BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE

IN RE: E

PETITION OF ATMOS ENERGY CORPORATION FOR APPROVAL OF ITS 2023 ANNUAL RATE REVIEW FILING PURSUANT TO TENN. CODE ANN. § 65-5-103(d)(6)	)	**DOCKET NO. 23-00008**

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 DIRECT TESTIMONY IN THIS DOCKET?

A. Yes.

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

A. Yes. I have reviewed the testimonies of both William H. Novak and Alex C. Bradley 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 the direct testimony of Mr. Novak. I concur in part and reject in part with the Consumer Advocate's recommendations. The recommendations of the Consumer Advocate, and the Company's position to each recommendation, are summarized in the following table:

Table R-1

Consumer Advocate Recommendation	**Revenue Requirement Change (per Consumer Advocate)**	**Atmos Energy Position to Consumer Advocate Recommendation**
August 2022 Gross Plant Recommendation (WHN-1)	$5,030	Agree
Lead/Lag Include short-term debt interest (WHN-2)	($3,163)	Agree
Allocation Factor Errors (WHN-3)_	(416,017)	Reject
Other Revenues Adjustment (WHN-4)_	($1,200,536)	Reject
O&M Expenses Division 002	($9,363)	Reject
Miscellaneous Adjustment	($807)	Reject

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; and
2. Concur in part and reject in part with the Consumer Advocate's modeling adjustments as listed in Table R-1.

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 as Exhibit WDM-R-1.

III. REVENUE REQUIREMENT ADJUSTMENTS

Q. PLEASE DISCUSS THE ADJUSTMENTS MADE BY THE COMPANY IN ITS REBUTTAL POSITION AS SHOWN ON EXHIBIT WDM-R-1.

A. The Company's updated revenue requirement model is summarized in Table R-2, below. The request in response to which the Company made each adjustment, as well as the workpaper or tab on WDM-R-1 which reflects each adjustment, are as follows:

- DR 1-07 / WHN-1; WP 7-2, Adjust August 2022 AEAM Plant
- WHN-2; WP 7-7, Adjust Common Equity Formula in Lead/Lag Study
- Correction of Shared Services-General Office ("002 SSU" or "General Office") O&M Allocation Rate
- Correction of Shared Services-Customer Support ("012 SSU" or "Customer Support") Allocation Rate
- DR 1-23; WP 4-1, Removal of Certain Legal Invoices

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

A. Yes, from the original filed rate increase request of $26,834, these adjustments totaled $15,927, resulting in an adjusted rate increase request of $42,761. Please refer to table R-2 below:

Table R-2

Adjustment	Location	Description	$ Impact
DR 1-07 / WHN-1	WP 7-2	August 2022 AEAM Plant	$5,030
WHN-2	WP 7-7	Lead/Lag Common Equity Formula	$(3,162)
002 SSU/ 012 SSU Allocation	WP 4-1	Allocation Rate	$30,875
DR 1-23 / Legal Invoice	WP 4-1	Legal Removal	$(16,816)

Q. DOES THE COMPANY AGREE WITH THE CONSUMER ADVOCATE'S ADJUSTMENTS AS PROPOSED IN WHN-1 AND WHN-2?

A. Yes. The Company's agreement with the Consumer Advocate proposed adjustment reflected in WHN-2 is also shown in the Company's response to Consumer Advocate Discovery Request 1-07, which addressed the same issue.

Q. PLEASE DISCUSS THE COMPANY'S ADJUSTMENT MADE AS PART OF ITS RESPONSE TO CONSUMER ADVOCATE DISCOVERY REQUEST 1-23.

A. After reviewing this discovery request, the Company determined that certain legal costs related to Southern Star pipeline were not properly included in the model and elected to remove those costs. The impact of removing these costs is to reduce the Company's rate increase request by $16,816. This adjustment is included in the Company's updated WP 4-1.

Q. DOES THE COMPANY AGREE WITH THE CONSUMER ADVOCATE'S

OTHER ADJUSTMENTS IN TESTIMONY OTHER THAN WHN-1 AND WHN-2?

A. No.

Q. HAVING ADDRESSED THE AREAS WHERE THE COMPANY AGREES WITH THE CONSUMER ADVOCATE, LET'S TURN TO THE AREAS WHERE THE PARTIES DISAGREE. PLEASE DISCUSS ADJUSTMENT WHN-3 MADE BY THE CONSUMER ADVOCATE?

A. The Consumer Advocate proposed an adjustment for allocation factors to both 002 SSU and 012 SSU to Tennessee. The impact of that proposed adjustment was ($416,017).

Q. IS THE CONSUMER ADVOCATE GOING TO PROCEED WITH THIS PROPOSED ADJUSTMENT MOVING FORWARD?

A. It is our understanding that Mr. Novak will be submitting supplemental testimony revising his opinion on this issue. Nevertheless, out of an abundance of caution and as discussed with the Consumer Advocate, I would like to address this proposed adjustment in my pre-filed testimony.

Q. DOES THE COMPANY AGREE WITH THIS ADJUSTMENT AS DISCUSSED IN MR. NOVAK'S PRE-FILED TESTIMONY?

A. No. Mr. Novak makes an incorrect adjustment to the 002 SSU allocation factor for rate base in his recommendation. In determining the 002 SSU allocation factor used in its Petition, the Company followed the Company's Cost Allocation Manual

("CAM") in its ARM filing, which is a part of the Approved Methodologies.[1]

Q. DID THE COMPANY IDENTIFY ANY ISSUES WITH SSU O&M ALLOCATIONS TO TENNESSEE?

A. Yes, the Company did identify an error in its SSU Allocations of General Office and Customer Support Cost Centers to Tennessee, which largely offset each other. However, this error has no impact on the allocation of rate base in the ARM model. The Company properly allocated SSU rate base per its Approved Methodologies via the CAM. Mr. Novak erroneously attempts to apply the ratio of SSU General Office O&M allocated to Tennessee during the test period to the rate base amount. As the Company noted in the email attachment provided in WHN-3 "[t]he rate base is correctly allocated using the 3-factor composite for total company. This rate is 3.90% as shown in the composite factor file. It can be calculated as the Kentucky/Mid-States 3-factor composite of 9.55% * 40.87% for TN = 3.90%."

Q. SHOULD THE ALLOCATION OF GENERAL OFFICE O&M AND RATE BASE BOTH USE THE SAME FACTOR?

A. No. 002 SSU O&M is actually allocated using 14 different "three-factor" rates through a process described in the CAM, whereas rate base only utilizes one three-factor formula for each asset grouping of the Greenville Avenue Data Center, AEAM Assets, Aligne Assets, or General Plant. In the past, when the Company filed fully forecasted test periods, the allocation factors used to forecast O&M and rate base would be identical. However, since the ARM is now historic only, per

[1] *See, e.g., In re: Atmos Energy Corporation General Rate Case and Petition to Adopt Annual Review Mechanism and ARM Tariff*, Docket No. 14-000146, *Stipulation and Settlement Agreement*, at pages 12-15, § h (requiring the use of the Company's Cost Allocation Manual in making allocations) (April 29, 2015).

books O&M is now recovered, which reflects the actual allocations recorded during the test period. Since rate base is only allocated for ratemaking purposes (*i.e.* not recorded in the general ledger), it continues to be allocated as described above where each asset group is allocating using the three-factor rate that represents the part of the Company those assets support. In short, the Company followed its Approved Methodologies for allocations throughout its ARM filing. Mr. Novak erroneously allocated the ratio of 002 SSU O&M allocated to Tennessee during the test period to the rate base amount as well, which is incorrect.

Q. IS THE ADJUSTMENT THE COMPANY MADE TO 002 SSU ALLOCATIONS IN WDM-R-1 THE SAME AS THOSE PROPOSED BY CONSUMER ADVOCATE WITNESS NOVAK?

A. No. As stated above, the 002 SSU rate base is already correctly being allocated at 3.90% and the 002 SSU O&M has been updated to reflect the correction to the test period allocation of 3.58%.

Q. IS THE ADJUSTMENT THE COMPANY MADE TO 012 SSU O&M ALLOCATIONS IN WDM-R-1 THE SAME AS THOSE PROPOSED BY CONSUMER ADVOCATE WITNESS NOVAK?

A. Yes. For 012 SSU O&M this has been correctly updated to show an allocation rate of 4.74%. The net result of both the 002 SSU and 012 SSU O&M adjustments is an increase of $30,875 to the filed deficiency compared to a reduction of $416,017 as calculated by Mr. Novak.

Q. IS THE METHODOLOGY IN WHICH THE COMPANY UTILIZED ALLOCATIONS IN THIS FILING THE SAME AS ITS PREVIOUS ARM

FILINGS?

A. Yes. The methodology has not changed and the Company has utilized its Cost Allocation Manual throughout the process, as is required by the Approved Methodologies.

Q. TURNING NOW TO OTHER REVENUES, DO YOU AGREE WITH MR. NOVAK'S RECOMMENDATION WHN-4 REGARDING OTHER REVENUES?

A. No. The Company disagrees with Mr. Novak's proposed adjustment for multiple reasons. The charges associated with "Other Revenues" generally occur in connection with late payments, disconnections, and reconnections. As a result of the Commission's moratorium upon disconnections during the COVID-19 pandemic, these fees largely were not charged, as was discussed thoroughly in the Commission's COVID-19 Docket No. 20-00047. Although the Company resumed disconnections for non-payment effective February 26, 2021, the Commission's orders in the COVID-19 docket did not address resuming certain related fees (which are reflected in "Other Revenues") and the Company has not resumed many of those fees. As such, the Company's filing in this case accurately reflects the amounts of Other Revenues actually received during the test period and correctly follows the Approved Methodologies.

Q. HOW DID THE COMMISSION SAY THAT ANY REVENUE ITEMS RELATED TO COVID-19 WOULD BE TREATED IN 20-00047?

A. In its September 16, 2020 Order, the Commission found that all issues concerning potential recovery of COVID-19 related expenses and lost revenues shall be reserved and addressed within appropriate individual company dockets, either upon request of the company or order of the Commission.[2] The issue that Mr. Novak raises related to Other Revenues has not been requested by either the Company or by a Commission Order and would thus potentially constitute retroactive ratemaking.

Q. DID THE COMPANY DISCUSS THE TREATMENT OF OTHER REVENUE ITEMS IN DOCKET NO. 20-00047?

A. Yes. In response to Commission Staff discovery, the Company noted in several instances, such as the Company's response to Staff Discovery Requests 1-03 and 1-08, that the recovery of those revenues such as late payment fees could potentially be addressed through different means such as the ARM.[3]

Q. WAS THE COMPANY'S OTHER REVENUE AMOUNT IN THIS PROCEEDING SIMILAR IN THE COMPANY'S LAST ARM FILING IN DOCKET NO. 22-00010?

A. Yes. The Company had not charged many of the fees constituting Other Revenues during that test period either, so the Company's Other Revenues amount was similar in the litigated Docket No. 22-00010. Nevertheless, the Consumer Advocate did not object to the amount of Other Revenues in that Docket. Moreover, in the Final Order for Docket No. 22-00010, the Commission found that "the calculations

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[2] *See In Re: Emergency Petition to Suspend Service Disconnections Filed by the Consumer Advocate Unit of the Financial Division of the Office of the Tennessee Attorney General*, Docket No. 20-00047, *Order Lifting Suspension of Disconnections of Service for Lack of Payment with Conditions, Effective on August 29, 2020* at 10 (Sept. 16, 2020).

[3] *See In Re: Emergency Petition to Suspend Service Disconnections Filed by the Consumer Advocate Unit of the Financial Division of the Office of the Tennessee Attorney General*, Docket No. 20-00047, *Atmos Energy Corporation's Response to Staff DR Set No. 1* (July 15, 2020).

contained in Atmos Energy's *Petition*, as revised in the Company's pre-filed rebuttal testimony, to be consistent with the methodologies approved in Docket No. 14-00146 and subsequent Commission orders."[4] The Commission also found in that Final Order "that the rate design attached to the Rebuttal Testimony of Company Witness William D. Matthews to be reasonable and consistent with the methodologies set forth in Atmos Energy's approved tariffs."[5]

Q. DID THE COMPANY FOLLOW ALL APPROVED METHODOLOGIES IN CALCULATING OTHER REVENUES IN THIS DOCKET?

A. Yes.

Q. DID THE CONSUMER ADVOCATE CITE ANY AUTHORITY REQUIRING REIMPLEMENTATION OF OTHER REVENUES?

A. No. The Consumer Advocate admitted in discovery that there is no language in Commission Orders requiring reimplementation of forfeited discounts, late payment fees, reconnection fees, and other miscellaneous charges upon resuming disconnections for non-payment.[6]

Q. ARE THERE ANY OTHER ISSUES RELATED TO OTHER REVENUES THAT THE COMPANY WOULD LIKE TO DISCUSS?

A. Yes. Should the Commission address the issue of Other Revenues in this Docket and desire the Company to begin charging these fees again, the Company is willing

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[4] *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, *Order Approving 2022 Annual Rate Review Filing as Revised in Rebuttal Testimony* at 11 (Sept. 14, 2022).

[5] *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, *Order Approving 2022 Annual Rate Review Filing as Revised in Rebuttal Testimony* at 11 (Sept. 14, 2022).

[6] *In re: Petition of Atmos Energy Corporation for Approval of its 2023 Annual Rate Review Filing Pursuant to Tenn. Code Ann. § 65-5-103(d)(6)*, Docket No. 23-00008, *Consumer Advocate's Response to Atmos' First Set of Discovery Request*, Data Request 1-04 (April 11, 2023).

to do so. However, the Company respectfully believes the appropriate treatment is on a going-forward basis when new rates are implemented following this proceeding. The Company prefers to continue treating Other Revenues as filed by the Company in this Docket and as similarly approved in Docket No. 22-00010 but understands that the Commission has ultimate authority on this issue.

Q. TURNING NOW TO OTHER O&M ADJUSTMENTS, DOES THE COMPANY AGREE WITH WITNESS ALEX BRADLEY'S RECOMMENDATION REGARDING THE REMOVAL OF DIVISION 002 O&M EXPENSES RELATED TO GAS TECHNOLOGY INSTITUTE DUES FOR THE LOW CARBON RESOURCES INITIATIVE ("LCRI")?

A. No. The LCRI focuses on enabling large-scale demonstration and deployment of hydrogen, ammonia, biofuels, synthetic fuels, and other low-carbon energy carriers. Efforts such as these are critical in ensuring that technology continues to advance, allowing natural gas companies to reduce their emissions while creating economic development opportunities. Furthermore, the preamble of the bill that became the "Tennessee Natural Gas Innovation Act" specifically states that "the Tennessee General Assembly finds that it is in the public interest for utilities to invest in multiple ways in a manner that maintains American competitiveness and energy affordability and reliability while creating a pathway to reducing greenhouse gas emissions in [Tennessee]."[7] The Company believes that investments such as the LCRI furthers this public interest as expressed by the Tennessee General Assembly.

