division	96,290.22	8.34%	2.664205%	17.82
			060.081.Kansas Administration	96,290.22	6.47%	2.978153%	15.48
			070.170.MVG Division	96,290.22	10.32%	5.277553%	(0.00)
			080.190.Mid-Tex Division	96,290.22	28.96%	73.959081%	0.00
			180.700.Atmos Pipeline Division	96,290.22	8.34%	0.000000%	0.00
			220.056.TLGP	96,290.22	28.96%	0.000000%	0.00
			220.058.TLIG	96,290.22	28.96%	0.000000%	0.00
			220.061.AELIG	96,290.22	28.96%	0.000000%	0.00
		010.012.39210:CKV-Transportation Eq Total					123.34
		010.012.39410:CKV-Tools Shop Garage	020.007.Trans LA Division	498,323.81	8.37%	0.945769%	32.87
			020.077.LGS Division	498,323.81	8.37%	3.545051%	123.22
			030.001.Amarillo Transmission Div	498,323.81	8.88%	0.000000%	0.00
			030.003.Amarillo City Plant Div	498,323.81	8.88%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	498,323.81	8.88%	0.000000%	0.00
			030.005.West TX City Plant Div	498,323.81	8.88%	5.496081%	202.67
			030.006.Dalhard City Plant Div	498,323.81	8.88%	0.000000%	0.00
			030.008.West TX Rural Irrigation	498,323.81	8.88%	0.001687%	0.06
			030.010.Texas Division	498,323.81	8.88%	0.000000%	0.00
			030.011.Faln 10" Division	498,323.81	8.88%	0.000000%	0.00
			030.013.Amarillo Rural Division	498,323.81	8.88%	0.000000%	0.00
			030.014.Non-Regulated Industrial	498,323.81	8.88%	0.000000%	0.00
			030.015.Amarillo Regulated Indust	498,323.81	8.88%	0.000000%	0.00
			030.016.Lubbock	498,323.81	8.88%	0.000000%	0.00
			030.017.Dalhart Rural Division	498,323.81	8.88%	0.000000%	0.00
			030.018.Dalhart Rural Irrigation	498,323.81	8.88%	0.000000%	0.00
			030.019.Triangle Division	498,323.81	8.88%	0.003483%	0.13
			030.020.Lubbock OCL	498,323.81	8.88%	0.000000%	0.00
			030.021.West TX Rural Division	498,323.81	8.88%	0.000000%	0.00
			030.040.Texas CNG Division	498,323.81	8.88%	0.000000%	0.00
			050.009.WKG Division	498,323.81	8.37%	2.621477%	91.12
			050.093.Tennessee Division	498,323.81	8.37%	2.161273%	75.12
			050.096.Virginia Division	498,323.81	8.37%	0.346187%	12.03
			060.031.Colorado ADM Division	498,323.81	8.37%	2.664205%	92.80
			060.081.Kansas Administration	498,323.81	8.29%	2.978153%	102.53
			070.170.MVG Division	498,323.81	8.88%	5.277553%	194.91
			080.190.Mid-Tex Division	498,323.81	8.88%	73.959081%	2,727.31
			180.700.Atmos Pipeline Division	498,323.81	8.37%	0.000000%	0.00
			220.056.TLGP	498,323.81	10.00%	0.000000%	0.00
			220.059.TLIG	498,323.81	10.00%	0.000000%	0.00
			220.061.AELIG	498,323.81	10.00%	0.000000%	0.00
		010.012.39410:CKV-Tools Shop Garage Total					3,854.28
		010.012.39510:CKV-Laboratory Equip	020.007.Trans LA Division	23,632.07	10.05%	0.945769%	1.87
			020.077.LGS Division	23,632.07	10.05%	3.545051%	7.02
			030.001.Amarillo Transmission Div	23,632.07	10.32%	0.000000%	0.00
			030.003.Amarillo City Plant Div	23,632.07	10.32%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	23,632.07	10.32%	0.000000%	0.00
			030.005.West TX City Plant Div	23,632.07	10.32%	5.496081%	11.17
			030.006.Dalhard City Plant Div	23,632.07	10.32%	0.000000%	0.00
			030.008.West TX Rural Irrigation	23,632.07	10.32%	0.001687%	0.00
			030.010.Texas Division	23,632.07	10.32%	0.000000%	0.00
			030.011.Faln 10" Division	23,632.07	10.32%	0.000000%	0.00
			030.013.Amarillo Rural Division	23,632.07	10.32%	0.000000%	0.00
			030.014.Non-Regulated Industrial	23,632.07	10.32%	0.000000%	0.00
			030.015.Amarillo Regulated Indust	23,632.07	10.32%	0.000000%	0.00
			030.016.Lubbock	23,632.07	10.32%	0.000000%	0.00
			030.017.Dalhart Rural Division	23,632.07	10.32%	0.000000%	0.00
			030.018.Dalhart Rural Irrigation	23,632.07	10.32%	0.000000%	0.00
			030.019.Triangle Division	23,632.07	10.32%	0.003483%	0.01
			030.020.Lubbock OCL	23,632.07	10.32%	0.000000%	0.00
			030.021.West TX Rural Division	23,632.07	10.32%	0.000000%	0.00
			030.040.Texas CNG Division	23,632.07	10.32%	0.000000%	0.00
			050.009.WKG Division	23,632.07	10.05%	2.621477%	5.19
			050.093.Tennessee Division	23,632.07	10.05%	2.161273%	4.28
			050.096.Virginia Division	23,632.07	10.05%	0.346187%	0.69
			060.031.Colorado ADM Division	23,632.07	10.05%	2.664205%	5.27
			060.081.Kansas Administration	23,632.07	8.28%	2.978153%	4.86

Company Id	Bus Segment Id	Depr Group Id	Set Of Books Id	Depreciation Base	Depreciation Rate By Jurisdiction	Allocated Percent	Sum of Net Depr Expense
			070.170.WVG Division	23,632.07	10.92%	5.277553%	10.73
			080.180.Mid-Tex Division	23,632.07	10.00%	73.9550281%	145.65
			180.700.Atmos Pipeline Division	23,632.07	10.05%	0.0000000%	0.00
			220.056.TLGP	23,632.07	10.00%	0.0000000%	0.00
			220.059.TLIG	23,632.07	10.00%	0.0000000%	0.00
			220.061.AELIG	23,632.07	10.00%	0.0000000%	0.00
	010.012.39510:CKV-Laboratory Equip Total						196.73
	010.012.39700:Communication Equipme		020.007.Trans LA Division	1,913,117.11	5.85%	2.3400000%	218.24
			020.077.LGS Division	1,913,117.11	5.85%	8.7900000%	819.79
			030.001.Amarillo Transmission Div	1,913,117.11	5.54%	0.0000000%	0.00
			030.003.Amarillo City Plant Div	1,913,117.11	5.54%	0.0000000%	0.00
			030.004.Fritch & Sanford City Plant	1,913,117.11	5.54%	0.0000000%	0.00
			030.005.West TX City Plant Div	1,913,117.11	5.54%	8.520851%	849.74
			030.006.Dalhart City Plant Div	1,913,117.11	5.54%	0.0000000%	0.00
			030.008.West TX Rural Irrigation	1,913,117.11	5.54%	0.002953%	0.00
			030.010.Texas Division	1,913,117.11	5.54%	0.0000000%	0.00
			030.011.Fain 10" Division	1,913,117.11	5.54%	0.0000000%	0.00
			030.013.Amarillo Rural Division	1,913,117.11	5.54%	0.0000000%	0.00
			030.014.Non-Regulated Industrial	1,913,117.11	5.54%	0.0000000%	0.00
			030.015.Amarillo Regulated Indust	1,913,117.11	5.54%	0.0000000%	0.00
			030.016.Lubbock	1,913,117.11	5.54%	0.0000000%	0.00
			030.017.Dalhart Rural Division	1,913,117.11	5.54%	0.0000000%	0.00
			030.018.Dalhart Rural Irrigation	1,913,117.11	5.54%	0.0000000%	0.00
			030.019.Triangle Division	1,913,117.11	5.54%	0.006098%	0.54
			030.020.Lubbock OCL	1,913,117.11	5.54%	0.0000000%	0.00
			030.021.West TX Rural Division	1,913,117.11	5.54%	0.0000000%	0.00
			030.040.Texas CNG Division	1,913,117.11	5.54%	0.0000000%	0.00
			050.009.WKG Division	1,913,117.11	5.85%	5.817154%	523.88
			050.093.Tennessee Division	1,913,117.11	5.85%	4.831056%	431.91
			050.096.Virginia Division	1,913,117.11	5.85%	0.741790%	69.18
			060.031.Colorado ADM Division	1,913,117.11	5.85%	3.834097%	357.58
			060.081.Kansas Administration	1,913,117.11	5.69%	4.285903%	388.79
			070.170.MVG Division	1,913,117.11	5.54%	7.860000%	694.21
			080.190.Mid-Tex Division	1,913,117.11	5.54%	52.2700000%	4,815.60
			180.700.Atmos Pipeline Division	1,913,117.11	5.85%	0.0000000%	0.00
			220.056.TLGP	1,913,117.11	7.12%	0.0000000%	0.00
			220.059.TLIG	1,913,117.11	7.12%	0.0000000%	0.00
			220.061.AELIG	1,913,117.11	7.12%	0.0000000%	0.00
			232.800.UGC Storage	1,913,117.11	7.12%	0.0000000%	0.00
			233.817.WKG Storage	1,913,117.11	7.12%	0.0000000%	0.00
			234.822.TLGS Corporate	1,913,117.11	7.12%	0.0000000%	0.00
			236.867.Atmos Gathering Company,LLC	1,913,117.11	7.12%	0.0000000%	0.00
			303.057.TLGP-LGSN	1,913,117.11	7.12%	0.0000000%	0.00
	010.012.39700:Communication Equipme Total						8,970.48
	010.012.39710:CKV-Commun Equip		020.007.Trans LA Division	303,749.98	5.85%	0.945769%	14.00
			020.077.LGS Division	303,749.98	5.85%	3.545051%	52.49
			030.001.Amarillo Transmission Div	303,749.98	5.54%	0.0000000%	0.00
			030.003.Amarillo City Plant Div	303,749.98	5.54%	0.0000000%	0.00
			030.004.Fritch & Sanford City Plant	303,749.98	5.54%	0.0000000%	0.00
			030.005.West TX City Plant Div	303,749.98	5.54%	5.498981%	77.07
			030.006.Dalhart City Plant Div	303,749.98	5.54%	0.0000000%	0.00
			030.008.West TX Rural Irrigation	303,749.98	5.54%	0.001687%	0.02
			030.010.Texas Division	303,749.98	5.54%	0.0000000%	0.00
			030.011.Fain 10" Division	303,749.98	5.54%	0.0000000%	0.00
			030.013.Amarillo Rural Division	303,749.98	5.54%	0.0000000%	0.00
			030.014.Non-Regulated Industrial	303,749.98	5.54%	0.0000000%	0.00
			030.015.Amarillo Regulated Indust	303,749.98	5.54%	0.0000000%	0.00
			030.016.Lubbock	303,749.98	5.54%	0.0000000%	0.00
			030.017.Dalhart Rural Division	303,749.98	5.54%	0.0000000%	0.00
			030.018.Dalhart Rural Irrigation	303,749.98	5.54%	0.0000000%	0.00
			030.019.Triangle Division	303,749.98	5.54%	0.003483%	0.05
			030.020.Lubbock OCL	303,749.98	5.54%	0.0000000%	0.00
			030.021.West TX Rural Division	303,749.98	5.54%	0.0000000%	0.00
			030.040.Texas CNG Division	303,749.98	5.54%	0.0000000%	0.00
			050.009.WKG Division	303,749.98	5.85%	2.621477%	36.82
			050.093.Tennessee Division	303,749.98	5.85%	2.161273%	32.00
			050.096.Virginia Division	303,749.98	5.85%	0.346187%	5.13
			060.031.Colorado ADM Division	303,749.98	5.85%	2.664205%	39.45
			060.081.Kansas Administration	303,749.98	5.69%	2.978153%	42.89
			070.170.MVG Division	303,749.98	5.54%	5.277553%	74.01
			080.190.Mid-Tex Division	303,749.98	5.54%	73.959081%	1,037.14
			180.700.Atmos Pipeline Division	303,749.98	5.85%	0.0000000%	0.00
			220.056.TLGP	303,749.98	7.12%	0.0000000%	0.00
			220.059.TLIG	303,749.98	7.12%	0.0000000%	0.00
			220.061.AELIG	303,749.98	7.12%	0.0000000%	0.00
			232.800.UGC Storage	303,749.98	7.12%	0.0000000%	0.00
			234.822.TLGS Corporate	303,749.98	7.12%	0.0000000%	0.00
	010.012.39710:CKV-Commun Equip Total						1,413.08
	010.012.39800:Miscellaneous Equipme		020.007.Trans LA Division	70,923.04	5.29%	2.3400000%	7.32
			020.077.LGS Division	70,923.04	5.29%	8.7900000%	27.48
			030.001.Amarillo Transmission Div	70,923.04	1.72%	0.0000000%	0.00
			030.003.Amarillo City Plant Div	70,923.04	1.72%	0.0000000%	0.00
			030.004.Fritch & Sanford City Plant	70,923.04	1.72%	0.0000000%	0.00
			030.005.West TX City Plant Div	70,923.04	1.72%	9.520951%	9.78
			030.006.Dalhart City Plant Div	70,923.04	1.72%	0.0000000%	0.00
			030.008.West TX Rural Irrigation	70,923.04	1.72%	0.002953%	0.00
			030.010.Texas Division	70,923.04	1.72%	0.0000000%	0.00
			030.011.Fain 10" Division	70,923.04	1.72%	0.0000000%	0.00
			030.013.Amarillo Rural Division	70,923.04	1.72%	0.0000000%	0.00
			030.014.Non-Regulated Industrial	70,923.04	1.72%	0.0000000%	0.00

