BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE

IN RE:

PETITION OF ATMOS ENERGY CORPORATION FOR APPROVAL OF ITS 2022 ANNUAL RATE REVIEW FILING PURSUANT TO TENN. CODE ANN. § 65-5-103(d)(6)	)))))	**DOCKET NO. 22-00010**

REBUTTAL TESTIMONY OF WILLIAM D. MATTHEWS ON BEHALF OF ATMOS ENERGY CORPORATION

I. INTRODUCTION OF WITNESS

Q. PLEASE STATE YOUR NAME, POSITION AND BUSINESS ADDRESS.

A. My name is William D. Matthews. I am Manager, Rates and Regulatory Affairs with Atmos Energy Corporation ("Atmos Energy" or "Company"). My business address is 5420 LBJ Freeway, Ste. 1600, Dallas, Texas 75240.

Q. ARE YOU THE SAME WILLIAM MATTHEWS THAT FILED PRE-FILED TESTIMONY IN THIS DOCKET?

A. Yes.

Q. HAVE YOU REVIEWED THE TESTIMONY OF THE INTERVENING PARTY?

A. Yes. I have reviewed the testimony of David N. Dittemore on behalf of the Consumer Advocate Unit of the Tennessee Attorney General's Office ("Consumer Advocate")

II. PURPOSE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The Consumer Advocate presented its proposed adjustment to rates in its direct testimony. In addition, the Consumer Advocate has two recommendations involving short-term debt and cash working capital methodologies. The Company also has an update to the Winter Storm Uri Net Operating Loss Deferred Tax Asset that it is submitting in this testimony. The purpose of my testimony is twofold:

1. Present the Company's updated revenue requirement model reflecting its rebuttal position in Exhibit WDM-R-1
2. Concur with the Consumer Advocate's modeling adjustments as listed in Company's responses to Consumer Advocate Discovery Requests 1-09 and 2-16, with the exception of the adjustments included in my Exhibit WDM-R-1 regarding the adjustment of the Winter Storm Uri Net Operating Loss Deferred Tax Asset.

Company witness Joe T. Christian has also filed rebuttal testimony in this docket rebutting the Consumer Advocate's recommendation regarding Cash Working Capital, capital structure related to the Short-Term debt rate, and the Company's update of the Winter Storm Uri Net Operating Loss Deferred Tax Asset request to the reflect the federal benefit of the tax impact of the Company's original adjustment.

Q. HAVE YOU UPDATED THE COMPANY'S REVENUE REQUIREMENT MODEL TO REFLECT THESE ADJUSTMENTS AND RECOMMENDATIONS?

A. Yes. The updated revenue requirement model is attached to this rebuttal testimony Exhibit WDM-R-1.

III. REVENUE REQUIREMENT ADJUSTMENTS

Q. PLEASE DISCUSS THE ADJUSTMENTS MADE BY THE COMPANY AS SUMMARIZED IN ITS RESPONSE TO CONSUMER ADVOCATE DISCOVERY REQUEST 1-09?

A. The Company summarized its updated revenue requirement model in its response to Consumer Advocate Discovery Request 1-09, and listed the adjustments from its original filing. The discovery request in which the Company made each adjustment, as well as the workpaper or tab on the revenue requirement model, is as follows:

- DR 1-05; WP 7-2, 7-4 Adjust State-Net Operating Loss to remove Uri Impact
- DR 1-09; WP 7-2, 7-4 Remove SEBP/SERP items from ADIT
- DR 1-13; WP 7-10 Exclude interest and RWIP interest from avg Reg Asset
- DR 1-18; WP 9-2 Short-Term Debt Rate Adjusted
- DR 1-28; Sch 4 Remove legal fees not related to Tennessee
- DR 1-29; WP 7-8 Remove capitalized SERP costs

Q. CAN YOU BREAK OUT THE DOLLAR IMPACTS OF EACH OF THOSE ADJUSTMENTS?

A. Yes, from the original filed rate increase request of $3,662,160, these adjustments totaled $1,392,637, resulting in an adjusted rate increase request of $2,269,523. Please refer to table R-1 below:

Table R-1

DR	Location	Description	$ Impact
DR 1-05	WP 7-2; 7-4	State NOL Uri Impact	$(1,022,001)
DR 1-09	WP 7-2; 7-4	SEBP/SERP	$ (169,111)
DR 1-13	WP 7-10	RWIP	$(69,542)
DR 1-18	WP 9-2	ST Debt Rate	$0
DR 1-28	Sch 4	Legal Fees Adjustment	$(1,677)
DR 1-29	WP 7-8	Capitalized SERP	$(130,306)

Q. DID THE CONSUMER ADVOCATE AGREE WITH THESE PROPOSED ADJUSTMENTS?

A. Yes.

Q. DOES THE COMPANY HAVE ANY UPDATES TO ANY OF THE LISTED SIX ADJUSTMENTS.

A. Yes. Company witness Joe Christian's rebuttal testimony contains an update regarding the adjustment of the State-Net Operating Loss to remove the Uri impact. The Company is in agreement with the Consumer Advocate regarding the other adjustments and the updated revenue requirement amounts concerning each of the other adjustments.

Q. PLEASE DISCUSS THE ADJUSTMENT MADE BY THE COMPANY TO CONSUMER ADVOCATE DISCOVERY REQUEST 2-16?

A. The Company made an adjustment to remove an Admin Fee related to SERP. The impact of that adjustment was $18,388. This adjustment is also included in my rebuttal exhibit.

Q. DID THE COMPANY INCLUDE THE CONSUMER ADVOCATE'S RECOMMENDED ADJUSTMENTS TO CASH WORKING CAPITAL AND CAPITAL STRUCTURE IN ITS EXHIBIT WDM-R-1?

A. No. Company witness Joe Christian describes in his rebuttal testimony the reasons why each of these recommendations made by the Consumer Advocate is inappropriate.

Q. OTHER THAN CASH WORKING CAPITAL, CAPITAL STRUCTURE, AND THE STATE NOL ADJUSTMENT RELATED TO WINTER STORM URI ARE THERE ANY OTHER AREAS OF DISAGREEMENT BETWEEN THE COMPANY AND THE CONSUMER ADVOCATE IN THIS DOCKET CONCERNING IMPACTS TO REVENUE REQUIREMENT?

A. Not to my knowledge.

Q. PER THE COMPANY'S EXHIBIT WDM-R-1, WHAT IS THE COMPANY'S REQUESTED RATE INCREASE IN THIS DOCKET?

A. The Company's request to increase rates is $2,465,759 which can be found on Schedule 1 of exhibit WDM-R-1 as well as in table R-2 below.

Table R-2

Description	$
Original Filing	$3,662,160
DR 1-09 Adjustments	$(1,392,637)
Adjusted DR 1-09 Model	$2,269,523
DR 2-16 Admin Fee SERP	$(18,388)
Federal Benefit of State NOL Adj.	$214,624
Rebuttal Model	$2,465,759

IV. CONCLUSION

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A. Yes.

BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE

IN RE:

PETITION OF ATMOS ENERGY CORPORATION)
FOR APPROVAL OF ITS 2022 ANNUAL RATE) DOCKET NO. 22-00010
REVIEW FILING PURSUANT TO TENN.)
CODE ANN. § 65-5-103(d)(6)
)

VERIFICATION

STATE OF TEXAS)

COUNTY OF DALLAS)

I, William D. Matthews, being first duly sworn, state that I am the Manager of Rates and Regulatory Affairs for Atmos Energy Corporation, that I am authorized to testify on behalf of Atmos Energy Corporation in the above referenced docket, that the Rebuttal Testimony of William D. Matthews in support of Atmos Energy Corporation's filing is true and correct to the best of my knowledge, information and belief.

William D. Matthews
William D. Matthews

Sworn and subscribed before me this 14 day of April, 2022.

America
Notary Public

My Commission Expires: 11/13/2022

AMERICA RUVALCABA
My Notary ID # 131795191
Expires November 13, 2022

Tennessee Distribution System
Cost of Service
Twelve Months Ended September 30, 2021

Line No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Cost of Gas	Schedule 3	$55,628,730
2			
3	Operation & Maintenance Expense	Schedule 4	22,339,152
4			
5	Taxes Other Than Income Taxes	Schedule 5	8,295,367
6			
7	Depreciation & Amortization Expense	Schedule 6	17,174,980
8			
9	Return	Schedule 7	33,692,834
10			
11	Federal Income and State Excise Tax	Schedule 8	9,206,912
12			
13	AFUDC	Wp 1-2	(659,575)
14			
15	Interest on Customer Deposits	Wp 1-1	34,768
16			
17	Total Cost of Service		$ 145,713,169
18			
19			
20	Revenue at Present Rates	Sch 11-2	$ 141,610,603
21			
22	Net Revenue Deficiency (Sufficiency)		$ 4,102,566
23	Amortization of EDITL	WP 7-9	$ (6,112,798)
24	Annual Reconciliation Revenue Requirement	Schedule 1R	$ 4,475,990
25			
26	Total Revenue Deficiency (Sufficiency)		$ 2,465,759
27			

Schedule 1R

Tennessee Distribution System
Cost of Service
Twelve Months Ended September 30, 2021

Line No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Cost of Gas	Schedule 3	$55,628,730
2			
3	Operation & Maintenance Expense	Schedule 4	22,339,152
4			
5	Taxes Other Than Income Taxes	Schedule 5	8,295,367
6			
7	Depreciation & Amortization Expense	Schedule 6	15,745,319
8			
9	Return	Schedule 7R	32,113,811
10			
11	Federal Income and State Excise Tax	Schedule 8R	8,681,972
12			
13	AFUDC	Wp 1-2	(659,575)
14			
15	Interest on Customer Deposits	Wp 1-1	34,768
16			
17	Total Cost of Service		$ 142,179,544
18			
19			
20	Actual Adjusted Revenue	Schedule 2	$ 138,165,384
21			
22	Net Revenue Deficiency (Sufficiency)		$ 4,014,160
23	Carrying Costs	Schedule 9	$ 461,830
24	Annual Reconciliation Revenue Requirement		$ 4,475,990

Tennessee Distribution System
Interest on Customer Deposits
Twelve Months Ended September 30, 2021

Line No.	Description	Amount
	(a)	(b)
1	Average Customer Deposit Balance	$ 1,069,783
2		
3	Interest Rate on Customer Deposits	3.25%
4		
5	Adjusted Customer Deposit Interest	$ 34,768

Tennessee Distribution System
Allowance for Funds Used During Construction
Twelve Months Ended September 30, 2021

Line No.	Description	Amount
	(a)	(b)
1	Base Period AFUDC per books - Div 093 (1)	$ (892,947)
2		
3	Less State Excise Tax Effect	(58,042)
4		
5		$ (834,905)
6		
7	Less Federal Tax Effect	(175,330)
8		
9	Net AFUDC - Base Period	$ (659,575)
10		
11	Change from Base Period to Attrition Year	-
12		
13	Projected Attrition Year Net AFUDC	$ (659,575)
14		
15	Note:	
16	1. Twelve months ended September 30, 2021 - Accounts 4320 and 4191	

Schedule 2

Tennessee Distribution System
Summary of Actual Revenues for the Historic Test Period
Twelve Months Ended September 30, 2021

Line	Description		Amount
	(a)	(b)	(c)
1	Base period per books revenue (1)		$ 137,262,701
2	Adjustments:		
3	Cost of Service Reserve		(1,043,815)
4	Reconciliation Revenue (Oct-May)		(537,823)
5	Reconciliation Revenue (Jun-Sep)		(1,050,601)
6	EDITL (Oct-Feb)		580,157
7	EDITL (Mar-Sep)		2,954,766
8	Test Year Revenue:		
9	Ongoing Gross Margin	$ 82,536,654	
10	Gas cost	55,628,730	
11	Total		$ 138,165,384
12			
13			
14	Total Revenue		$ 138,165,384
15			
16	Note:		
17	1. Twelve months ended September 30, 2021		

Schedule 3

Tennessee Distribution System
Cost of Gas
Twelve Months Ended September 30, 2021

Line No.	Description	Amount
	(a)	(b)
1	Base period per books cost of gas (1)	$ 56,805,646
2		
3	Adjustments	
4	Net Elimination of Intercompany Leased Storage Property	(1,176,917)
5		
6	Total Adjusted Gas Cost	$ 55,628,730
7		
8		
9		
10		
11		
12	Note:	
13	1. Twelve months ended September 30, 2021	

Tennessee Distribution System
ELIMINATION OF LEASED PROPERTY-RENT
Twelve Months Ended September 30, 2021

Line No.	Description	Building Rent O&M	Storage Expense O&M	Leased Property Depreciation	Storage Expense Other Taxes	Storage Rent Gas Cost
	(a)	(b)	(c)	(d)	(e)	(f)
1	Oct-20	$ -	$ 25,141	$ 21,503	$ -	$ (95,918)
2	Nov-20	-	28,713	21,503	16	(95,918)
3	Dec-20	-	41,069	21,503	8	(98,508)
4	Jan-21	-	34,789	21,503	2,108	(98,508)
5	Feb-21	-	35,384	21,503	2,108	(98,508)
6	Mar-21	-	39,922	21,503	6,166	(98,508)
7	Apr-21	-	30,367	21,503	2,108	(98,508)
8	May-21	-	43,921	21,503	2,108	(98,508)
9	Jun-21	-	52,077	21,503	2,108	(98,508)
10	Jul-21	-	34,813	21,503	14,442	(98,508)
11	Aug-21	-	42,205	21,503	2,108	(98,508)
12	Sep-21	-	28,770	21,503	2,108	(98,508)
13						
14	Total Per Books	$ -	$ 437,170	$ 258,038	$ 35,388	$ (1,176,917)

Tennessee Distribution System
Operation and Maintenance Expenses
Twelve Months Ended September 30, 2021

Line No.	Description		Amount
	(a)		(b)
1	Base period per books O&M Expense (1)	$	21,911,388
2	(with ratemaking adjustments)		
3			
4			
5			
6			
7	Adjustments to O&M		
8			
9	Inclusion of Barnsley Storage Operating Expense	$	437,170
10	Less Consumer Advocate Adjustments:		
11	CPAD Adjustment #1-28 Certain Legal Costs		786
12	Administrative costs of Supplemental Executive Retirement Program CPAD Request #2-16.		8,620
13			
14			
15	Total Adjusted O&M TYE 9.30.21	$	22,339,152
16	Note:		
17	1. Twelve months ended September 30, 2021		

Tennessee Distribution System
Operation and Maintenance Expenses
Twelve Months Ended September 30, 2021

Line No.		Tennessee	SSU	General Office	Total		
		Historic Base	Historic Base	Historic Base	Historic Base	Attrition	Difference
1	**Labor**	$ 3,236,600	$ 3,458,858	$ 1,377,589	$ 8,073,046		
2	**Benefits**	987,407	1,410,233	360,086	2,757,726		
3	**Employee Welfare**	43,254	1,813,407	650,225	2,506,886		
4	**Insurance**	173,926	1,285,394	12,720	1,472,039		
5	**Rent, Maint., & Utilities**	741,634	326,336	193,732	1,261,701		
6	**Vehicles & Equip**	375,327	2,018	36,351	413,696		
7	**Materials & Supplies**	420,156	46,033	40,314	506,504		
8	**Information Technologies**	49,936	1,327,400	80,184	1,457,520		
9	**Telecom**	132,378	131,025	101,182	364,585		
10	**Marketing**	123,615	10,901	149,065	283,581		
11	**Directors & Shareholders &PR**	163	268,925	-	269,088		
12	**Dues & Donations**	122,356	31,020	4,439	157,815		
13	**Print & Postages**	32,513	21,863	6,331	60,707		
14	**Travel & Entertainment**	63,088	12,358	66,288	141,734		
15	**Training**	27,975	28,103	11,549	67,627		
16	**Outside Services**	5,160,976	810,915	915,417	6,887,307		
17	**Provision for Bad Debt**	728,391	-	-	728,391		
18	**Miscellaneous**	4,410	(4,139,784)	(90,520)	(4,225,894)		
19	**Total O&M Expenses**	$ 12,424,104	$ 6,845,006	$ 3,914,952	$ 23,184,062		
20							
21	**Disallowed Items**						
22	Other (Sub 05416 and 05412)	$ (1,636)	$ (135)	$ (195)	$ (1,966)		
23	Incentive Comp (MFR 38)	-	(688,190)	(591,134)	(1,279,325)		
24	FAS 87 Accrual (Sub Account 01202)	(170,007)	(135,594)	(66,891)	(372,492)		
25	SERP (Sub 07489,07490,07492,07493)	$ -	$ (111,207)	$ (17,266)	$ (128,473)		
26							
27	**Rate Case Expense**				$ -		
28							
29	**Actual Allocable Pension Contribution**	$ 509,581			$ 509,581		
30							
31	**Total O&M**	$ 12,762,042	$ 5,909,880	$ 3,239,465	$ 21,911,388		

Tennessee Distribution System
Operation and Maintenance Expenses by FERC
Twelve Months Ended September 30, 2021

Division 093		
Line No.	FERC Account	Historic Base Period
1	7350	765
2	8500	4,886
3	8560	8,810
4	8570	101
5	8700	1,441,042
6	8711	33,637
7	8740	5,639,286
8	8750	562,863
9	8760	236
10	8770	66
11	8780	432,776
12	8800	6,679
13	8810	314,179
14	8870	18,765
15	8890	191,208
16	8920	7,174
17	8930	3,424
18	8940	1,035
19	9020	351,996
20	9030	744,282
21	9040	728,391
22	9090	11,476
23	9110	223,904
24	9120	102,282
25	9130	2,525
26	9200	137,920
27	9210	2,972
28	9220	10,759,958
29	9230	111,533
30	9240	134,448
31	9250	100,284
32	9260	1,000,795
33	9280	745
34	9302	103,617
35	Total	23,184,062

Tennessee Distribution System
Operation and Maintenance Expenses by FERC
Twelve Months Ended September 30, 2021

Line No.	FERC Account	Division 091 Historic Base Period
36	8170	519
37	8180	363
38	8190	10,059
39	8210	1,992
40	8240	-
41	8250	14,202
42	8500	29,477
43	8560	467
44	8570	1,072
45	8600	165
46	8700	2,472,527
47	8710	90
48	8740	106,728
49	8750	424,669
50	8760	114,927
51	8770	(594)
52	8780	2,152
53	8800	774,628
54	8810	326,163
55	8870	(73)
56	8890	75,568
57	8900	1,549
58	8910	8,219
59	9010	116,249
60	9020	383
61	9030	2,099,956
62	9090	175,229
63	9100	356
64	9110	147,232
65	9120	2,363
66	9130	9,418
67	9200	(191,538)
68	9210	50,879
69	9220	(9,341,331)
70	9230	149,597
71	9240	(330)
72	9250	51,472
73	9260	2,357,217
74	9302	7,980
75	Total	(0)

Tennessee Distribution System
Operation and Maintenance Expenses by FERC
Twelve Months Ended September 30, 2021

		Division 002
Line No.	FERC Account	Historic Base Period
76	8510	63
77	8520	72,597
78	8560	20,481
79	8660	34
80	8670	30,773
81	8700	150,440
82	8740	28,551
83	8800	17,909
84	8810	(8,188)
85	8850	-
86	9010	3,748
87	9020	24,023
88	9030	95,848
89	9100	-
90	9110	-
91	9120	147,201
92	9160	-
93	9200	(42,148,810)
94	9210	32,459,021
95	9220	(111,140,871)
96	9230	15,747,764
97	9240	113,148
98	9250	31,038,455
99	9260	66,209,354
100	9302	6,939,123
101	9310	4,951,847
102	9320	318,614
103	Total	5,071,126

Tennessee Distribution System
Operation and Maintenance Expenses by FERC
Twelve Months Ended September 30, 2021

Division 012		
Line No.	FERC Account	Historic Base Period
104	8700	3,948
105	8740	67,351
106	9010	4,431,514
107	9030	21,217,974
108	9200	3,245,026
109	9210	8,472,083
110	9220	(50,150,332)
111	9230	1,204,475
112	9240	79,543
113	9250	870
114	9260	10,245,449
115	9302	-
116	9310	1,176,446
117	9320	5,651
118	Total	(0)

Atmos Energy Corp - Tennessee Distribution System
Attrition Year Period Bad Debt Calculation
Twelve Months Ended September 30, 2021

Line No.	Description	Number of Bills	Volumes Mcf	Adjustments to Bills	Adjustments to Volumes	Total Bills	Total Volumes	Proposed Customer Charge	Proposed Commodity Charge	Revenue @ Proposed Rates	Bad Debt Percentage	Total Bad Debt
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	210 Residential Gas Service (Summer)											
2	210 Residential Gas Service (Winter) (weather sensitive)											
3	210 Residential Gas Service Senior Citizen (Summer)											
4	210 Residential Gas Service Senior Citizen (Winter) (weather sensitive)											
5												
6	211 Residential/Sm. Commericial/Industrial Heating & Cooling Service											
7												
8	220 Commercial Gas Service (weather sensitive)											
9												
10	221 Experimental School Gas Service											
11												
12	225 Public Authority Gas Service (Sr. Citizen) (Summer)											
13	225 Public Authority Gas Service (Sr. Citizen) (Winter) (weather Sensitive)											
14	225 Public Authority Gas Service (Summer)											
15	225 Public Authority Gas Service (Winter) (weather Sensitive)											
16												
17	230 Large Commercial Gas Service (weather sensitive)											
18												
19	Total											

Atmos Energy Corp - Tennessee Distribution System
Pension Benchmark Calculation
Twelve Months Ended September 30, 2021

Line No.	Description	Number of Participants	Estimated Liability	Percent of Contribution Applicable to Group	Actual Year Contribution	Allocation Factor to Tennessee	Amount Allocable to Tennessee	Composite Labor Capitalization Rate	Pension Contribution Assigned to Capital/Reduction to O&M Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	All Other (not allocable to Tennessee)	3,956	$ 471,703,000	78.1%	$ 7,806,795.86	0.00%	$ -		-
2	Co 010 - Shared Services	473	66,432,000	11.0%	1,099,465	4.13%	45,424		-
3	Co 010 - CSO	283	22,700,000	3.8%	375,690	4.73%	17,762		-
4	Active Tennessee Jurisdiction Employees	72	12,057,000	2.0%	199,546	100.00%	199,546	60.78%	(121,289)
5	Inactive Tennessee Jurisdiction Employees	188	18,631,000	3.1%	308,347	100.00%	308,347		-
6	Active Division General Office Employees	18	4,422,000	0.7%	73,185	41.91%	30,672	46.12%	(14,147)
7	Inactive Division General Office Employees (pre-merger	47	5,562,000	0.9%	92,052	26.55%	24,440		-
8	Inactive Division General Office Employees (post-merg	7	2,714,000	0.4%	44,917	41.91%	18,825		-
9									
10	Total Amount of Contribution Allocable to Tennessee	5,044	$ 604,221,000	100.00%	$ 10,000,000		$ 645,017		$ (135,436)