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[7] S.B. 1959, Public Chapter 706, 112th Gen. Assembly (Tenn. 2022) available at https://publications.tnsosfiles.com/acts/112/pub/pc0706.pdf ; *see also* Tenn. Code Ann. § 65-5-114 (Tennessee Natural Gas Innovation Act created by this bill).

Q. TURNING TO THE FINAL PROPOSED ADJUSTMENT, DOES THE COMPANY AGREE WITH MR. NOVAK'S PROPOSED "OTHER MISCELLANEOUS ADJUSTMENTS" RECOMMENDATION?

A. No. The Company believes that the miscellaneous adjustment proposed by Mr. Novak does not have any supporting details and therefore should not be included. Due to the small amount, the Company believes that an adjustment along these lines would be updated and ultimately included within the final revenue requirement model that results from this proceeding.

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 $42,761 which can be found on Schedule 1 of Exhibit WDM-R-1 as well as in table R-3 below.

Table R-3

Description	
Original Filing	$26,834
DR 1-07 / WHN-1 Adjustment	$5,030
DR 1-23 / Legal Invoice Adjustment	$(16,816)
Lead/Lag formula update	$(3,162)
Company 002 SSU and 012 SSU Allocation Adjustment	$30,875
Rebuttal Model	$42,761

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 2023 ANNUAL RATE	)	**DOCKET NO. 23-00008**
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 17th day of April, 2023.

Notary Public

My Commission Expires: September 1, 2024

NOTARY PUBLIC STATE OF TEXAS
GISELLE R HEROY
Notary ID #130804842
My Commission Expires
September 1, 2024

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
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ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
REVENUE REQUIREMENT AND REVENUE DEFICIENCY CALCULATION
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Cost of Gas	Sch 3	$111,383,269
2			
3	Operation & Maintenance Expense	Sch 4	21,613,078
4			
5	Taxes Other Than Income Taxes	Sch 5	7,574,276
6			
7	Depreciation & Amortization Expense	Sch 6	18,316,285
8			
9	Return	Sch 7	37,855,694
10			
11	Federal Income and State Excise Tax	Sch 8	10,471,105
12			
13	AFUDC	WP_ 1-2	(909,566)
14			
15	Interest on Customer Deposits	WP_ 1-1	38,488
16			
17	Total Cost of Service	Sum (Ln 1 thru Ln 15)	$ 206,342,628
18			
19			
20	Revenue at Present Rates	Sch 11-2	$ 201,313,275
21			
22	Net Revenue Deficiency (Sufficiency)	Ln 17 - Ln 20	$ 5,029,353
23	Amortization of EDITL	WP_7-9	(4,603,469)
24	Annual Reconciliation Revenue Requirement	Schedule 1R	(383,123)
25			
26	Total Revenue Deficiency (Sufficiency)	Sum (Ln 22 thru Ln 24)	$ 42,761

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
REVENUE REQUIREMENT AND REVENUE DEFICIENCY CALCULATION
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Cost of Gas	Sch 3	$111,383,269
2			
3	Operation & Maintenance Expense	Sch 4	21,613,078
4			
5	Taxes Other Than Income Taxes	Sch 5	7,574,276
6			
7	Depreciation & Amortization Expense	Sch 6	16,265,158
8			
9	Return	Sch 7R	34,996,635
10			
11	Federal Income and State Excise Tax	Sch 8R	9,523,586
12			
13	AFUDC	WP_1-2	(909,566)
14			
15	Interest on Customer Deposits	WP_1-1	38,488
16			
17	Total Cost of Service	Sum (Ln 1 thru Ln 15)	$ 200,484,924
18			
19			
20	Actual Adjusted Revenue	Sch 2	$ 200,828,277
21			
22	Net Revenue Deficiency (Sufficiency)	Ln 17 - Ln 20	$ (343,353)
23	Carrying Costs	Sch 9	(39,770)
24	Annual Reconciliation Revenue Requirement	Ln 22 + Ln 23	$ (383,123)

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
INTEREST ON CUSTOMER DEPOSITS
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description		Amount
	(a)		(b)
1	Average Customer Deposit Balance	$	1,069,120
2			
3	Interest Rate on Customer Deposits (1)		3.60%
4			
5	Adjusted Customer Deposit Interest	$	38,488
6			
7	Note:		
8	1. Per the PUC's Department of Regulatory Agencies Letter dated June 30, 2022 for the Calendar Year 2022.		

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Amount
	(a)	(b)
1	Base period AFUDC per books - Div 093 [1]	$ (1,231,389)
2		
3	Less State Excise Tax Effect	(80,040)
4		
5		$ (1,151,349)
6		
7	Less Federal Tax Effect	(241,783)
8		
9	Net AFUDC - Base Period	$ (909,566)
10		
11	Change from Base Period to Attrition Year	-
12		
13	Projected Attrition Year Net AFUDC	$ -
14		
15	Note:	
16	1. Twelve months ended September 30, 2022 - Accounts 4320 and 4191	

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
SUMMARY OF ACTUAL REVENUES FOR THE HISTORIC TEST PERIOD
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Amount	Amount
	(a)	(b)	(c)
1	Base period per books revenue [1]		$ 199,018,750
2	Adjustments:		
3	Cost of Service Reserve		-
4	Reconciliation Revenue (Oct-Jun)		(3,489,087)
5	Reconciliation Revenue (Jul-Sep)		(814,184)
6	EDITL (Oct-Jun)		5,000,877
7	EDITL (Jul-Sep)		1,111,920
8	Test Year Revenue:		
9	Ongoing Gross Margin	$ 89,445,007	
10	Gas cost	111,383,269	
11	Total		$ 200,828,277
12			
13			
14	Total Test Year Revenue		$ 200,828,277
15			
16	Note:		
17	1. Twelve months ended September 30, 2022.		

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
COST OF GAS
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Amount
	(a)	(b)
1	Base period per books cost of gas [1]	$ 112,601,019
2		
3	Adjustments:	
4	Net Elimination of Intercompany Leased Storage Property	(1,217,750)
5		
6		
7		
8	Total Adjusted Gas Cost	$ 111,383,269
9		
10	Note:	
11	1. Twelve months ended September 30, 2022.	

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
ELIMINATION OF LEASED PROPERTY-RENT
TEST YEAR ENDING SEPTEMBER 30, 2022

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-21	$ -	$ 27,497	$ 21,503	$ 7,167	$ (98,508)
2	Nov-21	-	22,678	21,503	7,167	(98,508)
3	Dec-21	-	44,428	21,503	(12,558)	(104,990)
4	Jan-22	-	47,035	21,503	4,292	(101,749)
5	Feb-22	-	41,090	21,503	4,292	(101,749)
6	Mar-22	-	36,969	21,503	4,292	(101,749)
7	Apr-22	-	26,790	21,503	21,020	(101,749)
8	May-22	-	30,088	21,503	4,292	(101,749)
9	Jun-22	-	51,192	23,928	4,292	(101,749)
10	Jul-22	-	26,141	23,954	4,292	(101,749)
11	Aug-22	-	77,847	24,149	4,292	(101,749)
12	Sep-22	-	9,115	23,546	4,292	(101,749)
13						
14	Total Per Books	$ -	$ 440,870	$ 267,602	$ 57,132	$ (1,217,750)

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
OPERATION AND MAINTENANCE ("O&M") EXPENSES
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description		Amount
	(a)		(b)
1	Base period per books O&M Expense [1]	$	21,172,208
2			
3			
4			
5			
6			
7	Adjustments to O&M		
8			
9	Inclusion of Barnsley Storage Operating Expense	$	440,870
10			
11			
12			
13			
14			
15	Total Adjusted O&M	$	21,613,078
16			
17	Note:		
18	1. Twelve months ended September 30, 2022.		

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
OPERATIONAL AND MAINTENANCE ("O&M") EXPENSE ADJUSTMENTS
TEST YEAR ENDING SEPTEMBER 30, 2022

		Tennessee (Div 093)			SSU (Div 002 & 012)			General Office (Div 091)			Total		
Line No.	Description	Historic Base	Attrition	Difference	Historic Base	Attrition	Difference	Historic Base	Attrition	Difference	Historic Base	Attrition	Difference
1	Labor	$ 3,367,059			$ 3,441,480			$ 1,264,142			$ 8,072,682		
2	Benefits	756,075			1,113,234			623,400			2,492,708		
3	Employee Welfare	43,636			1,264,899			694,304			2,002,839		
4	Insurance	170,791			1,482,855			4,712			1,658,359		
5	Rent, Maint., & Utilities	820,563			321,626			116,946			1,259,136		
6	Vehicles & Equip	505,913			6,369			34,263			546,544		
7	Materials & Supplies	452,206			42,445			27,363			522,014		
8	Information Technologies	29,545			1,379,532			53,574			1,462,650		
9	Telecom	144,498			177,524			79,574			401,596		
10	Marketing	177,589			5,730			152,054			335,373		
11	Directors & Shareholders &PR	-			223,043			-			223,043		
12	Dues & Donations	147,752			35,521			4,385			187,659		
13	Print & Postages	33,361			18,192			5,536			57,089		
14	Travel & Entertainment	109,516			31,232			129,918			270,666		
15	Training	13,780			22,543			14,168			50,491		
16	Outside Services	4,549,539			795,608			990,097			6,335,244		
17	Provision for Bad Debt	250,728			-			-			250,728		
18	Miscellaneous	2,346			(3,591,714)			(117,032)			(3,706,401)		
19	Total O&M Expenses Per Book	$ 11,574,898			$ 6,770,117			$ 4,077,402			$ 22,422,418		
20													
21	Disallowed Items:												
22	Other (Sub 05416 and 05412)	$ (3,535)			$ (253)			$ (329)			$ (4,117)		
23	Incentive Comp (MFR 38)	-			(639,048)			(619,623)			(1,258,671)		
24	FAS 87 Accrual (Sub Account 01202)	(158,603)			(118,669)			(56,254)			(333,526)		
25	SERP (Sub 07489,07490,07492,07493,07497)	$ -			$ (48,907)			$ (16,945)			$ (65,852)		
26													
27	Rate Case Expenses										$ -		
28													
29	Actual Allocable Pension Contribution	$ 422,671									$ 422,671		
30	Legal Invoices Adjustment	$ (7,930)						$ (2,785)			$ (10,715)		
31													
32	Total Adjusted O&M	$ 11,827,501			$ 5,963,241			$ 3,381,466			$ 21,172,208		

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
OPERATIONAL AND MAINTENANCE EXPENSES BY FERC
TEST YEAR ENDING SEPTEMBER 30, 2022

Tennessee (Div 093)		
Line No.	FERC Account	Test Year
1	7350	$ 804
2	8400	83
3	8500	-
4	8560	300
5	8570	-
6	8700	1,423,379
7	8711	44,178
8	8740	5,157,716
9	8750	710,374
10	8760	3,103
11	8770	163
12	8780	399,454
13	8800	23,727
14	8810	339,653
15	8870	35,816
16	8890	139,514
17	8920	4,151
18	8930	17,785
19	8940	8
20	9020	309,041
21	9030	795,803
22	9040	250,728
23	9080	4,115
24	9090	90,980
25	9110	239,698
26	9120	84,202
27	9130	51,674
28	9200	143,217
29	9210	16,461
30	9220	10,826,595
31	9230	180,176
32	9240	134,800
33	9250	62,205
34	9260	772,911
35	9270	93
36	9280	-
37	9302	138,587
38	Total	$ 22,401,493

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
OPERATIONAL AND MAINTENANCE EXPENSES BY FERC
TEST YEAR ENDING SEPTEMBER 30, 2022

General Office (Div 091)		
Line No.	FERC Account	Historic Base Period
39	8160	$ 6,140
40	8170	572
41	8180	401
42	8190	17,252
43	8210	2,397
44	8240	-
45	8250	17,773
46	8410	9
47	8500	44,730
48	8560	515
49	8570	1,144
50	8600	-
51	8700	2,515,240
52	8710	14
53	8740	210,048
54	8750	216,785
55	8760	35,705
56	8770	-
57	8780	24,324
58	8800	802,172
59	8810	343,405
60	8870	-
61	8890	38,240
62	8900	77
63	8910	937
64	8920	291
65	9010	108,276
66	9020	16,941
67	9030	2,237,563
68	9090	186,677
69	9100	2,927
70	9110	170,223
71	9120	4,100
72	9130	15,086
73	9160	291
74	9200	(298,382)
75	9210	(109,124)
76	9220	(9,976,517)
77	9230	130,481
78	9240	(1,421)
79	9250	61,172
80	9260	3,159,509
81	9302	14,026
82	Total	$ 0

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
OPERATIONAL AND MAINTENANCE EXPENSES BY FERC
TEST YEAR ENDING SEPTEMBER 30, 2022

SSU Division 002			
Line No.	FERC Account	Historic Base Period	
83	8250	$	45,455
84	8510		43
85	8520		6,481
86	8560		276,246
87	8660		42,123
88	8670		893
89	8700		115,282
90	8740		237,189
91	8800		76,896
92	8810		(12,751)
93	8850		-
94	9010		-
95	9020		111,558
96	9030		90,513
97	9100		1,700
98	9110		-
99	9120		94,585
100	9160		-
101	9200		(40,741,786)
102	9210		42,198,952
103	9220		(120,138,248)
104	9230		20,551,001
105	9240		114,654
106	9250		39,842,413
107	9260		45,702,920
108	9302		5,925,204
109	9310		5,281,795
110	9320		301,557
111	Total	$	124,676

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
OPERATIONAL AND MAINTENANCE EXPENSES BY FERC
TEST YEAR ENDING SEPTEMBER 30, 2022

SSU Division 012		
Line No.	FERC Account	Historic Base Period
112	8700	$ 27
113	8740	35,876
114	8800	43
115	9010	4,210,034
116	9030	22,758,769
117	9120	10
118	9200	3,197,042
119	9210	10,012,506
120	9220	(52,025,161)
121	9230	1,117,362
122	9240	76,620
123	9250	449
124	9260	9,430,118
125	9302	(0)
126	9310	1,180,823
127	9320	5,483
128	Total	$ 0

WP 4-3

Atmos Energy Corp - Tennessee Distribution System
Attrition Year Period Bad Debt Calculation
TEST YEAR ENDING SEPTEMBER 30, 2022

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 CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
PENSION BENCHMARK CALCULATION
TEST YEAR ENDING SEPTEMBER 30, 2022

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)	3,832	$ 462,869,000	77.7%	$ 6,600,987	0.00%	$ -		$ -
2	Co 010 - Shared Services	469	67,204,000	11.3%	958,398	3.90%	37,403		-
3	Co 010 - CSO	272	23,588,000	4.0%	336,389	4.74%	15,949		-
4	Active Tennessee Jurisdiction Employees	70	12,347,000	2.1%	176,081	100.00%	176,081	60.33%	(106,230)
5	Inactive Tennessee Jurisdiction Employees	183	17,464,000	2.9%	249,055	100.00%	249,055		-
6	Active Division General Office Employees	17	4,088,000	0.7%	58,299	40.87%	23,827	50.22%	(11,966)
7	Inactive Division General Office Employees (pre-merger)[1]	47	5,296,000	0.9%	75,526	26.55%	20,052		-
8	Inactive Division General Office Employees (post-merger)	8	3,174,000	0.5%	45,265	40.87%	18,500		-
9									
10	Total Amount of Contribution Allocable to Tennessee	4,898	$ 596,030,000	100.00%	$ 8,500,000		$ 540,866		$ (118,195)

Notes:
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

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
TAXES OTHER THAN INCOME TAXES
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Total
	(a)	(b)
1	Base period per books Other Taxes Expense [1]	$ 7,517,143
2		
3		
4		
5		
6		
7	Inclusion of Barnsley Storage Other taxes	57,132
8		
9	Adjusted Taxes Other Than Income Taxes	$ 7,574,276
10		
11	Note:	
12	1. Twelve months ended September 30, 2022 - Account 408.	