Company Id	Bus Segment Id	Dept Group Id	Set Of Books Id	Depreciation Base	Depreciation Rate by Jurisdiction	Allocated Percent	Sum of Net Dep Expense
			030.015.Amarillo Regulated Indust	70.923.04	1.72%	0.000000%	0.00
			030.015.Lubbock	70.923.04	1.72%	0.000000%	0.00
			030.017.Dalhart Rural Division	70.923.04	1.72%	0.000000%	0.00
			030.018.Dalhart Rural Irrigation	70.923.04	1.72%	0.000000%	0.00
			030.019.Triangle Division	70.923.04	1.72%	0.000000%	0.01
			030.020.Lubbock OCL	70.923.04	1.72%	0.000000%	0.00
			030.021.West TX Rural Division	70.923.04	1.72%	0.000000%	0.00
			030.040.Texas CNG Division	70.923.04	1.72%	0.000000%	0.00
			050.009.WKG Division	70.923.04	5.29%	5.617154%	17.56
			050.093.Tennessee Division	70.923.04	5.29%	4.631058%	14.48
			050.096.Virginia Division	70.923.04	5.29%	0.741790%	2.32
			060.031.Colorado ADM Division	70.923.04	5.29%	3.834097%	11.99
			060.081.Kansas Administration	70.923.04	5.35%	4.285903%	13.55
			070.170.MVG Division	70.923.04	1.72%	7.860000%	7.99
			080.190.Mid-Tex Division	70.923.04	1.72%	52.270000%	53.14
			180.700.Atmos Pipeline Division	70.923.04	5.29%	0.000000%	0.00
			220.056.TLGP	70.923.04	5.36%	0.000000%	0.00
			220.059.TLIG	70.923.04	5.36%	0.000000%	0.00
			220.061.AELIG	70.923.04	5.36%	0.000000%	0.00
			232.800.UGC Storage	70.923.04	5.36%	0.000000%	0.00
			233.817.WKG Storage	70.923.04	5.36%	0.000000%	0.00
			234.822.TLGS Corporate	70.923.04	5.36%	0.000000%	0.00
			236.867.Atmos Gathering Company,LLC	70.923.04	5.36%	0.000000%	0.00
			303.057.TLGP-LGSN	70.923.04	5.36%	0.000000%	0.00
	010.012.39800.Miscellaneous Equipme Total						165.81
	010.012.39810:CKV-Misc Equipment						
			020.007.Trans LA Division	519.628.23	5.29%	0.945769%	21.66
			020.077.LGS Division	519.628.23	5.29%	3.545051%	81.21
			030.001.Amarillo Transmission Div	519.628.23	1.72%	0.000000%	0.00
			030.003.Amarillo City Plant Div	519.628.23	1.72%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	519.628.23	1.72%	0.000000%	0.00
			030.005.West TX City Plant Div	519.628.23	1.72%	5.496081%	40.93
			030.006.Dalhart City Plant Div	519.628.23	1.72%	0.000000%	0.00
			030.008.West TX Rural Irrigation	519.628.23	1.72%	0.001687%	0.01
			030.010.Texas Division	519.628.23	1.72%	0.000000%	0.00
			030.011.Fain 10" Division	519.628.23	1.72%	0.000000%	0.00
			030.013.Amarillo Rural Division	519.628.23	1.72%	0.000000%	0.00
			030.014.Non-Regulated Industrial	519.628.23	1.72%	0.000000%	0.00
			030.015.Amarillo Regulated Indust	519.628.23	1.72%	0.000000%	0.00
			030.016.Lubbock	519.628.23	1.72%	0.000000%	0.00
			030.017.Dalhart Rural Division	519.628.23	1.72%	0.000000%	0.00
			030.018.Dalhart Rural Irrigation	519.628.23	1.72%	0.000000%	0.00
			030.019.Triangle Division	519.628.23	1.72%	0.003483%	0.03
			030.020.Lubbock OCL	519.628.23	1.72%	0.000000%	0.00
			030.021.West TX Rural Division	519.628.23	1.72%	0.000000%	0.00
			030.040.Texas CNG Division	519.628.23	1.72%	0.000000%	0.00
			050.009.WKG Division	519.628.23	5.29%	2.621477%	60.05
			050.093.Tennessee Division	519.628.23	5.29%	2.161273%	49.51
			050.096.Virginia Division	519.628.23	5.29%	0.346187%	7.93
			060.031.Colorado ADM Division	519.628.23	5.29%	2.864205%	61.03
			060.081.Kansas Administration	519.628.23	5.35%	2.978153%	68.99
			070.170.MVG Division	519.628.23	1.72%	5.277553%	39.31
			080.190.Mid-Tex Division	519.628.23	1.72%	73.969081%	550.85
			180.700.Atmos Pipeline Division	519.628.23	5.29%	0.000000%	0.00
			220.056.TLGP	519.628.23	5.36%	0.000000%	0.00
			220.059.TLIG	519.628.23	5.36%	0.000000%	0.00
			220.061.AELIG	519.628.23	5.36%	0.000000%	0.00
	010.012.39810:CKV-Misc Equipment Total						981.51
	010.012.39901:Servers-Hardware						
			020.007.Trans LA Division	9,611,615.58	9.48%	2.340000%	1,779.80
			020.077.LGS Division	9,611,615.58	9.48%	8.790000%	6,674.40
			030.001.Amarillo Transmission Div	9,611,615.58	8.62%	0.000000%	0.00
			030.003.Amarillo City Plant Div	9,611,615.58	8.62%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	9,611,615.58	8.62%	0.000000%	0.00
			030.005.West TX City Plant Div	9,611,615.58	8.62%	8.620951%	6,642.64
			030.006.Dalhart City Plant Div	9,611,615.58	8.62%	0.000000%	0.00
			030.008.West TX Rural Irrigation	9,611,615.58	8.62%	0.002853%	(0.00)
			030.010.Texas Division	9,611,615.58	8.62%	0.000000%	0.00
			030.011.Fain 10" Division	9,611,615.58	8.62%	0.000000%	0.00
			030.013.Amarillo Rural Division	9,611,615.58	8.62%	0.000000%	0.00
			030.014.Non-Regulated Industrial	9,611,615.58	8.62%	0.000000%	0.00
			030.015.Amarillo Regulated Indust	9,611,615.58	8.62%	0.000000%	0.00
			030.016.Lubbock	9,611,615.58	8.62%	0.000000%	0.00
			030.017.Dalhart Rural Division	9,611,615.58	8.62%	0.000000%	0.00
			030.018.Dalhart Rural Irrigation	9,611,615.58	8.62%	0.000000%	0.00
			030.019.Triangle Division	9,611,615.58	8.62%	0.000000%	0.00
			030.020.Lubbock OCL	9,611,615.58	8.62%	0.000000%	0.00
			030.021.West TX Rural Division	9,611,615.58	8.62%	0.000000%	0.00
			030.040.Texas CNG Division	9,611,615.58	8.62%	0.000000%	0.00
			050.009.WKG Division	9,611,615.58	9.48%	5.617154%	4,265.20
			050.093.Tennessee Division	9,611,615.58	9.48%	4.631058%	3,516.44
			050.096.Virginia Division	9,611,615.58	9.48%	0.741790%	563.25
			060.031.Colorado ADM Division	9,611,615.58	9.48%	3.834097%	2,911.30
			060.081.Kansas Administration	9,611,615.58	7.62%	4.285903%	2,994.51
			070.170.MVG Division	9,611,615.58	8.62%	7.860000%	5,426.81
			080.190.Mid-Tex Division	9,611,615.58	8.62%	52.270000%	38,989.01
			180.700.Atmos Pipeline Division	9,611,615.58	9.48%	0.000000%	0.00
			220.056.TLGP	9,611,615.58	14.29%	0.000000%	0.00
			220.059.TLIG	9,611,615.58	14.29%	0.000000%	0.00
			220.061.AELIG	9,611,615.58	14.29%	0.000000%	0.00
			232.800.UGC Storage	9,611,615.58	14.29%	0.000000%	0.00
			233.817.WKG Storage	9,611,615.58	14.29%	0.000000%	0.00

Company Id	Bus Segment Id	Depr Group Id	Set Of Books Id	Depreciation Base	Depreciation Rate by Jurisdiction	Allocated percent	Sum of Net Depr Expense
		010.012.39901:Servers-Hardware	234.822.TLGS Corporate	9,611,615.58	14.29%	0.000000%	0.00
			236.867.Atmos Gathering Company,LLC	9,611,615.58	14.29%	0.000000%	0.00
			303.057.TLGP-LGSN	9,611,615.58	14.29%	0.000000%	0.00
		010.012.39901:Servers-Hardware Total					70,554.57
		010.012.39902:Servers-Software	020.007.Trans LA Division	2,134,153.33	8.93%	2.340000%	371.83
			020.077.LGS Division	2,134,153.33	8.93%	8.790000%	1,396.00
			030.001.Amarillo Transmission Div	2,134,153.33	8.78%	0.000000%	0.00
			030.003.Amarillo City Plant Div	2,134,153.33	8.78%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	2,134,153.33	8.78%	0.000000%	0.00
			030.005.West TX City Plant Div	2,134,153.33	8.78%	9.620951%	1,502.30
			030.006.Dalhousie City Plant Div	2,134,153.33	8.78%	0.000000%	0.00
			030.008.West TX Rural Irrigation	2,134,153.33	8.78%	0.002953%	(0.00)
			030.010.Texas Division	2,134,153.33	8.78%	0.000000%	0.00
			030.011.Fair 10" Division	2,134,153.33	8.78%	0.000000%	0.00
			030.013.Amarillo Rural Division	2,134,153.33	8.78%	0.000000%	0.00
			030.014.Non-Regulated Industrial	2,134,153.33	8.78%	0.000000%	0.00
			030.015.Amarillo Regulated Indust	2,134,153.33	8.78%	0.000000%	0.00
			030.016.Lubbock	2,134,153.33	8.78%	0.000000%	0.00
			030.017.Dalhousie Rural Division	2,134,153.33	8.78%	0.000000%	0.00
			030.018.Dalhousie Rural Irrigation	2,134,153.33	8.78%	0.000000%	0.00
			030.019.Triangle Division	2,134,153.33	8.78%	0.006989%	0.00
			030.020.Lubbock OCL	2,134,153.33	8.78%	0.000000%	0.00
			030.021.West TX Rural Division	2,134,153.33	8.78%	0.000000%	0.00
			030.040.Texas CNG Division	2,134,153.33	8.78%	0.000000%	0.00
			050.009.WKG Division	2,134,153.33	8.93%	5.617154%	692.10
			050.093.Tennessee Division	2,134,153.33	8.93%	4.631056%	735.46
			050.096.Virginia Division	2,134,153.33	8.93%	0.741790%	117.81
			060.031.Colorado ADM Division	2,134,153.33	8.93%	3.834097%	608.92
			060.081.Kansas Administration	2,134,153.33	7.18%	4.285903%	547.28
			070.170.MVG Division	2,134,153.33	8.78%	7.860000%	1,227.33
			080.190.Mid-Tex Division	2,134,153.33	8.78%	52.270000%	8,161.90
			180.700.Atmos Pipeline Division	2,134,153.33	8.93%	0.000000%	0.00
			220.056.TLGP	2,134,153.33	14.29%	0.000000%	0.00
			220.059.TLIG	2,134,153.33	14.29%	0.000000%	0.00
			220.061.AELIG	2,134,153.33	14.29%	0.000000%	0.00
			232.800.UGG Storage	2,134,153.33	14.29%	0.000000%	0.00
			233.817.WKG Storage	2,134,153.33	14.29%	0.000000%	0.00
			234.822.TLGS Corporate	2,134,153.33	14.29%	0.000000%	0.00
			236.867.Atmos Gathering Company,LLC	2,134,153.33	14.29%	0.000000%	0.00
			303.057.TLGP-LGSN	2,134,153.33	14.29%	0.000000%	0.00
		010.012.39902:Servers-Software Total					15,561.71
		010.012.39903:Network Hardware	020.007.Trans LA Division	629,225.62	6.99%	2.340000%	85.77
			020.077.LGS Division	629,225.62	6.99%	8.790000%	322.17
			030.001.Amarillo Transmission Div	629,225.62	6.72%	0.000000%	0.00
			030.003.Amarillo City Plant Div	629,225.62	6.72%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	629,225.62	6.72%	0.000000%	0.00
			030.005.West TX City Plant Div	629,225.62	6.72%	9.620951%	439.91
			030.006.Dalhousie City Plant Div	629,225.62	6.72%	0.000000%	0.00
			030.008.West TX Rural Irrigation	629,225.62	6.72%	0.002953%	0.00
			030.010.Texas Division	629,225.62	6.72%	0.000000%	0.00
			030.011.Fair 10" Division	629,225.62	6.72%	0.000000%	0.00
			030.013.Amarillo Rural Division	629,225.62	6.72%	0.000000%	0.00
			030.014.Non-Regulated Industrial	629,225.62	6.72%	0.000000%	0.00
			030.015.Amarillo Regulated Indust	629,225.62	6.72%	0.000000%	0.00
			030.016.Lubbock	629,225.62	6.72%	0.000000%	0.00
			030.017.Dalhousie Rural Division	629,225.62	6.72%	0.000000%	0.00
			030.018.Dalhousie Rural Irrigation	629,225.62	6.72%	0.000000%	0.00
			030.019.Triangle Division	629,225.62	6.72%	0.006989%	0.28
			030.020.Lubbock OCL	629,225.62	6.72%	0.000000%	0.00
			030.021.West TX Rural Division	629,225.62	6.72%	0.000000%	0.00
			030.040.Texas CNG Division	629,225.62	6.72%	0.000000%	0.00
			050.009.WKG Division	629,225.62	6.99%	5.617154%	205.88
			050.093.Tennessee Division	629,225.62	6.99%	4.631056%	169.74
			050.096.Virginia Division	629,225.62	6.99%	0.741790%	27.19
			060.031.Colorado ADM Division	629,225.62	6.99%	3.834097%	140.53
			060.081.Kansas Administration	629,225.62	6.99%	4.285903%	157.09
			070.170.MVG Division	629,225.62	6.72%	7.860000%	359.39
			080.190.Mid-Tex Division	629,225.62	6.72%	52.270000%	2,389.96
			180.700.Atmos Pipeline Division	629,225.62	6.99%	0.000000%	0.00
			220.056.TLGP	629,225.62	14.29%	0.000000%	0.00
			220.059.TLIG	629,225.62	14.29%	0.000000%	0.00
			220.061.AELIG	629,225.62	14.29%	0.000000%	0.00
			232.800.UGG Storage	629,225.62	14.29%	0.000000%	0.00
			233.817.WKG Storage	629,225.62	14.29%	0.000000%	0.00
			234.822.TLGS Corporate	629,225.62	14.29%	0.000000%	0.00
			236.867.Atmos Gathering Company,LLC	629,225.62	14.29%	0.000000%	0.00
			303.057.TLGP-LGSN	629,225.62	14.29%	0.000000%	0.00
		010.012.39903:Network Hardware Total					4,297.92
		010.012.39906:Po Hardware	020.007.Trans LA Division	554,840.70	10.49%	2.340000%	113.50
			020.077.LGS Division	554,840.70	10.49%	8.790000%	426.34
			030.001.Amarillo Transmission Div	554,840.70	8.78%	0.000000%	0.00
			030.003.Amarillo City Plant Div	554,840.70	8.78%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	554,840.70	8.78%	0.000000%	0.00
			030.005.West TX City Plant Div	554,840.70	8.78%	9.620951%	390.57
			030.006.Dalhousie City Plant Div	554,840.70	8.78%	0.000000%	0.00
			030.008.West TX Rural Irrigation	554,840.70	8.78%	0.002953%	0.00
			030.010.Texas Division	554,840.70	8.78%	0.000000%	0.00
			030.011.Fair 10" Division	554,840.70	8.78%	0.000000%	0.00
			030.013.Amarillo Rural Division	554,840.70	8.78%	0.000000%	0.00
			030.014.Non-Regulated Industrial	554,840.70	8.78%	0.000000%	0.00