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

Source:

Schedule 5

Tennessee Distribution System
Taxes Other Than Income Taxes
Twelve Months Ended September 30, 2021

Line No.	Description	Total
	(a)	(b)
1	Base period per books Other Taxes Expense (1)	$ 8,259,980
2		
3		
4		
5		
6		
7	Inclusion of Barnsley Storage Other taxes	35,388
8		
9	Adjusted Taxes Other Than Income Taxes	$ 8,295,367
10		
11	Note:	
12	1. Twelve months ended September 30, 2021 - Account 408	

Tennessee Distribution System
Taxes Other Than Income Taxes
Twelve Months Ended September 30, 2021

Line No.	Descripton	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Base Period
1	**Division 093**													
2	FICA	12,942	37,713	17,283	17,285	17,388	10,159	13,617	12,935	11,993	29,303	9,549	12,553	202,721
3	FUTA	-	9	(3)	1,544	180	(83)	14	6	6	11	10	7	1,701
4	SUTA	-	1	(0)	1,557	796	(58)	(12)	18	11	4	4	6	2,327
5	Payroll Tax Projects	-	-	479	-	-	-	-	-	-	-	-	-	479
6	Ad Valorem	305,654	305,654	305,654	445,837	447,579	446,708	446,708	444,478	444,478	444,478	444,478	444,478	4,926,182
7	30105 Corp/State Franchise Tax	83,333	110,067	-	193,400	96,700	96,700	96,700	96,700	96,700	96,700	96,700	96,700	1,160,400
8	30107 City Franchise	167	167	167	167	167	167	167	167	167	167	167	167	2,000
9	30109 State Gross Receipts	48,392	78,824	118,988	132,807	112,409	93,461	58,961	38,944	36,415	37,314	35,896	38,585	830,996
10	30104 State Supv & Inspection	48,815	48,815	48,815	48,815	48,815	48,815	47,818	47,818	47,818	47,818	47,818	47,818	579,799
11	30108 Dot Transmission User Tax	-	-	-	-	-	22,479	-	-	-	-	-	-	22,479
12	Division 91 Allocations	11,256	13,239	25,763	14,499	14,853	17,797	14,353	19,917	15,565	14,749	14,963	14,560	191,516
13	Division 12 Allocations	9,347	24,655	12,814	11,955	10,266	11,713	11,650	10,340	10,941	12,361	9,533	9,334	144,910
14	Division 02 Allocations	14,759	(16,311)	22,679	38,144	14,931	17,280	17,182	15,762	16,774	21,480	16,220	15,571	194,470
15	Total	$ 534,666	$ 602,832	$ 552,638	$ 906,009	$ 764,084	$ 765,138	$ 707,158	$ 687,086	$ 680,867	$ 704,385	$ 675,338	$ 679,779	$ 8,259,980
16														
17	**Division 002**													
18	FICA	275,931	(482,447)	467,783	316,721	307,871	372,926	373,301	340,118	363,995	445,776	350,200	341,164	3,473,337
19	FUTA	305	352	212	24,466	3,021	963	210	170	208	312	395	220	30,833
20	SUTA	467	663	418	40,666	9,225	3,074	985	(50)	527	574	727	525	57,800
21	Ad Valorem	80,400	80,400	80,400	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	41,200	612,000
22	30105 Corp/State Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total	$ 357,103	$ (401,032)	$ 548,813	$ 423,053	$ 361,316	$ 418,162	$ 415,695	$ 381,438	$ 405,929	$ 487,862	$ 392,523	$ 383,108	$ 4,173,971
24														
25	**Division 012**													
26	FICA	149,163	472,750	222,557	186,285	181,255	216,860	217,184	190,121	202,463	232,465	172,558	168,531	2,612,190
27	FUTA	165	196	115	14,289	1,827	556	119	94	115	161	194	108	17,939
28	SUTA	253	368	228	23,752	5,524	1,783	565	(39)	293	294	357	259	33,637
29	Ad Valorem	48,100	48,100	48,100	28,500	28,500	28,500	28,500	28,500	28,500	28,500	28,500	28,500	400,800
30	Total	$ 197,681	$ 521,413	$ 271,000	$ 252,826	$ 217,105	$ 247,699	$ 246,368	$ 218,676	$ 231,372	$ 261,419	$ 201,608	$ 197,398	$ 3,064,566
31														
32	**Division 091**													
33	FICA	26,859	31,581	61,475	31,379	34,368	42,610	34,243	47,498	37,127	35,179	35,691	34,718	452,728
34	FUTA	-	8	(3)	1,602	205	(88)	17	7	4	10	9	7	1,776
35	SUTA	-	1	(0)	1,614	868	(57)	(11)	19	8	3	3	6	2,455
36	Ad Valorem	-	-	-	-	-	-	-	-	-	-	-	-	-
37	30105 Corp/State Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Total	$ 26,859	$ 31,590	$ 61,472	$ 34,595	$ 35,441	$ 42,465	$ 34,248	$ 47,524	$ 37,138	$ 35,192	$ 35,703	$ 34,731	$ 456,959

Tennessee Distribution System
Depreciation and Amortization Expense
Twelve Months Ended September 30, 2021

Line No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Base period per books Depreciation Expense (1)		$ 15,666,182
2			
3	Adjustment to Reflect Year End Plant Levels		1,429,661
4			
5	Total Proforma Depreciation Expense	Wp 6-2	$ 17,095,843
6			
7	Adjustment to reflect Proposed Depreciation Rates		-
8			
9	Total Proforma Depreciation Expense	Wp 6-1	17,095,843
10			
11	Amortization of Deferred Pension Regulated Asset	Wp 7-3	0
12			
13	Net Elimination of Intercompany Leased Property	Wp 3-1	258,038
14			
15	Adjustment for Depreciation Expense on Capitalized Incentive Comp	Wp 7-8	(178,901)
16			
17	Total Depreciation and Amortization Expense, As Adjusted		$ 17,174,980
18			
19	Note:		
20	1. Twelve months ended September 30, 2021		

Tennessee Distribution System
Depreciation Expense Adjustment
Proforma SSU Depreciation at Proposed Depreciation Rates
Twelve Months Ended September 30, 2021

Line No.	Description	Amount	Allocation	Allocated
	(a)	(b)	(c)	(d)
1	Proforma Depreciation			
2	Tennessee Operations	$ 15,851,754	100.00%	$ 15,851,754
3	Mid-States General Office	26,641	41.91%	11,165
4	SSU Div 12 - Customer Service	10,466,260	4.73%	494,841
5	SSU Div 02 - General Office	17,864,789	4.13%	738,083
6				
7	Proforma Depreciation Adjustment			$ 17,095,843

Tennessee Distribution System
Depreciation Expense Adjustment
Proforma SSU Depreciation at Current Depreciation Rates
Twelve Months Ended September 30, 2021

Line No.	Description	Amount	Allocation	Allocated
	(a)	(b)	(c)	(d)
1	Proforma Depreciation			
2	Tennessee Operations	$ 15,851,754	100.00%	$ 15,851,754
3	Mid-States General Office	$ 26,641	41.91%	11,165
4	SSU Div 12 - Customer Service	$ 10,466,260	4.73%	494,841
5	SSU Div 02 - General Office	$ 17,864,789	4.13%	738,083
6				
7	Proforma Depreciation Expense			$ 17,095,843

Tennessee Distribution System
Rate Base & Return
Twelve Months Ended September 30, 2021

Line No.	Description (a)	Historic Base Period (1) (b)	Reference (c)
1	Original Cost of Plant	$ 752,763,449	WP 7-10 WP7-2
2			
3	Accumulated Depreciation and Amortization	(236,585,801)	WP7-2
4			
5	Construction Work in Progress per Books	10,767,732	WP7-2
6			
7	Storage Gas Investment	3,804,048	WP7-2
8			
9	Cash Working Capital	2,003,480	WP 7-5
10			
11	Material & Supplies	350,937	WP7-2
12			
13	Regulatory Assets/Liabilities (EDITL & Deferral)	(23,297,122)	WP 7-9
14			
15	Accumulated Deferred Income Tax	(60,288,987)	WP 7-2
16			
17	Customer Advances for Construction	(20,280)	WP7-2
18			
19	Customer Deposits	(1,069,783)	WP7-2
20			
21	Accumulated Interest on Customer Deposits	(14,291)	WP7-2
22			
23	Unadjusted Rate Base	$ 448,413,381	
24			
25	Adjustments:	(7,218,558)	WP 7-8
26			
27	Net Elimination of Intercompany Leased Property	$ 6,253,167	WP7-2
28			
29	Total Rate Base	$ 447,447,990	
30			
31	Return at Overall Cost of Capital on Rate Base	$ 33,692,834	
32			
33	Note:		
34	1. Twelve months ended September 30, 2021		

Schedule 7R

Tennessee Distribution System
Rate Base & Return
Twelve Months Ended September 30, 2021

Line No.	Description	Historic Base Period (1)	Reference
	(a)	(b)	(c)
1	Original Cost of Plant	$ 720,880,870	WP 7-10 WP7-2
2			
3	Accumulated Depreciation and Amortization	(230,720,030)	WP7-2
4			
5	Construction Work in Progress per Books	15,019,610	WP7-2
6			
7	Storage Gas Investment	3,804,048	WP7-2
8			
9	Cash Working Capital	2,003,480	WP 7-5
10			
11	Material & Supplies	350,937	WP7-2
12			
13	Regulatory Assets/Liabilities (EDITL & Deferral)	(25,865,420)	WP 7-9
14			
15	Accumulated Deferred Income Tax	(53,052,731)	WP 7-2
16			
17	Customer Advances for Construction	(20,280)	WP7-2
18			
19	Customer Deposits	(1,069,783)	WP7-2
20			
21	Accumulated Interest on Customer Deposits	(14,291)	WP7-2
22			
23	Unadjusted Rate Base	$ 431,316,410	
24			
25	Adjustments:	(7,218,558)	WP 7-8
26			
27	Net Elimination of Intercompany Leased Property	$ 6,382,186	WP7-2
28			
29	Total Rate Base	$ 430,480,038	
30			
31	Return at Overall Cost of Capital on Rate Base	$ 32,113,811	
32			
33	Note:		
34	1. Twelve months ended September 30, 2021		

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2021

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002- SSU General	Greenville	AEAM	ALGN	Division 093 100%	Division 091 41.91%	Division 012 4.73%	CKV 2.11%	Division 002 4.13%	Greenville 1.30%	AEAM 5.07%	ALGN 1.26%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)			(h)	(i)	(j)	(k)	(l)	(m)			(n)
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Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2021

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	AEAM	ALGN	Factors	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	AEAM	ALGN	Total Tennessee
										FY20	100%	40.79%	4.68%	2.00%	4.16%	1.28%	5.10%	9.08%	
										FY21	100%	41.91%	4.73%	2.11%	4.13%	1.30%	5.07%	1.26%	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				(h)	(i)	(j)	(k)	(l)	(m)			(n)
1	**Gas Plant in Service (Account 101)**																		
2																			
3	Sep-20	$ 681,907,605	$ 2,714,030	$ 133,540,878	$ 16,948,650	$ 134,787,275	$ 9,258,178	$ 28,246,300	$ 20,823,328		$ 681,907,605	$ 1,107,053	$ 6,248,128	$ 339,524	$ 5,613,382	$ 118,319	$ 1,440,196	$ 1,890,135	$ 698,664,342
4	Oct-20	683,039,068	2,726,297	133,647,917	16,948,650	142,843,237	9,258,178	28,266,382	20,823,328		683,039,068	1,142,591	6,318,820	357,082	5,901,564	119,984	1,434,316	261,426	698,574,851
5	Nov-20	685,721,125	2,726,297	133,646,693	16,948,650	140,126,622	9,258,178	31,805,246	21,270,439		685,721,125	1,142,591	6,318,762	357,082	5,789,327	119,984	1,613,888	267,039	701,329,798
6	Dec-20	691,442,257	2,075,193	134,398,465	16,948,650	150,314,379	9,258,178	32,010,274	21,271,341		691,442,257	869,713	6,354,306	357,082	6,210,234	119,984	1,624,292	267,051	707,244,919
7	Jan-21	694,414,529	2,075,193	134,400,456	16,948,650	150,204,316	9,258,178	32,246,240	21,271,232		694,414,529	869,713	6,354,400	357,082	6,205,687	119,984	1,636,265	267,049	710,224,709
8	Feb-21	695,529,908	2,075,193	134,938,129	16,948,650	149,998,914	9,258,178	32,504,824	21,271,232		695,529,908	869,713	6,379,821	357,082	6,197,201	119,984	1,649,387	267,049	711,370,144
9	Mar-21	706,649,178	2,073,160	134,938,696	16,948,650	150,011,667	9,258,178	32,506,774	21,271,230		706,649,178	868,861	6,379,848	357,082	6,197,728	119,984	1,649,486	267,049	722,489,215
10	Apr-21	709,736,078	2,073,160	134,971,336	16,976,257	150,907,935	9,258,178	32,507,275	21,271,230		709,736,078	868,861	6,381,391	357,663	6,234,757	119,984	1,649,511	267,049	725,615,295
11	May-21	712,306,673	2,073,160	135,098,021	16,999,122	151,481,823	9,258,178	32,705,520	21,271,230		712,306,673	868,861	6,387,380	358,145	6,258,467	119,984	1,659,571	267,049	728,226,131
12	Jun-21	716,607,841	2,047,063	135,124,803	16,990,310	151,933,266	9,267,669	32,705,704	21,271,230		716,607,841	857,924	6,388,647	357,959	6,277,118	120,107	1,659,580	267,049	732,536,226
13	Jul-21	722,261,915	2,047,063	135,124,803	16,990,310	151,954,036	9,267,669	32,705,704	21,271,230		722,261,915	857,924	6,388,647	357,959	6,277,976	120,107	1,659,580	267,049	738,191,157
14	Aug-21	726,241,281	2,047,063	135,162,780	17,005,200	151,378,350	9,267,669	21,271,230	21,271,230		726,241,281	857,924	6,390,442	358,273	6,254,192	120,107	1,079,362	267,049	741,568,631
15	Sep-21	734,575,926	2,047,063	135,300,137	17,015,495	151,551,930	9,267,669	34,982,672	21,271,230		734,575,926	857,924	6,396,936	358,490	6,261,363	120,107	1,775,120	267,049	750,612,915
16	Average	$ 704,648,722	$ 2,215,379	$ 134,637,932	$ 16,970,557	$ 148,268,750	$ 9,261,099	$ 31,112,626	$ 21,202,270		$ 704,648,722	$ 926,127	$ 6,360,579	$ 356,193	$ 6,129,154	$ 119,894	$ 1,579,273	$ 391,469	$ 720,511,410
17																			
18	**Construction Work in Process (Account 1070)**																		
19																			
20	Sep-20	$ 14,570,613	$ 519,758	$ 1,653,501	$ -	$ 23,789,041	$ -	$ -	$ -		$ 14,570,613	$ 212,009	$ 77,364	$ -	$ 990,724	$ -	$ -	$ -	$ 15,850,710
21	Oct-20	16,356,846	445,238	1,573,332	-	17,532,510	-	0	0		16,356,846	186,599	74,387	0	724,355	0	0	0	17,342,187
22	Nov-20	17,630,327	255,240	1,623,310	-	16,392,149	-	0	0		17,630,327	106,971	76,749	0	677,241	0	0	0	18,491,289
23	Dec-20	16,072,974	778,327	933,676	-	9,125,512	-	0	0		16,072,974	326,197	44,144	0	377,020	0	0	0	16,820,335
24	Jan-21	16,542,588	(608,068)	962,808	-	10,441,531	-	0	0		16,542,588	(254,841)	45,521	0	431,392	0	0	0	16,764,660
25	Feb-21	17,736,777	(556,561)	451,295	-	13,251,517	-	0	0		17,736,777	(233,255)	21,337	0	547,486	0	0	0	18,072,345
26	Mar-21	10,846,207	774,399	463,894	-	10,999,385	-	0	0		10,846,207	324,551	21,933	0	454,439	0	0	0	11,647,130
27	Apr-21	11,451,094	509,504	541,431	-	11,756,153	-	0	0		11,451,094	213,533	25,599	0	485,705	0	0	0	12,175,931
28	May-21	13,303,185	453,981	1,681,025	-	10,178,507	-	0	0		13,303,185	190,263	79,478	0	420,525	0	0	0	13,993,451
29	Jun-21	14,115,825	693,923	1,908,041	-	13,260,434	-	0	0		14,115,825	290,823	90,211	0	547,854	0	0	0	15,044,714
30	Jul-21	13,150,523	908,248	2,193,867	-	11,346,774	-	0	0		13,150,523	380,647	103,725	0	468,792	0	0	0	14,103,687
31	Aug-21	13,319,669	428,139	2,604,319	-	13,518,891	-	0	0		13,319,669	179,433	123,131	0	558,533	0	0	0	14,180,765
32	Sep-21	9,048,502	474,495	3,809,753	-	32,439,702	-	0	0		9,048,502	198,861	180,124	0	1,340,245	0	0	0	10,767,732
33	Average	$ 14,165,010	$ 390,510	$ 1,569,250	$ -	$ 14,925,547	$ -	$ -	$ -		$ 14,165,010	$ 163,215	$ 74,131	$ -	$ 617,255	$ -	$ -	$ -	$ 15,019,610

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2021

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	AEAM	ALGN	Factors	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	AEAM	ALGN	Total Tennessee
										FY20	100%	40.79%	4.68%	2.00%	4.16%	1.28%	5.10%	9.08%	
										FY21	100%	41.91%	4.73%	2.11%	4.13%	1.30%	5.07%	1.26%	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				(h)	(i)	(j)	(k)	(l)	(m)			(n)
34																			
35	**Inventories- Plant Materials (Account 1540)**																		
36																			
37	Sep-20	$ -	$ 581,043	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ 237,008	$ -	$ -	$ -	$ -	$ -	$ -	$ 237,008
38	Oct-20	-	581,043	-	-	-	0	0	0		0	243,515	0	0	0	0	0	0	243,515
39	Nov-20	-	578,463	-	-	-	0	0	0		0	242,434	0	0	0	0	0	0	242,434
40	Dec-20	-	578,463	-	-	-	0	0	0		0	242,434	0	0	0	0	0	0	242,434
41	Jan-21	-	607,803	-	-	-	0	0	0		0	254,730	0	0	0	0	0	0	254,730
42	Feb-21	-	607,803	-	-	-	0	0	0		0	254,730	0	0	0	0	0	0	254,730
43	Mar-21	-	607,803	-	-	-	0	0	0		0	254,730	0	0	0	0	0	0	254,730
44	Apr-21	-	622,964	-	-	-	0	0	0		0	261,084	0	0	0	0	0	0	261,084
45	May-21	-	621,152	-	-	-	0	0	0		0	260,325	0	0	0	0	0	0	260,325
46	Jun-21	-	642,513	-	-	-	0	0	0		0	269,277	0	0	0	0	0	0	269,277
47	Jul-21	-	1,587,201	-	-	-	0	0	0		0	665,196	0	0	0	0	0	0	665,196
48	Aug-21	-	1,722,771	-	-	-	0	0	0		0	722,013	0	0	0	0	0	0	722,013
49	Sep-21	-	1,562,160	-	-	-	0	0	0		0	654,701	0	0	0	0	0	0	654,701
50	Average	$ -	$ 838,553	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ 350,937	$ -	$ -	$ -	$ -	$ -	$ -	$ 350,937
51																			
52																			
53	**Inventories- Gas Stored (Account 1641)**																		
54		***Includes Tennessee stored gas in Dvivision 93 and an allocated portion of Tennessee stored gas in Division 96***																	
55	Sep-20	$ 4,697,916	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ 4,697,916	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,697,916
56	Oct-20	5,421,621	-	-	-	-	0	0	0		5,421,621	0	0	0	0	0	0	0	5,421,621
57	Nov-20	5,034,482	-	-	-	-	0	0	0		5,034,482	0	0	0	0	0	0	0	5,034,482
58	Dec-20	3,967,764	-	-	-	-	0	0	0		3,967,764	0	0	0	0	0	0	0	3,967,764
59	Jan-21	2,629,942	-	-	-	-	0	0	0		2,629,942	0	0	0	0	0	0	0	2,629,942
60	Feb-21	1,141,362	-	-	-	-	0	0	0		1,141,362	0	0	0	0	0	0	0	1,141,362
61	Mar-21	827,848	-	-	-	-	0	0	0		827,848	0	0	0	0	0	0	0	827,848
62	Apr-21	1,734,254	-	-	-	-	0	0	0		1,734,254	0	0	0	0	0	0	0	1,734,254
63	May-21	2,318,346	-	-	-	-	0	0	0		2,318,346	0	0	0	0	0	0	0	2,318,346
64	Jun-21	3,200,220	-	-	-	-	0	0	0		3,200,220	0	0	0	0	0	0	0	3,200,220
65	Jul-21	4,450,419	-	-	-	-	0	0	0		4,450,419	0	0	0	0	0	0	0	4,450,419
66	Aug-21	6,165,988	-	-	-	-	0	0	0		6,165,988	0	0	0	0	0	0	0	6,165,988
67	Sep-21	7,862,456	-	-	-	-	0	0	0		7,862,456	0	0	0	0	0	0	0	7,862,456
68	Average	$ 3,804,048	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ 3,804,048	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,804,048