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
TAXES OTHER THAN INCOME TAXES
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Fiscal Year 2022
1	**Division 093**													
2	FICA	$ 13,607	$ 48,302	$ 14,041	$ 19,237	$ 16,306	$ 11,132	$ 15,538	$ 13,215	$ 14,365	$ 26,971	$ 8,180	$ 8,041	$ 208,933
3	FUTA	2	59	15	1,735	45	(78)	3	14	10	11	10	12	1,840
4	SUTA	7	93	39	902	326	(39)	(19)	(505)	194	8	4	(1,099)	(90)
5	Payroll Tax Projects	-	-	-	-	-	-	-	1,218	52	-	-	-	1,270
6	Ad Valorem	207,607	207,607	207,607	449,959	449,809	449,809	449,809	449,809	449,809	273,783	273,783	273,783	4,143,173
7	30105 Corp/State Franchise Tax	96,700	96,700	131,599	108,333	108,333	108,333	108,333	108,333	108,333	108,333	108,333	108,333	1,299,996
8	30107 City Franchise	167	167	167	167	167	167	167	167	167	167	167	167	2,000
9	30109 State Gross Receipts	47,474	73,614	106,854	118,869	102,542	85,070	54,620	36,772	36,070	18,283	18,134	19,058	717,361
10	30104 State Supv & Inspection	47,818	47,818	47,818	47,818	47,818	47,818	54,293	54,293	54,293	54,293	54,293	54,293	612,669
11	30108 Dot Transmission User Tax	-	-	-	-	-	-	20,090	-	-	-	-	-	20,090
12	Division 91 Allocations	14,010	(16,809)	47,983	12,968	13,461	(8,559)	17,495	12,352	18,663	14,806	8,819	18,205	153,393
13	Division 12 Allocations	9,412	12,175	19,180	12,862	11,042	1,710	12,482	11,196	11,981	15,864	6,893	11,287	136,084
14	Division 02 Allocations	12,830	36,804	31,741	15,811	16,334	1,372	18,748	16,054	17,966	25,057	11,098	16,609	220,425
15	Total	$ 449,633	$ 506,530	$ 607,044	$ 788,662	$ 766,183	$ 696,736	$ 751,559	$ 702,917	$ 711,903	$ 537,575	$ 489,714	$ 508,688	$ 7,517,143
16														
17	**Division 091**													
18	FICA	$ 34,270	$ (41,270)	$ 117,361	$ 29,465	$ 32,659	$ (20,866)	$ 42,823	$ 30,674	$ 45,479	$ 41,875	$ 27,236	$ 51,380	$ 391,087
19	FUTA	2	55	12	1,441	23	(58)	2	13	7	14	10	13	1,534
20	SUTA	7	86	31	749	253	(18)	(19)	(465)	178	9	4	(1,178)	(363)
21	Ad Valorem	-	-	-	-	-	-	-	-	-	-	-	-	-
22	30105 Corp/State Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Total	$ 34,279	$ (41,129)	$ 117,404	$ 31,655	$ 32,935	$ (20,942)	$ 42,806	$ 30,222	$ 45,664	$ 41,898	$ 27,250	$ 50,215	$ 392,257
24														
25	**Division 002**													
26	FICA	$ 315,217	$ 331,102	$ 802,605	$ 358,063	$ 356,487	$ (20,274)	$ 428,511	$ 362,534	$ 406,922	$ 571,150	$ 231,121	$ 362,118	$ 4,505,554
27	FUTA	333	454	231	27,995	1,636	648	(221)	851	315	619	857	1,108	34,826
28	SUTA	567	871	317	51,777	8,156	2,580	(157)	1,382	876	1,146	1,749	2,107	71,371
29	Payroll Tax Projects	2,603	522	10	64	-	-	-	-	-	-	-	-	3,199
30	Ad Valorem	10,000	10,000	10,000	(32,800)	52,200	52,200	52,200	52,200	52,200	50,616	50,616	50,616	410,048
31	Total	$ 328,720	$ 342,949	$ 813,164	$ 405,098	$ 418,479	$ 35,155	$ 480,332	$ 416,966	$ 460,313	$ 623,530	$ 284,342	$ 415,949	$ 5,024,998
32														
33	**Division 012**													
34	FICA	$ 155,577	$ 213,607	$ 361,777	$ 184,629	$ 182,503	$ (11,094)	$ 218,108	$ 189,571	$ 206,709	$ 302,255	$ 112,602	$ 198,902	$ 2,315,146
35	FUTA	165	240	116	14,483	830	358	(122)	446	159	333	456	596	18,060
36	SUTA	280	460	158	26,786	4,178	1,397	(103)	728	445	620	930	1,133	37,012
37	Ad Valorem	42,500	42,500	42,500	45,400	45,400	45,400	45,400	45,400	45,400	31,398	31,398	31,398	494,094
38	30105 Corp/State Franchise Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Total	$ 198,521	$ 256,808	$ 404,551	$ 271,299	$ 232,911	$ 36,061	$ 263,283	$ 236,145	$ 252,713	$ 334,606	$ 145,386	$ 232,028	$ 2,864,312

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
DEPRECIATION AND AMORTIZATION EXPENSE
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Reference	Amount
	(a)	(b)	(c)
1	Base period per books Depreciation Expense [1]		$ 16,209,849
2			
3	Adjustment to Reflect Year End Plant Levels		2,051,126
4			
5	Total Proforma Depreciation Expense	WP_ 6-2	$ 18,260,975
6			
7	Adjustment to reflect Proposed Depreciation Rates		-
8			
9	Total Proforma Depreciation Expense	WP_ 6-1	18,260,975
10			
11	Amortization of Deferred Pension Regulated Asset	WP_ 7-3	0
12			
13	Intercompany Leased Property Depreciation	WP_ 3-1	267,602
14			
15	Adjustment for Depreciation Expense on Capitalized Incentive Compensation	WP_ 7-8	(212,293)
16			
17	Total Depreciation and Amortization Expense, As Adjusted	Sum (Ln 9 through Ln 15)	$ 18,316,285
18			
19	Note:		
20	1. Twelve months ended September 30, 2022.		

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
DEPRECIATION EXPENSE ADJUSTMENT
PROFORMA SSU DEPRECIATION AT PROPOSED DEPRECIATION RATES
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Amount	Allocation	Allocated
	(a)	(b)	(c)	(d)
1	Proforma Depreciation			
2	Tennessee Operations (Div 093)	$ 16,953,382	100.00%	$ 16,953,382
3	Mid-States General Office (Div 091)	26,641	40.87%	10,888
4	SSU Div 012 - Customer Service	11,129,320	4.74%	527,681
5	SSU Div 002 - General Office	$ 19,705,259	3.90%	$ 769,025
6				
7	Proforma Depreciation Expense Adjustment			$ 18,260,975

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
DEPRECIATION EXPENSE ADJUSTMENT
PROFORMA SSU DEPRECIATION AT CURRENT DEPRECIATION RATES
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Amount	Allocation	Allocated
	(a)	(b)	(c)	(d)
1	Proforma Depreciation			
2	Tennessee Operations (Div 093)	$ 16,953,382	100.00%	$ 16,953,382
3	Mid-States General Office (Div 091)	26,641	40.87%	10,888
4	SSU Div 012 - Customer Service	11,129,320	4.74%	527,681
5	SSU Div 002 - General Office	$ 19,705,259	3.90%	$ 769,025
6				
7	Proforma Depreciation Expense			$ 18,260,975

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
RATE BASE AND RETURN
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Test Year Ending Balance	Reference
	(a)	(b)	(c)
1	Original Cost of Plant	$ 811,685,075	WP_7-10 & WP_7-2
2			
3	Accumulated Depreciation and Amortization	(238,922,903)	WP_7-2
4			
5	Construction Work in Progress per Books	11,767,197	WP_7-2
6			
7	Storage Gas Investment	8,237,591	WP_7-2
8			
9	Cash Working Capital	2,503,902	WP_7-5
10			
11	Material & Supplies	389,626	WP_7-2
12			
13	Regulatory Assets/Liabilities (EDITL & Deferral)	(17,184,326)	WP_ 7-9
14			
15	Accumulated Deferred Income Tax	(75,558,974)	WP_7-2
16			
17	Customer Advances for Construction	(20,280)	WP_7-2
18			
19	Customer Deposits	(1,069,120)	WP_7-2
20			
21	Accumulated Interest on Customer Deposits	(18,913)	WP_7-2
22			
23	Unadjusted Rate Base	$ 501,808,876	Sum (Ln 1 through Ln 21)
24			
25	Capitalized Incentive Compensation & SERP Adjustments	(8,508,880)	WP_7-8
26			
27	Intercompany Leased Property	5,985,565	WP_7-2
28			
29	Cloud Projects	129,921	WP_7-2
30			
31	Total Rate Base	$ 499,415,482	Sum (Ln 23 through Ln 29)
32			
33	Return at Overall Cost of Capital on Rate Base	$ 37,855,694	Sch 9
34			
35	Note:		
36	1. Twelve months ended September 30, 2022.		

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
RATE BASE AND RETURN
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Test Year Ending Balance	Reference
	(a)	(b)	(c)
1	Original Cost of Plant	$ 771,731,728	WP_7-10 & WP_7-2
2			
3	Accumulated Depreciation and Amortization	(240,488,931)	WP_7-2
4			
5	Construction Work in Progress per Books	17,522,057	WP_7-2
6			
7	Storage Gas Investment	8,237,591	WP_7-2
8			
9	Cash Working Capital	2,503,902	WP 7-5
10			
11	Material & Supplies	389,626	WP_7-2
12			
13	Regulatory Assets/Liabilities (EDITL & Deferral)	(20,240,723)	WP 7-9
14			
15	Accumulated Deferred Income Tax	(67,795,381)	WP_7-2
16			
17	Customer Advances for Construction	(20,280)	WP_7-2
18			
19	Customer Deposits	(1,069,120)	WP_7-2
20			
21	Accumulated Interest on Customer Deposits	(18,913)	WP_7-2
22			
23	Unadjusted Rate Base	$ 470,751,557	Sum (Ln 1 through Ln 21)
24			
25	Capitalized Incentive Compensation & SERP Adjustments	(8,508,880)	WP_7-8
26			
27	Net Elimination of Intercompany Leased Property	6,122,272	WP_7-2
28			
29	Cloud projects	130,832	WP_7-2
30			
31	Total Rate Base	$ 468,495,781	Sum (Ln 23 through Ln 29)
32			
33	Return at Overall Cost of Capital on Rate Base	$ 34,996,635	Sch 9
34			
35	Note:		
36	1. Twelve months ended September 30, 2022.		

Tennessee Distribution System
Reallocation of Rate Base Items at Proforma Allocation Factors
TEST YEAR ENDING SEPTEMBER 30, 2022

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 40.87%	Division 012 4.74%	CKV 2.53%	Division 002 3.90%	Greenville 1.26%	AEAM 4.78%	ALGN 1.31%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)			(h)	(i)	(j)	(k)	(l)	(m)			(n)
1																		
2																		
3																		
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7																		
8																		
9																		
10																		
11																		
12																		
13																		

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
REALLOCATION OF RATE BASE ITEMS PROFORMA ALLOCATION FACTORS
TEST YEAR ENDING SEPTEMBER 30, 2022