Company Id	Bus Segment Id	Dept Group Id	Set Of Books Id	Depreciation Base	Depreciation Rate by Jurisdiction	Allocated Percent	Sum of Net Depr Expense
		010.012.39905: Pc Hardware	030.015.Amarillo Regulated Indust	554,840.70	8.78%	0.000000%	0.00
			030.016.Lubbock	554,840.70	8.78%	0.000000%	0.00
			030.017.Dalhart Rural Division	554,840.70	8.78%	0.000000%	0.00
			030.018.Dalhart Rural Irrigation	554,840.70	8.78%	0.000000%	0.00
			030.019.Triangle Division	554,840.70	8.78%	0.006096%	0.25
			030.020.Lubbock OCL	554,840.70	8.78%	0.000000%	0.00
			030.021.West TX Rural Division	554,840.70	8.78%	0.000000%	0.00
			030.040.Texas CNG Division	554,840.70	8.78%	0.000000%	0.00
			050.009.WKG Division	554,840.70	10.49%	5.617154%	272.45
			050.093.Tennessee Division	554,840.70	10.49%	4.631058%	224.62
			050.098.Virginia Division	554,840.70	10.49%	0.741720%	35.98
			060.031.Colorado ADM Division	554,840.70	10.49%	3.834097%	185.98
			060.081.Kansas Administration	554,840.70	10.15%	4.285803%	201.14
			070.170.MVG Division	554,840.70	8.78%	7.860000%	319.08
			080.190.Mid-Tex Division	554,840.70	8.78%	52.270000%	2,121.94
			180.700.Atmos Pipeline Division	554,840.70	10.49%	0.000000%	0.00
			220.056.TLGP	554,840.70	16.83%	0.000000%	0.00
			220.059.TLIG	554,840.70	16.83%	0.000000%	0.00
			220.061.AELIG	554,840.70	16.83%	0.000000%	0.00
			232.800.UGS Storage	554,840.70	16.83%	0.000000%	0.00
			233.817.WKG Storage	554,840.70	16.83%	0.000000%	0.00
			234.822.TLGS Corporate	554,840.70	16.83%	0.000000%	0.00
			236.867.Atmos Gathering Company,LLC	554,840.70	16.83%	0.000000%	0.00
			303.057.TLGP-LGSN	554,840.70	16.83%	0.000000%	0.00
		010.012.39905: Pc Hardware Total					4,291.82
		010.012.39908: Application Software	020.007.Trans LA Division	93,223,175.31	6.52%	2.340000%	11,652.39
			020.077.LGS Division	93,223,175.31	6.52%	8.790000%	44,522.48
			030.001.Amarillo Transmission Div	93,223,175.31	6.57%	0.000000%	0.00
			030.003.Amarillo City Plant Div	93,223,175.31	6.57%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	93,223,175.31	6.57%	0.000000%	0.00
			030.005.West TX City Plant Div	93,223,175.31	6.57%	9.620951%	49,105.03
			030.006.Dalhart City Plant Div	93,223,175.31	6.57%	0.000000%	0.00
			030.008.West TX Rural Irrigation	93,223,175.31	6.57%	0.002855%	15.07
			030.010.Texas Division	93,223,175.31	6.57%	0.000000%	0.00
			030.011.Fain 10" Division	93,223,175.31	6.57%	0.000000%	0.00
			030.013.Amarillo Rural Division	93,223,175.31	6.57%	0.000000%	0.00
			030.014.Non-Regulated Industrial	93,223,175.31	6.57%	0.000000%	0.00
			030.015.Amarillo Regulated Indust	93,223,175.31	6.57%	0.000000%	0.00
			030.016.Lubbock	93,223,175.31	6.57%	0.000000%	0.00
			030.017.Dalhart Rural Division	93,223,175.31	6.57%	0.000000%	0.00
			030.018.Dalhart Rural Irrigation	93,223,175.31	6.57%	0.000000%	0.00
			030.019.Triangle Division	93,223,175.31	6.57%	0.006096%	31.11
			030.020.Lubbock OCL	93,223,175.31	6.57%	0.000000%	0.00
			030.021.West TX Rural Division	93,223,175.31	6.57%	0.000000%	0.00
			030.040.Texas CNG Division	93,223,175.31	6.57%	0.000000%	0.00
			050.009.WKG Division	93,223,175.31	6.52%	5.617154%	28,451.59
			050.093.Tennessee Division	93,223,175.31	6.52%	4.631058%	23,456.88
			050.098.Virginia Division	93,223,175.31	6.52%	0.741720%	3,757.26
			060.031.Colorado ADM Division	93,223,175.31	6.52%	3.834097%	19,420.18
			060.081.Kansas Administration	93,223,175.31	5.11%	4.285803%	17,013.98
			070.170.MVG Division	93,223,175.31	6.57%	7.860000%	40,117.20
			080.190.Mid-Tex Division	93,223,175.31	6.57%	52.270000%	268,784.45
			180.700.Atmos Pipeline Division	93,223,175.31	6.52%	0.000000%	0.00
			220.056.TLGP	93,223,175.31	8.22%	0.000000%	0.00
			220.059.TLIG	93,223,175.31	8.22%	0.000000%	0.00
			220.061.AELIG	93,223,175.31	8.22%	0.000000%	0.00
			232.800.UGS Storage	93,223,175.31	8.22%	0.000000%	0.00
			233.817.WKG Storage	93,223,175.31	8.22%	0.000000%	0.00
			234.822.TLGS Corporate	93,223,175.31	8.22%	0.000000%	0.00
			236.867.Atmos Gathering Company,LLC	93,223,175.31	8.22%	0.000000%	0.00
			303.057.TLGP-LGSN	93,223,175.31	8.22%	0.000000%	0.00
		010.012.39908: Application Software Total					504,527.61
		010.012.39910: CKV-Other Tang Equip	020.007.Trans LA Division	301,786.01	13.06%	0.945769%	31.06
			020.077.LGS Division	301,786.01	13.06%	3.545051%	116.43
			030.001.Amarillo Transmission Div	301,786.01	13.84%	0.000000%	0.00
			030.003.Amarillo City Plant Div	301,786.01	13.84%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	301,786.01	13.84%	0.000000%	0.00
			030.005.West TX City Plant Div	301,786.01	13.84%	5.496081%	191.30
			030.006.Dalhart City Plant Div	301,786.01	13.84%	0.000000%	0.00
			030.008.West TX Rural Irrigation	301,786.01	13.84%	0.001687%	0.06
			030.010.Texas Division	301,786.01	13.84%	0.000000%	0.00
			030.011.Fain 10" Division	301,786.01	13.84%	0.000000%	0.00
			030.013.Amarillo Rural Division	301,786.01	13.84%	0.000000%	0.00
			030.014.Non-Regulated Industrial	301,786.01	13.84%	0.000000%	0.00
			030.015.Amarillo Regulated Indust	301,786.01	13.84%	0.000000%	0.00
			030.016.Lubbock	301,786.01	13.84%	0.000000%	0.00
			030.017.Dalhart Rural Division	301,786.01	13.84%	0.000000%	0.00
			030.018.Dalhart Rural Irrigation	301,786.01	13.84%	0.000000%	0.00
			030.019.Triangle Division	301,786.01	13.84%	0.003483%	0.12
			030.020.Lubbock OCL	301,786.01	13.84%	0.000000%	0.00
			030.021.West TX Rural Division	301,786.01	13.84%	0.000000%	0.00
			030.040.Texas CNG Division	301,786.01	13.84%	0.000000%	0.00
			050.009.WKG Division	301,786.01	13.06%	2.621477%	86.10
			050.093.Tennessee Division	301,786.01	13.06%	2.161273%	70.99
			050.098.Virginia Division	301,786.01	13.06%	0.346187%	11.37
			060.031.Colorado ADM Division	301,786.01	13.06%	2.664205%	87.50
			060.081.Kansas Administration	301,786.01	12.70%	2.978153%	95.12
			070.170.MVG Division	301,786.01	13.84%	5.277553%	183.69
			080.190.Mid-Tex Division	301,786.01	13.84%	73.959081%	2,574.22
			180.700.Atmos Pipeline Division	301,786.01	13.06%	0.000000%	0.00

Company Id	Bus Segment Id	Dep't Group Id	Set Of Books Id	Depreciation Base	Depreciation Rate by Jurisdiction	Allocated percent	Sum of Net Depr Expense
		010.012.39910:CKV-Other Tang Equip	220.058.TLGP	301,786.01	15.75%	0.000000%	0.00
			220.058.TLIG	301,786.01	15.75%	0.000000%	0.00
			220.061.AELIG	301,786.01	15.75%	0.000000%	0.00
			232.800.UG Storage	301,786.01	15.75%	0.000000%	0.00
			234.822.TLGS Corporate	301,786.01	15.75%	0.000000%	0.00
		010.012.39910:CKV-Other Tang Equip Total					3,447.96
		010.012.39916:CKV-Pc Hardware	020.007.Trans LA Division	69,028.10	10.49%	0.945769%	5.71
			020.077.LGS Division	69,028.10	10.49%	3.545051%	21.39
			030.001.Amarillo Transmission Div	69,028.10	8.78%	0.000000%	0.00
			030.003.Amarillo City Plant Div	69,028.10	8.78%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	69,028.10	8.78%	0.000000%	0.00
			030.005.West TX City Plant Div	69,028.10	8.78%	5.499081%	27.76
			030.006.Dalhart City Plant Div	69,028.10	8.78%	0.000000%	0.00
			030.008.West TX Rural Irrigation	69,028.10	8.78%	0.001687%	0.01
			030.010.Texas Division	69,028.10	8.78%	0.000000%	0.00
			030.011.Fair 10" Division	69,028.10	8.78%	0.000000%	0.00
			030.013.Amarillo Rural Division	69,028.10	8.78%	0.000000%	0.00
			030.014.Non-Regulated Industrial	69,028.10	8.78%	0.000000%	0.00
			030.015.Amarillo Regulated Indust	69,028.10	8.78%	0.000000%	0.00
			030.016.Lubbock	69,028.10	8.78%	0.000000%	0.00
			030.017.Dalhart Rural Division	69,028.10	8.78%	0.000000%	0.00
			030.018.Dalhart Rural Irrigation	69,028.10	8.78%	0.000000%	0.00
			030.019.Triangle Division	69,028.10	8.78%	0.003483%	(0.00)
			030.020.Lubbock OCL	69,028.10	8.78%	0.000000%	0.00
			030.021.West TX Rural Division	69,028.10	8.78%	0.000000%	0.00
			030.040.Texas CNG Division	69,028.10	8.78%	0.000000%	0.00
			050.009.WKG Division	69,028.10	10.49%	2.621477%	15.82
			050.093.Tennessee Division	69,028.10	10.49%	2.161273%	13.04
			050.096.Virginia Division	69,028.10	10.49%	0.348187%	2.09
			060.031.Colorado ADM Division	69,028.10	10.49%	2.664205%	16.08
			060.081.Kansas Administration	69,028.10	10.15%	2.978153%	17.39
			070.170.MVG Division	69,028.10	8.78%	5.277553%	26.65
			080.190.Mid-Tex Division	69,028.10	8.78%	73.95081%	373.53
			180.700.Atmos Pipeline Division	69,028.10	10.49%	0.000000%	0.00
			220.058.TLGP	69,028.10	16.83%	0.000000%	0.00
			220.059.TLIG	69,028.10	16.83%	0.000000%	0.00
			220.061.AELIG	69,028.10	16.83%	0.000000%	0.00
			232.800.UG Storage	69,028.10	16.83%	0.000000%	0.00
			234.822.TLGS Corporate	69,028.10	16.83%	0.000000%	0.00
		010.012.39916:CKV-Pc Hardware Total					519.47
		010.012.39917:CKV-Pc Software	020.007.Trans LA Division	3,299.04	6.63%	0.945769%	0.17
			020.077.LGS Division	3,299.04	6.63%	3.545051%	0.65
			030.001.Amarillo Transmission Div	3,299.04	6.64%	0.000000%	0.00
			030.003.Amarillo City Plant Div	3,299.04	6.64%	0.000000%	0.00
			030.004.Fritch & Sanford City Plant	3,299.04	6.64%	0.000000%	0.00
			030.005.West TX City Plant Div	3,299.04	6.64%	5.499081%	1.00
			030.006.Dalhart City Plant Div	3,299.04	6.64%	0.000000%	0.00
			030.008.West TX Rural Irrigation	3,299.04	6.64%	0.001687%	0.00
			030.010.Texas Division	3,299.04	6.64%	0.000000%	0.00
			030.011.Fair 10" Division	3,299.04	6.64%	0.000000%	0.00
			030.013.Amarillo Rural Division	3,299.04	6.64%	0.000000%	0.00
			030.014.Non-Regulated Industrial	3,299.04	6.64%	0.000000%	0.00
			030.015.Amarillo Regulated Indust	3,299.04	6.64%	0.000000%	0.00
			030.016.Lubbock	3,299.04	6.64%	0.000000%	0.00
			030.017.Dalhart Rural Division	3,299.04	6.64%	0.000000%	0.00
			030.018.Dalhart Rural Irrigation	3,299.04	6.64%	0.000000%	0.00
			030.019.Triangle Division	3,299.04	6.64%	0.003483%	0.00
			030.020.Lubbock OCL	3,299.04	6.64%	0.000000%	0.00
			030.021.West TX Rural Division	3,299.04	6.64%	0.000000%	0.00
			030.040.Texas CNG Division	3,299.04	6.64%	0.000000%	0.00
			050.009.WKG Division	3,299.04	6.63%	2.621477%	0.48
			050.093.Tennessee Division	3,299.04	6.63%	2.161273%	0.39
			050.096.Virginia Division	3,299.04	6.63%	0.348187%	0.06
			060.031.Colorado ADM Division	3,299.04	6.63%	2.664205%	0.49
			060.081.Kansas Administration	3,299.04	6.44%	2.978153%	0.53
			070.170.MVG Division	3,299.04	6.64%	5.277553%	0.96
			080.190.Mid-Tex Division	3,299.04	6.64%	73.95081%	13.50
			180.700.Atmos Pipeline Division	3,299.04	6.63%	0.000000%	0.00
			220.058.TLGP	3,299.04	17.73%	0.000000%	0.00
			220.059.TLIG	3,299.04	17.73%	0.000000%	0.00
			220.061.AELIG	3,299.04	17.73%	0.000000%	0.00
			232.800.UG Storage	3,299.04	17.73%	0.000000%	0.00
			234.822.TLGS Corporate	3,299.04	17.73%	0.000000%	0.00
		010.012.39917:CKV-Pc Software Total					18.23
		012 - Call Center Division Total					705,346.21
		010 Atmos Regulated Shared Services Total					705,346.21
		Grand Total					705,346.21