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2021

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	AEAM	ALGN	Factors	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	AEAM	ALGN	Total Tennessee
										FY20	100%	40.79%	4.68%	2.00%	4.16%	1.28%	5.10%	9.08%	
										FY21	100%	41.91%	4.73%	2.11%	4.13%	1.30%	5.07%	1.26%	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				(h)	(i)	(j)	(k)	(l)	(m)			(n)
69																			
70	**Customers Deposits (Account 2350)**																		
71																			
72	Sep-20	$ (1,138,262)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (1,138,262)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,138,262)
73	Oct-20	(1,119,610)	-	-	-	-	0	0	0		(1,119,610)	0	0	0	0	0	0	0	(1,119,610)
74	Nov-20	(1,119,112)	-	-	-	-	0	0	0		(1,119,112)	0	0	0	0	0	0	0	(1,119,112)
75	Dec-20	(1,079,292)	-	-	-	-	0	0	0		(1,079,292)	0	0	0	0	0	0	0	(1,079,292)
76	Jan-21	(1,044,793)	-	-	-	-	0	0	0		(1,044,793)	0	0	0	0	0	0	0	(1,044,793)
77	Feb-21	(1,041,936)	-	-	-	-	0	0	0		(1,041,936)	0	0	0	0	0	0	0	(1,041,936)
78	Mar-21	(1,049,205)	-	-	-	-	0	0	0		(1,049,205)	0	0	0	0	0	0	0	(1,049,205)
79	Apr-21	(1,033,564)	-	-	-	-	0	0	0		(1,033,564)	0	0	0	0	0	0	0	(1,033,564)
80	May-21	(1,041,964)	-	-	-	-	0	0	0		(1,041,964)	0	0	0	0	0	0	0	(1,041,964)
81	Jun-21	(1,044,754)	-	-	-	-	0	0	0		(1,044,754)	0	0	0	0	0	0	0	(1,044,754)
82	Jul-21	(1,056,212)	-	-	-	-	0	0	0		(1,056,212)	0	0	0	0	0	0	0	(1,056,212)
83	Aug-21	(1,079,291)	-	-	-	-	0	0	0		(1,079,291)	0	0	0	0	0	0	0	(1,079,291)
84	Sep-21	(1,059,185)	-	-	-	-	0	0	0		(1,059,185)	0	0	0	0	0	0	0	(1,059,185)
85	Average	$ (1,069,783)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (1,069,783)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,069,783)
86																			
87																			
88	**Accumulated Deferred FIT (Total Accounts 1900, 2820, 2830)**																		
89																			
90	Sep-20	$ (69,664,870)	$ (4,362,788)	$ (14,865,719)	$ -	$ 624,891,109	$ -	$ -	$ -		$ (69,664,870)	$ (1,779,581)	$ (695,539)	$ -	$ 26,024,359	$ -	$ -	$ -	$ (46,115,632)
91	Oct-20	(69,684,580)	(4,362,788)	(14,865,719)	-	613,922,401	-	-	-		(69,684,580)	(1,828,444)	(702,845)	0	25,364,186	0	0	0	(46,851,684)
92	Nov-20	(69,704,290)	(4,362,788)	(14,865,719)	-	616,008,110	-	-	-		(69,704,290)	(1,828,444)	(702,845)	0	25,450,357	0	0	0	(46,785,223)
93	Dec-20	(71,689,870)	(4,494,765)	(15,084,117)	-	596,772,936	-	-	-		(71,689,870)	(1,883,756)	(713,171)	0	24,655,656	0	0	0	(49,631,141)
94	Jan-21	(71,709,580)	(4,494,765)	(15,084,117)	-	584,799,758	-	-	-		(71,709,580)	(1,883,756)	(713,171)	0	24,160,984	0	0	0	(50,145,522)
95	Feb-21	(71,729,290)	(4,494,765)	(15,084,117)	-	570,541,234	-	-	-		(71,729,290)	(1,883,756)	(713,171)	0	23,571,894	0	0	0	(50,754,323)
96	Mar-21	(74,037,527)	(4,657,720)	(14,605,774)	-	500,554,764	-	-	-		(74,037,527)	(1,952,050)	(690,555)	0	20,680,405	0	0	0	(55,999,728)
97	Apr-21	(74,170,659)	(4,657,720)	(14,605,774)	-	507,871,815	-	-	-		(74,170,659)	(1,952,050)	(690,555)	0	20,982,709	0	0	0	(55,830,556)
98	May-21	(74,303,790)	(4,657,720)	(14,605,774)	-	510,572,072	-	-	-		(74,303,790)	(1,952,050)	(690,555)	0	21,094,270	0	0	0	(55,852,126)
99	Jun-21	(75,547,963)	(4,782,964)	(14,171,116)	-	508,625,455	-	-	-		(75,547,963)	(2,004,540)	(670,005)	0	21,013,845	0	0	0	(57,208,663)
100	Jul-21	(75,681,095)	(4,782,964)	(14,171,116)	-	515,730,554	-	-	-		(75,681,095)	(2,004,540)	(670,005)	0	21,307,392	0	0	0	(57,048,247)
101	Aug-21	(75,814,226)	(4,782,964)	(14,171,116)	-	515,917,239	-	-	-		(75,814,226)	(2,004,540)	(670,005)	0	21,315,105	0	0	0	(57,173,666)
102	Sep-21	(80,307,948)	(4,820,265)	(14,654,092)	-	550,211,543	-	-	-		(80,307,948)	(2,020,173)	(692,840)	0	22,731,973	0	0	0	(60,288,987)
103	Average	$ (73,388,130)	$ (4,593,460)	$ (14,679,559)	$ -	$ 555,109,153	$ -	$ -	$ -		$ (73,388,130)	$ (1,921,360)	$ (693,482)	$ -	$ 22,950,241	$ -	$ -	$ -	$ (53,052,731)

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2021

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	AEAM	ALGN	Factors	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	AEAM	ALGN	Total Tennessee
										FY20	100%	40.79%	4.68%	2.00%	4.16%	1.28%	5.10%	9.08%	
										FY21	100%	41.91%	4.73%	2.11%	4.13%	1.30%	5.07%	1.26%	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				(h)	(i)	(j)	(k)	(l)	(m)			(n)
104																			
105	**Accumulated Depreciation (Account 1080)**																		
106																			
107	Sep-20	$ (219,109,839)	$ (1,066,700)	$ (56,470,820)	$ (4,602,223)	$ (57,538,247)	$ (4,281,124)	$ (15,770,532)	$ (6,554,161)		$ (219,109,839)	$ (435,107)	$ (2,642,164)	$ (92,194)	$ (2,396,251)	$ (54,712)	$ (804,093)	$ (594,922)	$ (226,129,282)
108	Oct-20	(219,398,336)	(1,069,719)	(57,154,368)	(4,649,465)	(58,316,081)	(4,304,826)	(15,933,036)	(6,670,302)		(219,398,336)	(448,319)	(2,702,236)	(97,957)	(2,409,327)	(55,790)	(808,487)	(83,742)	(226,004,194)
109	Nov-20	(220,257,825)	(1,072,738)	(57,837,911)	(4,696,707)	(59,071,776)	(4,328,528)	(16,108,356)	(6,787,776)		(220,257,825)	(449,584)	(2,734,553)	(98,952)	(2,440,549)	(56,097)	(817,384)	(85,217)	(226,940,161)
110	Dec-20	(221,187,274)	(413,684)	(58,524,417)	(4,743,946)	(59,811,327)	(4,352,229)	(16,284,483)	(6,905,252)		(221,187,274)	(173,375)	(2,767,011)	(99,948)	(2,471,103)	(56,404)	(826,321)	(86,692)	(227,668,127)
111	Jan-21	(222,165,071)	(416,278)	(59,210,930)	(4,791,200)	(60,617,706)	(4,375,931)	(16,461,467)	(7,022,729)		(222,165,071)	(174,462)	(2,799,469)	(100,943)	(2,504,419)	(56,711)	(835,301)	(88,167)	(228,724,543)
112	Feb-21	(222,601,726)	(418,776)	(59,899,807)	(4,838,445)	(61,418,682)	(4,399,633)	(16,639,508)	(7,140,205)		(222,601,726)	(175,509)	(2,832,039)	(101,938)	(2,537,511)	(57,018)	(844,336)	(89,642)	(229,239,719)
113	Mar-21	(223,573,382)	(419,136)	(60,588,687)	(4,885,669)	(62,212,260)	(4,423,334)	(16,817,558)	(7,257,682)		(223,573,382)	(175,660)	(2,864,609)	(102,933)	(2,570,298)	(57,326)	(853,371)	(91,116)	(230,288,694)
114	Apr-21	(224,663,176)	(421,530)	(61,277,676)	(4,932,999)	(62,987,470)	(4,447,036)	(16,995,612)	(7,375,158)		(224,663,176)	(176,663)	(2,897,184)	(103,931)	(2,602,325)	(57,633)	(862,405)	(92,591)	(231,455,909)
115	May-21	(225,652,089)	(423,924)	(61,967,079)	(4,980,596)	(63,755,695)	(4,470,737)	(17,174,956)	(7,492,634)		(225,652,089)	(177,667)	(2,929,779)	(104,933)	(2,634,065)	(57,940)	(871,506)	(94,066)	(232,522,044)
116	Jun-21	(226,746,079)	(400,061)	(62,662,660)	(5,019,272)	(64,536,232)	(4,494,415)	(17,356,045)	(7,610,352)		(226,746,079)	(167,666)	(2,962,666)	(105,748)	(2,666,312)	(58,247)	(880,695)	(95,544)	(233,682,957)
117	Jul-21	(227,665,924)	(402,295)	(63,372,372)	(5,066,457)	(65,335,773)	(4,517,952)	(17,540,882)	(7,728,074)		(227,665,924)	(168,602)	(2,996,220)	(106,742)	(2,699,345)	(58,552)	(890,074)	(97,022)	(234,682,482)
118	Aug-21	(228,339,839)	(404,528)	(64,082,368)	(5,113,753)	(66,119,330)	(4,541,490)	(17,746,411)	(7,845,796)		(228,339,839)	(169,538)	(3,029,789)	(107,739)	(2,731,718)	(58,857)	(900,503)	(98,500)	(235,436,482)
119	Sep-21	(229,406,526)	(406,762)	(64,794,537)	(5,161,579)	(66,923,129)	(4,565,028)	(17,983,381)	(7,963,518)		(229,406,526)	(170,474)	(3,063,460)	(108,746)	(2,764,927)	(59,162)	(912,528)	(99,978)	(236,585,801)
120	Average	$ (223,905,160)	$ (564,318)	$ (60,603,356)	$ (4,883,255)	$ (62,203,362)	$ (4,423,251)	$ (16,831,710)	$ (7,257,972)		$ (223,905,160)	$ (235,587)	$ (2,863,168)	$ (102,516)	$ (2,571,396)	$ (57,265)	$ (854,385)	$ (130,554)	$ (230,720,030)
121																			
122																			
123	**Customers Advances (Account 2520)**																		
124																			
125	Sep-20	$ (20,280)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (20,280)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (20,280)
126	Oct-20	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
127	Nov-20	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
128	Dec-20	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
129	Jan-21	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
130	Feb-21	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
131	Mar-21	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
132	Apr-21	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
133	May-21	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
134	Jun-21	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
135	Jul-21	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
136	Aug-21	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
137	Sep-21	(20,280)	-	-	-	-	-	-	-		(20,280)	0	0	0	0	0	0	0	(20,280)
138	Average	$ (20,280)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (20,280)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (20,280)

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
Twelve Months Ended September 30, 2021

										Factors	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	AEAM	ALGN	
										FY20	100%	40.79%	4.68%	2.00%	4.16%	1.28%	5.10%	9.08%	
Line No.	**Month**	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	AEAM	ALGN	FY21	100%	41.91%	4.73%	2.11%	4.13%	1.30%	5.07%	1.26%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				(h)	(i)	(j)	(k)	(l)	(m)			(n)
139																			
140	**Interest on Customer Deposits (Account 2370-26919)**																		
141																			
142	Sep-20	$ (20,060)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (20,060)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (20,060)
143	Oct-20	(20,277)	-	-	-	-	0	0	0		(20,277)	0	0	0	0	0	0	0	(20,277)
144	Nov-20	(20,621)	-	-	-	-	0	0	0		(20,621)	0	0	0	0	0	0	0	(20,621)
145	Dec-20	(20,960)	-	-	-	-	0	0	0		(20,960)	0	0	0	0	0	0	0	(20,960)
146	Jan-21	(21,972)	-	-	-	-	0	0	0		(21,972)	0	0	0	0	0	0	0	(21,972)
147	Feb-21	(23,417)	-	-	-	-	0	0	0		(23,417)	0	0	0	0	0	0	0	(23,417)
148	Mar-21	(2,793)	-	-	-	-	0	0	0		(2,793)	0	0	0	0	0	0	0	(2,793)
149	Apr-21	(4,907)	-	-	-	-	0	0	0		(4,907)	0	0	0	0	0	0	0	(4,907)
150	May-21	(7,012)	-	-	-	-	0	0	0		(7,012)	0	0	0	0	0	0	0	(7,012)
151	Jun-21	(8,816)	-	-	-	-	0	0	0		(8,816)	0	0	0	0	0	0	0	(8,816)
152	Jul-21	(10,539)	-	-	-	-	0	0	0		(10,539)	0	0	0	0	0	0	0	(10,539)
153	Aug-21	(11,752)	-	-	-	-	0	0	0		(11,752)	0	0	0	0	0	0	0	(11,752)
154	Sep-21	(12,658)	-	-	-	-	0	0	0		(12,658)	0	0	0	0	0	0	0	(12,658)
155	Average	$ (14,291)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (14,291)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (14,291)
156																			
157																			
158	**Net elimination of intercompany leased property**																		
159																			
160	Sep-20	$ 6,511,205	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ 6,511,205	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,511,205
161	Oct-20	6,489,702	-	-	-	-	0	0	0		6,489,702	0	0	0	0	0	0	0	6,489,702
162	Nov-20	6,468,199	-	-	-	-	0	0	0		6,468,199	0	0	0	0	0	0	0	6,468,199
163	Dec-20	6,446,695	-	-	-	-	0	0	0		6,446,695	0	0	0	0	0	0	0	6,446,695
164	Jan-21	6,425,192	-	-	-	-	0	0	0		6,425,192	0	0	0	0	0	0	0	6,425,192
165	Feb-21	6,403,689	-	-	-	-	0	0	0		6,403,689	0	0	0	0	0	0	0	6,403,689
166	Mar-21	6,382,186	-	-	-	-	0	0	0		6,382,186	0	0	0	0	0	0	0	6,382,186
167	Apr-21	6,360,683	-	-	-	-	0	0	0		6,360,683	0	0	0	0	0	0	0	6,360,683
168	May-21	6,339,180	-	-	-	-	0	0	0		6,339,180	0	0	0	0	0	0	0	6,339,180
169	Jun-21	6,317,676	-	-	-	-	0	0	0		6,317,676	0	0	0	0	0	0	0	6,317,676
170	Jul-21	6,296,173	-	-	-	-	0	0	0		6,296,173	0	0	0	0	0	0	0	6,296,173
171	Aug-21	6,274,670	-	-	-	-	0	0	0		6,274,670	0	0	0	0	0	0	0	6,274,670
172	Sep-21	6,253,167	-	-	-	-	0	0	0		6,253,167	0	0	0	0	0	0	0	6,253,167
173	Average	$ 6,382,186	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ 6,382,186	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,382,186

Tennessee Distribution System
Pension Regulated Asset
Twelve Months Ended September 30, 2021

Line No.				
1	Annual benchmark per Docket 12-00064	2,086,819		
2	Quarterly benchmark	521,705		
3				
4		Contribution	Benchmark	Difference
5	Quarter ended 3/31/13	521,705	521,705	-
6	Quarter ended 6/30/13	641,911	521,705	120,206
7	Quarter ended 9/30/13	1,038,413	521,705	516,708
8	Quarter ended 12/31/13	417,671	521,705	(104,034)
9	Quarter ended 3/30/14	390,181	521,705	(131,524)
10	Quarter ended 6/30/14	1,418,839	521,705	897,134
11		$ 4,428,719	$ 3,130,229	$ 1,298,490
12				
13	Monthly Amortization			
14	2 years amortization			$ 54,104
15				
16		Amortization Expense	Regulated Asset Balance	
17	Sep-15		1,082,075	
18	Oct-15	54,104	1,027,971	
19	Nov-15	54,104	973,868	
20	Dec-15	54,104	919,764	
21	Jan-16	54,104	865,660	
22	Feb-16	54,104	811,556	
23	Mar-16	54,104	757,453	
24	Apr-16	54,104	703,349	
25	May-16	54,104	649,245	
26	Jun-16	54,104	595,141	
27	Jul-16	54,104	541,038	
28	Aug-16	54,104	486,934	
29	Sep-16	54,104	432,830	
30	Oct-16	54,104	378,726	
31	Nov-16	54,104	324,623	
32	Dec-16	54,104	270,519	
33	Jan-17	54,104	216,415	
34	Feb-17	54,104	162,311	
35	Mar-17	54,104	108,208	
36	Apr-17	54,104	54,104	
37	May-17	54,104	-	
38	Jun-17	-	-	
39	Jul-17	-	-	
40	Aug-17	-	-	
41	Sep-17	-	-	
42	Oct-17	-	-	
43	Nov-17	-	-	
44	Dec-17	-	-	
45	Jan-18	-	-	
46	Feb-18	-	-	
47	Mar-18	-	-	
48	Apr-18	-	-	
49	May-18	-	-	
50	Jun-18	-	-	
51	Jul-18	-	-	
52	Aug-18	-	-	
53	Sep-18	-	-	
54	Oct-18	-	-	
55	Nov-18	-	-	
56	Dec-18	-	-	
57	Jan-19	-	-	
58	Feb-19	-	-	
59	Mar-19	-	-	
60	Apr-19	-	-	
61	May-19	-	-	
62	Jun-19	-	-	
63	Jul-19	-	-	
64	Aug-19	-	-	
65	Sep-19	-	-	
66	Oct-19	-	-	
67	Nov-19	-	-	
68	Dec-19	-	-	
69	Jan-20	-	-	
70	Feb-20	-	-	
71	Mar-20	-	-	
72	Apr-20	-	-	
73	May-20	-	-	
74	Jun-20	-	-	
75	Jul-20	-	-	
76	Aug-20	-	-	
77	Sep-20	-	-	
78	Oct-20	-	-	
79	Nov-20	-	-	
80	Dec-20	-	-	
81	Jan-21	-	-	
82	Feb-21	-	-	
83	Mar-21	-	-	
84	Apr-21	-	-	
85	May-21	-	-	
86	Jun-21	-	-	
87	Jul-21	-	-	
88	Aug-21	-	-	
89	Sep-21	-	-	
90	Annual Amortization	$ -	$ -	13 month average

Tennessee Distribution System
Accumulated Deferred Income Tax
Shared Services Division 002
Twelve Months Ended September 30, 2021

Line No.	Month	Total SSU 002	Non-regulated NOL[1]	Regulated Utility NOL	Other ADIT	SSU Utilty ADIT
	(a)	(b)	(c)	(d)	(e)	(f)
1	Sep-20	463,296,368	(161,594,741)	608,544,074	16,347,035	624,891,109
2	Oct-20	452,327,660	(161,594,741)	608,544,074	5,378,327	613,922,401
3	Nov-20	454,413,369	(161,594,741)	608,544,074	7,464,036	616,008,110
4	Dec-20	434,148,449	(162,624,487)	598,045,312	(1,272,376)	596,772,936
5	Jan-21	422,175,271	(162,624,487)	598,045,312	(13,245,554)	584,799,758
6	Feb-21	407,916,747	(162,624,487)	598,045,312	(27,504,078)	570,541,234
7	Mar-21	336,605,904	(163,948,860)	537,424,569	(36,869,805)	500,554,764
8	Apr-21	343,922,955	(163,948,860)	537,424,569	(29,552,754)	507,871,815
9	May-21	346,623,212	(163,948,860)	537,424,569	(26,852,497)	510,572,072
10	Jun-21	343,475,023	(165,150,432)	530,205,732	(21,580,277)	508,625,455
11	Jul-21	350,580,122	(165,150,432)	530,205,732	(14,475,178)	515,730,554
12	Aug-21	350,766,807	(165,150,432)	530,205,732	(14,288,493)	515,917,239
13	Sep-21	384,911,081	(165,300,462)	574,342,040	(24,130,497)	550,211,543
14						
15						
16						
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29						
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31						
32						
33						

[1] FD - NOL Credit Carryforward - Non Reg

Atmos Energy Corporation-Tennessee
Cash Working Capital Lead/Lag Analysis
For Twelve Months Ended September 30, 2021

Line No.		**Base Period**
1	Revenue Lag	37.50
2		
3	Expense Lag	32.41
4		
5	Net Lag	5.09
6		
7	Daily Cost of Service	393,267
8		
9	Cash Working Capital	2,003,480

Atmos Energy Corporation-Tennessee
Cash Working Capital Lead/Lag Analysis
For Twelve Months Ended September 30, 2021

Line No.	Description		Attrition Year Expenses	Expense Lag	CWC Requirement (b) x (c)
	(a)		(b)	(c)	(d)
1	Gas Supply Expense				
2	Purchased Gas				
3					
4	Operation and Maintenance Expense				
5	O&M, Labor				
6	O&M, Non-Labor				
7	Total O&M Expense				
8					
9					
10	Taxes Other Than Income				
11	Ad Valorem				
12	State Gross Receipts Tax				
13	Payroll Taxes				
14	Franchise Tax				
15	TRA Inspection Fee				
16	DOT				
17					
18	Allocated Taxes-Shared Services				
19	Ad Valorem	0%			
20	Payroll Taxes	0%			
21					
22	Allocated Taxes-Business Unit				
23	Ad Valorem	0%			
24	Payroll Taxes	0%			
25	Total Taxes Other Than Income				
26					
27	Federal Income Tax				
28	Current Taxes				
29	Deferred Taxes				
30					
31	State Excise Tax				
32	Current Taxes				
33	Deferred Taxes				
34					
35	Depreciation				
36					
37	Interest on Customer Deposits				
38					
39	Interest Expense - LTD				
40					
41	Interest Expense - STD				
42					
43	Return on Equity				
44					
45					
46	TOTAL				
47					
48	Daily Cost of Service				
49					
50					

Atmos Energy Corporation-Tennessee
Cash Working Capital Lead/Lag Analysis
For Twelve Months Ended September 30, 2021