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
										FY21	100%	41.91%	4.73%	2.11%	4.13%	1.30%	5.07%	1.26%	
										FY22	100%	40.87%	4.74%	2.53%	3.90%	1.26%	4.78%	1.31%	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				(h)	(i)	(j)	(k)	(l)	(m)			(n)
1	**Gas Plant in Service (Account 101)**																		
2																			
3	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
4	Oct-21	736,236,788	2,047,063	135,300,137	17,022,303	151,943,992	9,267,669	34,982,229	21,271,230		736,236,788	836,635	6,415,062	430,952	5,929,824	116,973	1,671,155	279,481	751,916,870
5	Nov-21	738,071,723	2,047,063	135,300,137	17,022,303	152,136,176	9,267,669	34,982,229	21,271,230		738,071,723	836,635	6,415,062	430,952	5,937,324	116,973	1,671,155	279,481	753,759,306
6	Dec-21	741,520,418	2,047,063	135,682,133	17,012,843	152,651,231	14,440,570	34,982,164	22,183,283		741,520,418	836,635	6,433,174	430,713	5,957,425	182,263	1,671,152	291,465	757,323,244
7	Jan-22	744,117,721	2,047,063	135,683,455	17,012,843	152,744,838	13,516,270	34,952,574	22,183,283		744,117,721	836,635	6,433,237	430,713	5,961,078	170,597	1,669,739	291,465	759,911,184
8	Feb-22	750,145,826	2,047,063	135,683,148	17,112,557	152,746,290	13,518,082	34,982,164	22,199,439		750,145,826	836,635	6,433,222	433,237	5,961,135	170,620	1,671,152	291,677	765,943,504
9	Mar-22	754,378,128	2,047,063	135,683,163	17,064,619	152,762,695	13,709,849	34,982,164	22,199,408		754,378,128	836,635	6,433,223	432,023	5,961,775	173,040	1,671,152	291,676	770,177,653
10	Apr-22	758,280,456	2,047,063	135,683,163	17,064,619	152,896,413	13,825,998	34,982,164	22,199,408		758,280,456	836,635	6,433,223	432,023	5,966,994	174,506	1,671,152	291,676	774,086,666
11	May-22	756,678,468	2,047,063	141,685,238	17,127,317	153,145,970	13,827,034	34,982,164	22,199,408		756,678,468	836,635	6,717,803	433,611	5,976,733	174,519	1,671,152	291,676	772,780,598
12	Jun-22	757,933,957	2,047,063	141,875,925	17,135,842	153,278,326	13,827,859	34,982,164	22,199,408		757,933,957	836,635	6,726,844	433,827	5,981,898	174,530	1,671,152	291,676	774,050,519
13	Jul-22	768,793,937	2,047,063	141,862,976	17,137,741	153,987,720	13,827,859	34,982,164	22,199,408		768,793,937	836,635	6,726,230	433,875	6,009,583	174,530	1,671,152	291,676	784,937,618
14	Aug-22	777,298,543	2,047,063	141,998,422	17,137,741	164,053,778	14,127,889	34,982,164	22,199,408		777,298,543	836,635	6,732,652	433,875	6,402,425	178,317	1,671,152	291,676	793,845,275
15	Sep-22	789,452,196	2,047,063	142,065,113	17,138,728	165,719,509	14,147,907	34,982,164	22,199,408		789,452,196	836,635	6,735,814	433,900	6,467,433	178,569	1,671,152	291,676	806,067,374
16	Average	$ 754,421,853	$ 2,047,063	$ 137,984,857	$ 17,077,304	$ 154,586,067	$ 12,813,256	$ 34,979,937	$ 21,982,735		$ 754,421,853	$ 838,272	$ 6,540,960	$ 426,784	$ 6,059,615	$ 161,965	$ 1,679,041	$ 287,873	$ 770,416,363
17																			
18	**Construction Work in Process (Account 1070)**																		
19																			
20	Sep-21	$ 9,048,502	$ 474,495	$ 3,809,753	$ -	$ 32,439,702	$ -	$ -	$ -		$ 9,048,502	$ 198,861	$ 180,124	$ -	$ 1,340,245	$ -	$ -	$ -	$ 10,767,732
21	Oct-21	11,561,996	363,807	4,022,472	-	36,563,802	-	-	-		11,561,996	148,688	190,720	-	1,426,953	-	-	-	13,328,356
22	Nov-21	15,014,147	2,422,841	4,272,697	-	22,101,795	-	-	-		15,014,147	990,215	202,584	-	862,553	-	-	-	17,069,499
23	Dec-21	16,684,960	592,908	4,516,009	-	15,680,460	-	-	-		16,684,960	242,321	214,120	-	611,952	-	-	-	17,753,353
24	Jan-22	18,380,098	67,398	4,975,702	-	18,797,559	-	-	-		18,380,098	27,546	235,916	-	733,601	-	-	-	19,377,160
25	Feb-22	16,144,535	284,607	5,304,340	-	22,083,443	-	-	-		16,144,535	116,319	251,498	-	861,837	-	-	-	17,374,188
26	Mar-22	16,285,100	572,470	5,721,677	-	18,589,510	-	-	-		16,285,100	233,969	271,285	-	725,481	-	-	-	17,515,835
27	Apr-22	16,932,719	390,952	6,083,038	-	23,662,875	-	-	-		16,932,719	159,782	288,419	-	923,476	-	-	-	18,304,396
28	May-22	18,870,909	151,055	780,276	-	22,284,657	-	-	-		18,870,909	61,736	36,996	-	869,690	-	-	-	19,839,331
29	Jun-22	20,138,747	514,579	865,181	-	23,220,884	-	-	-		20,138,747	210,308	41,021	-	906,227	-	-	-	21,296,304
30	Jul-22	22,009,164	306,220	944,116	-	24,799,031	-	-	-		22,009,164	125,152	44,764	-	967,816	-	-	-	23,146,897
31	Aug-22	19,763,696	(320,076)	1,027,188	-	14,475,082	-	-	-		19,763,696	(130,815)	48,703	-	564,910	-	-	-	20,246,493
32	Sep-22	11,084,898	(51,046)	1,273,561	-	16,470,321	-	-	-		11,084,898	(20,863)	60,384	-	642,777	-	-	-	11,767,197
33	Average	$ 16,301,498	$ 443,862	$ 3,353,539	$ -	$ 22,397,625	$ -	$ -	$ -		$ 16,301,498	$ 181,786	$ 158,964	$ -	$ 879,809	$ -	$ -	$ -	$ 17,522,057
34																			
35	**Inventories - Plant Materials (Account 1540)**																		
36																			
37	Sep-21	$ -	$ 1,562,160	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ 654,701	$ -	$ -	$ -	$ -	$ -	$ -	$ 654,701
38	Oct-21	-	705,473	-	-	-	-	-	-		-	288,327	-	-	-	-	-	-	288,327
39	Nov-21	-	705,473	-	-	-	-	-	-		-	288,327	-	-	-	-	-	-	288,327
40	Dec-21	-	704,803	-	-	-	-	-	-		-	288,053	-	-	-	-	-	-	288,053
41	Jan-22	-	643,705	-	-	-	-	-	-		-	263,082	-	-	-	-	-	-	263,082
42	Feb-22	-	643,705	-	-	-	-	-	-		-	263,082	-	-	-	-	-	-	263,082
43	Mar-22	-	659,407	-	-	-	-	-	-		-	269,500	-	-	-	-	-	-	269,500
44	Apr-22	-	687,974	-	-	-	-	-	-		-	281,175	-	-	-	-	-	-	281,175
45	May-22	-	705,146	-	-	-	-	-	-		-	288,193	-	-	-	-	-	-	288,193
46	Jun-22	-	712,515	-	-	-	-	-	-		-	291,205	-	-	-	-	-	-	291,205
47	Jul-22	-	708,540	-	-	-	-	-	-		-	289,580	-	-	-	-	-	-	289,580
48	Aug-22	-	826,736	-	-	-	-	-	-		-	337,887	-	-	-	-	-	-	337,887
49	Sep-22	-	3,087,897	-	-	-	-	-	-		-	1,262,023	-	-	-	-	-	-	1,262,023
50	Average	$ -	$ 950,272	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ 389,626	$ -	$ -	$ -	$ -	$ -	$ -	$ 389,626

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
REALLOCATION OF RATE BASE ITEMS PROFORMA ALLOCATION FACTORS
TEST YEAR ENDING SEPTEMBER 30, 2022

										Factors	Division 093	Division 091	Division 012	CKV	Division 002	Greenville	AEAM	ALGN	
										FY21	100%	41.91%	4.73%	2.11%	4.13%	1.30%	5.07%	1.26%	
Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	AEAM	ALGN	FY22	100%	40.87%	4.74%	2.53%	3.90%	1.26%	4.78%	1.31%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				(h)	(i)	(j)	(k)	(l)	(m)			(n)
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 9***																		
55	Sep-21	$ 7,862,456	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ 7,862,456	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,862,456
56	Oct-21	10,271,178	-	-	-	-	-	-	-		10,271,178	-	-	-	-	-	-	-	10,271,178
57	Nov-21	8,887,254	-	-	-	-	-	-	-		8,887,254	-	-	-	-	-	-	-	8,887,254
58	Dec-21	9,497,224	-	-	-	-	-	-	-		9,497,224	-	-	-	-	-	-	-	9,497,224
59	Jan-22	5,372,423	-	-	-	-	-	-	-		5,372,423	-	-	-	-	-	-	-	5,372,423
60	Feb-22	2,846,484	-	-	-	-	-	-	-		2,846,484	-	-	-	-	-	-	-	2,846,484
61	Mar-22	1,363,897	-	-	-	-	-	-	-		1,363,897	-	-	-	-	-	-	-	1,363,897
62	Apr-22	2,724,622	-	-	-	-	-	-	-		2,724,622	-	-	-	-	-	-	-	2,724,622
63	May-22	5,941,765	-	-	-	-	-	-	-		5,941,765	-	-	-	-	-	-	-	5,941,765
64	Jun-22	8,055,945	-	-	-	-	-	-	-		8,055,945	-	-	-	-	-	-	-	8,055,945
65	Jul-22	11,111,160	-	-	-	-	-	-	-		11,111,160	-	-	-	-	-	-	-	11,111,160
66	Aug-22	14,766,910	-	-	-	-	-	-	-		14,766,910	-	-	-	-	-	-	-	14,766,910
67	Sep-22	18,387,362	-	-	-	-	-	-	-		18,387,362	-	-	-	-	-	-	-	18,387,362
68	Average	$ 8,237,591	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ 8,237,591	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,237,591
69																			
70	**Customers Deposits (Account 2350)**																		
71																			
72	Sep-21	$ (1,059,185)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (1,059,185)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,059,185)
73	Oct-21	(1,015,791)	-	-	-	-	-	-	-		(1,015,791)	-	-	-	-	-	-	-	(1,015,791)
74	Nov-21	(1,000,121)	-	-	-	-	-	-	-		(1,000,121)	-	-	-	-	-	-	-	(1,000,121)
75	Dec-21	(959,878)	-	-	-	-	-	-	-		(959,878)	-	-	-	-	-	-	-	(959,878)
76	Jan-22	(942,080)	-	-	-	-	-	-	-		(942,080)	-	-	-	-	-	-	-	(942,080)
77	Feb-22	(948,403)	-	-	-	-	-	-	-		(948,403)	-	-	-	-	-	-	-	(948,403)
78	Mar-22	(997,271)	-	-	-	-	-	-	-		(997,271)	-	-	-	-	-	-	-	(997,271)
79	Apr-22	(1,030,297)	-	-	-	-	-	-	-		(1,030,297)	-	-	-	-	-	-	-	(1,030,297)
80	May-22	(1,053,492)	-	-	-	-	-	-	-		(1,053,492)	-	-	-	-	-	-	-	(1,053,492)
81	Jun-22	(1,111,979)	-	-	-	-	-	-	-		(1,111,979)	-	-	-	-	-	-	-	(1,111,979)
82	Jul-22	(1,159,360)	-	-	-	-	-	-	-		(1,159,360)	-	-	-	-	-	-	-	(1,159,360)
83	Aug-22	(1,267,910)	-	-	-	-	-	-	-		(1,267,910)	-	-	-	-	-	-	-	(1,267,910)
84	Sep-22	(1,352,786)	-	-	-	-	-	-	-		(1,352,786)	-	-	-	-	-	-	-	(1,352,786)
85	Average	$ (1,069,120)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (1,069,120)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,069,120)
86																			
87																			
88	**Accumulated Deferred FIT (Total Accounts 1900,2550, 2820, 2830)**																		
89																			
90	Sep-21	$ (80,307,952)	$ (4,820,270)	$ (14,654,092)	$ -	$ 550,204,761	$ -	$ -	$ -		$ (80,307,952)	$ (2,020,175)	$ (692,840)	$ -	$ 22,731,693	$ -	$ -	$ -	$ (60,289,273)
91	Oct-21	(80,441,083)	(4,820,270)	(14,654,092)	-	559,265,874	-	-	-		(80,441,083)	(1,970,044)	(694,803)	-	21,826,123	-	-	-	(61,279,808)
92	Nov-21	(80,574,215)	(4,820,270)	(14,654,092)	-	570,003,952	-	-	-		(80,574,215)	(1,970,044)	(694,803)	-	22,245,191	-	-	-	(60,993,871)
93	Dec-21	(84,934,672)	(4,145,089)	(14,381,048)	-	574,796,520	-	-	-		(84,934,672)	(1,694,098)	(681,857)	-	22,432,227	-	-	-	(64,878,399)
94	Jan-22	(85,067,804)	(4,145,089)	(14,381,048)	-	557,554,824	-	-	-		(85,067,804)	(1,694,098)	(681,857)	-	21,759,346	-	-	-	(65,684,412)
95	Feb-22	(85,200,935)	(4,145,089)	(14,381,048)	-	555,621,897	-	-	-		(85,200,935)	(1,694,098)	(681,857)	-	21,683,911	-	-	-	(65,892,979)
96	Mar-22	(87,685,016)	(3,333,697)	(14,278,566)	-	539,608,094	-	-	-		(87,685,016)	(1,362,482)	(676,998)	-	21,058,951	-	-	-	(68,665,545)
97	Apr-22	(87,818,148)	(3,333,697)	(14,278,566)	-	505,908,925	-	-	-		(87,818,148)	(1,362,482)	(676,998)	-	19,743,794	-	-	-	(70,113,833)
98	May-22	(87,951,279)	(3,333,697)	(14,278,566)	-	497,370,765	-	-	-		(87,951,279)	(1,362,482)	(676,998)	-	19,410,580	-	-	-	(70,580,179)
99	Jun-22	(88,039,339)	(3,924,818)	(13,887,329)	-	455,340,419	-	-	-		(88,039,339)	(1,604,073)	(658,448)	-	17,770,288	-	-	-	(72,531,572)
100	Jul-22	(88,172,471)	(3,924,818)	(13,887,329)	-	469,982,257	-	-	-		(88,172,471)	(1,604,073)	(658,448)	-	18,341,706	-	-	-	(72,093,286)
101	Aug-22	(88,305,602)	(3,924,818)	(13,887,329)	-	455,853,369	-	-	-		(88,305,602)	(1,604,073)	(658,448)	-	17,790,307	-	-	-	(72,777,817)
102	Sep-22	(91,974,711)	(3,774,304)	(13,552,864)	-	476,623,376	-	-	-		(91,974,711)	(1,542,558)	(642,590)	-	18,600,885	-	-	-	(75,558,974)
103	Average	$ (85,882,556)	$ (4,034,302)	$ (14,242,767)	$ -	$ 520,625,772	$ -	$ -	$ -		$ (85,882,556)	$ (1,652,675)	$ (675,149)	$ -	$ 20,415,000	$ -	$ -	$ -	$ (67,795,381)

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
REALLOCATION OF RATE BASE ITEMS PROFORMA ALLOCATION FACTORS
TEST YEAR ENDING SEPTEMBER 30, 2022