Company	division	Rate division	% allocation by # of cust. Div 012	Blending %	Percentage
20	7	020.007.Trans LA Division	21.060046%	0.862257%	
20	77	020.077.LGS Division	78.939954%	3.232022%	4.09%
30	1	030.001.Amarillo Transmission Div	0.000000%	0.000000%	
30	3	030.003.Amarillo City Plant Div	0.000000%	0.000000%	
30	4	030.004.Fritch & Sanford City Plant	0.000000%	0.000000%	
30	5	030.005.West TX City Plant Div	99.906032%	5.249488%	
30	6	030.006.Dalhard City Plant Div	0.000000%	0.000000%	
30	8	030.008.West TX Rural Irrigation	0.030663%	0.001611%	
30	11	030.011.Fain 10" Division	0.000000%	0.000000%	
30	13	030.013.Amarillo Rural Division	0.000000%	0.000000%	
30	14	030.014.Non-Regulated Industrial	0.000000%	0.000000%	
30	15	030.015.Amarillo Regulated Indust	0.000000%	0.000000%	
30	16	030.016.Lubbock	0.000000%	0.000000%	
30	17	030.017.Dalhart Rural Division	0.000000%	0.000000%	
30	18	030.018.Dalhart Rural Irrigation	0.000000%	0.000000%	
30	19	030.019.Triangle Division	0.063305%	0.003326%	
30	20	030.020.Lubbock OCL	0.000000%	0.000000%	
30	21	030.021.West TX Rural Division	0.000000%	0.000000%	5.25%
50	9	050.009.WKG Division	51.111509%	1.746575%	
50	93	050.093.Tennessee Division	42.138814%	1.439961%	
50	96	050.096.Virginia Division	6.749677%	0.230649%	3.42%
60	31	060.031.Colorado ADM Division	47.217942%	2.686532%	
60	80	060.081.Kansas Administration	52.782058%	3.003111%	5.69%
70	170	070.170.MVG Division	5.062594%	5.062594%	5.06%
80	190	080.190.Mid-Tex Division	76.481873%	76.481873%	76.48%
				100.000000%	100.00%

Charles K Vaughn Center Proposed Allocations Effective Oct - 18

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

	Allocator	Total	LA	WTX	KMD	COKS	MS	MDTX
Training	Training Empl	\$6,001,908	\$397,787	\$565,482	\$311,990	\$639,580	\$561,582	\$3,525,487
Dispatch	No. Cust	\$1,180,210	\$131,402	\$113,658	\$129,685	\$95,812	\$92,763	\$616,890
Service Center	100% Mid-Tex	\$5,742,980	\$0	\$0	\$0	\$0	\$0	\$5,742,980
		\$12,925,099	\$529,190	\$679,140	\$441,675	\$735,392	\$654,345	\$9,885,358

CKV Allocation factor

1.059%	5.255%	3.42%	5.63%	5.08%	76.48%
107	210	291	332	170	190
Co 020	Co 030	Co 050	Co 060	Co 070	Co 080

Blending percentages

Allocators	LA	WTX	KMD	COKS	MS	MDTX	Total
Number of Customers	350,645	303,294	346,061	255,874	247,537	1,646,161	3,149,372
	11.1%	9.6%	11.0%	8.1%	7.9%	52.3%	
Training Usage Employees	102	145	80	164	144	904	1,539
	6.6%	9.4%	5.2%	10.7%	9.4%	58.7%	
Square Footage	Training	Dispatch	Service Center	Total			
	22,554	4,435	21,581	48,570			
	46.4%	9.1%	44.4%				

Company	division	Rate division	% allocation by # of cust. Div 012	Blending %	Percentage
20	7	020.007.Trans LA Division	21.060046%	0.945769%	
20	77	020.077.LGS Division	78.939954%	3.545051%	4.49%
30	1	030.001.Amarillo Transmission Div	0.000000%	0.000000%	
30	3	030.003.Amarillo City Plant Div	0.000000%	0.000000%	
30	4	030.004.Fritch & Sanford City Plant	0.000000%	0.000000%	
30	5	030.005.West TX City Plant Div	99.906032%	5.496081%	
30	6	030.006.Dalhard City Plant Div	0.000000%	0.000000%	
30	8	030.008.West TX Rural Irrigation	0.030663%	0.001687%	
30	11	030.011.Fain 10" Division	0.000000%	0.000000%	
30	13	030.013.Amarillo Rural Division	0.000000%	0.000000%	
30	14	030.014.Non-Regulated Industrial	0.000000%	0.000000%	
30	15	030.015.Amarillo Regulated Indust	0.000000%	0.000000%	
30	16	030.016.Lubbock	0.000000%	0.000000%	
30	17	030.017.Dalhart Rural Division	0.000000%	0.000000%	
30	18	030.018.Dalhart Rural Irrigation	0.000000%	0.000000%	
30	19	030.019.Triangle Division	0.063305%	0.003483%	
30	20	030.020.Lubbock OCL	0.000000%	0.000000%	
30	21	030.021.West TX Rural Division	0.000000%	0.000000%	5.50%
50	9	050.009.WKG Division	51.111509%	2.621477%	
50	93	050.093.Tennessee Division	42.138814%	2.161273%	
50	96	050.096.Virginia Division	6.749677%	0.346187%	5.13%
60	31	060.031.Colorado ADM Division	47.217942%	2.664205%	
60	80	060.081.Kansas Administration	52.782058%	2.978153%	5.64%
70	170	070.170.MVG Division	5.277553%	5.277553%	5.28%
80	190	080.190.Mid-Tex Division	73.959081%	73.959081%	73.96%
				100.000000%	100.00%

Charles K Vaughn Center Proposed Allocations Effective Jan - 19

Allocator	Total	Training	Dispatch	Service Center
Sq Ft	\$12,925,099	\$6,001,908	\$1,180,210	\$5,742,980
	\$12,925,099	\$6,001,908	\$1,180,210	\$5,742,980

Allocator	Total	LA	WTX	KMD	COKS	MS	MDTX
Training Empl	\$6,001,908	\$449,041	\$597,384	\$533,236	\$633,468	\$589,366	\$3,199,414
No. Cust	\$1,180,210	\$131,402	\$113,658	\$129,685	\$95,812	\$92,763	\$616,890
100% Mid-Tex	\$5,742,980	\$0	\$0	\$0	\$0	\$0	\$5,742,980
	\$12,925,099	\$580,443	\$711,042	\$662,920	\$729,280	\$682,129	\$9,559,285

CKV Allocation factor

2.48%	5.56%	5.13%	5.64%	5.26%	7.86%
127	912	991	933	170	190
Co 020	Co 030	Co 050	Co 060	Co 070	Co 080

Blending percentages

Allocators	LA	WTX	KMD	COKS	MS	MDTX	Total
Number of Customers	350,845	303,294	346,061	255,674	247,537	1,848,161	3,148,372
	11.1%	9.6%	11.0%	8.1%	7.9%	52.3%	
Training Usage Employees	112	149	133	158	147	798	1,497
	7.5%	10.0%	8.9%	10.6%	9.8%	53.3%	
Square Footage	Training	Dispatch	Service Center	Total			
	22,554	4,435	21,581	48,570			
	46.4%	9.1%	44.4%				

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REQUEST:

Refer to Attachment 1 of the Company's response to CA2-9 regarding the ADIT adjustments for incentive compensation in Division 91 and provide the following information:

- a. Provide the source and support for the \$113,435 in Cell B24 that is identified as the "Opening Deferred" amount for September 2017 and is included here as a hard-coded number.
- b. Provide the source and support for the 36.495% tax rate embedded within Cell B26 that is included here as a hard-coded number.
- c. Provide the source and support for the \$84,199 in Cell C23 that is identified as "Adjustment for payments-Year end only" amount for September 2018 and is included here as a hard-coded number.
- d. Provide the source and support for the 22.817% tax rate embedded within Cell C26 that is included here as a hard-coded number.
- e. Provide the source and support for the 25.300% tax rate embedded within Cell H11 that is included here as a hard-coded number.

RESPONSE:

- a. Please see Attachment 1.
- b. Refer to below table for support of calculation.

Federal tax rate 9-30-17	35%
Blended State Tax Rate	2.3%
Federal Benefit of State	-0.81%
Total Tax Rate	36.495%
Total Rate used is CA2-9	36.495%
<i>Variance</i>	-

- c. The description "Adjustment for payments - Year end only" as provided in the Company's response to CPAD DR No. 2-09 were for the transfer of balances between divisions in the Company's general ledger and do not represent payments made. At 9/30/2018, there were no adjustments for payments. Please see Attachment 2 for support.

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- d. Refer to below table for support of calculation.

Federal tax rate 9-30-18	21.00%
Blended State Tax Rate	2.30%
Federal Benefit of State	-0.00483
Total Tax Rate	22.817%
Total Rate used is CA2-9	22.817%
Variance	0.000%

- e. General Office includes divisions operating in multiple states and therefore the statutory rate used is not the Tennessee statutory rate of 6.5%. A summary of the statutory rate calculation for General Office has been provided below.

Federal Tax Rate 9-30-18	21.00%				
State Statutory Rate	5.38%	Note 1			
Federal Benefit of State	-1.13%				
Total Tax Rate	25.3%				
Total rate used in CA2-9	25.3%				
Variance	0.0%				
Note 1					
TN statutory rate is 6.5% however the 5.38% used for the general office division is a blended rate based on the statutory rates for the states served by the general office.					
The blended state rate is calculated based on the relative balance of deferred taxes amongst those states.					
BU	Ending Deferred	State Tax Rate	Allocated GOF Rate		
AU050GOF	(776,919,028)		5.384%	<i>Rate provided above</i>	
AU050TN	(314,248,707)	6.50%	2.629%		
AU050VA	(63,971,423)	2.30%	0.189%		
AU050WKG	(398,698,898)	5.00%	2.566%		

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_3-05_Att1 - ACC04 MIP_VPP Accrual Adjustment Calculation 091 Support.xlsx, 3 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, CPAD_3-05_Att2 - ACC04 MIP_VPP Accrual Adjustment Calculation 091 Support.xlsx, 2 Pages.

Closing GL Balance Account 2420-27307	(2,382,198)
Current Period 2.5 month payments	2,268,758
Gross ending balance Adjustment	113,435
Gross balance provided in CA2-9	113,435
Variance	0

[illegible]

Tennessee Discovery Request - Docket No. 19-00076
Discovery 3-5 Attachment 1

9-30-2016 Ending Deferred Calculation support

Closing GL Balance Account 2420-27307

Current Period 2.5 month payments

Gross ending balance Adjustment

Gross balance provided in CA2-9

Variance

FY16 General Ledger Payment support Division 91

Period Name	Entered Cr	Net Entered Amt	GCC#COMPANY	GCC#COMPANY Descr	GCC#COST_CENTER	GCC#COST_CENTER Descr	GCC#ACCOUNT	GCC#ACCOUNT Descr	GCC#SUB_ACCOUNT	GCC#SUB_ACCOUNT Descr
OCT-16	15,000.00	(15,000.00)	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
OCT-16	11,000.00	(11,000.00)	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
OCT-16	49,000.00	(49,000.00)	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
OCT-16	85,000.00	(85,000.00)	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
NOV-16	71,148.99	(71,148.99)	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
NOV-16		25,470.44	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
NOV-16		57,029.72	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
NOV-16		2,167,088.23	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
NOV-16		95,221.58	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
NOV-16		29,464.89	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
NOV-16		21,826.84	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
NOV-16	75,000.00	(75,000.00)	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
NOV-16	56,000.00	(56,000.00)	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
NOV-16	18,000.00	(18,000.00)	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
NOV-16	12,000.00	(12,000.00)	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
NOV-16		71,148.99	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
NOV-16	71,148.99	(71,148.99)	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
DEC-16	21,000.00	(21,000.00)	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
DEC-16	18,000.00	(18,000.00)	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
DEC-16	69,000.00	(69,000.00)	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
DEC-16	94,000.00	(94,000.00)	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
DEC-16		18,000.00	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
DEC-16		21,000.00	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
DEC-16	18,000.00	(18,000.00)	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
DEC-16	21,000.00	(21,000.00)	050	Atmos Energy-KY/Mid-States	0000	Default	2420	Miscellaneous current and accrued liabilities	27307	Performance Plan
		<u>2,268,757.72</u>								