Line No.	Description		Histori Base Period	Expense Lag	CWC Requirement (b) x (c)
	(a)		(b)	(c)	(d)
1	Gas Supply Expense				
2	Purchased Gas		55,628,730	39.33	2,187,877,949
3					
4	Operation and Maintenance Expense				
5	O&M, Labor		8,073,046	14.07	113,587,763
6	O&M, Non-Labor		14,266,105	29.45	420,136,802
7	Total O&M Expense		22,339,152		533,724,565
8					
9					
10	Taxes Other Than Income				
11	Ad Valorem		4,961,570	241.50	1,198,219,252
12	State Gross Receipts Tax		830,996	(151.50)	(125,895,914)
13	Payroll Taxes		207,228	15.21	3,150,916
14	Franchise Tax		1,162,400	37.50	43,590,002
15	TRA Inspection Fee		579,799	272.50	157,995,151
16	DOT		22,479	59.00	1,326,266
17					
18	Allocated Taxes-Shared Services				
19	Ad Valorem	0%	-	241.50	-
20	Payroll Taxes	100%	339,380	15.21	5,160,293
21					
22	Allocated Taxes-Business Unit				
23	Ad Valorem	0%	-	241.50	-
24	Payroll Taxes	100%	191,516	15.21	2,912,011
25	Total Taxes Other Than Income		8,295,367		1,286,457,977
26					
27	Federal Income Tax		*6,091,402*		
28	Current Taxes		-	37.50	-
29	Deferred Taxes		6,091,402	-	-
30					
31	State Excise Tax		*2,016,507*		
32	Current Taxes		-	37.50	-
33	Deferred Taxes		2,016,507	-	-
34					
35	Depreciation		15,924,220	-	-
36					
37	Interest on Customer Deposits		34,768	182.50	6,345,150
38					
39	Interest Expense - LTD		6,935,444	91.25	632,859,251
40					
41	Interest Expense - STD		178,979	24.05	4,304,211
42					
43	Return on Equity		26,097,816		-
44					
45					
46	TOTAL		143,542,385	32.41	4,651,569,105
47					
48	Daily Cost of Service		393,267		12,744,025
49					
50					

Tennessee Distribution System
Amortization Schedule of Capitalized Incentive Compensation & SERP Adjustments
For the Twelve Months Ended September 30, 2021

Line No.	Description	Amounts	Amounts
1	(a)	(b)	(c)
2	Forward Looking Test Year	Rate Base	Depreciation Expense
3			
4			
5			
6			
7			
8			
9		$ -	$ -
10			
11	Historic Base Period		
12	Docket No. 16-00013, 2016 TN ARM Amortization Schedule of Capitalized Incentive Compensation Adjustment, TYE 5-31-16	$ 1,072,672	$ 29,796
13	Docket No. 17-00012, 2017 TN ARM Amortization Schedule of Capitalized Incentive Compensation Adjustment, TYE 9-30-17	1,164,018	29,847
14	Docket No. 18-00067, 2018 TN ARM Amortization Schedule of Capitalized Incentive Compensation Adjustment, TYE 9-30-18	917,551	22,939
15	Docket No. 19-00076, 2019 TN ARM Amortization Schedule of Capitalized Incentive Compensation Adjustment, TYE 9-30-19	1,001,202	24,420
16	Docket No. 21-00019, 2020 TN ARM Amortization Schedule of Capitalized Incentive Compensation Adjustment, TYE 9-30-20	1,200,741	28,589
17	Docket No. 22-00010, 2021 TN ARM Amortization Schedule of Capitalized Incentive Compensation & SERP Adjustments, TYE 9-30-21	1,862,373	43,311
18	Total	$ 7,218,558	$ 178,901
19			
20			
21			
22	*Historic Base Period Amounts for the period of 2021		

Tennessee Distribution System
Deferred Regulatory Liability Amortization

Date Rates Last Set:	6/1/2019	Reg Liability Currently in Rates:	29,024,530	Current Amortization Period (Years):	28
Date of Next Rate Implementation:	3/1/2021	Final Reg Liability	29,337,265	Final Amortization Period:	29
Final Amortization Month:	9/30/2047	Unprotected Balance:	18,853,052	Unprotected Amortization Period:	3
		Protected Balance:	10,484,213	Max. Monthly Protected Amortizatrion	$ 30,127

	Liability			Amortization					GL Balance Div 093		
	Protected Balance	Unprotected Balance	Total Reg Liability Balance	Protected	Unprotected	Accelerated Unprotected	Total Amortization	Cumulative Balance - Amortization	Accts 2420-27909, 2530-27909	Reg liab vs GL diff	Total Reg Liab.
Beginning	(9,888,366)	(17,784,704)	(27,673,070)								
Amortized Through 5/31/21	-	-	-								
10/31/2018	(9,858,239)	(17,732,471)	(27,590,710)	(30,127)	(52,233)		(82,360)	(82,360)			(27,673,070)
11/30/2018	(9,828,112)	(17,680,237)	(27,508,349)	(30,127)	(52,233)		(82,360)	(164,721)			(27,673,070)
12/31/2018	(9,797,985)	(17,628,004)	(27,425,989)	(30,127)	(52,233)		(82,360)	(247,081)			(27,673,070)
1/31/2019	(9,767,858)	(17,575,771)	(27,343,629)	(30,127)	(52,233)		(82,360)	(329,441)			(27,673,070)
2/28/2019	(9,737,731)	(17,523,537)	(27,261,268)	(30,127)	(52,233)		(82,360)	(411,802)			(27,673,070)
3/31/2019	(9,707,604)	(17,471,304)	(27,178,908)	(30,127)	(52,233)		(82,360)	(494,162)			(27,673,070)
4/30/2019	(9,677,477)	(17,419,071)	(27,096,548)	(30,127)	(52,233)		(82,360)	(576,522)			(27,673,070)
5/31/2019	(9,647,350)	(17,366,837)	(27,014,187)	(30,127)	(52,233)		(82,360)	(658,883)			(27,673,070)
Adj. with 6/1/2019 Implementation	(482,915)	(868,545)	(1,351,460)								(1,351,460)
6/30/2019	(10,100,138)	(18,179,127)	(28,279,265)	(30,127)	(56,256)		(86,383)	(745,265)			(29,024,530)
7/31/2019	(10,070,011)	(18,122,871)	(28,192,882)	(30,127)	(56,256)		(86,383)	(831,648)			(29,024,530)
8/31/2019	(10,039,884)	(18,066,616)	(28,106,500)	(30,127)	(56,256)		(86,383)	(918,030)			(29,024,530)
9/30/2019	(10,009,757)	(18,010,360)	(28,020,117)	(30,127)	(56,256)		(86,383)	(1,004,413)	(28,331,420)	311,302	(29,024,530)
10/31/2019	(9,979,630)	(17,954,105)	(27,933,735)	(30,127)	(56,256)		(86,383)	(1,090,795)	(28,249,059)	315,325	(29,024,530)
11/30/2019	(9,949,503)	(17,897,849)	(27,847,352)	(30,127)	(56,256)		(86,383)	(1,177,178)	(28,166,699)	319,347	(29,024,530)
12/31/2019	(9,919,376)	(17,841,594)	(27,760,970)	(30,127)	(56,256)		(86,383)	(1,263,560)	(28,072,272)	311,302	(29,024,530)
1/31/2020	(9,889,249)	(17,785,338)	(27,674,587)	(30,127)	(56,256)		(86,383)	(1,349,943)	(27,985,890)	311,302	(29,024,530)
2/29/2020	(9,859,122)	(17,729,083)	(27,588,205)	(30,127)	(56,256)		(86,383)	(1,436,325)	(27,899,507)	311,302	(29,024,530)
3/31/2020	(9,828,995)	(17,672,827)	(27,501,822)	(30,127)	(56,256)		(86,383)	(1,522,708)	(27,813,125)	311,303	(29,024,530)
4/30/2020	(9,798,868)	(17,616,572)	(27,415,440)	(30,127)	(56,256)		(86,383)	(1,609,090)	(27,726,742)	311,303	(29,024,530)
5/31/2020	(9,768,741)	(17,560,316)	(27,329,057)	(30,127)	(56,256)		(86,383)	(1,695,473)	(27,640,360)	311,303	(29,024,530)
6/30/2020	(9,738,614)	(17,504,060)	(27,242,674)	(30,127)	(56,256)		(86,383)	(1,781,856)	(27,553,977)	311,302	(29,024,530)
7/31/2020	(9,708,487)	(17,447,805)	(27,156,292)	(30,127)	(56,256)		(86,383)	(1,868,238)	(27,467,594)	311,302	(29,024,530)
8/31/2020	(9,678,360)	(17,391,549)	(27,069,909)	(30,127)	(56,256)		(86,383)	(1,954,621)	(27,381,212)	311,302	(29,024,530)
9/30/2020	(9,648,233)	(17,335,294)	(26,983,527)	(30,127)	(56,256)		(86,383)	(2,041,003)	(27,294,830)	311,303	(29,024,530)
10/31/2020	(9,618,106)	(17,279,038)	(26,897,144)	(30,127)	(56,256)		(86,383)	(2,127,386)	(27,208,447)	311,303	(29,024,530)
11/30/2020	(9,587,979)	(17,222,783)	(26,810,762)	(30,127)	(56,256)		(86,383)	(2,213,768)	(27,122,065)	311,303	(29,024,530)
12/31/2020	(9,557,852)	(17,166,527)	(26,724,379)	(30,127)	(56,256)		(86,383)	(2,300,151)	(27,035,681)	311,302	(29,024,530)
1/31/2021	(9,527,725)	(17,110,272)	(26,637,997)	(30,127)	(56,256)		(86,383)	(2,386,533)	(26,949,298)	311,302	(29,024,530)
2/28/2021	(9,497,598)	(17,054,016)	(26,551,614)	(30,127)	(56,256)		(86,383)	(2,472,916)	(26,862,916)	311,302	(29,024,530)
Adj. with 3/1/2021 Implementation	(112,932)	(199,803)	(312,735)								(312,735)
3/31/2021	(9,580,403)	(16,774,546)	(26,354,949)	(30,127)		(479,273)	(509,400)	(2,982,316)	(26,353,518)	(1,432)	(29,337,265)
4/30/2021	(9,550,276)	(16,295,274)	(25,845,550)	(30,127)		(479,273)	(509,400)	(3,491,715)	(25,844,118)	(1,432)	(29,337,265)
5/31/2021	(9,520,149)	(15,816,001)	(25,336,150)	(30,127)		(479,273)	(509,400)	(4,001,115)	(25,334,718)	(1,432)	(29,337,265)
6/30/2021	(9,490,022)	(15,336,728)	(24,826,750)	(30,127)		(479,273)	(509,400)	(4,510,515)	(24,825,317)	(1,433)	(29,337,265)
7/31/2021	(9,459,895)	(14,857,455)	(24,317,350)	(30,127)		(479,273)	(509,400)	(5,019,915)	(24,315,918)	(1,433)	(29,337,265)
8/31/2021	(9,429,768)	(14,378,183)	(23,807,951)	(30,127)		(479,273)	(509,400)	(5,529,314)	(23,806,518)	(1,433)	(29,337,265)
9/30/2021	(9,399,641)	(13,898,910)	(23,298,551)	(30,127)		(479,273)	(509,400)	(6,038,714)	(23,297,122)	(1,429)	(29,337,265)
10/31/2021	(9,369,514)	(13,419,637)	(22,789,151)	(30,127)		(479,273)	(509,400)	(6,548,114)			(29,337,265)
11/30/2021	(9,339,387)	(12,940,364)	(22,279,751)	(30,127)		(479,273)	(509,400)	(7,057,514)			(29,337,265)
12/31/2021	(9,309,260)	(12,461,092)	(21,770,351)	(30,127)		(479,273)	(509,400)	(7,566,914)			(29,337,265)
1/31/2022	(9,279,133)	(11,981,819)	(21,260,952)	(30,127)		(479,273)	(509,400)	(8,076,313)			(29,337,265)
2/28/2022	(9,249,006)	(11,502,546)	(20,751,552)	(30,127)		(479,273)	(509,400)	(8,585,713)			(29,337,265)
3/31/2022	(9,218,879)	(11,023,273)	(20,242,152)	(30,127)		(479,273)	(509,400)	(9,095,113)			(29,337,265)
4/30/2022	(9,188,751)	(10,544,001)	(19,732,752)	(30,127)		(479,273)	(509,400)	(9,604,513)			(29,337,265)
5/31/2022	(9,158,624)	(10,064,728)	(19,223,352)	(30,127)		(479,273)	(509,400)	(10,113,913)			(29,337,265)
6/30/2022	(9,128,497)	(9,585,455)	(18,713,953)	(30,127)		(479,273)	(509,400)	(10,623,312)			(29,337,265)
7/31/2022	(9,098,370)	(9,106,182)	(18,204,553)	(30,127)		(479,273)	(509,400)	(11,132,712)			(29,337,265)
8/31/2022	(9,068,243)	(8,626,910)	(17,695,153)	(30,127)		(479,273)	(509,400)	(11,642,112)			(29,337,265)
9/30/2022	(9,038,116)	(8,147,637)	(17,185,753)	(30,127)		(479,273)	(509,400)	(12,151,512)			(29,337,265)
10/31/2022	(9,007,989)	(7,668,364)	(16,676,353)	(30,127)		(479,273)	(509,400)	(12,660,912)			(29,337,265)
11/30/2022	(8,977,862)	(7,189,091)	(16,166,953)	(30,127)		(479,273)	(509,400)	(13,170,312)			(29,337,265)
12/31/2022	(8,947,735)	(6,709,819)	(15,657,554)	(30,127)		(479,273)	(509,400)	(13,679,711)			(29,337,265)
1/31/2023	(8,917,608)	(6,230,546)	(15,148,154)	(30,127)		(479,273)	(509,400)	(14,189,111)			(29,337,265)
2/28/2023	(8,887,481)	(5,751,273)	(14,638,754)	(30,127)		(479,273)	(509,400)	(14,698,511)			(29,337,265)
3/31/2023	(8,857,354)	(5,272,000)	(14,129,354)	(30,127)		(479,273)	(509,400)	(15,207,911)			(29,337,265)
4/30/2023	(8,827,227)	(4,792,728)	(13,619,954)	(30,127)		(479,273)	(509,400)	(15,717,311)			(29,337,265)
5/31/2023	(8,797,100)	(4,313,455)	(13,110,555)	(30,127)		(479,273)	(509,400)	(16,226,710)			(29,337,265)
6/30/2023	(8,766,973)	(3,834,182)	(12,601,155)	(30,127)		(479,273)	(509,400)	(16,736,110)			(29,337,265)
7/31/2023	(8,736,846)	(3,354,909)	(12,091,755)	(30,127)		(479,273)	(509,400)	(17,245,510)			(29,337,265)
8/31/2023	(8,706,719)	(2,875,637)	(11,582,355)	(30,127)		(479,273)	(509,400)	(17,754,910)			(29,337,265)
9/30/2023	(8,676,592)	(2,396,364)	(11,072,955)	(30,127)		(479,273)	(509,400)	(18,264,310)			(29,337,265)
10/31/2023	(8,646,465)	(1,917,091)	(10,563,556)	(30,127)		(479,273)	(509,400)	(18,773,709)			(29,337,265)
11/30/2023	(8,616,338)	(1,437,818)	(10,054,156)	(30,127)		(479,273)	(509,400)	(19,283,109)			(29,337,265)
12/31/2023	(8,586,210)	(958,546)	(9,544,756)	(30,127)		(479,273)	(509,400)	(19,792,509)			(29,337,265)
1/31/2024	(8,556,083)	(479,273)	(9,035,356)	(30,127)		(479,273)	(509,400)	(20,301,909)			(29,337,265)
2/29/2024	(8,525,956)	(0)	(8,525,956)	(30,127)		(479,273)	(509,400)	(20,811,309)			(29,337,265)
3/31/2024	(8,495,829)	(0)	(8,495,829)	(30,127)			(30,127)	(20,841,436)			(29,337,265)
4/30/2024	(8,465,702)	(0)	(8,465,702)	(30,127)			(30,127)	(20,871,563)			(29,337,265)
5/31/2024	(8,435,575)	(0)	(8,435,575)	(30,127)			(30,127)	(20,901,690)			(29,337,265)
6/30/2024	(8,405,448)	(0)	(8,405,448)	(30,127)			(30,127)	(20,931,817)			(29,337,265)
7/31/2024	(8,375,321)	(0)	(8,375,321)	(30,127)			(30,127)	(20,961,944)			(29,337,265)
8/31/2024	(8,345,194)	(0)	(8,345,194)	(30,127)			(30,127)	(20,992,071)			(29,337,265)
9/30/2024	(8,315,067)	(0)	(8,315,067)	(30,127)			(30,127)	(21,022,198)			(29,337,265)
10/31/2024	(8,284,940)	(0)	(8,284,940)	(30,127)			(30,127)	(21,052,325)			(29,337,265)
11/30/2024	(8,254,813)	(0)	(8,254,813)	(30,127)			(30,127)	(21,082,452)			(29,337,265)
12/31/2024	(8,224,686)	(0)	(8,224,686)	(30,127)			(30,127)	(21,112,579)			(29,337,265)
1/31/2025	(8,194,559)	(0)	(8,194,559)	(30,127)			(30,127)	(21,142,706)			(29,337,265)
2/28/2025	(8,164,432)	(0)	(8,164,432)	(30,127)			(30,127)	(21,172,833)			(29,337,265)
3/31/2025	(8,134,305)	(0)	(8,134,305)	(30,127)			(30,127)	(21,202,960)			(29,337,265)
4/30/2025	(8,104,178)	(0)	(8,104,178)	(30,127)			(30,127)	(21,233,087)			(29,337,265)
5/31/2025	(8,074,051)	(0)	(8,074,051)	(30,127)			(30,127)	(21,263,214)			(29,337,265)
6/30/2025	(8,043,924)	(0)	(8,043,924)	(30,127)			(30,127)	(21,293,341)			(29,337,265)
7/31/2025	(8,013,797)	(0)	(8,013,797)	(30,127)			(30,127)	(21,323,468)			(29,337,265)
8/31/2025	(7,983,670)	(0)	(7,983,670)	(30,127)			(30,127)	(21,353,595)			(29,337,265)
9/30/2025	(7,953,542)	(0)	(7,953,542)	(30,127)			(30,127)	(21,383,723)			(29,337,265)
10/31/2025	(7,923,415)	(0)	(7,923,415)	(30,127)			(30,127)	(21,413,850)			(29,337,265)
11/30/2025	(7,893,288)	(0)	(7,893,288)	(30,127)			(30,127)	(21,443,977)			(29,337,265)
12/31/2025	(7,863,161)	(0)	(7,863,161)	(30,127)			(30,127)	(21,474,104)			(29,337,265)
1/31/2026	(7,833,034)	(0)	(7,833,034)	(30,127)			(30,127)	(21,504,231)			(29,337,265)
2/28/2026	(7,802,907)	(0)	(7,802,907)	(30,127)			(30,127)	(21,534,358)			(29,337,265)
3/31/2026	(7,772,780)	(0)	(7,772,780)	(30,127)			(30,127)	(21,564,485)			(29,337,265)
4/30/2026	(7,742,653)	(0)	(7,742,653)	(30,127)			(30,127)	(21,594,612)			(29,337,265)
5/31/2026	(7,712,526)	(0)	(7,712,526)	(30,127)			(30,127)	(21,624,739)			(29,337,265)
6/30/2026	(7,682,399)	(0)	(7,682,399)	(30,127)			(30,127)	(21,654,866)			(29,337,265)
7/31/2026	(7,652,272)	(0)	(7,652,272)	(30,127)			(30,127)	(21,684,993)			(29,337,265)
8/31/2026	(7,622,145)	(0)	(7,622,145)	(30,127)			(30,127)	(21,715,120)			(29,337,265)
9/30/2026	(7,592,018)	(0)	(7,592,018)	(30,127)			(30,127)	(21,745,247)			(29,337,265)
10/31/2026	(7,561,891)	(0)	(7,561,891)	(30,127)			(30,127)	(21,775,374)			(29,337,265)
11/30/2026	(7,531,764)	(0)	(7,531,764)	(30,127)			(30,127)	(21,805,501)			(29,337,265)
12/31/2026	(7,501,637)	(0)	(7,501,637)	(30,127)			(30,127)	(21,835,628)			(29,337,265)
1/31/2027	(7,471,510)	(0)	(7,471,510)	(30,127)			(30,127)	(21,865,755)			(29,337,265)
2/28/2027	(7,441,383)	(0)	(7,441,383)	(30,127)			(30,127)	(21,895,882)			(29,337,265)
3/31/2027	(7,411,256)	(0)	(7,411,256)	(30,127)			(30,127)	(21,926,009)			(29,337,265)
4/30/2027	(7,381,129)	(0)	(7,381,129)	(30,127)			(30,127)	(21,956,136)			(29,337,265)
5/31/2027	(7,351,001)	(0)	(7,351,001)	(30,127)			(30,127)	(21,986,264)			(29,337,265)
6/30/2027	(7,320,874)	(0)	(7,320,874)	(30,127)			(30,127)	(22,016,391)			(29,337,265)
7/31/2027	(7,290,747)	(0)	(7,290,747)	(30,127)			(30,127)	(22,046,518)			(29,337,265)
8/31/2027	(7,260,620)	(0)	(7,260,620)	(30,127)			(30,127)	(22,076,645)			(29,337,265)
9/30/2027	(7,230,493)	(0)	(7,230,493)	(30,127)			(30,127)	(22,106,772)			(29,337,265)
10/31/2027	(7,200,366)	(0)	(7,200,366)	(30,127)			(30,127)	(22,136,899)			(29,337,265)
11/30/2027	(7,170,239)	(0)	(7,170,239)	(30,127)			(30,127)	(22,167,026)			(29,337,265)
12/31/2027	(7,140,112)	(0)	(7,140,112)	(30,127)			(30,127)	(22,197,153)			(29,337,265)
1/31/2028	(7,109,985)	(0)	(7,109,985)	(30,127)			(30,127)	(22,227,280)			(29,337,265)
2/29/2028	(7,079,858)	(0)	(7,079,858)	(30,127)			(30,127)	(22,257,407)			(29,337,265)
3/31/2028	(7,049,731)	(0)	(7,049,731)	(30,127)			(30,127)	(22,287,534)			(29,337,265)
4/30/2028	(7,019,604)	(0)	(7,019,604)	(30,127)			(30,127)	(22,317,661)			(29,337,265)
5/31/2028	(6,989,477)	(0)	(6,989,477)	(30,127)			(30,127)	(22,347,788)			(29,337,265)
6/30/2028	(6,959,350)	(0)	(6,959,350)	(30,127)			(30,127)	(22,377,915)			(29,337,265)
7/31/2028	(6,929,223)	(0)	(6,929,223)	(30,127)			(30,127)	(22,408,042)			(29,337,265)
8/31/2028	(6,899,096)	(0)	(6,899,096)	(30,127)			(30,127)	(22,438,169)			(29,337,265)
9/30/2028	(6,868,969)	(0)	(6,868,969)	(30,127)			(30,127)	(22,468,296)			(29,337,265)
10/31/2028	(6,838,842)	(0)	(6,838,842)	(30,127)			(30,127)	(22,498,423)			(29,337,265)
11/30/2028	(6,808,715)	(0)	(6,808,715)	(30,127)			(30,127)	(22,528,550)			(29,337,265)