										Factors FY21	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%	
Line No.	**Month**	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	AEAM	ALGN	FY22	100%	40.87%	4.74%	2.53%	3.90%	1.26%	4.78%	1.31%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				(h)	(i)	(j)	(k)	(l)	(m)			(n)
104																			
105	**Accumulated Depreciation (Account 1080)**																		
106																			
107	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)
108	Oct-21	(230,597,125)	(408,982)	(65,507,814)	(5,208,912)	(67,115,140)	(4,588,558)	(18,192,700)	(8,082,354)		(230,597,125)	(167,151)	(3,105,959)	(131,874)	(2,619,261)	(57,915)	(869,093)	(106,193)	(237,654,572)
109	Nov-21	(231,813,739)	(411,202)	(66,221,091)	(5,256,241)	(68,863,693)	(4,612,088)	(18,402,020)	(8,201,052)		(231,813,739)	(168,058)	(3,139,778)	(133,072)	(2,687,501)	(58,212)	(879,093)	(107,753)	(238,987,206)
110	Dec-21	(233,044,149)	(413,422)	(66,885,032)	(5,294,088)	(67,068,974)	(4,643,478)	(18,611,339)	(8,322,743)		(233,044,149)	(168,966)	(3,171,258)	(134,030)	(2,617,459)	(58,608)	(889,093)	(109,352)	(240,192,915)
111	Jan-22	(234,255,095)	(415,642)	(67,599,987)	(5,341,263)	(67,890,844)	(4,673,313)	(18,820,524)	(8,444,433)		(234,255,095)	(169,873)	(3,205,157)	(135,224)	(2,649,534)	(58,985)	(899,086)	(110,951)	(241,483,904)
112	Feb-22	(234,804,887)	(417,862)	(68,314,939)	(5,389,170)	(68,708,050)	(4,703,153)	(19,029,859)	(8,566,190)		(234,804,887)	(170,780)	(3,239,055)	(136,437)	(2,681,426)	(59,361)	(909,086)	(112,551)	(242,113,584)
113	Mar-22	(235,994,878)	(420,082)	(69,029,892)	(5,388,883)	(69,510,155)	(4,733,408)	(19,239,195)	(8,687,946)		(235,994,878)	(171,688)	(3,272,954)	(136,430)	(2,712,730)	(59,743)	(919,086)	(114,150)	(243,381,659)
114	Apr-22	(237,250,397)	(422,303)	(69,744,845)	(5,436,456)	(70,310,114)	(4,763,958)	(19,448,531)	(8,809,703)		(237,250,397)	(172,595)	(3,306,852)	(137,634)	(2,743,949)	(60,129)	(929,086)	(115,750)	(244,716,393)
115	May-22	(232,867,846)	(424,523)	(70,505,775)	(5,484,297)	(71,107,959)	(4,794,511)	(19,657,867)	(8,931,459)		(232,867,846)	(173,502)	(3,342,930)	(138,845)	(2,775,086)	(60,514)	(939,087)	(117,350)	(240,415,162)
116	Jun-22	(229,889,214)	(426,743)	(71,276,353)	(5,532,162)	(71,967,844)	(4,824,972)	(19,869,538)	(9,053,880)		(229,889,214)	(174,410)	(3,379,466)	(140,057)	(2,808,644)	(60,899)	(949,199)	(118,958)	(237,520,847)
117	Jul-22	(234,190,318)	(428,963)	(72,046,764)	(5,580,052)	(72,830,183)	(4,855,432)	(20,081,208)	(9,176,300)		(234,190,318)	(175,317)	(3,415,994)	(141,270)	(2,842,298)	(61,283)	(959,310)	(120,567)	(241,906,358)
118	Aug-22	(234,666,983)	(431,183)	(72,818,605)	(5,627,941)	(73,878,759)	(4,888,165)	(20,292,879)	(9,298,720)		(234,666,983)	(176,224)	(3,452,590)	(142,482)	(2,883,221)	(61,696)	(969,422)	(122,175)	(242,474,794)
119	Sep-22	(231,021,564)	(433,403)	(73,594,084)	(5,652,864)	(74,982,720)	(4,921,200)	(20,504,550)	(9,421,131)		(231,021,564)	(177,132)	(3,489,358)	(143,113)	(2,926,304)	(62,113)	(979,534)	(123,784)	(238,922,903)
120	Average	$ (233,061,748)	$ (420,082)	$ (69,103,055)	$ (5,411,839)	$ (70,089,043)	$ (4,735,943)	$ (19,241,046)	$ (8,689,187)		$ (233,061,748)	$ (172,013)	$ (3,275,755)	$ (135,324)	$ (2,747,103)	$ (59,894)	$ (923,285)	$ (113,809)	$ (240,488,931)
121																			
122																			
123	**Customers Advances (Account 2520)**																		
124																			
125	Sep-21	$ (20,280)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (20,280)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (20,280)
126	Oct-21	(20,280)	-	-	-	-	-	-	-		(20,280)	-	-	-	-	-	-	-	(20,280)
127	Nov-21	(20,280)	-	-	-	-	-	-	-		(20,280)	-	-	-	-	-	-	-	(20,280)
128	Dec-21	(20,280)	-	-	-	-	-	-	-		(20,280)	-	-	-	-	-	-	-	(20,280)
129	Jan-22	(20,280)	-	-	-	-	-	-	-		(20,280)	-	-	-	-	-	-	-	(20,280)
130	Feb-22	(20,280)	-	-	-	-	-	-	-		(20,280)	-	-	-	-	-	-	-	(20,280)
131	Mar-22	(20,280)	-	-	-	-	-	-	-		(20,280)	-	-	-	-	-	-	-	(20,280)
132	Apr-22	(20,280)	-	-	-	-	-	-	-		(20,280)	-	-	-	-	-	-	-	(20,280)
133	May-22	(20,280)	-	-	-	-	-	-	-		(20,280)	-	-	-	-	-	-	-	(20,280)
134	Jun-22	(20,280)	-	-	-	-	-	-	-		(20,280)	-	-	-	-	-	-	-	(20,280)
135	Jul-22	(20,280)	-	-	-	-	-	-	-		(20,280)	-	-	-	-	-	-	-	(20,280)
136	Aug-22	(20,280)	-	-	-	-	-	-	-		(20,280)	-	-	-	-	-	-	-	(20,280)
137	Sep-22	(20,280)	-	-	-	-	-	-	-		(20,280)	-	-	-	-	-	-	-	(20,280)
138	Average	$ (20,280)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (20,280)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (20,280)
139																			
140	**Interest on Customer Deposits (Account 2370-26919)**																		
141																			
142	Sep-21	$ (12,658)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (12,658)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (12,658)
143	Oct-21	(13,752)	-	-	-	-	-	-	-		(13,752)	-	-	-	-	-	-	-	(13,752)
144	Nov-21	(14,431)	-	-	-	-	-	-	-		(14,431)	-	-	-	-	-	-	-	(14,431)
145	Dec-21	(15,414)	-	-	-	-	-	-	-		(15,414)	-	-	-	-	-	-	-	(15,414)
146	Jan-22	(16,858)	-	-	-	-	-	-	-		(16,858)	-	-	-	-	-	-	-	(16,858)
147	Feb-22	(17,880)	-	-	-	-	-	-	-		(17,880)	-	-	-	-	-	-	-	(17,880)
148	Mar-22	(19,429)	-	-	-	-	-	-	-		(19,429)	-	-	-	-	-	-	-	(19,429)
149	Apr-22	(21,028)	-	-	-	-	-	-	-		(21,028)	-	-	-	-	-	-	-	(21,028)
150	May-22	(22,004)	-	-	-	-	-	-	-		(22,004)	-	-	-	-	-	-	-	(22,004)
151	Jun-22	(21,970)	-	-	-	-	-	-	-		(21,970)	-	-	-	-	-	-	-	(21,970)
152	Jul-22	(22,977)	-	-	-	-	-	-	-		(22,977)	-	-	-	-	-	-	-	(22,977)
153	Aug-22	(23,535)	-	-	-	-	-	-	-		(23,535)	-	-	-	-	-	-	-	(23,535)
154	Sep-22	(23,938)	-	-	-	-	-	-	-		(23,938)	-	-	-	-	-	-	-	(23,938)
155	Average	$ (18,913)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ (18,913)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (18,913)

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
REALLOCATION OF RATE BASE ITEMS PROFORMA ALLOCATION FACTORS
TEST YEAR ENDING SEPTEMBER 30, 2022

										Factors FY21	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%	
Line No.	**Month**	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - SSU Customer	CKV	Division 002 - SSU General	Greenville	AEAM	ALGN	FY22	100%	40.87%	4.74%	2.53%	3.90%	1.26%	4.78%	1.31%	Total Tennessee
	(a)	(b)	(c)	(d)	(e)	(f)	(g)				(h)	(i)	(j)	(k)	(l)	(m)			(n)
156																			
157																			
158	**Net elimination of intercompany leased property**																		
159																			
160	Sep-21	$ 6,253,167	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ 6,253,167	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,253,167
161	Oct-21	6,231,664	-	-	-	-	-	-	-		6,231,664	-	-	-	-	-	-	-	6,231,664
162	Nov-21	6,210,161	-	-	-	-	-	-	-		6,210,161	-	-	-	-	-	-	-	6,210,161
163	Dec-21	6,188,657	-	-	-	-	-	-	-		6,188,657	-	-	-	-	-	-	-	6,188,657
164	Jan-22	6,167,154	-	-	-	-	-	-	-		6,167,154	-	-	-	-	-	-	-	6,167,154
165	Feb-22	6,145,651	-	-	-	-	-	-	-		6,145,651	-	-	-	-	-	-	-	6,145,651
166	Mar-22	6,124,148	-	-	-	-	-	-	-		6,124,148	-	-	-	-	-	-	-	6,124,148
167	Apr-22	6,102,645	-	-	-	-	-	-	-		6,102,645	-	-	-	-	-	-	-	6,102,645
168	May-22	6,081,142	-	-	-	-	-	-	-		6,081,142	-	-	-	-	-	-	-	6,081,142
169	Jun-22	6,057,214	-	-	-	-	-	-	-		6,057,214	-	-	-	-	-	-	-	6,057,214
170	Jul-22	6,033,260	-	-	-	-	-	-	-		6,033,260	-	-	-	-	-	-	-	6,033,260
171	Aug-22	6,009,111	-	-	-	-	-	-	-		6,009,111	-	-	-	-	-	-	-	6,009,111
172	Sep-22	5,985,565	-	-	-	-	-	-	-		5,985,565	-	-	-	-	-	-	-	5,985,565
173	Average	$ 6,122,272	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ 6,122,272	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,122,272
174																			
175																			
176	**Cloud Projects**																		
177																			
178	Sep-21	$ -	$ -	$ -	$ -	$ 3,852,569	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ 159,169	$ -	$ -	$ -	$ 159,169
179	Oct-21	-	-	-	-	3,698,791	-	-	-		-	-	-	-	144,350	-	-	-	144,350
180	Nov-21	-	-	-	-	3,597,056	-	-	-		-	-	-	-	140,380	-	-	-	140,380
181	Dec-21	-	-	-	-	3,452,629	-	-	-		-	-	-	-	134,744	-	-	-	134,744
182	Jan-22	-	-	-	-	3,296,332	-	-	-		-	-	-	-	128,644	-	-	-	128,644
183	Feb-22	-	-	-	-	3,140,469	-	-	-		-	-	-	-	122,561	-	-	-	122,561
184	Mar-22	-	-	-	-	2,984,425	-	-	-		-	-	-	-	116,471	-	-	-	116,471
185	Apr-22	-	-	-	-	2,828,381	-	-	-		-	-	-	-	110,381	-	-	-	110,381
186	May-22	-	-	-	-	3,346,984	-	-	-		-	-	-	-	130,621	-	-	-	130,621
187	Jun-22	-	-	-	-	3,250,784	-	-	-		-	-	-	-	126,866	-	-	-	126,866
188	Jul-22	-	-	-	-	3,068,257	-	-	-		-	-	-	-	119,743	-	-	-	119,743
189	Aug-22	-	-	-	-	3,509,675	-	-	-		-	-	-	-	136,970	-	-	-	136,970
190	Sep-22	-	-	-	-	3,329,064	-	-	-		-	-	-	-	129,921	-	-	-	129,921
191	Average	$ -	$ -	$ -	$ -	$ 3,335,032	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ 130,832	$ -	$ -	$ -	$ 130,832

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
PENSION REGULATED ASSET
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description						
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							
14	2 years amortization					$	54,104
15							

16	Monthly Amortization	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	-	-

16	Monthly Amortization	Amortization Expense	Regulated Asset Balance
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	-	-

16	Monthly Amortization		Amortization Expense	Regulated Asset Balance	
88		Aug-21	-	-	
89		Sep-21	-	-	
90		Oct-21	-	-	
91		Nov-21	-	-	
92		Dec-21	-	-	
93		Jan-22	-	-	
94		Feb-22	-	-	
95		Mar-22	-	-	
96		Apr-22	-	-	
97		May-22	-	-	
98		Jun-22	-	-	
99		Jul-22	-	-	
100		Aug-22	-	-	
101		Sep-22	-	-	
102	Annual Amortization		$ -	$ -	13 month average

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
ACCUMULATED DEFERRED INCOME TAX
TEST YEAR ENDING SEPTEMBER 30, 2022

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-21	384,904,299	(165,300,462)	574,342,040	(24,137,280)	550,204,761
2	Oct-21	393,965,412	(165,300,462)	574,342,040	(15,076,166)	559,265,874
3	Nov-21	404,703,490	(165,300,462)	574,342,040	(4,338,088)	570,003,952
4	Dec-21	407,633,359	(167,163,161)	576,691,684	(1,895,164)	574,796,520
5	Jan-22	390,391,663	(167,163,161)	576,691,684	(19,136,860)	557,554,824
6	Feb-22	388,458,736	(167,163,161)	576,691,684	(21,069,787)	555,621,897
7	Mar-22	371,608,553	(167,999,541)	587,336,146	(47,728,052)	539,608,094
8	Apr-22	337,909,384	(167,999,541)	587,336,146	(81,427,221)	505,908,925
9	May-22	329,371,224	(167,999,541)	587,336,146	(89,965,381)	497,370,765
10	Jun-22	286,020,186	(169,320,233)	554,981,658	(99,641,239)	455,340,419
11	Jul-22	300,662,024	(169,320,233)	554,981,658	(84,999,401)	469,982,257
12	Aug-22	286,533,136	(169,320,233)	554,981,658	(99,128,289)	455,853,369
13	Sep-22	307,499,760	(169,123,616)	591,010,476	(114,387,100)	476,623,376
14						
15	Notes:					
16	1. FD - NOL Credit Carryforward - Non Reg & Other.					