Period Name	GCC#SERVICE_AREA	Service Area	GCC#SERVICE_AREA Descr	Effective Period Num	Corp Code
OCT-16	091000	091	Ky/Mid-States	20170001	AU050GOF
OCT-18	091000	091	Ky/Mid-States	20170001	AU050GOF
OCT-16	091000	091	Ky/Mid-States	20170001	AU050GOF
OCT-18	091000	091	Ky/Mid-States	20170001	AU080GOF
NOV-16	091000	091	Ky/Mid-States	20170002	AU080GOF
NOV-16	091000	091	Ky/Mid-States	20170002	AU050GOF
NOV-16	091000	091	Ky/Mid-States	20170002	AU050GOF
NOV-18	091000	091	Ky/Mid-States	20170002	AU050GOF
NOV-18	091000	091	Ky/Mid-States	20170002	AU080GOF
NOV-16	091000	091	Ky/Mid-States	20170002	AU050GOF
NOV-16	091000	091	Ky/Mid-States	20170002	AU050GOF
NOV-16	091000	091	Ky/Mid-States	20170002	AU080GOF
NOV-16	091000	091	Ky/Mid-States	20170002	AU050GOF
NOV-16	091000	091	Ky/Mid-States	20170002	AU050GOF
NOV-16	091000	091	Ky/Mid-States	20170002	AU050GOF
NOV-16	091000	091	Ky/Mid-States	20170002	AU050GOF
NOV-16	091000	091	Ky/Mid-States	20170002	AU050GOF
DEC-16	091000	091	Ky/Mid-States	20170003	AU050GOF
DEC-18	091000	091	Ky/Mid-States	20170003	AU050GOF
DEC-18	091000	091	Ky/Mid-States	20170003	AU050GOF
DEC-18	091000	091	Ky/Mid-States	20170003	AU050GOF
DEC-18	091000	091	Ky/Mid-States	20170003	AU050GOF
DEC-16	091000	091	Ky/Mid-States	20170003	AU050GOF
DEC-16	091000	091	Ky/Mid-States	20170003	AU050GOF
DEC-16	091000	091	Ky/Mid-States	20170003	AU050GOF
DEC-16	091000	091	Ky/Mid-States	20170003	AU050GOF

Tennessee Discovery Request - Docket No. 19-00076
Discovery 3-5 Attachment 2

General Ledger Balance Transfer Support

Total general ledger balance transfer from Div 09	84,199
Balance provided in CA2-9	84,199
Variance	(0)

FY18 General Ledger Balance transfer Support

9-30-2018 Trial Balance Pre General Ledger Transfer

GL Unit Code	Account	Currency Code	GL Account String	Period End Date	Year Begin Balance	Year Activity	Year End Balance	Year Starting Period	GLCC#COMPANY	GLCC#COST_C	GLCC#ACCOUNT	GLCC#SUB_ACCOUNT
050009	2420-27307	USD	050.0000.2420.27307.009000.0000	30-Sep-2018	8,791.80	75,406.85	84,198.65	OCT-17	050	0000	2420	27307
050091	2420-27307	USD	050.0000.2420.27307.091000.0000	30-Sep-2018	(2,450,918.68)	(198,129.55)	(2,649,047.23)	OCT-17	050	0000	2420	27307
							84,198.65					
							(2,649,047.23)					
							(2,564,848.58)					

9-30-2018 Trial Balance Post General Ledger Transfer

GL Unit Code	Account	Currency Code	GL Account String	Period End Date	Year Begin Balance	Year Activity	Year End Balance	Year Starting Period	GLCC#COMPANY	GLCC#COST_C	GLCC#ACCOUNT	GLCC#SUB_ACCOUNT
050009	2420-27307	USD	050.0000.2420.27307.009000.0000	30-Sep-2018	8,791.80	(8,791.80)	0.00	OCT-17	050	0000	2420	27307
050091	2420-27307	USD	050.0000.2420.27307.091000.0000	30-Sep-2018	(2,450,918.68)	(113,929.90)	(2,564,848.58)	OCT-17	050	0000	2420	27307
							0.00					
							(2,564,848.58)					
							(2,564,848.58)					
							(84,198.65)					
							84,198.65					
							-					

Tennessee Discovery Request - Docket No. 19-00076
Discovery 3-5 Attachment 2

General Ledger Balance Transfer Support

Total general ledger balance transfer from Div 09

Balance provided in CA2-9

Variance

FY18 General Ledger Balance transfer Support

9-30-2018 Trial Balance Pre General Ledger Transfer

GL Unit Code	GLCC#SERVICE_AREA	GLCC#FUTURE_GROWTH	GLCC#COMPANY#Descr	GLCC#COST_CENTER#Descr	GLCC#ACCOUNT#Descr	GLCC#SUB_ACCOUNT#Descr	GLCC#SERVICE_AREA#Descr	GLCC#FUTURE_GROWTH#Descr
050009	00000	0000	Atmos Energy-KY/Mid-States	Default	Miscellaneous current and accrued liabilities	Performance Plan	KY	Default
050091	001000	0000	Atmos Energy-KY/Mid-States	Default	Miscellaneous current and accrued liabilities	Performance Plan	Ky/Mid-States	Default

9-30-2018 Trial Balance Post General Ledger Transfer

GL Unit Code	GLCC#SERVICE_AREA	GLCC#FUTURE_GROWTH	GLCC#COMPANY#Descr	GLCC#COST_CENTER#Descr	GLCC#ACCOUNT#Descr	GLCC#SUB_ACCOUNT#Descr	GLCC#SERVICE_AREA#Descr	GLCC#FUTURE_GROWTH#Descr
050009	00000	0000	Atmos Energy-KY/Mid-States	Default	Miscellaneous current and accrued liabilities	Performance Plan	KY	Default
050091	001000	0000	Atmos Energy-KY/Mid-States	Default	Miscellaneous current and accrued liabilities	Performance Plan	Ky/Mid-States	Default

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REQUEST:

Refer to Attachment 1 of the Company's response to CA2-10 regarding the ADIT adjustments for incentive compensation in Division 12. Provide the source and support for the \$-2,407,942 in Cell C22 that is identified as "Adjustment for payments-Year end only" for September 2018 and is included here as a hard-coded number.

RESPONSE:

The description "Adjustment for payments - Year end only" as provided in the Company's response to CPAD DR No. 2-10 were for the transfer of balances between divisions in the Company's general ledger and do not represent payments made. At 9/30/2018, there were no adjustments for payments. Please see Attachment 1 for support.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_3-06_Att1 - ACC04 MIP_VPP Accrual Adjustment Calculation 012 Support.xlsx, 2 Pages.

Tennessee Discovery Request - Docket No. 19-00076
Discovery 3-6 Attachment 1

General Ledger Balance Transfer Support

Total general ledger balance transfer to Div 02 (2,407,942)
Balance provided in CA2-10 (2,407,942)
Variance (0)

9-30-2018 Trial Balance Pre General Ledger Transfer

GL Unit Code	Account	Currency Code	GL Account String	Period End Date	Year Begin Balance	Year Activity	Year End Balance	Year Starting Period	GLCC#COMPANY	GLCC#COST_CENTER	GLCC#ACCOUNT	GLCC#SUB_ACCOUNT
010002	2420-27307	USD	010.0000.2420.27307.002000.0000	30-Sep-2018	(11,824,422.72)	(4,964,330.36)	(16,808,753.08)	OCT-17	010	0000	2420	27307
010012	2420-27307	USD	010.0000.2420.27307.012000.0000	30-Sep-2018	101,344.36	2,306,567.81	2,407,942.27	OCT-17	010	0000	2420	27307
Div 02							(16,808,753)					
Div 012							2,407,942					
Total							(14,400,811)					

GL Unit Code	Account	Currency Code	GL Account String	Period End Date	Year Begin Balance	Year Activity	Year End Balance	Year Starting Period	GLCC#COMPANY	GLCC#COST_CENTER	GLCC#ACCOUNT	GLCC#SUB_ACCOUNT
010002	2420-27307	USD	010.0000.2420.27307.002000.0000	30-Sep-2018	(11,824,422.72)	(2,575,385.09)	(14,400,810.81)	OCT-17	010	0000	2420	27307
010012	2420-27307	USD	010.0000.2420.27307.012000.0000	30-Sep-2018	101,344.36	(101,344.36)	0.00	OCT-17	010	0000	2420	27307

9-30-2018 Trial Balance Post General Ledger Transfer

Div 02							(14,400,811)					
Div 012							-					
Total							(14,400,811)					
Div 02 Movement							2,407,942					
Div 02 Movement							(2,407,942)					
Total							-					

Tennessee Discovery Request - Docket No. 19-00076
Discovery 3-6 Attachment 1

General Ledger Balance Transfer Support

Total general ledger balance transfer to Div 02
Balance provided in CAZ-10
Variance

9-30-2018 Trial Balance Pre General Ledger Transfer

GL Unit Code	GLCC#SERVICE_AREA	GLCC#FUTURE_GROWTH	GLCC#COMPANY#Descr	GLCC#COST_CENTER#Descr	GLCC#ACCOUNT#Descr	GLCC#SUB_ACCOUNT#Descr	GLCC#SERVICE_AREA#Descr	GLCC#FUTURE_GROWTH#Descr
010002	002000	0000	Atmos Regulated Shared Services	Default	Miscellaneous current and accrued liabilities	Performance Plan	Shared Services General Office	Default
010012	012000	0000	Atmos Regulated Shared Services	Default	Miscellaneous current and accrued liabilities	Performance Plan	Customer Support	Default

GL Unit Code	GLCC#SERVICE_AREA	GLCC#FUTURE_GROWTH	GLCC#COMPANY#Descr	GLCC#COST_CENTER#Descr	GLCC#ACCOUNT#Descr	GLCC#SUB_ACCOUNT#Descr	GLCC#SERVICE_AREA#Descr	GLCC#FUTURE_GROWTH#Descr
010002	002000	0000	Atmos Regulated Shared Services	Default	Miscellaneous current and accrued liabilities	Performance Plan	Shared Services General Office	Default
010012	012000	0000	Atmos Regulated Shared Services	Default	Miscellaneous current and accrued liabilities	Performance Plan	Customer Support	Default

9-30-2018 Trial Balance Post General Ledger Transfer

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Question No. 3-07
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REQUEST:

Refer to Attachment 1 of the Company's response to CA2-11 regarding the ADIT adjustments for incentive compensation in Division 02 and provide the following information:

- a. Provide the source and support for the \$2,693,556 in Cell B21 that is identified as the "Opening Deferred" amount for September 2017 and is included here as a hard-coded number.
- b. Provide the source and support for the \$1,097,695 in Cell C20 that is identified as "Adjustment for payments-Year end only" amount for September 2018 and is included here as a hard-coded number.
- c. Provide the source and support for the \$1,310,247 embedded within Cell H6 that is included here as a hard-coded number.
- d. Provide the source and support for the \$14,438,000 in Cell B43 that is identified as "FY17 Closing GL Account Balance" amount for September 2017 and is included here as a hard-coded number.
- e. Provide the source and support for the \$23,336,209 in Cell B44 that is identified as "Less Tax Deduction for Vested Restricted Stock" amount for September 2017 and is included here as a hard-coded number.
- f. Provide the source and support for the \$12,690,636 in Cell B46 that is identified as "FY17 Opening Deferred" amount for September 2017 and is included here as a hard-coded number.
- g. Provide the source and support for the \$-3,747,598 in Cell E33 that is identified as the "Activity" amount for September 2018 and is included here as a hard-coded number.
- h. Provide the source and support for the \$34,613,937 in Cell B64 that is identified as "FY17 Opening Deferred" amount for September 2017 and is included here as a hard-coded number.
- i. Provide the source and support for the \$3,211,934 in Cell B65 that is identified as "FY17 Activity" amount for September 2017 and is included here as a hard-coded number.

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Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 3
Question No. 3-07
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- j. Provide the source and support for the \$3,593,221 in Cell E55 that is identified as the "Activity" amount for September 2018 and is included here as a hard-coded number.
- k. Provide the source and support for the \$7,000,000 in Cell C85 that is identified as "Adjustment for Payments - Year End Only" amount for September 2018 and is included here as a hard-coded number.
- l. Provide the source and support for the \$-30,615,091 in Cell D87 that is identified as the "Opening Deferred" amount for December 2018 and is included here as a hard-coded number.

RESPONSE:

- a. Please see Attachment 1, tab "Discovery Q 3-7 Attch 1".
- b. The description "Adjustment for payments - Year end only" as provided in the Company's response to CPAD DR No. 2-11 should have been disclosed as general ledger balance transfers. At 9/30/2018, there were no adjustments for payments and this description was incorrectly provided. Please see Attachment 1, tab "Discovery Q 3-7 Attch 2", for support.
- c. The balance of \$1,310,247 relates to the FY17 return to provision due to further analysis performed during tax return preparation. Below is a summary of the balance.

Adjustment at FY17 Q4 Provision	253,165
Adjustment at FY17 Return	1,563,412
Return to provision	1,310,247
Balance provided in CA2-11	1,310,247
Variance	-

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- d. The balance of \$14,438,000 is comprised of five different GL accounts. Below is a summary of the balances per the 9-30-2017 general ledger.

GL Account	GL Account Description	\$
4264-07458	Restricted Stock - Long Term Incentive Plan	15,266
4264-07460	RSU-Long Term Incentive Plan - Time Lapse	11,140
9260-07458	Restricted Stock - Long Term Incentive Plan	7,551,185
9260-07460	RSU-Long Term Incentive Plan - Time Lapse	6,125,736
9260-07463	RSU-Management Incentive Plan	734,672
Total		14,438,000
Balance provided in CA 2-11		14,438,000
Variance		(0)

- e. Please see Attachment 1, tab "Discovery Q 3-7 Attch 3", Cell F40 for support.
- f. Please see Attachment 1, tab "Discovery Q 3-7 Attch 4".
- g. Please see Attachment 1, tab "Discovery Q 3-7 Attch 5", Cell B38.
- h. Please see Attachment 1, tab "Discovery Q 3-7 Attch 4".
- i. The balance of \$3,211,934 reflects the amount of book amortization expensed to the income statement. Please see Attachment 1, tab "Discovery Q 3-7 Attch 6", Cell K8.
- j. The balance of \$3,593,221 reflects the amount of book amortization expensed to the income statement. Please see Attachment 1, tab "Discovery Q 3-7 Attch 6", Cell K21.
- k. The balance of \$7,000,000 reflects the estimated accelerated pension payment expected to be paid prior to the filing of the Federal tax return on July 15th. This is purely an estimate and is provided by senior management during the Q4 provision process.