12/31/2028	(6,778,588)	(0)	(6,778,588)	(30,127)	(30,127)	(22,558,677)	(29,337,265)
1/31/2029	(6,748,461)	(0)	(6,748,461)	(30,127)	(30,127)	(22,588,804)	(29,337,265)
2/28/2029	(6,718,333)	(0)	(6,718,333)	(30,127)	(30,127)	(22,618,932)	(29,337,265)
3/31/2029	(6,688,206)	(0)	(6,688,206)	(30,127)	(30,127)	(22,649,059)	(29,337,265)
4/30/2029	(6,658,079)	(0)	(6,658,079)	(30,127)	(30,127)	(22,679,186)	(29,337,265)
5/31/2029	(6,627,952)	(0)	(6,627,952)	(30,127)	(30,127)	(22,709,313)	(29,337,265)
6/30/2029	(6,597,825)	(0)	(6,597,825)	(30,127)	(30,127)	(22,739,440)	(29,337,265)
7/31/2029	(6,567,698)	(0)	(6,567,698)	(30,127)	(30,127)	(22,769,567)	(29,337,265)
8/31/2029	(6,537,571)	(0)	(6,537,571)	(30,127)	(30,127)	(22,799,694)	(29,337,265)
9/30/2029	(6,507,444)	(0)	(6,507,444)	(30,127)	(30,127)	(22,829,821)	(29,337,265)
10/31/2029	(6,477,317)	(0)	(6,477,317)	(30,127)	(30,127)	(22,859,948)	(29,337,265)
11/30/2029	(6,447,190)	(0)	(6,447,190)	(30,127)	(30,127)	(22,890,075)	(29,337,265)
12/31/2029	(6,417,063)	(0)	(6,417,063)	(30,127)	(30,127)	(22,920,202)	(29,337,265)
1/31/2030	(6,386,936)	(0)	(6,386,936)	(30,127)	(30,127)	(22,950,329)	(29,337,265)
2/28/2030	(6,356,809)	(0)	(6,356,809)	(30,127)	(30,127)	(22,980,456)	(29,337,265)
3/31/2030	(6,326,682)	(0)	(6,326,682)	(30,127)	(30,127)	(23,010,583)	(29,337,265)
4/30/2030	(6,296,555)	(0)	(6,296,555)	(30,127)	(30,127)	(23,040,710)	(29,337,265)
5/31/2030	(6,266,428)	(0)	(6,266,428)	(30,127)	(30,127)	(23,070,837)	(29,337,265)
6/30/2030	(6,236,301)	(0)	(6,236,301)	(30,127)	(30,127)	(23,100,964)	(29,337,265)
7/31/2030	(6,206,174)	(0)	(6,206,174)	(30,127)	(30,127)	(23,131,091)	(29,337,265)
8/31/2030	(6,176,047)	(0)	(6,176,047)	(30,127)	(30,127)	(23,161,218)	(29,337,265)
9/30/2030	(6,145,920)	(0)	(6,145,920)	(30,127)	(30,127)	(23,191,345)	(29,337,265)
10/31/2030	(6,115,792)	(0)	(6,115,792)	(30,127)	(30,127)	(23,221,473)	(29,337,265)
11/30/2030	(6,085,665)	(0)	(6,085,665)	(30,127)	(30,127)	(23,251,600)	(29,337,265)
12/31/2030	(6,055,538)	(0)	(6,055,538)	(30,127)	(30,127)	(23,281,727)	(29,337,265)
1/31/2031	(6,025,411)	(0)	(6,025,411)	(30,127)	(30,127)	(23,311,854)	(29,337,265)
2/28/2031	(5,995,284)	(0)	(5,995,284)	(30,127)	(30,127)	(23,341,981)	(29,337,265)
3/31/2031	(5,965,157)	(0)	(5,965,157)	(30,127)	(30,127)	(23,372,108)	(29,337,265)
4/30/2031	(5,935,030)	(0)	(5,935,030)	(30,127)	(30,127)	(23,402,235)	(29,337,265)
5/31/2031	(5,904,903)	(0)	(5,904,903)	(30,127)	(30,127)	(23,432,362)	(29,337,265)
6/30/2031	(5,874,776)	(0)	(5,874,776)	(30,127)	(30,127)	(23,462,489)	(29,337,265)
7/31/2031	(5,844,649)	(0)	(5,844,649)	(30,127)	(30,127)	(23,492,616)	(29,337,265)
8/31/2031	(5,814,522)	(0)	(5,814,522)	(30,127)	(30,127)	(23,522,743)	(29,337,265)
9/30/2031	(5,784,395)	(0)	(5,784,395)	(30,127)	(30,127)	(23,552,870)	(29,337,265)
10/31/2031	(5,754,268)	(0)	(5,754,268)	(30,127)	(30,127)	(23,582,997)	(29,337,265)
11/30/2031	(5,724,141)	(0)	(5,724,141)	(30,127)	(30,127)	(23,613,124)	(29,337,265)
12/31/2031	(5,694,014)	(0)	(5,694,014)	(30,127)	(30,127)	(23,643,251)	(29,337,265)
1/31/2032	(5,663,887)	(0)	(5,663,887)	(30,127)	(30,127)	(23,673,378)	(29,337,265)
2/29/2032	(5,633,760)	(0)	(5,633,760)	(30,127)	(30,127)	(23,703,505)	(29,337,265)
3/31/2032	(5,603,633)	(0)	(5,603,633)	(30,127)	(30,127)	(23,733,632)	(29,337,265)
4/30/2032	(5,573,506)	(0)	(5,573,506)	(30,127)	(30,127)	(23,763,759)	(29,337,265)
5/31/2032	(5,543,379)	(0)	(5,543,379)	(30,127)	(30,127)	(23,793,886)	(29,337,265)
6/30/2032	(5,513,252)	(0)	(5,513,252)	(30,127)	(30,127)	(23,824,013)	(29,337,265)
7/31/2032	(5,483,124)	(0)	(5,483,124)	(30,127)	(30,127)	(23,854,141)	(29,337,265)
8/31/2032	(5,452,997)	(0)	(5,452,997)	(30,127)	(30,127)	(23,884,268)	(29,337,265)
9/30/2032	(5,422,870)	(0)	(5,422,870)	(30,127)	(30,127)	(23,914,395)	(29,337,265)
10/31/2032	(5,392,743)	(0)	(5,392,743)	(30,127)	(30,127)	(23,944,522)	(29,337,265)
11/30/2032	(5,362,616)	(0)	(5,362,616)	(30,127)	(30,127)	(23,974,649)	(29,337,265)
12/31/2032	(5,332,489)	(0)	(5,332,489)	(30,127)	(30,127)	(24,004,776)	(29,337,265)
1/31/2033	(5,302,362)	(0)	(5,302,362)	(30,127)	(30,127)	(24,034,903)	(29,337,265)
2/28/2033	(5,272,235)	(0)	(5,272,235)	(30,127)	(30,127)	(24,065,030)	(29,337,265)
3/31/2033	(5,242,108)	(0)	(5,242,108)	(30,127)	(30,127)	(24,095,157)	(29,337,265)
4/30/2033	(5,211,981)	(0)	(5,211,981)	(30,127)	(30,127)	(24,125,284)	(29,337,265)
5/31/2033	(5,181,854)	(0)	(5,181,854)	(30,127)	(30,127)	(24,155,411)	(29,337,265)
6/30/2033	(5,151,727)	(0)	(5,151,727)	(30,127)	(30,127)	(24,185,538)	(29,337,265)
7/31/2033	(5,121,600)	(0)	(5,121,600)	(30,127)	(30,127)	(24,215,665)	(29,337,265)
8/31/2033	(5,091,473)	(0)	(5,091,473)	(30,127)	(30,127)	(24,245,792)	(29,337,265)
9/30/2033	(5,061,346)	(0)	(5,061,346)	(30,127)	(30,127)	(24,275,919)	(29,337,265)
10/31/2033	(5,031,219)	(0)	(5,031,219)	(30,127)	(30,127)	(24,306,046)	(29,337,265)
11/30/2033	(5,001,092)	(0)	(5,001,092)	(30,127)	(30,127)	(24,336,173)	(29,337,265)
12/31/2033	(4,970,965)	(0)	(4,970,965)	(30,127)	(30,127)	(24,366,300)	(29,337,265)
1/31/2034	(4,940,838)	(0)	(4,940,838)	(30,127)	(30,127)	(24,396,427)	(29,337,265)
2/28/2034	(4,910,711)	(0)	(4,910,711)	(30,127)	(30,127)	(24,426,554)	(29,337,265)
3/31/2034	(4,880,583)	(0)	(4,880,583)	(30,127)	(30,127)	(24,456,682)	(29,337,265)
4/30/2034	(4,850,456)	(0)	(4,850,456)	(30,127)	(30,127)	(24,486,809)	(29,337,265)
5/31/2034	(4,820,329)	(0)	(4,820,329)	(30,127)	(30,127)	(24,516,936)	(29,337,265)
6/30/2034	(4,790,202)	(0)	(4,790,202)	(30,127)	(30,127)	(24,547,063)	(29,337,265)
7/31/2034	(4,760,075)	(0)	(4,760,075)	(30,127)	(30,127)	(24,577,190)	(29,337,265)
8/31/2034	(4,729,948)	(0)	(4,729,948)	(30,127)	(30,127)	(24,607,317)	(29,337,265)
9/30/2034	(4,699,821)	(0)	(4,699,821)	(30,127)	(30,127)	(24,637,444)	(29,337,265)
10/31/2034	(4,669,694)	(0)	(4,669,694)	(30,127)	(30,127)	(24,667,571)	(29,337,265)
11/30/2034	(4,639,567)	(0)	(4,639,567)	(30,127)	(30,127)	(24,697,698)	(29,337,265)
12/31/2034	(4,609,440)	(0)	(4,609,440)	(30,127)	(30,127)	(24,727,825)	(29,337,265)
1/31/2035	(4,579,313)	(0)	(4,579,313)	(30,127)	(30,127)	(24,757,952)	(29,337,265)
2/28/2035	(4,549,186)	(0)	(4,549,186)	(30,127)	(30,127)	(24,788,079)	(29,337,265)
3/31/2035	(4,519,059)	(0)	(4,519,059)	(30,127)	(30,127)	(24,818,206)	(29,337,265)
4/30/2035	(4,488,932)	(0)	(4,488,932)	(30,127)	(30,127)	(24,848,333)	(29,337,265)
5/31/2035	(4,458,805)	(0)	(4,458,805)	(30,127)	(30,127)	(24,878,460)	(29,337,265)
6/30/2035	(4,428,678)	(0)	(4,428,678)	(30,127)	(30,127)	(24,908,587)	(29,337,265)
7/31/2035	(4,398,551)	(0)	(4,398,551)	(30,127)	(30,127)	(24,938,714)	(29,337,265)
8/31/2035	(4,368,424)	(0)	(4,368,424)	(30,127)	(30,127)	(24,968,841)	(29,337,265)
9/30/2035	(4,338,297)	(0)	(4,338,297)	(30,127)	(30,127)	(24,998,968)	(29,337,265)
10/31/2035	(4,308,170)	(0)	(4,308,170)	(30,127)	(30,127)	(25,029,095)	(29,337,265)
11/30/2035	(4,278,043)	(0)	(4,278,043)	(30,127)	(30,127)	(25,059,222)	(29,337,265)
12/31/2035	(4,247,915)	(0)	(4,247,915)	(30,127)	(30,127)	(25,089,350)	(29,337,265)
1/31/2036	(4,217,788)	(0)	(4,217,788)	(30,127)	(30,127)	(25,119,477)	(29,337,265)
2/29/2036	(4,187,661)	(0)	(4,187,661)	(30,127)	(30,127)	(25,149,604)	(29,337,265)
3/31/2036	(4,157,534)	(0)	(4,157,534)	(30,127)	(30,127)	(25,179,731)	(29,337,265)
4/30/2036	(4,127,407)	(0)	(4,127,407)	(30,127)	(30,127)	(25,209,858)	(29,337,265)
5/31/2036	(4,097,280)	(0)	(4,097,280)	(30,127)	(30,127)	(25,239,985)	(29,337,265)
6/30/2036	(4,067,153)	(0)	(4,067,153)	(30,127)	(30,127)	(25,270,112)	(29,337,265)
7/31/2036	(4,037,026)	(0)	(4,037,026)	(30,127)	(30,127)	(25,300,239)	(29,337,265)
8/31/2036	(4,006,899)	(0)	(4,006,899)	(30,127)	(30,127)	(25,330,366)	(29,337,265)
9/30/2036	(3,976,772)	(0)	(3,976,772)	(30,127)	(30,127)	(25,360,493)	(29,337,265)
10/31/2036	(3,946,645)	(0)	(3,946,645)	(30,127)	(30,127)	(25,390,620)	(29,337,265)
11/30/2036	(3,916,518)	(0)	(3,916,518)	(30,127)	(30,127)	(25,420,747)	(29,337,265)
12/31/2036	(3,886,391)	(0)	(3,886,391)	(30,127)	(30,127)	(25,450,874)	(29,337,265)
1/31/2037	(3,856,264)	(0)	(3,856,264)	(30,127)	(30,127)	(25,481,001)	(29,337,265)
2/28/2037	(3,826,137)	(0)	(3,826,137)	(30,127)	(30,127)	(25,511,128)	(29,337,265)
3/31/2037	(3,796,010)	(0)	(3,796,010)	(30,127)	(30,127)	(25,541,255)	(29,337,265)
4/30/2037	(3,765,883)	(0)	(3,765,883)	(30,127)	(30,127)	(25,571,382)	(29,337,265)
5/31/2037	(3,735,756)	(0)	(3,735,756)	(30,127)	(30,127)	(25,601,509)	(29,337,265)
6/30/2037	(3,705,629)	(0)	(3,705,629)	(30,127)	(30,127)	(25,631,636)	(29,337,265)
7/31/2037	(3,675,502)	(0)	(3,675,502)	(30,127)	(30,127)	(25,661,763)	(29,337,265)
8/31/2037	(3,645,374)	(0)	(3,645,374)	(30,127)	(30,127)	(25,691,891)	(29,337,265)
9/30/2037	(3,615,247)	(0)	(3,615,247)	(30,127)	(30,127)	(25,722,018)	(29,337,265)
10/31/2037	(3,585,120)	(0)	(3,585,120)	(30,127)	(30,127)	(25,752,145)	(29,337,265)
11/30/2037	(3,554,993)	(0)	(3,554,993)	(30,127)	(30,127)	(25,782,272)	(29,337,265)
12/31/2037	(3,524,866)	(0)	(3,524,866)	(30,127)	(30,127)	(25,812,399)	(29,337,265)
1/31/2038	(3,494,739)	(0)	(3,494,739)	(30,127)	(30,127)	(25,842,526)	(29,337,265)
2/28/2038	(3,464,612)	(0)	(3,464,612)	(30,127)	(30,127)	(25,872,653)	(29,337,265)
3/31/2038	(3,434,485)	(0)	(3,434,485)	(30,127)	(30,127)	(25,902,780)	(29,337,265)
4/30/2038	(3,404,358)	(0)	(3,404,358)	(30,127)	(30,127)	(25,932,907)	(29,337,265)
5/31/2038	(3,374,231)	(0)	(3,374,231)	(30,127)	(30,127)	(25,963,034)	(29,337,265)
6/30/2038	(3,344,104)	(0)	(3,344,104)	(30,127)	(30,127)	(25,993,161)	(29,337,265)
7/31/2038	(3,313,977)	(0)	(3,313,977)	(30,127)	(30,127)	(26,023,288)	(29,337,265)
8/31/2038	(3,283,850)	(0)	(3,283,850)	(30,127)	(30,127)	(26,053,415)	(29,337,265)
9/30/2038	(3,253,723)	(0)	(3,253,723)	(30,127)	(30,127)	(26,083,542)	(29,337,265)
10/31/2038	(3,223,596)	(0)	(3,223,596)	(30,127)	(30,127)	(26,113,669)	(29,337,265)
11/30/2038	(3,193,469)	(0)	(3,193,469)	(30,127)	(30,127)	(26,143,796)	(29,337,265)
12/31/2038	(3,163,342)	(0)	(3,163,342)	(30,127)	(30,127)	(26,173,923)	(29,337,265)
1/31/2039	(3,133,215)	(0)	(3,133,215)	(30,127)	(30,127)	(26,204,050)	(29,337,265)
2/28/2039	(3,103,088)	(0)	(3,103,088)	(30,127)	(30,127)	(26,234,177)	(29,337,265)
3/31/2039	(3,072,961)	(0)	(3,072,961)	(30,127)	(30,127)	(26,264,304)	(29,337,265)
4/30/2039	(3,042,833)	(0)	(3,042,833)	(30,127)	(30,127)	(26,294,432)	(29,337,265)
5/31/2039	(3,012,706)	(0)	(3,012,706)	(30,127)	(30,127)	(26,324,559)	(29,337,265)
6/30/2039	(2,982,579)	(0)	(2,982,579)	(30,127)	(30,127)	(26,354,686)	(29,337,265)
7/31/2039	(2,952,452)	(0)	(2,952,452)	(30,127)	(30,127)	(26,384,813)	(29,337,265)
8/31/2039	(2,922,325)	(0)	(2,922,325)	(30,127)	(30,127)	(26,414,940)	(29,337,265)
9/30/2039	(2,892,198)	(0)	(2,892,198)	(30,127)	(30,127)	(26,445,067)	(29,337,265)
10/31/2039	(2,862,071)	(0)	(2,862,071)	(30,127)	(30,127)	(26,475,194)	(29,337,265)
11/30/2039	(2,831,944)	(0)	(2,831,944)	(30,127)	(30,127)	(26,505,321)	(29,337,265)
12/31/2039	(2,801,817)	(0)	(2,801,817)	(30,127)	(30,127)	(26,535,448)	(29,337,265)
1/31/2040	(2,771,690)	(0)	(2,771,690)	(30,127)	(30,127)	(26,565,575)	(29,337,265)
2/29/2040	(2,741,563)	(0)	(2,741,563)	(30,127)	(30,127)	(26,595,702)	(29,337,265)
3/31/2040	(2,711,436)	(0)	(2,711,436)	(30,127)	(30,127)	(26,625,829)	(29,337,265)
4/30/2040	(2,681,309)	(0)	(2,681,309)	(30,127)	(30,127)	(26,655,956)	(29,337,265)
5/31/2040	(2,651,182)	(0)	(2,651,182)	(30,127)	(30,127)	(26,686,083)	(29,337,265)
6/30/2040	(2,621,055)	(0)	(2,621,055)	(30,127)	(30,127)	(26,716,210)	(29,337,265)
7/31/2040	(2,590,928)	(0)	(2,590,928)	(30,127)	(30,127)	(26,746,337)	(29,337,265)