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
CASH WORKING CAPITAL LEAD/LAG ANALYSIS
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Base Period
1	Revenue Lag	37.50
2		
3	Expense Lag	33.00
4		
5	Net Lag	4.50
6		
7	Daily Cost of Service	556,073
8		
9	Cash Working Capital	2,503,902

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 DISTRIBUTION SYSTEM - COST OF SERVICE FILING
CASH WORKING CAPITAL LEAD/LAG ANALYSIS
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description		Historic Base Period	Expense Lag	CWC Requirement (b) x (c)
	(a)		(b)	(c)	(d)
1	Gas Supply Expense				
2	Purchased Gas		$ 111,383,269	39.33	$ 4,380,703,984
3					
4	Operation and Maintenance Expense				
5	O&M, Labor		$ 8,072,682	14.07	$ 113,582,635
6	O&M, Non-Labor		13,540,396	29.43	398,493,855
7	Total O&M Expense		$ 21,613,078		$ 512,076,490
8					
9					
10	Taxes Other Than Income				
11	Ad Valorem		$ 4,200,306	241.50	$ 1,014,373,824
12	State Gross Receipts Tax		717,361	(151.50)	(108,680,167)
13	Payroll Taxes		211,953	14.51	3,075,824
14	Franchise Tax		1,301,996	37.50	48,824,852
15	TRA Inspection Fee		612,669	272.50	166,952,417
16	DOT		$ 20,090	59.00	$ 1,185,310
17					
18	Allocated Taxes-Shared Services				
19	Ad Valorem	0%	$ -	241.50	$ -
20	Payroll Taxes	100%	$ 356,508	14.51	$ 5,173,594
21					
22	Allocated Taxes-Business Unit				
23	Ad Valorem	0%	$ -	241.50	$ -
24	Payroll Taxes	100%	153,393	14.51	2,226,013
25	Total Taxes Other Than Income		$ 7,574,276		$ 1,133,131,667
26					
27	Federal Income Tax		*$ 6,871,569*		
28	Current Taxes		-	37.50	-
29	Deferred Taxes		6,871,569	-	-
30					
31	State Excise Tax		*2,274,774*		
32	Current Taxes		-	37.50	-
33	Deferred Taxes		2,274,774	-	-
34					
35	Depreciation		16,265,158	-	-
36					
37	Interest on Customer Deposits		38,488	182.50	7,024,115
38					
39	Interest Expense - LTD		7,241,524	91.25	660,789,109
40					
41	Interest Expense - STD		149,825	24.05	3,603,083
42					
43	Return on Equity		29,554,779		-
44					
45					
46	TOTAL		$ 202,966,740	33.00	$ 6,697,328,450
47					
48	Daily Cost of Service		$ 556,073		$ 18,348,845

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
AMORTIZATION SCHEDULE OF CAPITALIZED INCENTIVE COMPENSATION & SERP ADJUSTMENTS
TEST YEAR ENDING SEPTEMBER 30, 2022

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	$ 1,042,876	$ 29,796
13	Docket No. 17-00012, 2017 TN ARM Amortization Schedule of Capitalized Incentive Compensation Adjustment, TYE 9-30-17	1,134,172	29,847
14	Docket No. 18-00067, 2018 TN ARM Amortization Schedule of Capitalized Incentive Compensation Adjustment, TYE 9-30-18	894,612	22,939
15	Docket No. 19-00076, 2019 TN ARM Amortization Schedule of Capitalized Incentive Compensation Adjustment, TYE 9-30-19	976,783	24,420
16	Docket No. 21-00019, 2020 TN ARM Amortization Schedule of Capitalized Incentive Compensation Adjustment, TYE 9-30-20	1,172,152	28,589
17	Docket No. 22-00010, 2021 TN ARM Amortization Schedule of Capitalized Incentive Compensation & SERP Adjustments, TYE 9-30-21	1,819,062	43,311
18	Docket No. 23-xxxxx, 2022TN ARM Amortization Schedule of Capitalized Incentive Compensation & SERP Adjustments, TYE 9-30-22	1,469,224	33,391
19	Total	$ 8,508,880	$ 212,293
20			
21			
22	Note:		
23	1. Historic Base Period Amounts for the period of 12 months ended Septmeber 2022		

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
DEFERRED REGULATORY LIABILITY AMORTIZATION

Date of Next Rate Implementation:	6/1/2023	Final Reg Liability	29,337,265
Final Amortization Month:	9/30/2053	Unprotected Balance:	18,853,052
		Protected Balance:	10,484,213

Unprotected Amortization Period:		3
Final Amortization Protected Period POST COR updated:		35
Max. Monthly Protected Amortizatrion POST COR update	$	24,168

	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)	(22,787,722)	(1,429)	(29,337,265)
11/30/2021	(9,339,387)	(12,940,364)	(22,279,751)	(30,127)		(479,273)	(509,400)	(7,057,514)	(22,278,322)	(1,429)	(29,337,265)
12/31/2021	(9,309,260)	(12,461,092)	(21,770,351)	(30,127)		(479,273)	(509,400)	(7,566,914)	(21,768,922)	(1,429)	(29,337,265)
1/31/2022	(9,279,133)	(11,981,819)	(21,260,952)	(30,127)		(479,273)	(509,400)	(8,076,313)	(21,259,523)	(1,429)	(29,337,265)
2/28/2022	(9,249,006)	(11,502,546)	(20,751,552)	(30,127)		(479,273)	(509,400)	(8,585,713)	(20,750,123)	(1,429)	(29,337,265)
3/31/2022	(9,218,879)	(11,023,273)	(20,242,152)	(30,127)		(479,273)	(509,400)	(9,095,113)	(20,240,724)	(1,428)	(29,337,265)
4/30/2022	(9,188,751)	(10,544,001)	(19,732,752)	(30,127)		(479,273)	(509,400)	(9,604,513)	(19,731,324)	(1,428)	(29,337,265)
5/31/2022	(9,158,624)	(10,064,728)	(19,223,352)	(30,127)		(479,273)	(509,400)	(10,113,913)	(19,221,924)	(1,428)	(29,337,265)
6/30/2022	(9,128,497)	(9,585,455)	(18,713,953)	(30,127)		(479,273)	(509,400)	(10,623,312)	(18,712,523)	(1,429)	(29,337,265)
7/31/2022	(9,098,370)	(9,106,182)	(18,204,553)	(30,127)		(479,273)	(509,400)	(11,132,712)	(18,203,123)	(1,429)	(29,337,265)
8/31/2022	(9,068,243)	(8,626,910)	(17,695,153)	(30,127)		(479,273)	(509,400)	(11,642,112)	(17,693,724)	(1,429)	(29,337,265)
9/30/2022	(9,038,116)	(8,147,637)	(17,185,753)	(30,127)		(479,273)	(509,400)	(12,151,512)	(17,184,326)	(1,427)	(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	(8,772,932)	(3,834,182)	(12,607,114)	(24,168)	(479,273)	(503,441)	(16,730,151)	(29,337,265)
7/31/2023	(8,748,764)	(3,354,909)	(12,103,673)	(24,168)	(479,273)	(503,441)	(17,233,592)	(29,337,265)
8/31/2023	(8,724,596)	(2,875,637)	(11,600,233)	(24,168)	(479,273)	(503,441)	(17,737,032)	(29,337,265)
9/30/2023	(8,700,428)	(2,396,364)	(11,096,792)	(24,168)	(479,273)	(503,441)	(18,240,473)	(29,337,265)
10/31/2023	(8,676,261)	(1,917,091)	(10,593,352)	(24,168)	(479,273)	(503,441)	(18,743,913)	(29,337,265)
11/30/2023	(8,652,093)	(1,437,818)	(10,089,911)	(24,168)	(479,273)	(503,441)	(19,247,354)	(29,337,265)
12/31/2023	(8,627,925)	(958,546)	(9,586,470)	(24,168)	(479,273)	(503,441)	(19,750,795)	(29,337,265)
1/31/2024	(8,603,757)	(479,273)	(9,083,030)	(24,168)	(479,273)	(503,441)	(20,254,235)	(29,337,265)
2/29/2024	(8,579,589)	(0)	(8,579,589)	(24,168)	(479,273)	(503,441)	(20,757,676)	(29,337,265)
3/31/2024	(8,555,421)	(0)	(8,555,421)	(24,168)		(24,168)	(20,781,844)	(29,337,265)
4/30/2024	(8,531,253)	(0)	(8,531,253)	(24,168)		(24,168)	(20,806,012)	(29,337,265)
5/31/2024	(8,507,086)	(0)	(8,507,086)	(24,168)		(24,168)	(20,830,179)	(29,337,265)
6/30/2024	(8,482,918)	(0)	(8,482,918)	(24,168)		(24,168)	(20,854,347)	(29,337,265)
7/31/2024	(8,458,750)	(0)	(8,458,750)	(24,168)		(24,168)	(20,878,515)	(29,337,265)
8/31/2024	(8,434,582)	(0)	(8,434,582)	(24,168)		(24,168)	(20,902,683)	(29,337,265)
9/30/2024	(8,410,414)	(0)	(8,410,414)	(24,168)		(24,168)	(20,926,851)	(29,337,265)
10/31/2024	(8,386,246)	(0)	(8,386,246)	(24,168)		(24,168)	(20,951,019)	(29,337,265)
11/30/2024	(8,362,078)	(0)	(8,362,078)	(24,168)		(24,168)	(20,975,187)	(29,337,265)
12/31/2024	(8,337,911)	(0)	(8,337,911)	(24,168)		(24,168)	(20,999,354)	(29,337,265)
1/31/2025	(8,313,743)	(0)	(8,313,743)	(24,168)		(24,168)	(21,023,522)	(29,337,265)
2/28/2025	(8,289,575)	(0)	(8,289,575)	(24,168)		(24,168)	(21,047,690)	(29,337,265)
3/31/2025	(8,265,407)	(0)	(8,265,407)	(24,168)		(24,168)	(21,071,858)	(29,337,265)
4/30/2025	(8,241,239)	(0)	(8,241,239)	(24,168)		(24,168)	(21,096,026)	(29,337,265)
5/31/2025	(8,217,071)	(0)	(8,217,071)	(24,168)		(24,168)	(21,120,194)	(29,337,265)
6/30/2025	(8,192,903)	(0)	(8,192,903)	(24,168)		(24,168)	(21,144,362)	(29,337,265)
7/31/2025	(8,168,736)	(0)	(8,168,736)	(24,168)		(24,168)	(21,168,529)	(29,337,265)
8/31/2025	(8,144,568)	(0)	(8,144,568)	(24,168)		(24,168)	(21,192,697)	(29,337,265)
9/30/2025	(8,120,400)	(0)	(8,120,400)	(24,168)		(24,168)	(21,216,865)	(29,337,265)
10/31/2025	(8,096,232)	(0)	(8,096,232)	(24,168)		(24,168)	(21,241,033)	(29,337,265)
11/30/2025	(8,072,064)	(0)	(8,072,064)	(24,168)		(24,168)	(21,265,201)	(29,337,265)
12/31/2025	(8,047,896)	(0)	(8,047,896)	(24,168)		(24,168)	(21,289,369)	(29,337,265)
1/31/2026	(8,023,728)	(0)	(8,023,728)	(24,168)		(24,168)	(21,313,537)	(29,337,265)
2/28/2026	(7,999,561)	(0)	(7,999,561)	(24,168)		(24,168)	(21,337,704)	(29,337,265)
3/31/2026	(7,975,393)	(0)	(7,975,393)	(24,168)		(24,168)	(21,361,872)	(29,337,265)
4/30/2026	(7,951,225)	(0)	(7,951,225)	(24,168)		(24,168)	(21,386,040)	(29,337,265)
5/31/2026	(7,927,057)	(0)	(7,927,057)	(24,168)		(24,168)	(21,410,208)	(29,337,265)
6/30/2026	(7,902,889)	(0)	(7,902,889)	(24,168)		(24,168)	(21,434,376)	(29,337,265)
7/31/2026	(7,878,721)	(0)	(7,878,721)	(24,168)		(24,168)	(21,458,544)	(29,337,265)
8/31/2026	(7,854,553)	(0)	(7,854,553)	(24,168)		(24,168)	(21,482,712)	(29,337,265)
9/30/2026	(7,830,386)	(0)	(7,830,386)	(24,168)		(24,168)	(21,506,879)	(29,337,265)
10/31/2026	(7,806,218)	(0)	(7,806,218)	(24,168)		(24,168)	(21,531,047)	(29,337,265)
11/30/2026	(7,782,050)	(0)	(7,782,050)	(24,168)		(24,168)	(21,555,215)	(29,337,265)
12/31/2026	(7,757,882)	(0)	(7,757,882)	(24,168)		(24,168)	(21,579,383)	(29,337,265)
1/31/2027	(7,733,714)	(0)	(7,733,714)	(24,168)		(24,168)	(21,603,551)	(29,337,265)
2/28/2027	(7,709,546)	(0)	(7,709,546)	(24,168)		(24,168)	(21,627,719)	(29,337,265)
3/31/2027	(7,685,378)	(0)	(7,685,378)	(24,168)		(24,168)	(21,651,887)	(29,337,265)
4/30/2027	(7,661,211)	(0)	(7,661,211)	(24,168)		(24,168)	(21,676,054)	(29,337,265)
5/31/2027	(7,637,043)	(0)	(7,637,043)	(24,168)		(24,168)	(21,700,222)	(29,337,265)
6/30/2027	(7,612,875)	(0)	(7,612,875)	(24,168)		(24,168)	(21,724,390)	(29,337,265)
7/31/2027	(7,588,707)	(0)	(7,588,707)	(24,168)		(24,168)	(21,748,558)	(29,337,265)
8/31/2027	(7,564,539)	(0)	(7,564,539)	(24,168)		(24,168)	(21,772,726)	(29,337,265)
9/30/2027	(7,540,371)	(0)	(7,540,371)	(24,168)		(24,168)	(21,796,894)	(29,337,265)
10/31/2027	(7,516,203)	(0)	(7,516,203)	(24,168)		(24,168)	(21,821,062)	(29,337,265)
11/30/2027	(7,492,036)	(0)	(7,492,036)	(24,168)		(24,168)	(21,845,229)	(29,337,265)
12/31/2027	(7,467,868)	(0)	(7,467,868)	(24,168)		(24,168)	(21,869,397)	(29,337,265)
1/31/2028	(7,443,700)	(0)	(7,443,700)	(24,168)		(24,168)	(21,893,565)	(29,337,265)
2/29/2028	(7,419,532)	(0)	(7,419,532)	(24,168)		(24,168)	(21,917,733)	(29,337,265)
3/31/2028	(7,395,364)	(0)	(7,395,364)	(24,168)		(24,168)	(21,941,901)	(29,337,265)
4/30/2028	(7,371,196)	(0)	(7,371,196)	(24,168)		(24,168)	(21,966,069)	(29,337,265)
5/31/2028	(7,347,028)	(0)	(7,347,028)	(24,168)		(24,168)	(21,990,237)	(29,337,265)
6/30/2028	(7,322,861)	(0)	(7,322,861)	(24,168)		(24,168)	(22,014,404)	(29,337,265)
7/31/2028	(7,298,693)	(0)	(7,298,693)	(24,168)		(24,168)	(22,038,572)	(29,337,265)
8/31/2028	(7,274,525)	(0)	(7,274,525)	(24,168)		(24,168)	(22,062,740)	(29,337,265)