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- I. The balance of (\$30,615,091) is comprised of the closing general ledger balance in account 1860-13993 plus estimated accelerated pension payments. Refer to below table for summary.

<u>9-30-2016 Ending Deferred Calculation support</u>	
Closing General ledger balance 1860-13993	23,615,091
Estimated accelerated pension payment	7,000,000
Total gross ending deferred	(30,615,091)
FY18 Deferred provided in CA2-11	(30,615,090)
<i>Variance</i>	<i>(1)</i>

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_3-07_Att1 - ACC04 MIP_VPP
Accrual Adjustment Calculation 002 Support.xlsx, 9 Pages.

Closing GL Balance Account 2420-27307	(10,261,011)
Current Period 2.5 month payments	7,567,455
Gross ending balance Adjustment	2,693,556
Gross balance provided in CA2-11	2,693,556
Variance	0

Period Name	Effective Date	Doc Category	Source	Batch Name	Journal Name	Line Descr	Entered Dr	Entered Cr
OCT-16	28-Oct-2016	Benefits/ Tax Load	Spreadsheet	DKM-20161031-08 Spreadsheet A 2542837 42679952	070-040 Benefits/ Tax Load USD	Accrue MV Liability(Exp)		417,000.00
OCT-16	28-Oct-2016	Benefits/ Tax Load	Spreadsheet	DKM-20161031-08b Spreadsheet A 2543835 42679715	070-041 Benefits/ Tax Load USD	Accrue MV Liability(Exp)		332,000.00
NOV-16	01-Nov-2016	Allocation	Spreadsheet	Reverses "072-090 Allocation USD"12-OCT-16 12:00:12 - 42739373	Reverses "072-090 Allocation USD"12-OCT-2016 12:00:12	Est. Bonus Stock Prem 100% - Sep16		1,342,344.20
NOV-16	01-Nov-2016	Allocation	Spreadsheet	Reverses "072-088 Allocation USD"05-OCT-16 12:00:54 - 42664230	Reverses "072-088 Allocation USD"05-OCT-2016 12:00:54	Cash Payout Equiv. Sep-2016 MIP Est.		1,326,476.33
NOV-16	04-Nov-2016	Payroll	Payroll	Payroll A 42952174	Payroll USD Corporate 04-NOV-16	Journal Import Created	128.68	
NOV-16	04-Nov-2016	Payroll	Payroll	Payroll A 42952174	Payroll USD Corporate 04-NOV-16	Journal Import Created	128.68	
NOV-16	04-Nov-2016	Payroll	Payroll	Payroll A 42952174	Payroll USD Corporate 04-NOV-16	Journal Import Created	14.32	
NOV-16	04-Nov-2016	Payroll	Payroll	Payroll A 42952174	Payroll USD Corporate 04-NOV-16	Journal Import Created		2,124.46
NOV-16	04-Nov-2016	Payroll	Payroll	Payroll A 42952174	Payroll USD Corporate 04-NOV-16	Journal Import Created	2,124.46	
NOV-16	04-Nov-2016	Payroll	Payroll	Payroll A 42952174	Payroll USD Corporate 04-NOV-16	Journal Import Created	20,053.92	
NOV-16	04-Nov-2016	Payroll	Payroll	Payroll A 42952174	Payroll USD Corporate 04-NOV-16	Journal Import Created	31,527.07	
NOV-16	04-Nov-2016	Payroll	Payroll	Payroll A 42952174	Payroll USD Corporate 04-NOV-16	Journal Import Created	1,159.94	
NOV-16	18-Nov-2016	Payroll	Payroll	Payroll A 42999948	Payroll USD Corporate 18-NOV-16	Journal Import Created	6,899,467.35	
NOV-16	18-Nov-2016	Payroll	Payroll	Payroll A 42999948	Payroll USD Corporate 18-NOV-16	Journal Import Created	122,162.01	
NOV-16	18-Nov-2016	Payroll	Payroll	Payroll A 42999948	Payroll USD Corporate 18-NOV-16	Journal Import Created	12,840.43	
NOV-16	18-Nov-2016	Payroll	Payroll	Payroll A 42999948	Payroll USD Corporate 18-NOV-16	Journal Import Created	4,765.36	
NOV-16	18-Nov-2016	Payroll	Payroll	Payroll A 42999948	Payroll USD Corporate 18-NOV-16	Journal Import Created	4,178.45	
NOV-16	18-Nov-2016	Payroll	Payroll	Payroll A 42999948	Payroll USD Corporate 18-NOV-16	Journal Import Created	3,395.12	
NOV-16	18-Nov-2016	Payroll	Payroll	Payroll A 42999948	Payroll USD Corporate 18-NOV-16	Journal Import Created	2,124.46	
NOV-16	18-Nov-2016	Payroll	Payroll	Payroll A 42999948	Payroll USD Corporate 18-NOV-16	Journal Import Created	3,490.21	
NOV-16	21-Nov-2016	Allocation	Spreadsheet	MC-20161121-27 Spreadsheet A 2621944 43035457	072-090 Allocation USD	Bonus Stock Prem 100% - Nov16	1,641,137.60	
NOV-16	21-Nov-2016	Allocation	Spreadsheet	MC-20161121-26B Spreadsheet A 2621841 43035417	072-088 Allocation USD	Cash Payout Equiv. MIP	1,656,280.71	
NOV-16	21-Nov-2016	Allocation	Spreadsheet	Reverses "072-088 Allocation USD"22-NOV-16 11:04:07 - 43040582	Reverses "072-088 Allocation USD"22-NOV-2016 11:04:07	Cash Payout Equiv. MIP	1,656,280.71	
NOV-16	22-Nov-2016	Allocation	Spreadsheet	MC-20161122-25B-3 Spreadsheet A 2476254 43041409	072-088 Allocation USD	Cash Payout Equiv. MIP	1,656,280.71	
NOV-16	28-Nov-2016	Benefits/ Tax Load	Spreadsheet	DKM-20161116-08b Spreadsheet A 2616837 42968918	070-041 Benefits/ Tax Load USD	Accrue MV Liability(Exp)		383,000.00
NOV-16	28-Nov-2016	Benefits/ Tax Load	Spreadsheet	DKM-20161116-08a Spreadsheet A 2616836 42969914	070-040 Benefits/ Tax Load USD	Accrue MV Liability(Exp)		481,000.00
NOV-16	28-Nov-2016	Benefits/ Tax Load	Spreadsheet	DKM-20161114-75a Spreadsheet A 2614835 42964748	072-170a Benefits/ Tax Load USD	Clear from current SA		1,342,344.20
NOV-16	28-Nov-2016	Benefits/ Tax Load	Spreadsheet	DKM-20161114-75a Spreadsheet A 2614835 42964748	072-170a Benefits/ Tax Load USD	Book to Target SA	1,342,344.20	
NOV-16	28-Nov-2016	Benefits/ Tax Load	Spreadsheet	DKM-20161114-75a Spreadsheet A 2614835 42964748	072-170a Benefits/ Tax Load USD	Book to Target SA	33,415.68	
NOV-16	28-Nov-2016	Adjustment	Spreadsheet	DKM-20161129-06a Spreadsheet A 2476271 43079369	070-043a Adjustment USD	True-up MIP/PPP	432,504.29	
DEC-16	28-Dec-2016	Benefits/ Tax Load	Spreadsheet	DKM-20170103-09a Spreadsheet A 2700665 43331251	070-040 Benefits/ Tax Load USD	Accrue MV Liability(Exp)		599,000.00
DEC-16	28-Dec-2016	Benefits/ Tax Load	Spreadsheet	DKM-20170103-08b Spreadsheet A 2654971 43330878	070-041 Benefits/ Tax Load USD	Accrue MV Liability(Exp)		476,000.00
DEC-16	28-Dec-2016	Benefits/ Tax Load	Spreadsheet	Reverses "070-040 Benefits/ Tax Load USD"04-JAN-17 11:21:24 - 43331260	Reverses "070-040 Benefits/ Tax Load USD"04-JAN-2017 11:21:24	Accrue MV Liability(Exp)	599,000.00	
DEC-16								

Total Prior Year 2.5 month Payment

Closing GL Balance Account 2420-27307

Current Period 2.5 month payments

Gross ending balance Adjustment

Gross balance provided in CA2-11

Variance

FY17 General Ledger Payment support Division 12

[illegible]

Closing GL Balance Account 2420-27307

Current Period 2.5 month payments

Gross ending balance Adjustment

Gross balance provided in CA2-11

Variance

FY17 General Ledger Payment support Division 12

Period Name	Service Area	GCS\$SERVICE_AREA Descr	Effective Period Num	Corp Code
OCT-16	002	Shared Services General Office	20170001	AU01OSSU
OCT-16	002	Shared Services General Office	20170001	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
NOV-16	002	Shared Services General Office	20170002	AU01OSSU
DEC-16	002	Shared Services General Office	20170003	AU01OSSU
DEC-16	002	Shared Services General Office	20170003	AU01OSSU
DEC-16	002	Shared Services General Office	20170003	AU01OSSU
DEC-16	002	Shared Services General Office	20170003	AU01OSSU

Tennessee Discovery Request - Docket No. 19-00076

Discovery 3-7 Attachment 2

Total general ledger balance transfer from Div 02	2,407,942
Balance provided in CA 2-11	1,097,942
Variance	1,310,000 relates to FY17 Return to provision, refer to discovery response 3-7 (c) for reconciliation

9-30-2018 Trial Balance Pre General Ledger Transfer

GL Unit Code	Account	Currency Code	GL Account S/ Period End Date	Year Begin Balance	Year Activity	Year End Balance	Year Starting Period	GLCC#COMPANY	GLCC#COST_CEN	GLCC#ACCOUNT	GLCC#SUB_ACCOUNT	GLCC#SERVICE
010002	2420-27307	USD	010.0000.2420 30-Sep-2018	(11,824,422.72)	(4,864,330.38)	(16,608,753.08)	OCT-17	010	0000	2420	27307	002000
010012	2420-27307	USD	010.0000.2420 30-Sep-2018	101,344.36	2,308,597.91	2,407,942.27	OCT-17	010	0000	2420	27307	012000
Div 02						(16,608,753)						
Div 012						2,407,942						
Total						(14,400,811)						

GL Unit Code	Account	Currency Code	GL Account S/ Period End Date	Year Begin Balance	Year Activity	Year End Balance	Year Starting Period	GLCC#COMPANY	GLCC#COST_CEN	GLCC#ACCOUNT	GLCC#SUB_ACCOUNT	GLCC#SERVICE
010002	2420-27307	USD	010.0000.2420 30-Sep-2018	(11,824,422.72)	(2,579,398.09)	(14,400,810.81)	OCT-17	010	0000	2420	27307	002000
010012	2420-27307	USD	010.0000.2420 30-Sep-2018	101,344.36	(101,344.36)	0.00	OCT-17	010	0000	2420	27307	012000

9-30-2018 Trial Balance Post General Ledger Transfer

Div 02	(14,400,811)
Div 012	-
Total	(14,400,811)
Div 02 Movement	2,407,942
Div 02 Movement	(2,407,942)
Total	-

Tennessee Discovery Request - Docket No. 19-00076

Total general ledger balance transfer from Div 02
Balance provided in CA 2-11
Variance

9-30-2018 Trial Balance Pre General Ledger Transfer

GL Unit Code	GLCC#FUTURE_GROWTH	GLCC#COMI GLCC#COST_CENTER#Descr	GLCC#ACCOUNT#Descr	GLCC#SUB_ACCOUNT#Descr	GLCC#SERVICE_AREA#Descr	GLCC#FUTURE_GROWTH#Descr
010002	0000	Atmos Regula Default	Miscellaneous current and accrued liabilities	Performance Plan	Shared Services General Office	Default
010012	0000	Atmos Regula Default	Miscellaneous current and accrued liabilities	Performance Plan	Customer Support	Default

GL Unit Code	GLCC#FUTURE_GROWTH	GLCC#COMI GLCC#COST_CENTER#Descr	GLCC#ACCOUNT#Descr	GLCC#SUB_ACCOUNT#Descr	GLCC#SERVICE_AREA#Descr	GLCC#FUTURE_GROWTH#Descr
010002	0000	Atmos Regula Default	Miscellaneous current and accrued liabilities	Performance Plan	Shared Services General Office	Default
010012	0000	Atmos Regula Default	Miscellaneous current and accrued liabilities	Performance Plan	Customer Support	Default

9-30-2018 Trial Balance Post General Ledger Transfer

Tennessee Discovery Request - Docket No. 19-00076
Atmos Energy Corporation
Restricted Stock
9/30/2017
Provision

Discovery 3-7 Attachment 3

	Grant Date	Vested Date	Shares Vested	Grant Price	A Grant Value	Vest Price	B Vest Value	A - B Perm M Sch M (Fav) / Unfav
Vested for Book and Tax in FY17								
*See Restricted Award Vesting & Tax Event Summary from EASI								
<u>TIME LAPSE</u>								
AEM TL	05/06/14	01/01/17	7,185	51.02	366,579	74.44	534,851	(168,273)
AEM TL	05/05/15	01/01/17	6,020	53.36	321,227	74.44	448,129	(126,902)
AEM TL	05/04/16	01/01/17	5,590	73.74	412,207	74.44	416,120	(3,913)
TL	05/06/14	01/22/17	220	51.02	11,224	74.49	16,388	(5,163)
TL	05/05/15	01/22/17	185	53.36	9,872	74.49	13,781	(3,909)
TL	05/04/16	01/22/17	165	73.74	12,167	74.49	12,291	(124)
Group Vest	05/06/14	05/06/17	101,980	51.02	5,203,020	81.90	8,352,162	(3,149,142)
TL	07/19/14	07/19/17	150	50.97	7,646	84.32	12,648	(5,003)
TL	07/05/14	07/05/17	220	51.52	11,333	82.63	18,179	(6,845)
		Total Time Lapse	121,715		6,355,274		9,824,548	(3,469,274)
<u>MIP</u>								
MIP Nov 13	11/05/13	11/05/16	123,464	44.29	5,468,221	71.66	8,847,430	(3,379,210)
AEM	11/04/14	01/01/17	4,000	53.55	214,200	74.44	297,760	(83,560)
AEM	11/04/15	01/01/17	4,450	63.31	281,730	74.44	331,258	(49,529)
AEM	11/08/16	01/01/17	2,959	73.29	216,865	74.44	220,268	(3,403)
			134,873		6,181,015		9,696,716	(3,515,701)
Vested for Book in FY17 / Tax in FY17								
<u>PERFORMANCE</u>								
VARIOUS-vested for book in Sept, tax in Nov FY17 Q1	5/6/2014	11/05/16	199,970	51.02	10,202,469	71.66	14,329,850	(4,127,381)
	07/05/14	11/05/16	387	51.52	19,938	71.66	27,732	(7,794)
	07/19/14	11/05/16	264	50.97	13,456	71.66	18,918	(5,462)
AEM	05/05/15	01/01/17	2,596	73.74	191,429	74.44	193,246	(1,817)
AEM	05/04/16	01/01/17	6,737	53.36	359,486	74.44	501,502	(142,016)
PB	05/05/15	01/22/17	144	53.36	7,684	74.49	10,727	(3,043)
PB	05/04/16	01/22/17	74	73.74	5,457	74.49	5,512	(56)
			210,172		10,799,920		15,087,488	(4,287,569)
TOTAL Vested Tax FY17			466,760		23,336,209		34,608,752	(11,272,543)