8/31/2040	(2,560,801)	(0)	(2,560,801)	(30,127)			(30,127)	(26,776,464)	(29,337,265)
9/30/2040	(2,530,674)	(0)	(2,530,674)	(30,127)			(30,127)	(26,806,591)	(29,337,265)
10/31/2040	(2,500,547)	(0)	(2,500,547)	(30,127)			(30,127)	(26,836,718)	(29,337,265)
11/30/2040	(2,470,420)	(0)	(2,470,420)	(30,127)			(30,127)	(26,866,845)	(29,337,265)
12/31/2040	(2,440,293)	(0)	(2,440,293)	(30,127)			(30,127)	(26,896,972)	(29,337,265)
1/31/2041	(2,410,165)	(0)	(2,410,165)	(30,127)			(30,127)	(26,927,100)	(29,337,265)
2/28/2041	(2,380,038)	(0)	(2,380,038)	(30,127)			(30,127)	(26,957,227)	(29,337,265)
3/31/2041	(2,349,911)	(0)	(2,349,911)	(30,127)			(30,127)	(26,987,354)	(29,337,265)
4/30/2041	(2,319,784)	(0)	(2,319,784)	(30,127)			(30,127)	(27,017,481)	(29,337,265)
5/31/2041	(2,289,657)	(0)	(2,289,657)	(30,127)			(30,127)	(27,047,608)	(29,337,265)
6/30/2041	(2,259,530)	(0)	(2,259,530)	(30,127)			(30,127)	(27,077,735)	(29,337,265)
7/31/2041	(2,229,403)	(0)	(2,229,403)	(30,127)			(30,127)	(27,107,862)	(29,337,265)
8/31/2041	(2,199,276)	(0)	(2,199,276)	(30,127)			(30,127)	(27,137,989)	(29,337,265)
9/30/2041	(2,169,149)	(0)	(2,169,149)	(30,127)			(30,127)	(27,168,116)	(29,337,265)
10/31/2041	(2,139,022)	(0)	(2,139,022)	(30,127)			(30,127)	(27,198,243)	(29,337,265)
11/30/2041	(2,108,895)	(0)	(2,108,895)	(30,127)			(30,127)	(27,228,370)	(29,337,265)
12/31/2041	(2,078,768)	(0)	(2,078,768)	(30,127)			(30,127)	(27,258,497)	(29,337,265)
1/31/2042	(2,048,641)	(0)	(2,048,641)	(30,127)			(30,127)	(27,288,624)	(29,337,265)
2/28/2042	(2,018,514)	(0)	(2,018,514)	(30,127)			(30,127)	(27,318,751)	(29,337,265)
3/31/2042	(1,988,387)	(0)	(1,988,387)	(30,127)			(30,127)	(27,348,878)	(29,337,265)
4/30/2042	(1,958,260)	(0)	(1,958,260)	(30,127)			(30,127)	(27,379,005)	(29,337,265)
5/31/2042	(1,928,133)	(0)	(1,928,133)	(30,127)			(30,127)	(27,409,132)	(29,337,265)
6/30/2042	(1,898,006)	(0)	(1,898,006)	(30,127)			(30,127)	(27,439,259)	(29,337,265)
7/31/2042	(1,867,879)	(0)	(1,867,879)	(30,127)			(30,127)	(27,469,386)	(29,337,265)
8/31/2042	(1,837,752)	(0)	(1,837,752)	(30,127)			(30,127)	(27,499,513)	(29,337,265)
9/30/2042	(1,807,624)	(0)	(1,807,624)	(30,127)			(30,127)	(27,529,641)	(29,337,265)
10/31/2042	(1,777,497)	(0)	(1,777,497)	(30,127)			(30,127)	(27,559,768)	(29,337,265)
11/30/2042	(1,747,370)	(0)	(1,747,370)	(30,127)			(30,127)	(27,589,895)	(29,337,265)
12/31/2042	(1,717,243)	(0)	(1,717,243)	(30,127)			(30,127)	(27,620,022)	(29,337,265)
1/31/2043	(1,687,116)	(0)	(1,687,116)	(30,127)			(30,127)	(27,650,149)	(29,337,265)
2/28/2043	(1,656,989)	(0)	(1,656,989)	(30,127)			(30,127)	(27,680,276)	(29,337,265)
3/31/2043	(1,626,862)	(0)	(1,626,862)	(30,127)			(30,127)	(27,710,403)	(29,337,265)
4/30/2043	(1,596,735)	(0)	(1,596,735)	(30,127)			(30,127)	(27,740,530)	(29,337,265)
5/31/2043	(1,566,608)	(0)	(1,566,608)	(30,127)			(30,127)	(27,770,657)	(29,337,265)
6/30/2043	(1,536,481)	(0)	(1,536,481)	(30,127)			(30,127)	(27,800,784)	(29,337,265)
7/31/2043	(1,506,354)	(0)	(1,506,354)	(30,127)			(30,127)	(27,830,911)	(29,337,265)
8/31/2043	(1,476,227)	(0)	(1,476,227)	(30,127)			(30,127)	(27,861,038)	(29,337,265)
9/30/2043	(1,446,100)	(0)	(1,446,100)	(30,127)			(30,127)	(27,891,165)	(29,337,265)
10/31/2043	(1,415,973)	(0)	(1,415,973)	(30,127)			(30,127)	(27,921,292)	(29,337,265)
11/30/2043	(1,385,846)	(0)	(1,385,846)	(30,127)			(30,127)	(27,951,419)	(29,337,265)
12/31/2043	(1,355,719)	(0)	(1,355,719)	(30,127)			(30,127)	(27,981,546)	(29,337,265)
1/31/2044	(1,325,592)	(0)	(1,325,592)	(30,127)			(30,127)	(28,011,673)	(29,337,265)
2/29/2044	(1,295,465)	(0)	(1,295,465)	(30,127)			(30,127)	(28,041,800)	(29,337,265)
3/31/2044	(1,265,338)	(0)	(1,265,338)	(30,127)			(30,127)	(28,071,927)	(29,337,265)
4/30/2044	(1,235,211)	(0)	(1,235,211)	(30,127)			(30,127)	(28,102,054)	(29,337,265)
5/31/2044	(1,205,084)	(0)	(1,205,084)	(30,127)			(30,127)	(28,132,181)	(29,337,265)
6/30/2044	(1,174,956)	(0)	(1,174,956)	(30,127)			(30,127)	(28,162,309)	(29,337,265)
7/31/2044	(1,144,829)	(0)	(1,144,829)	(30,127)			(30,127)	(28,192,436)	(29,337,265)
8/31/2044	(1,114,702)	(0)	(1,114,702)	(30,127)			(30,127)	(28,222,563)	(29,337,265)
9/30/2044	(1,084,575)	(0)	(1,084,575)	(30,127)			(30,127)	(28,252,690)	(29,337,265)
10/31/2044	(1,054,448)	(0)	(1,054,448)	(30,127)			(30,127)	(28,282,817)	(29,337,265)
11/30/2044	(1,024,321)	(0)	(1,024,321)	(30,127)			(30,127)	(28,312,944)	(29,337,265)
12/31/2044	(994,194)	(0)	(994,194)	(30,127)			(30,127)	(28,343,071)	(29,337,265)
1/31/2045	(964,067)	(0)	(964,067)	(30,127)			(30,127)	(28,373,198)	(29,337,265)
2/28/2045	(933,940)	(0)	(933,940)	(30,127)			(30,127)	(28,403,325)	(29,337,265)
3/31/2045	(903,813)	(0)	(903,813)	(30,127)			(30,127)	(28,433,452)	(29,337,265)
4/30/2045	(873,686)	(0)	(873,686)	(30,127)			(30,127)	(28,463,579)	(29,337,265)
5/31/2045	(843,559)	(0)	(843,559)	(30,127)			(30,127)	(28,493,706)	(29,337,265)
6/30/2045	(813,432)	(0)	(813,432)	(30,127)			(30,127)	(28,523,833)	(29,337,265)
7/31/2045	(783,305)	(0)	(783,305)	(30,127)			(30,127)	(28,553,960)	(29,337,265)
8/31/2045	(753,178)	(0)	(753,178)	(30,127)			(30,127)	(28,584,087)	(29,337,265)
9/30/2045	(723,051)	(0)	(723,051)	(30,127)			(30,127)	(28,614,214)	(29,337,265)
10/31/2045	(692,924)	(0)	(692,924)	(30,127)			(30,127)	(28,644,341)	(29,337,265)
11/30/2045	(662,797)	(0)	(662,797)	(30,127)			(30,127)	(28,674,468)	(29,337,265)
12/31/2045	(632,670)	(0)	(632,670)	(30,127)			(30,127)	(28,704,595)	(29,337,265)
1/31/2046	(602,543)	(0)	(602,543)	(30,127)			(30,127)	(28,734,722)	(29,337,265)
2/28/2046	(572,415)	(0)	(572,415)	(30,127)			(30,127)	(28,764,850)	(29,337,265)
3/31/2046	(542,288)	(0)	(542,288)	(30,127)			(30,127)	(28,794,977)	(29,337,265)
4/30/2046	(512,161)	(0)	(512,161)	(30,127)			(30,127)	(28,825,104)	(29,337,265)
5/31/2046	(482,034)	(0)	(482,034)	(30,127)			(30,127)	(28,855,231)	(29,337,265)
6/30/2046	(451,907)	(0)	(451,907)	(30,127)			(30,127)	(28,885,358)	(29,337,265)
7/31/2046	(421,780)	(0)	(421,780)	(30,127)			(30,127)	(28,915,485)	(29,337,265)
8/31/2046	(391,653)	(0)	(391,653)	(30,127)			(30,127)	(28,945,612)	(29,337,265)
9/30/2046	(361,526)	(0)	(361,526)	(30,127)			(30,127)	(28,975,739)	(29,337,265)
10/31/2046	(331,399)	(0)	(331,399)	(30,127)			(30,127)	(29,005,866)	(29,337,265)
11/30/2046	(301,272)	(0)	(301,272)	(30,127)			(30,127)	(29,035,993)	(29,337,265)
12/31/2046	(271,145)	(0)	(271,145)	(30,127)			(30,127)	(29,066,120)	(29,337,265)
1/31/2047	(241,018)	(0)	(241,018)	(30,127)			(30,127)	(29,096,247)	(29,337,265)
2/28/2047	(210,891)	(0)	(210,891)	(30,127)			(30,127)	(29,126,374)	(29,337,265)
3/31/2047	(180,764)	(0)	(180,764)	(30,127)			(30,127)	(29,156,501)	(29,337,265)
4/30/2047	(150,637)	(0)	(150,637)	(30,127)			(30,127)	(29,186,628)	(29,337,265)
5/31/2047	(120,510)	(0)	(120,510)	(30,127)			(30,127)	(29,216,755)	(29,337,265)
6/30/2047	(90,383)	(0)	(90,383)	(30,127)			(30,127)	(29,246,882)	(29,337,265)
7/31/2047	(60,256)	(0)	(60,256)	(30,127)			(30,127)	(29,277,009)	(29,337,265)
8/31/2047	(30,129)	(0)	(30,129)	(30,127)			(30,127)	(29,307,136)	(29,337,265)
9/30/2047	(2)	(0)	(2)	(30,127)			(30,127)	(29,337,263)	(29,337,265)
Total Amortized from 10/15/2018 - 09/30/2047				**(10,484,211)**	**(1,599,233)**	**(17,253,819)**	**(29,337,263)**		-

TN Deferred Interest, Depreciation, & Ad Valorem Tax Expense Sep-21
Company 50 Service Area 093000
Source - General Ledger

Description	Company	Cost Center	Account	Sub Account	Service Area	Sep-21
Depr Exp to Reg Asset	50	0000	4030	30005	93000	784,844.35
Ad Valorem Exp to Reg Asset	50	0000	4081	30101	93000	104,815.51
Interest to Reg Asset	50	0000	4310	30130	93000	1,435,124.80
RWIP Interest to Reg Asset	50	0000	4310	30130	93000	43,393.66
Grand Total						**2,368,178.32**

Description	Company	Cost Center	Account	Sub Account	Service Area	Sep-21
Depr Exp to Reg Asset	50	0000	1860	14218	93000	650,582.33
Ad Valorem Exp to Reg Asset	50	0000	1860	14218	93000	104,815.51
Interest to Reg Asset	50	0000	1860	14218	93000	1,353,270.40
RWIP Interest to Reg Asset	50	0000	1860	14218	93000	41,865.05
Grand Total						**2,150,533.29**

Division	Division Description	Account	ɔunt Descrip	Sub Account	Sub Account Description	Desc	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Average
093	Tennessee Division	1860	Miscellaneo	14218	Rule 8209	Total Deferral	217,645	302,167	391,354	514,593	667,461	821,375	988,818	1,181,228	1,384,421	1,322,678	1,525,933	1,773,420	2,150,533	1,018,587
093	Tennessee Division	1860	Miscellaneo	14218	Rule 8209	Interest & RWIP Interest	(83,383)	(143,682)	(206,638)	(297,544)	(401,713)	(506,639)	(620,027)	(751,858)	(889,679)	(908,969)	(1,040,157)	(1,193,222)	(1,395,135)	(649,127)
							134,262	158,486	184,716	217,050	265,748	314,736	368,791	429,369	494,742	413,709	485,777	580,198	755,398	369,460

Schedule 8

Tennessee Distribution System
Computation of State Excise & Income Taxes
Twelve Months Ended September 30, 2021

Line No.	Description	Tax Rate		Test Year
	(a)	(b)		(c)
1	Required Return		$	33,692,834
2				
3	Current Return		$	30,689,272
4				
5	Pre-Tax Deficiency from Current Return			3,003,562
6	Tax Expansion Factor			1.3659
7	After-Tax Deficiency from Current Return			4,102,566
8				
9	Tax Liability Increase / Decrease (Ln 7 - Ln 3)			1,099,003
10	Current Tax Liability		$	8,107,909
11				
12	Income Tax Liability		$	9,206,912
13				
14	Less: ITC Amortization			-
15				
16	Total Income Tax Liability			9,206,912
17				
18	Note:			
19	1. Twelve months ended September 30, 2021			

Schedule 8R

Tennessee Distribution System
Computation of State Excise & Income Taxes
Twelve Months Ended September 30, 2021

Line No.	Description	Tax Rate	Test Year
	(a)	(b)	(c)
1	Required Return		$ 32,113,811
2			
3	Current Return		$ 29,174,972
4			
5	Pre-Tax Deficiency from Current Return		2,938,839
6	Tax Expansion Factor		1.3659
7	After-Tax Deficiency from Current Return		4,014,160
8			
9	Tax Liability Increase / Decrease (Ln 7 - Ln 3)		1,075,321
10	Current Tax Liability		$ 7,606,651
11			
12	Income Tax Liability		$ 8,681,972
13			
14	Less: ITC Amortization		-
15			
16	Total Income Tax Liability		8,681,972
17			
18	Note:		
19	1. Twelve months ended September 30, 2021		

Tennessee Distribution System
Amortization of UCG Deferred Utility ITC
Twelve Months Ended September 30, 2021

Line No.	Description	Amortization	Allocation Factor [1]	Tennessee Allocation
	(a)	(b)	(c)	(d)
1	Fiscal year ended September 30, 2011	50,990		
2	Fiscal year ended September 30, 2012	12,229		
3	Fiscal year ended September 30, 2013	5,820		
4	Fiscal year ended September 30, 2014	-		
5				
6	Base Period ended September 30, 2017	-		-
7				
8	Attrition Year ended May 31, 2020	-		-
9				
10	[1] Division 091 - Mid-States General Office allocation factor excluding Kentucky			

Tennessee Distribution System
Revenue Conversion Factor
Twelve Months Ended September 30, 2021

Line No.		Test Year Amount	Balance
1	Operating Revenues		1.000000
2			
3	Add: Forfeited Discounts	(0.000001)	-0.000001
4			
5	Balance		0.999999
6			
7	Uncollectible Ratio	0.008825	0.008825
8			
9	Balance		0.991173
10			
11	State Excise Tax	0.065000	0.064426
12			
13	Balance		0.926747
14			
15	Federal Income Tax	0.210000	0.194617
16			
17	Balance		0.732130
18			
19	Revenue Conversion Factor (Line 1/Line 9)		1.365900

Schedule 9

Tennessee Distribution System
Overall Cost of Capital
Twelve Months Ended September 30, 2021

Line No.	Description	Percent	Cost Rate	Overall Cost of Capital
	(a)	(b)	(c)	(d)
1	Long Term Debt Capital	39.36%	3.94%	1.55%
2	Short Term Debt	0.05%	69.89%	0.04%
3	Equity Capital	60.59%	9.80%	5.94%
4				
5	Total Capital	100.0%		7.53%

Schedule 9R

Tennessee Distribution System
Overall Cost of Capital
Twelve Months Ended September 30, 2021

Line No.	Description	Percent	Cost Rate	Overall Cost of Capital
	(a)	(b)	(c)	(d)
1	Long Term Debt Capital	40.45%	3.94%	1.59%
2	Short Term Debt	0.05%	69.89%	0.04%
3	Equity Capital	59.50%	9.80%	5.83%
4				
5	Total Capital	100.0%		7.46%

Tennessee Distribution System
Cost of Capital
Twelve Months Ended September 30, 2021

		September 30, 2021	
Line No.	**Description**	**$**	**%**
	(a)	(b)	(c)
1	LT Debt	$ 5,137,313,848	39.36%
2	ST Debt	6,537,896	0.05%
3	Equity	7,906,888,837	60.59%
4			
5	Total Capital	$ 13,050,740,580	100.00%

Tennessee Distribution System
Cost of Capital
Twelve Months Ended September 30, 2021

		September 30, 2021	
Line No.	**Description**	**$**	**%**
	(a)	(b)	(c)
1	LT Debt	$ 5,083,310,847	40.45%
2	ST Debt	6,537,896	0.05%
3	Equity	7,477,338,946	59.50%
4			
5	Total Capital	$ 12,567,187,689	100.00%

Tennessee Distribution System
Cost of Capital- Short Term Debt Rate
Twelve Months Ended September 30, 2021

Line No.	Date (a)	Atmos Consolidated Balances: Long-Term Debt (b)	Atmos Consolidated Balances: Short-Term Debt (c)	Atmos Consolidated Balances: Equity (d)	12 Month Avg Atmos Consolidated - calc of STD rate: STD Avg Daily Bal (e)	12 Month Avg: STD Int Exp & fees (f)	STD avg rate (g)	Interest on CP or Interest on Draws on Credit Facilitiy: Int Exp	Commitment Fees on Credit Facility: Commit fees	Bank Fees on AEC Credit Facility With RBS 30121: Utility Bank Admin
								Detail of Colm (f) Consolidated Int Exp & Fees		
1	Sep-20	4,531,944,234	-	6,791,203,456						
2	Oct-20	5,124,535,942	-	6,875,466,222	-	405,501		-	177,988	227,514
3	Nov-20	5,124,818,909	-	6,868,006,033	-	399,760		-	172,246	227,514
4	Dec-20	5,125,033,150	-	7,213,155,664	-	405,501		-	177,988	227,514
5	Jan-21	5,125,258,556	-	7,373,460,669	-	405,516		-	178,002	227,514
6	Feb-21	5,125,483,885	59,994,400	7,438,802,054	15,000,000	398,490		1,867	169,109	227,514
7	Mar-21	5,125,753,448	-	7,820,925,344	40,645,161	554,528		5,600	229,002	319,926
8	Apr-21	5,125,978,022	-	7,844,770,874	-	348,096		-	202,260	145,835
9	May-21	5,126,202,515	-	7,787,132,838	-	355,951		-	209,002	146,949
10	Jun-21	5,136,702,172	-	7,773,757,588	-	349,209		-	202,260	146,949
11	Jul-21	5,136,905,214	-	7,780,443,380	-	355,951		-	209,002	146,949
12	Aug-21	5,137,111,123	24,998,243	7,731,393,336	5,645,161	356,486		535	209,002	146,949
13	Sep-21	5,137,313,848	-	7,906,888,837	19,166,667	350,966		1,757	202,260	146,949
14						4,685,956		9,758	2,338,122	2,338,077
15										
16	Average	5,083,310,847	6,537,896	7,477,338,946	6,704,749		69.89%	per STD rpts:	4,685,956	

Tennessee Distribution System
Cost of Capital- Long Term Debt Rate
Twelve Months Ended September 30, 2021

Line No.	Debt Series	Issued	Outstanding 9/30/2020	Outstanding 10/31/2020	Outstanding 11/30/2020	Outstanding 12/31/2020	Outstanding 1/31/2021	Outstanding 2/28/2021	Outstanding 3/31/2021	Outstanding 4/30/2021	Outstanding 5/31/2021
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	04/01/91	-	-	-	-	-	-	-	-	-
2	6.75% Debentures Unsecured due July 2028	07/27/98	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
3	5.125% Senior Notes due Jan 2013	01/13/03	-	-	-	-	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/01/87	-	-	-	-	-	-	-	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	-	-	-	-	-	-	-	-	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	06/01/91	-	-	-	-	-	-	-	-	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	-	-	-	-	-	-	-	-	-
8	6.67% MTN A1 due Dec 2025	12/15/95	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
9	4.95% Sr Note due 10/15/2014	10/22/04	-	-	-	-	-	-	-	-	-
10	5.95% Sr Note due 10/15/2034	10/22/04	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
11	4.3% Sr Note due 10/1/2048	10/2018	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000
12	Sr Note 5.50% Due 06/15/2041	6/10/11	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000
13	8.50% Sr Note due 3/15/2019	03/23/09	-	-	-	-	-	-	-	-	-
14	4.15% Sr Note due 1/15/2043	01/15/13	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
15	4.125% Sr Note due 10/15/2044	10/15/14	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000
16	3% Sr Note due 6/15/2027	06/2017	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
17	4.125% Sr Note due 3/15/49	03/2019	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000
18	2.625% Sr Notes Due 2029	10/2019	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000
19	3.375% Sr Notes Due 2049	10/2019	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
20	$200MM 3YR. Sr Credit Facility (Established 9/22/16)	04/2020	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
23	1.500% Sr Notes Due 2031	10/01/20	-	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000
24	2.850% Sr Notes Due 2052 - Placeholder Oct-21 Issue	10/2021	-	-	-	-	-	-	-	-	-
25	October 2022 - Swap Position	07/2020	-	-	-	-	-	-	-	-	-
26	October 2024 - Swap Position	07/2020	-	-	-	-	-	-	-	-	-
27	October 2023 - Swap Position	07/2020	-	-	-	-	-	-	-	-	-
28	October 2025 - Swap Position	07/2020	-	-	-	-	-	-	-	-	-
29	Subtotal -- Utility Long-Term Debt		$ 4,560,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000
30											
31	Othwe Long-Term Debt		-	-	-	-	-	-	-	-	-
32	**Total Long-Term Debt**		4,560,000,000	5,160,000,000	5,160,000,000	5,160,000,000	5,160,000,000	5,160,000,000	5,160,000,000	5,160,000,000	5,160,000,000
33	Less Unamortized Debt Discount & Debt Primium		$ 582,716	$ 3,179,369	$ 3,123,925	$ 3,089,529	$ 3,055,133	$ 3,020,737	$ 2,986,341	$ 2,951,945	$ 2,917,550
34	Less Unamortized Debt Expense		$ 36,102,992	$ 40,918,941	$ 40,678,160	$ 40,484,979	$ 40,280,557	$ 40,076,135	$ 39,871,714	$ 39,667,292	$ 39,462,870
35	Annualized Amortization of T-Lock Settlement, Debt Exp. & Debt Disct.										
36			$ 4,523,314,292	$ 5,115,901,690	$ 5,116,197,916	$ 5,116,425,492	$ 5,116,664,310	$ 5,116,903,128	$ 5,117,141,945	$ 5,117,380,763	$ 5,117,619,580
37	Effective Avg Cost of Consol Debt										
38	Consolidated & Utility										
39	Other Long-Term Real Estate Lease		$ 8,629,942	$ 8,634,252	$ 8,620,993	$ 8,607,658	$ 8,594,246	$ 8,580,757	$ 8,611,503	$ 8,597,259	$ 8,582,935
40	**Total Long-Term Debt Including Capital Leases**		$ 4,531,944,234	$ 5,124,535,942	$ 5,124,818,909	$ 5,125,033,150	$ 5,125,258,556	$ 5,125,483,885	$ 5,125,753,448	$ 5,125,978,022	$ 5,126,202,515
41	*Note: includes current maturities*										

Tennessee Distribution System
Cost of Capital- Long Term Debt Rate
Twelve Months Ended September 30, 2021