9/30/2028	(7,250,357)	(0)	(7,250,357)	(24,168)	(24,168)	(22,086,908)	(29,337,265)
10/31/2028	(7,226,189)	(0)	(7,226,189)	(24,168)	(24,168)	(22,111,076)	(29,337,265)
11/30/2028	(7,202,021)	(0)	(7,202,021)	(24,168)	(24,168)	(22,135,244)	(29,337,265)
12/31/2028	(7,177,853)	(0)	(7,177,853)	(24,168)	(24,168)	(22,159,412)	(29,337,265)
1/31/2029	(7,153,686)	(0)	(7,153,686)	(24,168)	(24,168)	(22,183,579)	(29,337,265)
2/28/2029	(7,129,518)	(0)	(7,129,518)	(24,168)	(24,168)	(22,207,747)	(29,337,265)
3/31/2029	(7,105,350)	(0)	(7,105,350)	(24,168)	(24,168)	(22,231,915)	(29,337,265)
4/30/2029	(7,081,182)	(0)	(7,081,182)	(24,168)	(24,168)	(22,256,083)	(29,337,265)
5/31/2029	(7,057,014)	(0)	(7,057,014)	(24,168)	(24,168)	(22,280,251)	(29,337,265)
6/30/2029	(7,032,846)	(0)	(7,032,846)	(24,168)	(24,168)	(22,304,419)	(29,337,265)
7/31/2029	(7,008,678)	(0)	(7,008,678)	(24,168)	(24,168)	(22,328,587)	(29,337,265)
8/31/2029	(6,984,511)	(0)	(6,984,511)	(24,168)	(24,168)	(22,352,754)	(29,337,265)
9/30/2029	(6,960,343)	(0)	(6,960,343)	(24,168)	(24,168)	(22,376,922)	(29,337,265)
10/31/2029	(6,936,175)	(0)	(6,936,175)	(24,168)	(24,168)	(22,401,090)	(29,337,265)
11/30/2029	(6,912,007)	(0)	(6,912,007)	(24,168)	(24,168)	(22,425,258)	(29,337,265)
12/31/2029	(6,887,839)	(0)	(6,887,839)	(24,168)	(24,168)	(22,449,426)	(29,337,265)
1/31/2030	(6,863,671)	(0)	(6,863,671)	(24,168)	(24,168)	(22,473,594)	(29,337,265)
2/28/2030	(6,839,503)	(0)	(6,839,503)	(24,168)	(24,168)	(22,497,762)	(29,337,265)
3/31/2030	(6,815,336)	(0)	(6,815,336)	(24,168)	(24,168)	(22,521,929)	(29,337,265)
4/30/2030	(6,791,168)	(0)	(6,791,168)	(24,168)	(24,168)	(22,546,097)	(29,337,265)
5/31/2030	(6,767,000)	(0)	(6,767,000)	(24,168)	(24,168)	(22,570,265)	(29,337,265)
6/30/2030	(6,742,832)	(0)	(6,742,832)	(24,168)	(24,168)	(22,594,433)	(29,337,265)
7/31/2030	(6,718,664)	(0)	(6,718,664)	(24,168)	(24,168)	(22,618,601)	(29,337,265)
8/31/2030	(6,694,496)	(0)	(6,694,496)	(24,168)	(24,168)	(22,642,769)	(29,337,265)
9/30/2030	(6,670,328)	(0)	(6,670,328)	(24,168)	(24,168)	(22,666,937)	(29,337,265)
10/31/2030	(6,646,161)	(0)	(6,646,161)	(24,168)	(24,168)	(22,691,104)	(29,337,265)
11/30/2030	(6,621,993)	(0)	(6,621,993)	(24,168)	(24,168)	(22,715,272)	(29,337,265)
12/31/2030	(6,597,825)	(0)	(6,597,825)	(24,168)	(24,168)	(22,739,440)	(29,337,265)
1/31/2031	(6,573,657)	(0)	(6,573,657)	(24,168)	(24,168)	(22,763,608)	(29,337,265)
2/28/2031	(6,549,489)	(0)	(6,549,489)	(24,168)	(24,168)	(22,787,776)	(29,337,265)
3/31/2031	(6,525,321)	(0)	(6,525,321)	(24,168)	(24,168)	(22,811,944)	(29,337,265)
4/30/2031	(6,501,153)	(0)	(6,501,153)	(24,168)	(24,168)	(22,836,112)	(29,337,265)
5/31/2031	(6,476,986)	(0)	(6,476,986)	(24,168)	(24,168)	(22,860,279)	(29,337,265)
6/30/2031	(6,452,818)	(0)	(6,452,818)	(24,168)	(24,168)	(22,884,447)	(29,337,265)
7/31/2031	(6,428,650)	(0)	(6,428,650)	(24,168)	(24,168)	(22,908,615)	(29,337,265)
8/31/2031	(6,404,482)	(0)	(6,404,482)	(24,168)	(24,168)	(22,932,783)	(29,337,265)
9/30/2031	(6,380,314)	(0)	(6,380,314)	(24,168)	(24,168)	(22,956,951)	(29,337,265)
10/31/2031	(6,356,146)	(0)	(6,356,146)	(24,168)	(24,168)	(22,981,119)	(29,337,265)
11/30/2031	(6,331,978)	(0)	(6,331,978)	(24,168)	(24,168)	(23,005,287)	(29,337,265)
12/31/2031	(6,307,811)	(0)	(6,307,811)	(24,168)	(24,168)	(23,029,454)	(29,337,265)
1/31/2032	(6,283,643)	(0)	(6,283,643)	(24,168)	(24,168)	(23,053,622)	(29,337,265)
2/29/2032	(6,259,475)	(0)	(6,259,475)	(24,168)	(24,168)	(23,077,790)	(29,337,265)
3/31/2032	(6,235,307)	(0)	(6,235,307)	(24,168)	(24,168)	(23,101,958)	(29,337,265)
4/30/2032	(6,211,139)	(0)	(6,211,139)	(24,168)	(24,168)	(23,126,126)	(29,337,265)
5/31/2032	(6,186,971)	(0)	(6,186,971)	(24,168)	(24,168)	(23,150,294)	(29,337,265)
6/30/2032	(6,162,803)	(0)	(6,162,803)	(24,168)	(24,168)	(23,174,462)	(29,337,265)
7/31/2032	(6,138,636)	(0)	(6,138,636)	(24,168)	(24,168)	(23,198,629)	(29,337,265)
8/31/2032	(6,114,468)	(0)	(6,114,468)	(24,168)	(24,168)	(23,222,797)	(29,337,265)
9/30/2032	(6,090,300)	(0)	(6,090,300)	(24,168)	(24,168)	(23,246,965)	(29,337,265)
10/31/2032	(6,066,132)	(0)	(6,066,132)	(24,168)	(24,168)	(23,271,133)	(29,337,265)
11/30/2032	(6,041,964)	(0)	(6,041,964)	(24,168)	(24,168)	(23,295,301)	(29,337,265)
12/31/2032	(6,017,796)	(0)	(6,017,796)	(24,168)	(24,168)	(23,319,469)	(29,337,265)
1/31/2033	(5,993,628)	(0)	(5,993,628)	(24,168)	(24,168)	(23,343,637)	(29,337,265)
2/28/2033	(5,969,461)	(0)	(5,969,461)	(24,168)	(24,168)	(23,367,804)	(29,337,265)
3/31/2033	(5,945,293)	(0)	(5,945,293)	(24,168)	(24,168)	(23,391,972)	(29,337,265)
4/30/2033	(5,921,125)	(0)	(5,921,125)	(24,168)	(24,168)	(23,416,140)	(29,337,265)
5/31/2033	(5,896,957)	(0)	(5,896,957)	(24,168)	(24,168)	(23,440,308)	(29,337,265)
6/30/2033	(5,872,789)	(0)	(5,872,789)	(24,168)	(24,168)	(23,464,476)	(29,337,265)
7/31/2033	(5,848,621)	(0)	(5,848,621)	(24,168)	(24,168)	(23,488,644)	(29,337,265)
8/31/2033	(5,824,453)	(0)	(5,824,453)	(24,168)	(24,168)	(23,512,812)	(29,337,265)
9/30/2033	(5,800,286)	(0)	(5,800,286)	(24,168)	(24,168)	(23,536,979)	(29,337,265)
10/31/2033	(5,776,118)	(0)	(5,776,118)	(24,168)	(24,168)	(23,561,147)	(29,337,265)
11/30/2033	(5,751,950)	(0)	(5,751,950)	(24,168)	(24,168)	(23,585,315)	(29,337,265)
12/31/2033	(5,727,782)	(0)	(5,727,782)	(24,168)	(24,168)	(23,609,483)	(29,337,265)
1/31/2034	(5,703,614)	(0)	(5,703,614)	(24,168)	(24,168)	(23,633,651)	(29,337,265)
2/28/2034	(5,679,446)	(0)	(5,679,446)	(24,168)	(24,168)	(23,657,819)	(29,337,265)
3/31/2034	(5,655,278)	(0)	(5,655,278)	(24,168)	(24,168)	(23,681,987)	(29,337,265)
4/30/2034	(5,631,111)	(0)	(5,631,111)	(24,168)	(24,168)	(23,706,154)	(29,337,265)
5/31/2034	(5,606,943)	(0)	(5,606,943)	(24,168)	(24,168)	(23,730,322)	(29,337,265)
6/30/2034	(5,582,775)	(0)	(5,582,775)	(24,168)	(24,168)	(23,754,490)	(29,337,265)