Tennessee Discovery Request - Docket No. 19-00076

Discovery 3-7 Attachment 4

9-30-2016 Ending Deferred Calculation

Closing GL Balance Account 2110-10261 RSU Accumulated Amort - LTIP Time Lapse	(13,837,616)	
Closing GL Balance Account 2110-10265 RSU Accumulated Amort - MIP	(17,969,622)	
Closing GL Balance Account 2110-10257 Restricted Stock Accumulated Amort--LTIP Per	(7,698,292)	
Closing accum amortization for performance based shares not vested for tax	(7,736,787)	<i>Refer to Note 1 Reconciliation for support</i>
Total combined opening deferred	47,242,317	
Total combined balance provided in CA2-11	47,304,573	
Variance	(62,256)	Immaterial

Note 1

VESTED for Book in FY16 / Vested for Tax FY17

Vests for Book 9/30/2016

PERFORMANCE

VARIOUS-vested for book in Sept 2016, tax vest in Nov FY17 Q1
VARIOUS-vested for book in Sept 2016, tax vest in Nov FY17 Q1
VARIOUS-vested for book in Sept 2016, tax vest in Nov FY17 Q1
MIP Bonus Conversion

Grant Date	Vested Date	\$
5/6/2014	09/30/16	10,270,581
7/5/2014	09/30/16	20,091
7/19/2014	09/30/16	13,558
		(2,567,442)
Total		7,736,787

Tennessee Discovery Request - Docket No. 19-00076 *Discovery 3-7 Attachment 5*
Atmos Energy Corporation
Restricted Stock
9/30/2018

Type	Sub Type	Grant Date	Book Vest Date	Book Year Vest	Tax Vest Date	Tax Year Vest	Shares Vested	Grant Price	Grant Value	Vest Price	Vest Value	Tax Adjustment (deduction)/addback	Adjustment in Tax Quarter
Time Lapse	RSUs	5/5/2015	5/5/2018	FY18 Q3	5/5/2018	FY18 Q3	88,715	53.36	\$ 4,733,832.40	88.86	\$ 7,883,214.90	\$ (3,149,382.50)	Q3
Time Lapse	RSUs	6/1/2015	6/1/2018	FY18 Q3	6/1/2018	FY18 Q3	310	54.15	\$ 16,786.50	88.31	\$ 27,376.10	\$ (10,589.60)	Q3
Time Lapse	RSUs	6/20/2015	6/20/2018	FY18 Q3	6/20/2018	FY18 Q3	555	52.67	\$ 29,231.85	88.37	\$ 49,045.35	\$ (19,813.50)	Q3
Time Lapse	RSUs	8/10/2015	8/10/2018	FY18 Q4	8/10/2018	FY18 Q4	185	55.56	\$ 10,278.60	91.82	\$ 16,986.70	\$ (6,708.10)	Q4
MIP	MIP Nov 13	11/4/2014	11/4/2017	FY18 Q1	11/4/2017	FY18 Q1	95,927	53.55	\$ 5,136,890.85	87.06	\$ 8,351,404.62	\$ (3,214,513.77)	Q1
Performance	Performance	5/5/2015	9/30/2017	FY17 Q4	11/4/2017	FY18 Q1	138,140	53.36	\$ 7,371,150.40	87.06	\$ 12,026,468.40	\$ (4,655,318.00)	Q1
Performance	Performance	6/1/2015	9/30/2017	FY17 Q4	11/4/2017	FY18 Q1	491	54.15	\$ 26,587.65	87.06	\$ 42,746.46	\$ (16,158.81)	Q1
Performance	Performance	6/20/2015	9/30/2017	FY17 Q4	11/4/2017	FY18 Q1	879	52.67	\$ 46,296.93	87.06	\$ 76,525.74	\$ (30,228.81)	Q1
Performance	Performance	8/10/2015	9/30/2017	FY17 Q4	11/4/2017	FY18 Q1	293	55.56	\$ 16,279.08	87.06	\$ 25,508.58	\$ (9,229.50)	Q1
Total							325,495		\$ 17,387,334.26		\$ 28,499,276.85	\$ (11,111,942.59)	

Book Amortization Per 9-30-18 GL

A4264-07458	17,128
A4264-07460	11,319
A4265-07458	(10,913)
A4265-07463	11,824
A9260-07458	9,228,237
A9260-07460	7,157,231
A9260-07463	710,018
TOTAL	17,124,845

Total restricted stock activity excluding TCJA adjustment	
Vest Value	28,499,277
Book Cost	17,124,845
Perm Tax Adjustment	(11,111,943)
Total Tax Adjustment	262,490

Less Deferred Tax Write off for TCJA adjustment 3,485,108

Total Tax Activity	(3,747,598)
Total Tax Activity provided in CA 2-11	(3,747,598)
Variance	0

TCJA adjustment for Deferred Tax Asset relating to Time Lapse Shares now subject to 162m limitation

Executive	Stock Type	Grant Date	Book Vest Date	Book Year Vest	Shares Granted	Grant Price	Grant Value	BOY Accumulated Expense	YTD Book Expense	EOY Cumulative Book Expense	Tax Adjustment (deduction)/add back	Tax Adjustment in Prior Quarters	Current Period Tax Adjustment (deduction)/add back	FY18 Tax Adjustment (deduction)/add back
EMP 1	Time Lapse	5/4/2016	5/4/2019				\$ 1,241,412.90	\$ 1,241,412.90		\$ 1,241,412.90	\$ 1,241,412.90	\$ -	\$ 1,241,412.90	\$ 1,241,412.90
EMP 2	Time Lapse	5/4/2016	5/4/2019				\$ 555,262.20	\$ 555,262.20		\$ 555,262.20	\$ 555,262.20	\$ -	\$ 555,262.20	\$ 555,262.20
EMP 1	Time Lapse	5/2/2017	5/2/2020				\$ 1,166,516.90	\$ 1,166,516.90		\$ 1,166,516.90	\$ 1,166,516.90	\$ -	\$ 1,166,516.90	\$ 1,166,516.90
EMP 2	Time Lapse	5/2/2017	5/2/2020				\$ 521,916.10	\$ 521,916.10		\$ 521,916.10	\$ 521,916.10	\$ -	\$ 521,916.10	\$ 521,916.10
							\$ 3,485,108.10	\$ 3,485,108.10	\$ -	\$ 3,485,108.10	\$ 3,485,108.10	\$ 5,791,948.68	\$ 3,485,108.10	\$ 3,485,108.10

Tennessee Discovery Request - Docket No. 19-00076 *Discovery 3-7 Attachment 6*

Accumulate amortization Walkforward FY2017 9/30/2017

Type of Issuance	Type	Grant Date	Exercise Date	Shares Issued	Grant Price	Grant Value	BOY \$	Expense \$	Vested \$	MIP 100% and Other Adj
MIP (RSU) 2110-10264 9260-07463										
MIP Nov 17	MIP	Nov17 Est.	Nov17 Est.	43,067	85.00	3,660,712				
MIP Nov 16	MIP	11/08/16	11/08/19	52,612	73.29	3,855,933		441,442	(216,865)	3,211,934
MIP Nov 16	MIP	Nov16 Est.	Nov16 Est.	34,393	74.65	2,567,442	2,567,442		(2,567,442)	
MIP Nov 15	MIP	11/04/15	11/04/18	76,972	63.31	4,873,097	4,703,427	64,621	(281,730)	
MIP Nov 15	MIP	Nov15 Est.	Nov15 Est.	70,416	57.65	4,059,484	-			
MIP Nov 14	MIP	11/04/14	11/04/17	100,616	53.55	5,387,987	5,243,915	47,494	(214,200)	
MIP Nov 13	MIP	11/05/13	11/05/16	125,538	44.29	5,560,078	5,454,837	13,383	(5,468,221)	
MIP - Subtotal				503,614		29,964,734	17,969,622	566,941	(8,748,457)	3,211,934

Accumulate amortization Walkforward FY2018 9/30/18

Type of Issuance	Type	Grant Date	Exercise Date	Shares Issued	Grant Price	Grant Value	BOY \$	Expense \$	Vested \$	MIP 100% and Other Adj
MIP (RSU) 2110-10264 9260-07463										
MIP Nov 17	MIP	11/07/17	11/07/20	48,891	88.24	4,314,142	-	494,379		3,593,221
MIP Nov 17	MIP	Nov17 Est.	Nov17 Est.	43,067	85.00	3,660,712	3,660,712		(3,660,712)	
MIP Nov 16	MIP	11/08/16	11/08/19	52,612	73.29	3,855,933	3,504,698	19,975		
MIP Nov 16	MIP	Nov16 Est.	Nov16 Est.	34,393	74.65	2,567,442	0			
MIP Nov 15	MIP	11/04/15	11/04/18	76,972	63.31	4,873,097	4,535,849	14,372		
MIP Nov 15	MIP	Nov15 Est.	Nov15 Est.	70,416	57.65	4,059,484	-			
MIP Nov 14	MIP	11/04/14	11/04/17	100,616	53.55	5,387,987	5,127,224	9,667	(5,136,891)	
MIP - Subtotal				426,967		28,718,797	16,828,484	538,393	(8,797,603)	3,593,221

Docket No. 19-00076
Atmos Energy Corporation, Tennessee Division
CPAD DR Set No. 3
Question No. 3-08
Page 1 of 1

REQUEST:

Refer to the Company's response to CA2-13 regarding AFUDC. The Company's response appears to be non-responsive to the actual request. The Consumer Advocate is concerned with the AFUDC calculation because our own analyses indicate that this account has increased at an average annual rate of 406% for each of the last three years. As a result, we are insisting that the Company provide the source and support for the monthly AFUDC calculation from May 2018 to May 2019 as originally requested in CA1-15 and CA2-13.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_3-08_Att1 - AFUDC May-18 to May-19.xlsx, 14 Pages.

beg afudc base	half current month afc	afudc compound amt	afudc base	afudc data debt rate	afudc debt	work order number	start month	comp desc	cp short	subtotal value desc	description
1,255,261.07	236,399.19	-	1,491,660.26	0.00585534	8,734.16	050.50000	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343.TBS.VeteransColonial
158,587.20	-	-	158,587.20	0.00585534	928.58	050.50001	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343.Mtr.Lp.Iso.Serv
255,288.59	11,293.55	-	266,582.14	0.00585534	1,560.93	050.50009	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3342.SIMP.SAMDONALDPHASE1
-	-	-	-	0.00585534	(2,211.61)	050.50018	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	3342.TroWood to Berrywood SI
-	1,094.13	-	1,094.13	0.00585534	6.41	050.50030	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343.Dylan Woods
185,954.00	9,699.77	-	195,653.77	0.00585534	1,145.62	050.50071	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343.Dove Lake Ph 2
196,305.52	(19.01)	-	196,286.51	0.00585534	1,149.32	050.50072	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.093.3436.MIMOSA REPL
946,636.15	471,932.65	-	1,418,568.80	0.00585534	8,306.20	050.50166	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3342.CGT.LEWISBURG.PK
-	5,844.21	-	5,844.21	0.00585534	16.52	050.50176	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343.Montclair Ave
-	-	-	-	0.00585534	(1,881.24)	050.50181	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.093.3434.WORTHINGTON PL
16,507.52	4,850.04	-	21,357.56	0.00585534	125.06	050.50205	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.093.3436.VILLAS.OLD.MILL
2,050,894.99	636,362.51	-	2,687,257.50	0.00585534	15,734.81	050.50220	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343.ONH. REPLACEMENT
1,761,942.74	173,120.83	-	1,935,063.57	0.00585534	11,330.46	050.50221	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.093.3435.MAPLEVALLEY
36,636.44	(101.08)	-	36,535.36	0.00585534	225.64	050.50240	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3342.Battlecreek Middle S
20,737.45	12,077.23	-	32,814.68	0.00585534	192.14	050.50241	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3342.Southern Springs P4
235,273.92	(24.13)	-	235,249.79	0.00585534	1,377.47	050.50269	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.093.3435.S.CUMBERLAND.RPL
699.51	(8.72)	-	690.79	0.00585534	4.04	050.50288	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	3342.Westhaven 25
-	-	-	-	0.00585534	(626.47)	050.50446	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3344.Moore Cnty.HS
-	-	-	-	0.00585534	(336.46)	050.50506	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.33430.Vet Pkwy-St.Andrew
-	-	-	-	0.00585534	(1.42)	050.50578	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343.Sheffield 6 Ph 2
-	-	-	-	0.00585534	(106.85)	050.50639	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3344.Gowen and Deery Repl
-	-	-	-	0.00585534	(41.83)	050.50653	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.093.3436.HOLLY.LANE.TWINS
45,741.44	51,185.24	-	96,926.68	0.00585534	283.77	050.50659	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3344.Coney Island Repl.
49,936.36	3,593.62	-	53,529.98	0.00585534	313.39	050.50711	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3342.Tristar
-	-	-	-	0.00585534	(25.88)	050.50713	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	3342.Stephen Yokovich main ex
596,570.44	12,017.90	-	608,588.34	0.00585534	3,563.49	050.50793	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3342.FY19.Saturn.Pkwy.Rel
46,076.77	112,655.25	-	158,732.02	0.00585534	929.43	050.50796	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343.Northfield Ext. Relo
37,150.20	34,412.00	-	71,562.20	0.00585534	419.02	050.50801	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3344.Vandy Calhoun Repl.
-	-	-	-	0.00585534	(44.21)	050.50845	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.093.3436.LIBERTY.BELL.NEW
59,790.22	273.30	-	60,063.52	0.00585534	351.69	050.50878	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3344.SINT. S.R.64Service
(956.19)	2,665.15	-	1,708.96	0.00585534	10.01	050.50883	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.093.3436.PLYMOUTH.ROAD
-	-	-	-	0.00585534	(6.19)	050.50884	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.093.3436.VILLAS.CEDAR.PH3
123,677.63	207,287.25	-	330,964.88	0.00585534	1,937.61	050.50891	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343.Hwy 99 Dist.Station
-	-	-	-	0.00585534	(1.34)	050.50899	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343.Carmax relocation
1,260.32	3.23	-	1,263.55	0.00585534	7.40	050.50943	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	3342.Doc Robertson road Exten
-	-	-	-	0.00585534	(0.17)	050.50956	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343.Staybridge relo.
-	3,956.85	-	3,956.85	0.00585534	11.58	050.50988	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343.Jack Byrnes Dr.Dev.
-	7,240.38	-	7,240.38	0.00585534	21.20	050.51021	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343.Griffith Park 3
-	511.41	-	511.41	0.00585534	2.99	050.51022	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343.Jack Byrnes Dr.Dev.
3,353.97	-	-	3,353.97	0.00585534	19.64	050.51049	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.093.3436.DANIELS.RIDGE
-	182,093.72	-	182,093.72	0.00585534	1,066.22	050.51058	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.093.3436.BOOONE.CREEK.TDOT
-	7,403.66	-	7,403.66	0.00585534	43.35	050.51059	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3342.Tap Root Hills 4
-	5,170.85	-	5,170.85	0.00585534	30.28	050.51076	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343. US-231 farm tap ret
-	487.31	-	487.31	0.00585534	2.85	050.51086	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	3342.Maury Farmers Co Op relo
-	3,920.67	-	3,920.67	0.00585534	22.96	050.51103	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	3342.City Parking Lot replace
-	11,853.49	-	11,853.49	0.00585534	68.24	050.51125	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.093.3438.5TH.ST.REPLACE
-	67.07	-	67.07	0.00585534	0.39	050.51137	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3338.Wolfcreek Rd Ext 2
-	50.98	-	50.98	0.00585534	0.30	050.51154	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343.Reserve 8
-	16,829.04	-	16,829.04	0.00585534	97.37	050.51224	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	3343.Regstation Barricades
-	2,885.23	-	2,885.23	0.00585534	16.89	050.51295	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	3342.Columbis State Replace
-	366,106.95	-	366,106.95	0.00585534	2,143.88	050.51316	5/1/2019 0:00	050 Mid-States Division	Mid-States Division	093 - Tennessee Division	050.3343.Rucker Lane Relo.