Line No.	Debt Series	Issued	Outstanding 6/30/2021	Outstanding 7/31/2021	Outstanding 8/31/2021	Outstanding 9/30/2021	End Int Rate	Annual Int at 9/30/2021	Annualized 4270 Amort for T-lock	Annualized 4280-81 Amort Debt Exp&Dsct	Exp 1810 Penalty 1890 Dsct 2260 9/30/2021
	(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(v)	(w)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	04/01/91	-	-	-	-	9.40%	-	-	-	0
2	6.75% Debentures Unsecured due July 2028	07/27/98	150,000,000	150,000,000	150,000,000	150,000,000	6.75%	10,125,000	-	99,938	679,224
3	5.125% Senior Notes due Jan 2013	01/13/03	-	-	-	-	5.13%	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/01/87	-	-	-	-	10.43%	-	-	-	0
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	-	-	-	-	9.75%	-	-	-	(0)
6	9.32% First Mortgage Bond T due June 2021/RET 2005	06/01/91	-	-	-	-	9.32%	-	-	-	(0)
7	8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	-	-	-	-	8.77%	-	-	368,719	215,087
8	6.67% MTN A1 due Dec 2025	12/15/95	10,000,000	10,000,000	10,000,000	10,000,000	6.67%	667,000	-	7,777	32,728
9	4.95% Sr Note due 10/15/2014	10/22/04	-	-	-	-	4.950%	-	-	-	-
10	5.95% Sr Note due 10/15/2034	10/22/04	200,000,000	200,000,000	200,000,000	200,000,000	5.95%	11,900,000	(7,047)	115,724	1,510,673
11	4.3% Sr Note due 10/1/2048	10/2018	600,000,000	600,000,000	600,000,000	600,000,000	4.30%	25,800,000	-	315,361	8,514,740
12	Sr Note 5.50% Due 06/15/2041	6/10/11	400,000,000	400,000,000	400,000,000	400,000,000	5.50%	22,000,000	(669,302)	186,860	3,674,905
13	8.50% Sr Note due 3/15/2019	03/23/09	-	-	-	-	8.50%	-	-	-	0
14	4.15% Sr Note due 1/15/2043	01/15/13	500,000,000	500,000,000	500,000,000	500,000,000	4.15%	20,750,000	2,220,857	378,080	8,048,652
15	4.125% Sr Note due 10/15/2044	10/15/14	750,000,000	750,000,000	750,000,000	750,000,000	4.13%	30,937,500	908,016	(43,555)	(1,004,887)
16	3% Sr Note due 6/15/2027	06/2017	500,000,000	500,000,000	500,000,000	500,000,000	3.00%	15,000,000	-	555,072	3,168,536
17	4.125% Sr Note due 3/15/49	03/2019	450,000,000	450,000,000	450,000,000	450,000,000	4.13%	18,562,500	3,004,713	220,238	6,038,181
18	2.625% Sr Notes Due 2029	10/2019	300,000,000	300,000,000	300,000,000	300,000,000	2.63%	7,875,000	-	266,667	2,133,334
19	3.375% Sr Notes Due 2049	10/2019	500,000,000	500,000,000	500,000,000	500,000,000	3.38%	16,875,000	-	187,982	5,263,482
20	$200MM 3YR. Sr Credit Facility (Established 9/22/16)	04/2020	200,000,000	200,000,000	200,000,000	200,000,000	1.47%	2,930,000	-	-	55,583
23	1.500% Sr Notes Due 2031	10/01/20	600,000,000	600,000,000	600,000,000	600,000,000	1.50%	9,000,000	428,328	743,529	6,939,603
24	2.850% Sr Notes Due 2052 - Placeholder Oct-21 Issue	10/2021	-	-	-	-		-	-	-	-
25	October 2022 - Swap Position	07/2020	-	-	-	-		-	-	-	-
26	October 2024 - Swap Position	07/2020	-	-	-	-		-	-	-	-
27	October 2023 - Swap Position	07/2020	-	-	-	-			-	-	-
28	October 2025 - Swap Position	07/2020	-	-	-	-			-	-	-
29	Subtotal -- Utility Long-Term Debt		$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000		192,422,000	5,885,565	3,402,390	45,269,841
30											
31	Othwe Long-Term Debt		-	-	-	-					
32	**Total Long-Term Debt**		5,160,000,000	5,160,000,000	5,160,000,000	5,160,000,000		192,422,000			
33	Less Unamortized Debt Discount & Debt Primium		$ 2,883,154	$ 2,848,758	$ 2,814,362	$ 2,779,966			$ 5,885,565	$ 3,402,390	$ 45,269,841
34	Less Unamortized Debt Expense		$ 39,258,448	$ 39,054,027	$ 38,849,605	$ 38,645,183					
35	Annualized Amortization of T-Lock Settlement, Debt Exp. & Debt Disct.							$ 9,287,956			
36			$ 5,117,858,398	$ 5,118,097,215	$ 5,118,336,033	$ 5,118,574,850		$ 201,709,956			
37	Effective Avg Cost of Consol Debt						**3.94%**	end of period			
38	Consolidated & Utility										
39	Other Long-Term Real Estate Lease		$ 18,843,774	$ 18,807,999	$ 18,775,090	$ 18,738,997					
40	**Total Long-Term Debt Including Capital Leases**		$ 5,136,702,172	$ 5,136,905,214	$ 5,137,111,123	$ 5,137,313,848					
41	*Note: includes current maturities*										

Schedule 10

Tennessee Distribution System
Rate of Return
Twelve Months Ended September 30, 2021

Line No.	Description	Reference	Test Year
	(a)	(b)	(c)
1	Total Revenues	Sch. 1	$ 141,610,603
2			
3	Gas Cost	Sch. 3	55,628,730
4			
5	Operation & Maintenance Expense	Sch. 1	22,339,152
6			
7	Taxes Other Than Income Taxes	Sch. 5	8,295,367
8			
9	Depreciation & Amortization Expense	Sch. 1	17,174,980
10			
11	Federal Income and State Excise Tax	WP 10-1	8,107,909
12			
13	Interest on Customer Deposits	Sch. 1	34,768
14			
15	AFUDC Interest credit	WP 1-2	(659,575)
16			
17	Return on Rate Base		$ 30,689,272
18			
19	Total Rate Base	Sch. 7	$ 447,447,990
20			
21	Rate of Return on Rate Base		6.86%
22			
23	Interest Expense	Sch. 9, Sch. 7	7,114,423
24			
25			
26	Return on Equity		$ 23,574,849
27			
28	Rate of Return on Equity		8.70%
29			
30	Note:		
31	1. Twelve months ended September 30, 2021		

Schedule 10R

Tennessee Distribution System
Rate of Return
Twelve Months Ended September 30, 2021

Line No.	Description	Reference	Historic Base Period (1)
	(a)	(b)	(c)
1	Total Revenues	Sch. 1R	$ 138,165,384
2			
3	Gas Cost	Sch. 3	55,628,730
4			
5	Operation & Maintenance Expense	Sch. 1R	22,339,152
6			
7	Taxes Other Than Income Taxes	Sch. 5	8,295,367
8			
9	Depreciation & Amortization Expense	Sch. 1R	15,745,319
10			
11	Federal Income and State Excise Tax	Wp 10-1R	7,606,651
12			
13	Interest on Customer Deposits	Sch. 1R	34,768
14			
15	AFUDC Interest credit	WP 1-2	(659,575)
16			
17	Return on Rate Base		$ 29,174,972
18			
19	Total Rate Base	Sch. 7R	$ 430,480,038
20			
21	Rate of Return on Rate Base		6.78%
22			
23	Interest Expense	Sch. 9R, Sch. 7R	7,016,825
24			
25			
26	Return on Equity		$ 22,158,148
27			
28	Rate of Return on Equity		8.65%
29			
30	Note:		
31	1. Twelve months ended September 30, 2021		

Tennessee Distribution System
Computation of State Excise and Federal Income Taxes for Sch 10
Twelve Months Ended September 30, 2021

Line	Description	Tax Rate	Test Year
	(a)	(b)	(c)
1	Net Operating Income Before Income Tax		$ 38,137,606
2			
3	Interest Deduction		7,114,423
4			
5	Equity Portion of Return		$ 31,023,183
6			
7	Application of Tax Rate to Equity Return - Tennessee	6.5%	2,016,507
8			
9	Application of Tax Rate to Equity Return - Federal	21%	6,091,402
10			
11	Income Tax Expense		$ 8,107,909
12			
13	Less: ITC Amortization		-
14			
15	Total Income Tax Liability		$ 8,107,909
16			
17	Note:		
18	1. Twelve months ended September 30, 2021		

Tennessee Distribution System
Computation of State Excise and Federal Income Taxes for Sch 10
Twelve Months Ended September 30, 2021

Line	Description	Tax Rate	Historic Base Period (1)
	(a)	(b)	(c)
1	Net Operating Income Before Income Tax		$ 36,122,049
2			
3	Interest Deduction		7,016,825
4			
5	Equity Portion of Return		$ 29,105,224
6			
7	Application of Tax Rate to Equity Return - Tennessee	6.5%	1,891,840
8			
9	Application of Tax Rate to Equity Return - Federal	21%	5,714,811
10			
11	Income Tax Expense		$ 7,606,651
12			
13	Less: ITC Amortization		-
14			
15	Total Income Tax Liability		$ 7,606,651
16			
17	Note:		
18	1. Twelve months ended September 30, 2021		

Tennessee Distribution System
Proof of Revenues and Calculation of Rates
Historic Test Period Margin at Present Rates
Actual Twelve Months Ended September 30, 2021

Line No.	Description	12 Mths Ended Sep 21 Base Count	12 Mths Ended Sep 21 Volumes Mcf	Rates effective Sep 21 Monthly Customer chg	Rates effective Sep 21 Commodity Charge/Mcf	12 mths Sep 21 Margin at Sep 21 Rates	Weather Adjustment Volumes Mcf	12 mths Sep 21 WNA Adjusted Volumes Mcf	12 mths Sep 21 Weather adj Margin at Sep 21 Rates	12 mths Sep 21 WNA $ Adj at Sep 21 Rates
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	RESIDENTIAL									
2	210 Residential Gas Service (Summer)	686,137	1,110,233	$18.00	$1.409	13,914,785	-	1,110,233	13,914,785	-
3	210 Residential Gas Service (Winter) (weather sensitive)	954,893	7,273,841	$20.00	$1.409	29,346,702	400,934	7,674,775	29,911,618	564,916
4	210 Residential Gas Service Senior Citizen (Summer)	362	308	$0.00	$1.409	434	-	308	434	-
5	210 Residential Gas Service Senior Citizen (Winter) (weath	527	3,517	$0.00	$1.409	4,955	-	3,517	4,955	-
6	211 Residential/Sm. Commericial/Industrial Heating & Coo	-	-	$16.75	$0.872	-	-	-	-	-
7	Total Residential	1,641,919	8,387,899			43,266,876	400,934	8,788,833	43,831,792	564,916
8										
9	COMMERCIAL									
10	211 Residential/Sm. Commericial/Industrial Heating & Coo	-	-	16.75	0.872	-		-	-	-
11	220 Commercial Gas Service (weather sensitive)	208,273	5,627,459	42.00	2.819	24,611,273	195,835	5,823,294	25,163,332	552,059
12	230 Large Commercial Gas Service (weather sensitive)	-	-	455.00	2.475	-		-	-	-
13	250 Commercial Interruptible Gas Service	-	-	455.00		-		-	-	
14	Block 1 Volumes	-	-		1.386	-		-	-	
15	Block 2 Volumes	-	-		0.918	-		-	-	
16	Block 3 Volumes	-	-		0.425	-		-	-	
17	293 Large Tonnage Air Conditioning Gas Service	12	-	42.00		504		-	504	
18	Block 1 Volumes	-	9,291		1.386	12,878		9,291	12,878	
19	Block 2 Volumes	-	29		0.918	26		29	26	
20	Block 3 Volumes	-	-		0.425	-		-	-	
21	Total Commercial	208,285	5,636,779			24,624,682	195,835	5,832,614	25,176,741	552,059
22										
23	INDUSTRIAL									
24	220 Industrial Gas Service (weather sensitive)	3,834	669,662	42.00	2.819	2,048,805	23,304	692,966	2,114,499	65,694
25	230 Large Industrial Gas Service	83	63,360	455.00	2.475	194,581		63,360	194,581	
26	240 DEMAND/COMM GS	-	-	455.00		-		-	-	
27	Block 1 Volumes	-	-		1.386	-		-	-	
28	Block 2 Volumes	-	-		0.918	-		-	-	
29	Block 3 Volumes	-	-		0.425	-		-	-	
30	Demand Volumes	-	-		18.950	-		-	-	
31	250 Industrial Interruptible Gas Service	185	-	455.00		84,175		-	84,175	
32	Block 1 Volumes	-	207,355		1.386	287,394		207,355	287,394	
33	Block 2 Volumes	-	666,668		0.918	612,001		666,668	612,001	
34	Block 3 Volumes	-	181,317		0.425	77,060		181,317	77,060	
35	250/240/280 Industrial/Demand/Economic Dev	-	-	455.00		-		-	-	
36	Block 1 Volumes	-	-		1.386	-		-	-	
37	Block 1 Volumes @ Discount Rate	-	-		1.040	-		-	-	
38	Block 2 Volumes	-	-		0.918	-		-	-	
39	Block 2 Volumes @ Discount Rate	-	-		0.689	-		-	-	
40	Block 3 Volumes	-	-		0.425	-		-	-	
41	Block 3 Volumes @ Discount Rate	-	-		0.319	-		-	-	
42	Demand Volumes	-	-		18.950	-		-	-	
43	Demand Volumes @ Discount Rate	-	-		14.213	-		-	-	
44	280/250 Economic Development Gas Service	12	-	455.00		5,460		-	5,460	
45	Block 1 Volumes	-	-		1.386	-		-	-	
46	Block 1 Volumes @ Discount Rate	-	26,175		1.040	27,208		26,175	27,208	
47	Block 2 Volumes	-	-		0.918	-		-	-	
48	Block 2 Volumes @ Discount Rate	-	39,803		0.689	27,405		39,803	27,405	
49	Block 3 Volumes	-	-		0.425	-		-	-	
50	Block 3 Volumes @ Discount Rate	-	-		0.319	-		-	-	
51	292 Cogeneration, CNG, Prime Movers Service	12	-	42.00		504		-	504	
52	Block 1 Volumes	-	3,514		1.386	4,871		3,514	4,871	
53	Block 2 Volumes	-	-		0.918	-		-	-	
54	Block 3 Volumes	-	-		0.425	-		-	-	
55	Total Industrial	4,126	1,857,854			3,369,464	23,304	1,881,158	3,435,158	65,694
56										
57	PUBLIC AUTHORITY									
58	211 Residential/Sm. Commericial/Industrial Heating & Coo	-	-	16.75	$0.872	-		-	-	-
59	221 Experimental School Gas Service	36	21,513	42.00	1.369	30,964	749	22,262	31,988	1,025
60	225 Public Authority Gas Service (Sr. Citizen) (Summer)	-	-	0.00	1.409	-		-	-	-
61	225 Public Authority Gas Service (Sr. Citizen) (Winter)	-	-	0.00	1.409	-		-	-	-
62	225 Public Authority Gas Service (Summer)	3,268	5,113	18.00	1.409	66,029		5,113	66,029	-
63	225 Public Authority Gas Service (Winter)	4,767	25,498	20.00	1.409	131,267	1,463	26,962	133,329	2,062
64	Total Public Authority	8,071	52,125			228,260	2,212	54,337	231,346	3,087
65										
66	TRANSPORTATION									
67	260 - TRANSP (220 SML COM/INDG)	120	128,509	455.00	2.819	416,866		128,509	416,866	
68	260 - TRANSP (230 LRG COM/INDG)	516	1,441,254	455.00	2.475	3,801,883		1,441,254	3,801,883	
69	260 - TRANSP (240 DEMAND)	75	-	455.00		34,125		0	34,125	
70	Block 1 Volumes	-	150,248		1.386	208,244		150,248	208,244	
71	Block 2 Volumes	-	408,882		0.918	375,354		408,882	375,354	
72	Block 3 Volumes	-	-		0.425	0		0	0	
73	Demand Volumes	-	26,838		18.950	508,586		26,838	508,586	
74	260 - TRANSP (250 OPT GS)	648	-	455.00		294,840		0	294,840	
75	Block 1 Volumes	-	1,243,979		1.386	1,724,155		1,243,979	1,724,155	
76	Block 2 Volumes	-	5,253,351		0.918	4,822,576		5,253,351	4,822,576	
77	Block 3 Volumes	-	215,826		0.425	91,726		215,826	91,726	
78	260 - TRANSP (280/240 ECON DEV/DEMAND)	-	-	455.00		0		0	0	
79	Block 1 Volumes	-	-		1.386	0		0	0	
80	Block 1 Volumes @ Discount Rate	-	-		1.040	0		0	0	
81	Block 2 Volumes	-	-		0.918	0		0	0	
82	Block 2 Volumes @ Discount Rate	-	-		0.689	0		0	0	
83	Block 3 Volumes	-	-		0.425	0		0	0	
84	Block 3 Volumes @ Discount Rate	-	-		0.319	0		0	0	
85	Demand Volumes	-	-		18.950	0		0	0	
86	Demand Volumes @ Discount Rate	-	-		14.213	0		0	0	
87	260 - TRANSP (280/250 ECON DEV - OPT GS)	-	-	455.00		0		0	0	
88	Block 1 Volumes	-	-		1.386	0		0	0	
89	Block 1 Volumes @ Discount Rate	-	-		1.040	0		0	0	
90	Block 2 Volumes	-	-		0.918	0		0	0	
91	Block 2 Volumes @ Discount Rate	-	-		0.689	0		0	0	
92	Block 3 Volumes	-	-		0.425	0		0	0	
93	Block 3 Volumes @ Discount Rate	-	-		0.319	0		0	0	
94	SPECIAL CONTRACTS	24	2,952,420			977,625		2,952,420	977,625	
95	Total Transportation	1,383	11,794,469			13,255,980	0	11,794,469	13,255,980	0
96										
97	TOTALS	1,863,784	27,729,127			$84,745,261	622,285	28,351,411	$85,931,017	$1,185,756
98										
99	Other					125,495			0	
100	4870 - Forfeited Discount					($200)			($200)	
101	4880 - Miscellaneous Service charges					$51,056			51,056	
102	4960 Tax Reform Cost of Service Reserve					$1,043,815			0	
103	TOTAL MARGIN REVENUES					$85,965,427			$85,981,873	

Tennessee Distribution System
Proof of Revenues and Calculation of Rates
Rate Effective Year at Present Rates
Historic Test Period Ended September 30, 2021

Line No.	Description	12 Mths Ended Sep 21 Base Count	12 Mths Ended Sep 21 Weather Adj. Vol Mcf	Rates effective Sep 21 Monthly Customer chg	Rates effective Sep 21 Commodity Charge/Mcf	12 mths Sep 21 Weather adj Margin at Sep 21 Rates	NOTE	Customer Changes Base Count	Customer Changes Volumes Mcf	Customer Growth (210,211,225 / 220,221,230C) Base Count	Customer Growth Volumes Mcf	Declining Usage Volumes Mcf (0.00% / 0.00%)	Adjusted Base Count	Adjusted Volumes Mcf	Total Adjusted Margin Rev
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	RESIDENTIAL														
2	210 Residential Gas Service (Summer)	686,137	1,110,233	$18.00	$1.409	$13,914,785				0	0	0	686,137	1,110,233	$13,914,785
3	210 Residential Gas Service (Winter) (weather sensitive)	954,893	7,674,775	$20.00	$1.409	29,911,618				0	0	0	954,893	7,674,775	29,911,618
4	210 Residential Gas Service Senior Citizen (Summer)	362	308	$0.00	$1.409	434				0	0	0	362	308	434
5	210 Residential Gas Service Senior Citizen (Winter) (weather se	527	3,517	$0.00	$1.409	4,955				0	0	0	527	3,517	4,955
6	211 Residential/Sm. Commericial/Industrial Heating & Cooling S	0	0	$16.75	$0.872	0				0	0	0	0	0	0
7	Total Residential	1,641,919	8,788,833			43,831,792		0	0	0	0	0	1,641,919	8,788,833	43,831,792
8															
9	COMMERCIAL														
10	211 Residential/Sm. Commericial/Industrial Heating & Cooling S	0	0	16.75	0.872	0				0	0		0	0	0
11	220 Commercial Gas Service (weather sensitive)	208,273	5,823,294	42.00	2.819	25,163,332				0	0	0	208,273	5,823,294	25,163,332
12	230 Large Commercial Gas Service (weather sensitive)	0	0	455.00	2.475	0							0	0	0
13	250 Commercial Interruptible Gas Service	0		455.00		0							0	0	0
14	Block 1 Volumes		0		1.386	0							0	0	0
15	Block 2 Volumes		0		0.918	0							0	0	0
16	Block 3 Volumes		0		0.425	0							0	0	0
17	293 Large Tonnage Air Conditioning Gas Service	12		42.00		504							12	0	504
18	Block 1 Volumes		9,291		1.386	12,878							0	9,291	12,878
19	Block 2 Volumes		29		0.918	26							0	29	26
20	Block 3 Volumes		0		0.425	0							0	0	0
21	Total Commercial	208,285	5,832,614			25,176,741		0	0	0	0	0	208,285	5,832,614	25,176,741
22															
23	INDUSTRIAL														
24	220 Industrial Gas Service (weather sensitive)	3,834	692,966	42.00	2.819	2,114,499				0	0		3,834	692,966	2,114,499
25	230 Large Industrial Gas Service	83	63,360	455.00	2.475	194,581							83	63,360	194,581
26	240 DEMAND/COMM GS	0		455.00		0							0	0	0
27	Block 1 Volumes		0		1.386	0							0	0	0
28	Block 2 Volumes		0		0.918	0							0	0	0
29	Block 3 Volumes		0		0.425	0							0	0	0
30	Demand Volumes		0		18.950	0							0	0	0
31	250 Industrial Interruptible Gas Service	185		455.00		84,175							185	0	84,175
32	Block 1 Volumes		207,355		1.386	287,394							0	207,355	287,394
33	Block 2 Volumes		666,668		0.918	612,001							0	666,668	612,001
34	Block 3 Volumes		181,317		0.425	77,060							0	181,317	77,060
35	250/240/280 Industrial/Demand/Economic Dev	0		455.00		0							0	0	0
36	Block 1 Volumes		0		1.386	0							0	0	0
37	Block 1 Volumes @ Discount Rate		0		1.040	0							0	0	0
38	Block 2 Volumes		0		0.918	0							0	0	0
39	Block 2 Volumes @ Discount Rate		0		0.689	0							0	0	0
40	Block 3 Volumes		0		0.425	0							0	0	0
41	Block 3 Volumes @ Discount Rate		0		0.319	0							0	0	0
42	Demand Volumes		0		18.950	0							0	0	0
43	Demand Volumes @ Discount Rate		0		14.213	0							0	0	0
44	280/250 Economic Development Gas Service	12		455.00		5,460							12	0	5,460
45	Block 1 Volumes		0		1.386	0							0	0	0
46	Block 1 Volumes @ Discount Rate		26,175		1.040	27,208							0	26,175	27,208
47	Block 2 Volumes		0		0.918	0							0	0	0
48	Block 2 Volumes @ Discount Rate		39,803		0.689	27,405							0	39,803	27,405
49	Block 3 Volumes		0		0.425	0							0	0	0
50	Block 3 Volumes @ Discount Rate		0		0.319	0							0	0	0
51	292 Cogeneration, CNG, Prime Movers Service	12		42.00		504							12	0	504
52	Block 1 Volumes		3,514		1.386	4,871							0	3,514	4,871
53	Block 2 Volumes		0		0.918	0							0	0	0
54	Block 3 Volumes		0		0.425	0							0	0	0
55	Total Industrial	4,126	1,881,158			3,435,158		0	0	0	0	0	4,126	1,881,158	3,435,158
56															
57	PUBLIC AUTHORITY														
58	211 Residential/Sm. Commericial/Industrial Heating & Cooling S	0	0	16.75	0.872	0							0	0	0
59	221 Experimental School Gas Service	36	22,262	42.00	1.369	31,988				0	0		36	22,262	31,988
60	225 Public Authority Gas Service (Sr. Citizen) (Summer)	0	0	0.00	1.409	0							0	0	0
61	225 Public Authority Gas Service (Sr. Citizen) (Winter) (weather	0	0	0.00	1.409	0							0	0	0
62	225 Public Authority Gas Service (Summer)	3,268	5,113	18.00	1.409	66,029				0	0		3,268	5,113	66,029
63	225 Public Authority Gas Service (Winter) (weather Sensitive)	4,767	26,962	20.00	1.409	133,329				0	0		4,767	26,962	133,329
64	Total Public Authority	8,071	54,337			231,346		0	0	0	0	0	8,071	54,337	231,346
65															
66	TRANSPORTATION														
67	260 - TRANSP (220 SML COM/INDG)	120	128,509	455.00	2.819	416,866							120	128,509	416,866
68	260 - TRANSP (230 LRG COM/INDG)	516	1,441,254	455.00	2.475	3,801,883							516	1,441,254	3,801,883
69	260 - TRANSP (240 DEMAND)	75		455.00		34,125							75	0	34,125
70	Block 1 Volumes		150,248		1.386	208,244							0	150,248	208,244
71	Block 2 Volumes		408,882		0.918	375,354							0	408,882	375,354
72	Block 3 Volumes		0		0.425	0							0	0	0
73	Demand Volumes		26,838		18.950	508,586							0	26,838	508,586
74	260 - TRANSP (250 OPT GS)	648		455.00		294,840							648	0	294,840
75	Block 1 Volumes		1,243,979		1.386	1,724,155							0	1,243,979	1,724,155
76	Block 2 Volumes		5,253,351		0.918	4,822,576							0	5,253,351	4,822,576
77	Block 3 Volumes		215,826		0.425	91,726							0	215,826	91,726
78	260 - TRANSP (280/240 ECON DEV/DEMAND)	-		455.00		0							0	0	0
79	Block 1 Volumes		0		1.386	0							0	0	0
80	Block 1 Volumes @ Discount Rate		0		1.040	0							0	0	0
81	Block 2 Volumes		0		0.918	0							0	0	0
82	Block 2 Volumes @ Discount Rate		0		0.689	0							0	0	0
83	Block 3 Volumes		0		0.425	0							0	0	0
84	Block 3 Volumes @ Discount Rate		0		0.319	0							0	0	0
85	Demand Volumes		0		18.950	0							0	0	0
86	Demand Volumes @ Discount Rate		0		14.213	0							0	0	0
87	260 - TRANSP (280/250 ECON DEV - OPT GS)	-		455.00		0							0	0	0
88	Block 1 Volumes		0		1.386	0							0	0	0
89	Block 1 Volumes @ Discount Rate		0		1.040	0							0	0	0
90	Block 2 Volumes		0		0.918	0							0	0	0
91	Block 2 Volumes @ Discount Rate		0		0.689	0							0	0	0
92	Block 3 Volumes		0		0.425	0							0	0	0
93	Block 3 Volumes @ Discount Rate		0		0.319	0							0	0	0
94	SPECIAL CONTRACTS	24	2,952,420			977,625							24	2,952,420	977,625
95	Total Transportation	1,383	11,794,469			13,255,980		0	0	0	0	0	1,383	11,794,469	13,255,980
96															
97	TOTALS	1,863,784	28,351,411			$85,931,017		0	0	0	0	0	1,863,784	28,351,411	$85,931,017
98															
99	4870 - Forfeited Discount					(200)									($200)
100	4880 - Miscellaneous Service charges					51,056									51,056
101	TOTAL MARGIN REVENUES					$85,981,873									$85,981,873

Tennessee Distribution System
Proof of Revenues and Calculation of Rates
Rate Design for Rate EffectiveYear
Twelve Months Ended September 30, 2021

Additional Revenue: 2,465,759

Line No.	Description	Rates effective Sep 21 Monthly Customer chg	Commodity Charge/Mcf	Adjusted Base Count	Adjusted Volumes Mcf	Total Adjusted Margin Rev	Cust Charge Rev	Commodity Charge Rev	Cust Charge %	Commodity Charge %	% of Total Rev	Allocated Amount of Increase	Proposed Cust Charge	Proposed Commodity Charge	Proposed Cust Rev	Proposed Commodity Rev	Total	Cust Charge %	Commodity Charge %	% of Total Rev
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	Rate Schedule 210/225																			
2	210/225 SUMMER	$18.00	$1.409	689,405	1,115,347	$13,980,814	$12,409,290	$1,571,524					18.50	1.460	$12,753,993	$1,628,861	14,382,854			
3	210/225 WINTER (weather sensitive)	$20.00	$1.409	959,660	7,701,737	30,044,947	$19,193,200	$10,851,747					20.50	1.460	$19,673,030	$11,247,677	30,920,707			
4	210/225 SR CIT	$0.00	$1.409	889	3,825	5,389	$0	$5,389					0.00	1.460	$0	$5,585	5,585			
5	Total 210/225			1,649,954	8,820,908	44,031,149	31,602,490	12,428,659	72%	28%	52%	1,277,997			32,427,023	12,882,124	45,309,147	72%	28%	52%
6																				
7	Rate Schedule 211																			
8	211 HVAC	$16.75	$0.872	0	0	0	$0	$0	0%	0%	0%	0	16.75	0.872	$0	$0	0	0%	0%	0%
9																				
10	Rate Schedule 220																			
11	220 Commercial / Industrial Gas Service	$42.00	$2.819	212,107	6,516,260	27,277,831	$8,908,494	$18,369,337	33%	67%			43.00	2.908	$9,120,601	$18,948,444	28,069,045	32%	68%	
12	220 Transportation	$455.00	$2.819	120	128,509	416,866	$54,600	$362,266	13%	87%			465.00	2.908	$55,800	$373,686	429,486	13%	87%	
13	Total 220			212,227	6,644,769	27,694,697	8,963,094	18,731,603	32%	68%	33%	803,834			9,176,401	19,322,130	28,498,531	32%	68%	33%
14																				
15	Rate Schedule 221																			
16	221 Experimental School Gas Service	$42.00	$1.369	36	22,262	31,988	$1,512	$30,476	5%	95%	0%	928	43.00	1.409	$1,548	$31,369	32,917	5%	95%	0%
17																				
18	Rate Schedule 230																			
19	230 Large Commercial / Industrial Gas Service	$455.00	$2.475	83	63,360	194,581	$37,765	$156,816	19%	81%			465.00	2.548	$38,595	$161,449	200,044	19%	81%	
20	230 Transportation	$455.00	$2.475	516	1,441,254	3,801,883	$234,780	$3,567,103	6%	94%			465.00	2.548	$239,940	$3,672,478	3,912,418	6%	94%	
21	Total 230			599	1,504,614	3,996,465	272,545	3,723,920	7%	93%	5%	115,997			278,535	3,833,926	4,112,461	7%	93%	5%
22																				
23	Rate Schedule 240/250/280/292/293																			
24	240 Demand/Commodity Gas Service	$455.00		75		34,125	$34,125						465.00		$34,875		34,875			
25	Block 1 Volumes		$1.386		150,248	208,244		$208,244						1.429		$214,698	214,698			
26	Block 2 Volumes		$0.918		408,882	375,354		$375,354						0.946		$386,966	386,966			
27	Block 3 Volumes		$0.425		0	0		$0						0.438		$0	0			
28	Demand Volumes		$18.950		26,838	508,586		$508,586						19.000		$509,928	509,928			
29	250 Interruptible Gas Service	$455.00		833		379,015	$379,015						465.00		$387,345		387,345			
30	Block 1 Volumes		$1.386		1,451,334	2,011,549		$2,011,549						1.429		$2,073,889	2,073,889			
31	Block 2 Volumes		$0.918		5,920,019	5,434,577		$5,434,577						0.946		$5,602,706	5,602,706			
32	Block 3 Volumes		$0.425		397,142	168,785		$168,785						0.438		$174,007	174,007			
33	280 ECON DEV - OPT GS	$455.00		12		5,460	$5,460						465.00		$5,580		5,580			
34	Block 1 Volumes		$1.386		0	0		$0						1.429		$0	0			
35	Block 1 Volumes @ Discount Rate		$1.040		26,175	27,208		$27,208						1.072		$28,052	28,052			
36	Block 2 Volumes		$0.918		0	0		$0						0.946		$0	0			
37	Block 2 Volumes @ Discount Rate		$0.689		39,803	27,405		$27,405						0.710		$28,252	28,252			
38	Block 3 Volumes		$0.425		0	0		$0						0.438		$0	0			
39	Block 3 Volumes @ Discount Rate		$0.32		0	0		$0						0.329		$0	0			
40	292 Cogeneration, CNG, Prime Movers Service	$42.00		12		504	$504						43.00		$516		516			
41	Block 1 Volumes		$1.386		3,514	4,871		$4,871						1.429		$5,022	5,022			
42	Block 2 Volumes		$0.918		0	0		$0						0.946		$0	0			
43	Block 3 Volumes		$0.425		0	0		$0						0.438		$0	0			
44	293 Large Tonnage Air Conditioning Gas Service	$42.00		12		504	$504						43.00		$516		516			
45	Block 1 Volumes		$1.386		9,291	12,878		$12,878						1.429		$13,277	13,277			
46	Block 2 Volumes		$0.918		29	26		$26						0.946		$27	27			
47	Block 3 Volumes		$0.425		0	0		$0						0.438		$0	0			
48	Total 240/250/280/292/293			944	8,433,277	9,199,092	419,608	8,779,484	5%	95%	11%	267,002			$428,832	$9,036,825	9,465,657	5%	95%	11%
49																				
50	TOTALS			1,863,760	25,425,830	84,953,392	41,259,249	43,694,143	49%	51%	100%	2,465,759			42,312,339	45,106,375	87,418,713	48%	52%	100%

Atmos Energy Corp - Tennessee Distribution System
Proof of Revenues and Calculation of Rates
Summary Of Present And Proposed Rates
For the Rate Effective Year

	Current Rate Monthly	Proposed Rate Monthly
Sales and Transportation Revenues:		
210 Residential Gas Service (WINTER)		
Customer Charge	$20.00	$20.50
Commodity Charge	$1.409	$1.460
210 Residential Gas Service (SUMMER)		
Customer Charge	$18.00	$18.50
Commodity Charge	$1.409	$1.460
211 Residential & Small Commercial/Industrial Heating & Cooling		
Customer Charge	$16.75	$16.75
Commodity Charge	$0.872	$0.872
220 Commercial & Industrial Gas Service		
Customer Charge	$42.00	$43.00
Commodity Charge	$2.819	$2.908
221 Experimental School Gas Service		
Customer Charge	$42.00	$43.00
Commodity Charge	$1.369	$1.409
225 Public Housing Authority Gas Service (WINTER)		
Customer Charge	$20.00	$20.50
Commodity Charge	$1.409	$1.460
225 Public Housing Authority Gas Service (SUMMER)		
Customer Charge	$18.00	$18.50
Commodity Charge	$1.409	$1.460
230 Large Commercial & Industrial Gas Service		
Customer Charge	$455.00	$465.00
Commodity Charge	$2.475	$2.548
240 Demand/Commodity Gas Service		
Customer Charge	$455.00	$465.00
1 - 2,000 Mcf	$1.386	$1.429
Next 48,000 Mcf	$0.918	$0.946
Over 50,000 Mcf	$0.425	$0.438
Demand Charge	$18.950	$19.000
250 Interruptible Gas Service		
Customer Charge	$455.00	$465.00
1 - 2,000 Mcf	$1.386	$1.429
Next 48,000 Mcf	$0.918	$0.946
Over 50,000 Mcf	$0.425	$0.438
260 Transportation Service / 250 Interruptible Gas Service		
Customer Charge	$455.00	$465.00
1 - 2,000 Mcf	$1.386	$1.429
Next 48,000 Mcf	$0.918	$0.946
Over 50,000 Mcf	$0.425	$0.438
260 Transportation Service / 220 Commercial & Industrial Gas Service		
Customer Charge	$455.00	$465.00
Commodity Charge	$2.819	$2.908
260 Transportation Service / 230 Large Commercial & Industrial Gas Service		
Customer Charge	$455.00	$465.00
Commodity Charge	$2.475	$2.548
Schedule 280 Economic Development Gas Service		
Customer Charge	$455.00	$465.00
1 - 2,000 Mcf	$1.386	$1.429
1 - 2,000 Mcf @ Discount Rate	$1.040	$1.072
Next 48,000 Mcf	$0.918	$0.946
Next 48,000 Mcf @ Discount Rate	$0.689	$0.710
Over 50,000 Mcf	$0.425	$0.438
Over 50,000 Mcf@ Discount Rate	$0.319	$0.329
Schedule 292 Cogeneration, CNG. Prime Movers, Fuel Cell Service		
Customer Charge	$42.00	$43.00
1 - 2,000 Mcf	$1.386	$1.429
Next 48,000 Mcf	$0.918	$0.946
Over 50,000 Mcf	$0.425	$0.438
Schedule 293 Large Tonnage Air Conditioning Gas Service		
Customer Charge	$42.00	$43.00
1 - 2,000 Mcf	$1.386	$1.429
Next 48,000 Mcf	$0.918	$0.946
Over 50,000 Mcf	$0.425	$0.438

Docket 14-00146
Schedule 1

Atmos Energy Corporation
Revenue Deficiency (Surplus)
Twelve Months Ended September 30, 2021

Line No.		Company	Reference
1	Rate Base	447,447,990	See 2RB
2	Operating Income at Present Rates	30,682,324	See 3 IS
3	Earned Rate of Return (L 2 / L 1)	6.86%	
4	Fair Rate of Return	7.53%	See 8 CC
5	Required Operating Income (L 1 x L 4)	33,692,834	
6	Operating Income Deficiency (Surplus) (L 5 - L 2)	3,010,510	
7	Gross Revenue Conversion Factor	1.365900	See 7 GU
8	**Revenue Deficiency (Surplus)**	**4,112,055**	

Atmos Energy Corporation
Rate Base
Twelve Months Ended September 30, 2021

Line No.		Company	Reference
1	Utility Plant in Service	752,763,449	Sch 7, Col (d), Ln 1
2	Construction Work in Progress	10,767,732	Sch 7, Col (d), Ln 5
3	Materials and Supplies / Storage Gas	4,154,984	Sch 7, Col (d), Ln 11
4	Working Capital/Deferred Rate Case	2,003,480	Sch 7, Col (d), Ln 9
5	Net Elimination of Intercompany Leased Property	6,253,167	Sch 7, Col (d), Ln 27
6	Deferred Pension Regulated Asset	(23,297,122)	Sch 7, Col (d), Ln 13
7	Total Additions	752,645,690	
	Deductions:		
8	Accumulated Depreciation	236,585,801	Sch 7, Col (d), Ln 3
9	Customer Deposits	1,069,783	Sch 7, Col (d), Ln 19
10	Contributions and Advances in Aid of Construction	20,280	Sch 7, Col (d), Ln 17
11	Accumulated Deferred Tax-Accel. Depreciation	60,288,987	Sch 7, Col (d), Ln 15
12	Accrued Interest on Customer Deposits	14,291	Sch 7, Col (d), Ln 21
13	Adjustment for Capitalized Incentive Compensation	7,218,558	
14	Total Deductions	305,197,700	
15	Rate Base	447,447,990	

Atmos Energy Corporation
Income Statement
Twelve Months Ended September 30, 2021

Line No.		Company	Reference
1	Revenues - Sales, forfeited discounts & other	141,610,603	Sch 1, Col (c), Ln 20
2	Cost of Gas	55,628,730	Sch 1, Col (c), Ln 1
3	Gross margin on sales and service	85,981,873	
4	AFUDC	659,575	Sch 1, Col (c), Ln 13
5	Operating Margin	86,641,448	
6	Other Operation and Maintenance	22,348,558	See 4 O&M
7	Interest on Customer Deposits	34,768	Sch 1, Col (c), Ln 13
8	Depreciation and Amortization Exp.	17,174,980	Sch 1, Col (c), Ln 13
9	Taxes Other Than Income	8,295,367	See 5 Tax
10	State Excise Tax	2,015,895	See 6 FIT
11	Federal Income Tax	6,089,555	See 6 FIT
12	Total Operating Expense	55,959,124	
13	Net Operating Income for Return	30,682,324	
14	Plus amortization-Gain	-	
15	Plus adjustments	-	
16	Adjusted Net Operating Income	30,682,324	

Docket 14-00146
Schedule 4

Atmos Energy Corporation
Operations and Maintenance Expenses
Twelve Months Ended September 30, 2021

Line No.		Company	Reference
1	Labor	8,073,046	WP 4-1, Excel Col Q, Ln 1
2	Benefits	3,267,307	WP 4-1, Excel Col Q, Ln 2 + Ln 29
3	Employee Welfare	2,506,886	WP 4-1, Excel Col Q, Ln 3
4	Insurance	1,472,039	WP 4-1, Excel Col Q, Ln 4
5	Rent, Maint., & Utilities	1,261,701	WP 4-1, Excel Col Q, Ln 5
6	Vehicles & Equip	413,696	WP 4-1, Excel Col Q, Ln 6
7	Materials and Supplies	506,504	WP 4-1, Excel Col Q, Ln 7
8	Information Technologies	1,457,520	WP 4-1, Excel Col Q, Ln 8
9	Telecom	364,585	WP 4-1, Excel Col Q, Ln 9
10	Marketing	283,581	WP 4-1, Excel Col Q, Ln 10
11	Directors & Shareholders & PR	269,088	WP 4-1, Excel Col Q, Ln 11
12	Dues & Donations	157,815	WP 4-1, Excel Col Q, Ln 12
13	Print & Postage	60,707	WP 4-1, Excel Col Q, Ln 13
14	Travel & Entertainment	141,734	WP 4-1, Excel Col Q, Ln 14
15	Training	67,627	WP 4-1, Excel Col Q, Ln 15
16	Outside Services	6,887,307	WP 4-1, Excel Col Q, Ln 16
17	Provision for Bad Debt	728,391	WP 4-1, Excel Col Q, Ln 17
18	Miscellaneous	(4,225,894)	WP 4-1, Excel Col Q, Ln 18
19	Rate Case Expense	-	WP 4-1, Excel Col Q, Ln 27
20	Elimination of Intercompany Leased Property - Rent	-	WP 3-1, Excel Col C, Ln 14
21	Inclusion of Barnsley Storage Operating Expense	437,170	WP 3-1, Excel Col D, Ln 14
22	Interest Expense	7,114,423	WP 7-7, Excel Col E, Ln 39 & Ln 41
23	Disallowed Items	(1,782,255)	WP 4-1, Excel Col P, Ln 22 : Ln 25
24			
25			
26	Total O&M Expense	29,462,981	

Atmos Energy Corporation
Operations and Maintenance Expense
Twelve Months Ended September 30, 2021

Line No.		Company	Reference
1	Property Taxes	4,961,570	WP 7-6, Col (b), Ln 11+Ln19+Ln23
2	State Gross Receipts Tax	830,996	WP 7-6, Col (b), Ln 12
3	Payroll Taxes	738,123	WP 7-6, Col (b), Ln 13+Ln20+Ln24
4	State Franchise Tax	1,162,400	WP 7-6, Col (b), Ln 14
5	Other General Taxes	22,479	WP 7-7, Col (b), Ln 16
6	TRA Inspection Fee	579,799	WP 7-6, Col (b), Ln 15
7	Total Taxes Other Than Income Taxes	8,295,367	

Docket 14-00146
Schedule 6

Atmos Energy Corporation
Federal and Excise Taxes
Twelve Months Ended September 30, 2021

Line No.		Company	Reference
1	Operating Margin	85,981,873	See 3 IS
2	Other Operation and Maintenance	22,348,558	See 3 IS
3	Depreciation and Amortization Expense	17,174,980	See 3 IS
4	Taxes Other Than Income	8,295,367	See 3 IS
5	NOI Before Excise and Income Taxes	38,162,968	
6	less Interest on Customer Deposits	34,768	See 3 IS
7	less Interest Expense	7,114,423	See 3 IS
8	Pre-tax Book Income	31,013,777	
9	Schedule M Adjustments	-	
10	Excise Taxable Income	31,013,777	
11	Excise Tax Rate	6.50%	
12	Excise Tax	2,015,895	
13	Pre-tax Book Income	31,013,777	
14	Excise Tax	2,015,895	
15	Schedule M Adjustments	-	
16	FIT Taxable Income	28,997,881	
17	FIT Rate	21.00%	
18	Subtotal FIT	6,089,555	
19	Less: ITC Amortization	-	
20	Federal Income Tax Expense	6,089,555	

Atmos Energy Corporation
Gross Revenue Conversion Factor
Twelve Months Ended September 30, 2021

Line No.		Amount		Balance	Reference
1	Operating Revenues			1.000000	
2	Add: Forfeited Discounts	(0.000001)	A/	(0.000001)	WP 8-2, Excel Col D, Ln 3
3	Balance			0.999999	
4	Uncollectible Ratio	0.008825	B/	0.008825	WP 8-2, Excel Col D, Ln 7
5	Balance			0.991173	
6	State Excise Tax	0.065000	C/	0.064426	WP 8-2, Excel Col D, Ln 11
7	Balance			0.926747	
8	Federal Income Tax	0.210000	C/	0.194617	WP 8-2, Excel Col D, Ln 15
9	Balance			0.732130	
10	Revenue Conversion Factor (1 / Line 9)			1.365900	

A/ Forfeited discounts on gross revenues = forfeited discounts/gross revenues (excluding forfeited discounts)
B/ Uncolletible expense/Gross margin on sales
C/ Statutory Rate

Docket 14-00146
Schedule 8

Atmos Energy Corporation
Cost of Capital
Twelve Months Ended September 30, 2021

Line No.		Ratio	Cost	Weighted Cost	Reference
1	Short Term Debt	0.05%	69.89%	0.0%	Sch 9, Ln 2
2	Long Term Debt	39.36%	3.94%	1.6%	Sch 9, Ln 1
3	Preferred Stock				
4	Stockholder's Equity	60.59%	9.80%	5.9%	Sch 9, Ln 3
5	Total	100.00% A/		7.53%	

A/ Should be 100%