Atmos Enregy Corporation
AFUDC CR
May 2018 - May 2019

Company	Account	Service Area	Expenditure Type	Month Number	Amount
050	1070	093000	AFUDC	201805	33,134.34
050	1070	093000	AFUDC	201806	47,550.72
050	1070	093000	AFUDC	201807	47,424.86
050	1070	093000	AFUDC	201808	14,191.87
050	1070	093000	AFUDC	201809	16,935.65
050	1070	093000	AFUDC	201810	90,747.19
050	1070	093000	AFUDC	201811	106,636.91
050	1070	093000	AFUDC	201812	96,740.31
050	1070	093000	AFUDC	201901	56,619.08
050	1070	093000	AFUDC	201902	102,980.05
050	1070	093000	AFUDC	201903	94,522.53
050	1070	093000	AFUDC	201904	101,829.25
050	1070	093000	AFUDC	201905	117,596.63
					<u>926,909.39</u>

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Atmos Energy Corporation, Tennessee Division
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Question No. 3-09
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REQUEST:

Refer to the "2018 Revenue Requirement Schedules - True-up - UPDATED 12-11-19" spreadsheet that was included with the Company's response to CA2-1. Specifically refer to Cell D10 of the "WP 8-2" tab of this spreadsheet that provides support for the Company's Forfeited Discount Ratio of 0.004684.

In addition, refer to Item #3 of Page No. 4 of the Commission's June 19, 2019 Order in Docket No. 18-00097 which reads in part as follows:

"Two ratios (gross-up factors) are used to convert Commission approved operating deficiency (or surplus) into operating revenues. These factors are Forfeited Discounts and Uncollectible Expense. The Parties agree that the use of Operating Revenue as the denominator in those factor calculations, as recommended in Consumer Advocate witness Novak's Direct Testimony, is the correct methodology."

The Company's Forfeited Discount Ratio (which forms one component of the revenue conversion factor) appears to be based on total revenues instead operating revenues as agreed to between the parties in Docket No. 18-00097. Provide a narrative explanation of the Company's departure from the Commission's Order in Docket No. 18-00097. If the Company believes that this calculation is in error, then provide an updated ratio computation along with a narrative explanation.

RESPONSE:

Please see paragraph 12(a)(iii) of the Stipulation and Settlement Agreement from Docket No. 18-00112 filed on October 2, 2019, which states:

12. Transition and Schedule: The Parties agree, and request that the Commission approve, transition to the modified ARM under the schedule and terms set forth herein.

- (a) September 1, 2019: Atmos Energy has filed its Annual Reconciliation of actual results to the Authorized Return on Equity for the Forward-Looking Test Year June 1, 2018 through May 31, 2019. This reconciliation shall proceed and shall determine the ARRR under the existing ARM Tariff (i.e. prior to the modifications called for by this Settlement Agreement), except that (i) Atmos Energy shall be permitted to include its 2019 Annual Pension

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contribution even though made after the end of the June 1, 2018 through May 31, 2019 Test Year, (ii) Atmos Energy shall be authorized to include the resulting ARRR in rates effective June 1, 2020 without an intervening February 1 ARM filing, and (iii) for the purpose of calculating the gross up factor on WP 8-2, total revenues shall be used in the denominator of the "Forfeited Discounts" component and actual gross margin shall be used in the denominator of the "Uncollectible Ratio" component.

For a narrative explanation of the Company's departure from the Commission's Order in Docket No. 18-00097, please see the rebuttal testimony of Greg Waller in that Docket at page 5.

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REQUEST:

Refer to the "2018 Revenue Requirement Schedules - True-up - UPDATED 12-11-19" spreadsheet that was included with the Company's response to CA2-1. Specifically refer to Cell D14 of the "WP 8-2" tab of this spreadsheet that provides support for the Company's Uncollectible Ratio of 0.006196.

In addition, refer to Item #3 of Page No. 4 of the Commission's June 19, 2019 Order in Docket No. 18-00097 which reads in part as follows:

"Two ratios (gross-up factors) are used to convert Commission approved operating deficiency (or surplus) into operating revenues. These factors are Forfeited Discounts and Uncollectible Expense. The Parties agree that the use of Operating Revenue as the denominator in those factor calculations, as recommended in Consumer Advocate witness Novak's Direct Testimony, is the correct methodology."

The Company's Uncollectible Ratio (which forms one component of the revenue conversion factor) appears to be based on gross margin instead operating revenues as agreed to between the parties in Docket No. 18-00097. Provide a narrative explanation of the Company's departure from the Commission's Order in Docket No. 18-00097. If the Company believes that this calculation is in error, then provide an updated ratio computation along with a narrative explanation.

RESPONSE:

Please see the Company's response to CPAD DR No. 3-09.

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Question No. 3-11
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REQUEST:

Refer to the “2018 Revenue Requirement Schedules - True-up - UPDATED 12-11-19” spreadsheet that was included with the Company’s response to CA2-1. Specifically refer to Cell E534 of the “WP 7-6” tab of this spreadsheet that provides support for the Company’s Return on Equity of \$19,401,194 for the Expense Lag calculation. It appears that the Company’s calculation does not first remove short-term interest. If the Company believes that this calculation is correct, then provide a narrative explanation of why short-term interest should not be removed. If the Company believes that this calculation is in error, then provide an updated computation along with a narrative explanation.

RESPONSE:

The Company agrees that it is the correct calculation that follows the Approved Methodologies agreed to in the tariff; however, the Company does agree that the removal of short-term debt would provide a more accurate calculation of the daily cost of service shown on WP 7-6 tab.

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REQUEST:

Refer to the Company's responses to CA DR 2-19.

- a. Further refer to paragraph 1 of the Agreement between Atmos and the referenced vendor. Provide any written requests (and/or summaries of any verbal requests) from Atmos to the referenced vendor concerning the services provided to Atmos by the referenced vendor, whether or not specifically identified within the Agreement.
- b. Provide a list of all costs and expenses paid by Atmos to the referenced vendor from June 2018 to the present, including a list of all monthly payments under Atmos' Agreement with the referenced vendor from June 2018 to the present.
- c. Provide the Company's rationale for cost recovery in Tennessee of the expenses reflected in this request. Include in your response the Company's rationale for this expense not being borne solely by Atmos' shareholders.
- d. Explain fully and with specificity the benefit of this expense reflected in this request to the following groups:
 - i. Atmos' executive management
 - ii. Atmos' operations
 - iii. Atmos' existing shareholders
 - iv. Atmos' Tennessee customers

RESPONSE:

- a. There are no written requests or verbal requests responsive to this request.
- b. Please see Attachment 1.
- c. As noted in the Company's response to CPAD DR No. 1-20 subpart (e), the Company's Investor Relations department uses this vendor for services such as tracking market information and proxy support. Monitoring shareholder movement in the manner provided by the contract is important because it allows Company executive management to measure the effectiveness of our Investor Relations efforts. Recovery of the costs through rates is appropriate because it is beneficial to all Atmos Energy customers, including distribution customers in Tennessee. The investors being monitored provide the equity financing necessary

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to execute on our safety and investment program for customers. Without financing, equity or debt, the Company would be unable to invest at the current capital investment levels in the continued improvement of the safety and reliability of our distribution system in Tennessee.

- d. See response to subpart (c).

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, CPAD_3-12_Att1 - Innisfree Expenses TME 5.31.19.xlsx, 1 Page.

Atmos Energy Corporation
Vendor: "INNISFREE" Expenses
12 months ending May-19

Company	Account	Account Description	Sub Account	Sub Account Description	Invoice Number	Line Description	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	FEB-19	MAR-19	APR-19	MAY-19	12 Months
																		Ending May-19
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	20824	RETAINER	17,000	-	-	-	-	-	-	-	-	-	-	17,000
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	20824	Sabrix Tax Expense	427	-	-	-	-	-	-	-	-	-	-	427
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21050	INNISFREE 21050	-	-	9,950	(9,950)	-	-	-	-	-	-	-	-
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21050	FEE FOR THE MONTH COMMENCING AUGUST 7 2018	-	-	-	9,950	-	-	-	-	-	-	-	9,950
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21050	Sabrix Tax Expense	-	-	-	250	-	-	-	-	-	-	-	250
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21171	PROJECT FEES	-	-	-	9,125	-	-	-	-	-	-	-	9,125
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21171	Sabrix Tax Expense	-	-	-	229	-	-	-	-	-	-	-	229
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21287	AGREEMENT DATED JUNE 7 2018	-	-	-	-	9,475	-	-	-	-	-	-	9,475
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21287	Sabrix Tax Expense	-	-	-	-	238	-	-	-	-	-	-	238
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21400	PROJECT FEES	-	-	-	-	-	9,475	-	-	-	-	-	9,475
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21400	Sabrix Tax Expense	-	-	-	-	-	238	-	-	-	-	-	238
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21520	FEE FOR THE MONTH COMMENCING DECEMBER 7 2018	-	-	-	-	-	-	9,475	-	-	-	-	9,475
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21520	Sabrix Tax Expense	-	-	-	-	-	-	238	-	-	-	-	238
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21833	FEE FOR THE MONTH COMMENCING JANUARY 7 2019	-	-	-	-	-	-	-	9,475	-	-	-	9,475
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21833	Sabrix Tax Expense	-	-	-	-	-	-	-	238	-	-	-	238
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21778	FEE FOR THE MONTH COMMENCING FEBRUARY 7 2019	-	-	-	-	-	-	-	9,825	-	-	-	9,825
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21778	Sabrix Tax Expense	-	-	-	-	-	-	-	247	-	-	-	247
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21911	FEE FOR THE MONTH COMMENCING MARCH 7 2019	-	-	-	-	-	-	-	-	9,156	-	-	9,156
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	21911	Sabrix Tax Expense	-	-	-	-	-	-	-	-	230	-	-	230
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	22044	FEE FOR THE MONTH COMMENCING APRIL 7 2019	-	-	-	-	-	-	-	-	-	9,156	-	9,156
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	22044	Sabrix Tax Expense	-	-	-	-	-	-	-	-	-	230	-	230
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	22193	FEE FOR THE MONTH COMMENCING MAY 7 2019	-	-	-	-	-	-	-	-	-	-	9,858	9,858
010	9210	A&G-Office supplies & expense	04121	Inv Relations/Bnkg Inst	22193	Sabrix Tax Expense	-	-	-	-	-	-	-	-	-	-	249	249
							17,427	-	9,950	9,604	9,713	9,713	9,713	19,785	9,386	9,386	10,104	114,792

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Question No. 3-13
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REQUEST:

Refer to 'Attrition Period Trial Balance 5.31.19.xlsx'. Specifically, refer to tab 'WP 4-1 093', row 364 along with tab 'KMD IS' row 1417. Reconcile the difference shown between these two tabs for FERC 904 Subaccount 09927 in October of 2018. Specifically, \$24,804 per the 'KMD IS' or \$22,621 as shown on 'WP 4-1 093'?

RESPONSE:

The balance of \$22,621 shown in tab 'WP 4-1 093' is an error. The correct balance for Oct-18 in tab "WP 4-1 093" is \$24,804. The total balance in row 364 column S has been stated correctly and matches row 1417 in tab "KMD IS". The error did not effect any calculations.