7/31/2034	(5,558,607)	(0)	(5,558,607)	(24,168)	(24,168)	(23,778,658)	(29,337,265)
8/31/2034	(5,534,439)	(0)	(5,534,439)	(24,168)	(24,168)	(23,802,826)	(29,337,265)
9/30/2034	(5,510,271)	(0)	(5,510,271)	(24,168)	(24,168)	(23,826,994)	(29,337,265)
10/31/2034	(5,486,103)	(0)	(5,486,103)	(24,168)	(24,168)	(23,851,162)	(29,337,265)
11/30/2034	(5,461,936)	(0)	(5,461,936)	(24,168)	(24,168)	(23,875,329)	(29,337,265)
12/31/2034	(5,437,768)	(0)	(5,437,768)	(24,168)	(24,168)	(23,899,497)	(29,337,265)
1/31/2035	(5,413,600)	(0)	(5,413,600)	(24,168)	(24,168)	(23,923,665)	(29,337,265)
2/28/2035	(5,389,432)	(0)	(5,389,432)	(24,168)	(24,168)	(23,947,833)	(29,337,265)
3/31/2035	(5,365,264)	(0)	(5,365,264)	(24,168)	(24,168)	(23,972,001)	(29,337,265)
4/30/2035	(5,341,096)	(0)	(5,341,096)	(24,168)	(24,168)	(23,996,169)	(29,337,265)
5/31/2035	(5,316,928)	(0)	(5,316,928)	(24,168)	(24,168)	(24,020,337)	(29,337,265)
6/30/2035	(5,292,761)	(0)	(5,292,761)	(24,168)	(24,168)	(24,044,504)	(29,337,265)
7/31/2035	(5,268,593)	(0)	(5,268,593)	(24,168)	(24,168)	(24,068,672)	(29,337,265)
8/31/2035	(5,244,425)	(0)	(5,244,425)	(24,168)	(24,168)	(24,092,840)	(29,337,265)
9/30/2035	(5,220,257)	(0)	(5,220,257)	(24,168)	(24,168)	(24,117,008)	(29,337,265)
10/31/2035	(5,196,089)	(0)	(5,196,089)	(24,168)	(24,168)	(24,141,176)	(29,337,265)
11/30/2035	(5,171,921)	(0)	(5,171,921)	(24,168)	(24,168)	(24,165,344)	(29,337,265)
12/31/2035	(5,147,753)	(0)	(5,147,753)	(24,168)	(24,168)	(24,189,512)	(29,337,265)
1/31/2036	(5,123,586)	(0)	(5,123,586)	(24,168)	(24,168)	(24,213,679)	(29,337,265)
2/29/2036	(5,099,418)	(0)	(5,099,418)	(24,168)	(24,168)	(24,237,847)	(29,337,265)
3/31/2036	(5,075,250)	(0)	(5,075,250)	(24,168)	(24,168)	(24,262,015)	(29,337,265)
4/30/2036	(5,051,082)	(0)	(5,051,082)	(24,168)	(24,168)	(24,286,183)	(29,337,265)
5/31/2036	(5,026,914)	(0)	(5,026,914)	(24,168)	(24,168)	(24,310,351)	(29,337,265)
6/30/2036	(5,002,746)	(0)	(5,002,746)	(24,168)	(24,168)	(24,334,519)	(29,337,265)
7/31/2036	(4,978,578)	(0)	(4,978,578)	(24,168)	(24,168)	(24,358,687)	(29,337,265)
8/31/2036	(4,954,411)	(0)	(4,954,411)	(24,168)	(24,168)	(24,382,854)	(29,337,265)
9/30/2036	(4,930,243)	(0)	(4,930,243)	(24,168)	(24,168)	(24,407,022)	(29,337,265)
10/31/2036	(4,906,075)	(0)	(4,906,075)	(24,168)	(24,168)	(24,431,190)	(29,337,265)
11/30/2036	(4,881,907)	(0)	(4,881,907)	(24,168)	(24,168)	(24,455,358)	(29,337,265)
12/31/2036	(4,857,739)	(0)	(4,857,739)	(24,168)	(24,168)	(24,479,526)	(29,337,265)
1/31/2037	(4,833,571)	(0)	(4,833,571)	(24,168)	(24,168)	(24,503,694)	(29,337,265)
2/28/2037	(4,809,403)	(0)	(4,809,403)	(24,168)	(24,168)	(24,527,862)	(29,337,265)
3/31/2037	(4,785,236)	(0)	(4,785,236)	(24,168)	(24,168)	(24,552,029)	(29,337,265)
4/30/2037	(4,761,068)	(0)	(4,761,068)	(24,168)	(24,168)	(24,576,197)	(29,337,265)
5/31/2037	(4,736,900)	(0)	(4,736,900)	(24,168)	(24,168)	(24,600,365)	(29,337,265)
6/30/2037	(4,712,732)	(0)	(4,712,732)	(24,168)	(24,168)	(24,624,533)	(29,337,265)
7/31/2037	(4,688,564)	(0)	(4,688,564)	(24,168)	(24,168)	(24,648,701)	(29,337,265)
8/31/2037	(4,664,396)	(0)	(4,664,396)	(24,168)	(24,168)	(24,672,869)	(29,337,265)
9/30/2037	(4,640,228)	(0)	(4,640,228)	(24,168)	(24,168)	(24,697,037)	(29,337,265)
10/31/2037	(4,616,061)	(0)	(4,616,061)	(24,168)	(24,168)	(24,721,204)	(29,337,265)
11/30/2037	(4,591,893)	(0)	(4,591,893)	(24,168)	(24,168)	(24,745,372)	(29,337,265)
12/31/2037	(4,567,725)	(0)	(4,567,725)	(24,168)	(24,168)	(24,769,540)	(29,337,265)
1/31/2038	(4,543,557)	(0)	(4,543,557)	(24,168)	(24,168)	(24,793,708)	(29,337,265)
2/28/2038	(4,519,389)	(0)	(4,519,389)	(24,168)	(24,168)	(24,817,876)	(29,337,265)
3/31/2038	(4,495,221)	(0)	(4,495,221)	(24,168)	(24,168)	(24,842,044)	(29,337,265)
4/30/2038	(4,471,053)	(0)	(4,471,053)	(24,168)	(24,168)	(24,866,212)	(29,337,265)
5/31/2038	(4,446,886)	(0)	(4,446,886)	(24,168)	(24,168)	(24,890,379)	(29,337,265)
6/30/2038	(4,422,718)	(0)	(4,422,718)	(24,168)	(24,168)	(24,914,547)	(29,337,265)
7/31/2038	(4,398,550)	(0)	(4,398,550)	(24,168)	(24,168)	(24,938,715)	(29,337,265)
8/31/2038	(4,374,382)	(0)	(4,374,382)	(24,168)	(24,168)	(24,962,883)	(29,337,265)
9/30/2038	(4,350,214)	(0)	(4,350,214)	(24,168)	(24,168)	(24,987,051)	(29,337,265)
10/31/2038	(4,326,046)	(0)	(4,326,046)	(24,168)	(24,168)	(25,011,219)	(29,337,265)
11/30/2038	(4,301,878)	(0)	(4,301,878)	(24,168)	(24,168)	(25,035,387)	(29,337,265)
12/31/2038	(4,277,711)	(0)	(4,277,711)	(24,168)	(24,168)	(25,059,554)	(29,337,265)
1/31/2039	(4,253,543)	(0)	(4,253,543)	(24,168)	(24,168)	(25,083,722)	(29,337,265)
2/28/2039	(4,229,375)	(0)	(4,229,375)	(24,168)	(24,168)	(25,107,890)	(29,337,265)
3/31/2039	(4,205,207)	(0)	(4,205,207)	(24,168)	(24,168)	(25,132,058)	(29,337,265)
4/30/2039	(4,181,039)	(0)	(4,181,039)	(24,168)	(24,168)	(25,156,226)	(29,337,265)
5/31/2039	(4,156,871)	(0)	(4,156,871)	(24,168)	(24,168)	(25,180,394)	(29,337,265)
6/30/2039	(4,132,703)	(0)	(4,132,703)	(24,168)	(24,168)	(25,204,562)	(29,337,265)
7/31/2039	(4,108,536)	(0)	(4,108,536)	(24,168)	(24,168)	(25,228,729)	(29,337,265)
8/31/2039	(4,084,368)	(0)	(4,084,368)	(24,168)	(24,168)	(25,252,897)	(29,337,265)
9/30/2039	(4,060,200)	(0)	(4,060,200)	(24,168)	(24,168)	(25,277,065)	(29,337,265)
10/31/2039	(4,036,032)	(0)	(4,036,032)	(24,168)	(24,168)	(25,301,233)	(29,337,265)
11/30/2039	(4,011,864)	(0)	(4,011,864)	(24,168)	(24,168)	(25,325,401)	(29,337,265)
12/31/2039	(3,987,696)	(0)	(3,987,696)	(24,168)	(24,168)	(25,349,569)	(29,337,265)
1/31/2040	(3,963,528)	(0)	(3,963,528)	(24,168)	(24,168)	(25,373,737)	(29,337,265)
2/29/2040	(3,939,361)	(0)	(3,939,361)	(24,168)	(24,168)	(25,397,904)	(29,337,265)
3/31/2040	(3,915,193)	(0)	(3,915,193)	(24,168)	(24,168)	(25,422,072)	(29,337,265)
4/30/2040	(3,891,025)	(0)	(3,891,025)	(24,168)	(24,168)	(25,446,240)	(29,337,265)

5/31/2040	(3,866,857)	(0)	(3,866,857)	(24,168)	(24,168)	(25,470,408)	(29,337,265)
6/30/2040	(3,842,689)	(0)	(3,842,689)	(24,168)	(24,168)	(25,494,576)	(29,337,265)
7/31/2040	(3,818,521)	(0)	(3,818,521)	(24,168)	(24,168)	(25,518,744)	(29,337,265)
8/31/2040	(3,794,353)	(0)	(3,794,353)	(24,168)	(24,168)	(25,542,912)	(29,337,265)
9/30/2040	(3,770,186)	(0)	(3,770,186)	(24,168)	(24,168)	(25,567,079)	(29,337,265)
10/31/2040	(3,746,018)	(0)	(3,746,018)	(24,168)	(24,168)	(25,591,247)	(29,337,265)
11/30/2040	(3,721,850)	(0)	(3,721,850)	(24,168)	(24,168)	(25,615,415)	(29,337,265)
12/31/2040	(3,697,682)	(0)	(3,697,682)	(24,168)	(24,168)	(25,639,583)	(29,337,265)
1/31/2041	(3,673,514)	(0)	(3,673,514)	(24,168)	(24,168)	(25,663,751)	(29,337,265)
2/28/2041	(3,649,346)	(0)	(3,649,346)	(24,168)	(24,168)	(25,687,919)	(29,337,265)
3/31/2041	(3,625,179)	(0)	(3,625,179)	(24,168)	(24,168)	(25,712,086)	(29,337,265)
4/30/2041	(3,601,011)	(0)	(3,601,011)	(24,168)	(24,168)	(25,736,254)	(29,337,265)
5/31/2041	(3,576,843)	(0)	(3,576,843)	(24,168)	(24,168)	(25,760,422)	(29,337,265)
6/30/2041	(3,552,675)	(0)	(3,552,675)	(24,168)	(24,168)	(25,784,590)	(29,337,265)
7/31/2041	(3,528,507)	(0)	(3,528,507)	(24,168)	(24,168)	(25,808,758)	(29,337,265)
8/31/2041	(3,504,339)	(0)	(3,504,339)	(24,168)	(24,168)	(25,832,926)	(29,337,265)
9/30/2041	(3,480,171)	(0)	(3,480,171)	(24,168)	(24,168)	(25,857,094)	(29,337,265)
10/31/2041	(3,456,004)	(0)	(3,456,004)	(24,168)	(24,168)	(25,881,261)	(29,337,265)
11/30/2041	(3,431,836)	(0)	(3,431,836)	(24,168)	(24,168)	(25,905,429)	(29,337,265)
12/31/2041	(3,407,668)	(0)	(3,407,668)	(24,168)	(24,168)	(25,929,597)	(29,337,265)
1/31/2042	(3,383,500)	(0)	(3,383,500)	(24,168)	(24,168)	(25,953,765)	(29,337,265)
2/28/2042	(3,359,332)	(0)	(3,359,332)	(24,168)	(24,168)	(25,977,933)	(29,337,265)
3/31/2042	(3,335,164)	(0)	(3,335,164)	(24,168)	(24,168)	(26,002,101)	(29,337,265)
4/30/2042	(3,310,996)	(0)	(3,310,996)	(24,168)	(24,168)	(26,026,269)	(29,337,265)
5/31/2042	(3,286,829)	(0)	(3,286,829)	(24,168)	(24,168)	(26,050,436)	(29,337,265)
6/30/2042	(3,262,661)	(0)	(3,262,661)	(24,168)	(24,168)	(26,074,604)	(29,337,265)
7/31/2042	(3,238,493)	(0)	(3,238,493)	(24,168)	(24,168)	(26,098,772)	(29,337,265)
8/31/2042	(3,214,325)	(0)	(3,214,325)	(24,168)	(24,168)	(26,122,940)	(29,337,265)
9/30/2042	(3,190,157)	(0)	(3,190,157)	(24,168)	(24,168)	(26,147,108)	(29,337,265)
10/31/2042	(3,165,989)	(0)	(3,165,989)	(24,168)	(24,168)	(26,171,276)	(29,337,265)
11/30/2042	(3,141,821)	(0)	(3,141,821)	(24,168)	(24,168)	(26,195,444)	(29,337,265)
12/31/2042	(3,117,654)	(0)	(3,117,654)	(24,168)	(24,168)	(26,219,611)	(29,337,265)
1/31/2043	(3,093,486)	(0)	(3,093,486)	(24,168)	(24,168)	(26,243,779)	(29,337,265)
2/28/2043	(3,069,318)	(0)	(3,069,318)	(24,168)	(24,168)	(26,267,947)	(29,337,265)
3/31/2043	(3,045,150)	(0)	(3,045,150)	(24,168)	(24,168)	(26,292,115)	(29,337,265)
4/30/2043	(3,020,982)	(0)	(3,020,982)	(24,168)	(24,168)	(26,316,283)	(29,337,265)
5/31/2043	(2,996,814)	(0)	(2,996,814)	(24,168)	(24,168)	(26,340,451)	(29,337,265)
6/30/2043	(2,972,646)	(0)	(2,972,646)	(24,168)	(24,168)	(26,364,619)	(29,337,265)
7/31/2043	(2,948,479)	(0)	(2,948,479)	(24,168)	(24,168)	(26,388,786)	(29,337,265)
8/31/2043	(2,924,311)	(0)	(2,924,311)	(24,168)	(24,168)	(26,412,954)	(29,337,265)
9/30/2043	(2,900,143)	(0)	(2,900,143)	(24,168)	(24,168)	(26,437,122)	(29,337,265)
10/31/2043	(2,875,975)	(0)	(2,875,975)	(24,168)	(24,168)	(26,461,290)	(29,337,265)
11/30/2043	(2,851,807)	(0)	(2,851,807)	(24,168)	(24,168)	(26,485,458)	(29,337,265)
12/31/2043	(2,827,639)	(0)	(2,827,639)	(24,168)	(24,168)	(26,509,626)	(29,337,265)
1/31/2044	(2,803,471)	(0)	(2,803,471)	(24,168)	(24,168)	(26,533,794)	(29,337,265)
2/29/2044	(2,779,304)	(0)	(2,779,304)	(24,168)	(24,168)	(26,557,961)	(29,337,265)
3/31/2044	(2,755,136)	(0)	(2,755,136)	(24,168)	(24,168)	(26,582,129)	(29,337,265)
4/30/2044	(2,730,968)	(0)	(2,730,968)	(24,168)	(24,168)	(26,606,297)	(29,337,265)
5/31/2044	(2,706,800)	(0)	(2,706,800)	(24,168)	(24,168)	(26,630,465)	(29,337,265)
6/30/2044	(2,682,632)	(0)	(2,682,632)	(24,168)	(24,168)	(26,654,633)	(29,337,265)
7/31/2044	(2,658,464)	(0)	(2,658,464)	(24,168)	(24,168)	(26,678,801)	(29,337,265)
8/31/2044	(2,634,296)	(0)	(2,634,296)	(24,168)	(24,168)	(26,702,969)	(29,337,265)
9/30/2044	(2,610,129)	(0)	(2,610,129)	(24,168)	(24,168)	(26,727,136)	(29,337,265)
10/31/2044	(2,585,961)	(0)	(2,585,961)	(24,168)	(24,168)	(26,751,304)	(29,337,265)
11/30/2044	(2,561,793)	(0)	(2,561,793)	(24,168)	(24,168)	(26,775,472)	(29,337,265)
12/31/2044	(2,537,625)	(0)	(2,537,625)	(24,168)	(24,168)	(26,799,640)	(29,337,265)
1/31/2045	(2,513,457)	(0)	(2,513,457)	(24,168)	(24,168)	(26,823,808)	(29,337,265)
2/28/2045	(2,489,289)	(0)	(2,489,289)	(24,168)	(24,168)	(26,847,976)	(29,337,265)
3/31/2045	(2,465,121)	(0)	(2,465,121)	(24,168)	(24,168)	(26,872,144)	(29,337,265)
4/30/2045	(2,440,954)	(0)	(2,440,954)	(24,168)	(24,168)	(26,896,311)	(29,337,265)
5/31/2045	(2,416,786)	(0)	(2,416,786)	(24,168)	(24,168)	(26,920,479)	(29,337,265)
6/30/2045	(2,392,618)	(0)	(2,392,618)	(24,168)	(24,168)	(26,944,647)	(29,337,265)
7/31/2045	(2,368,450)	(0)	(2,368,450)	(24,168)	(24,168)	(26,968,815)	(29,337,265)
8/31/2045	(2,344,282)	(0)	(2,344,282)	(24,168)	(24,168)	(26,992,983)	(29,337,265)
9/30/2045	(2,320,114)	(0)	(2,320,114)	(24,168)	(24,168)	(27,017,151)	(29,337,265)
10/31/2045	(2,295,946)	(0)	(2,295,946)	(24,168)	(24,168)	(27,041,319)	(29,337,265)
11/30/2045	(2,271,779)	(0)	(2,271,779)	(24,168)	(24,168)	(27,065,486)	(29,337,265)
12/31/2045	(2,247,611)	(0)	(2,247,611)	(24,168)	(24,168)	(27,089,654)	(29,337,265)
1/31/2046	(2,223,443)	(0)	(2,223,443)	(24,168)	(24,168)	(27,113,822)	(29,337,265)
2/28/2046	(2,199,275)	(0)	(2,199,275)	(24,168)	(24,168)	(27,137,990)	(29,337,265)

3/31/2046	(2,175,107)	(0)	(2,175,107)	(24,168)	(24,168)	(27,162,158)	(29,337,265)
4/30/2046	(2,150,939)	(0)	(2,150,939)	(24,168)	(24,168)	(27,186,326)	(29,337,265)
5/31/2046	(2,126,771)	(0)	(2,126,771)	(24,168)	(24,168)	(27,210,494)	(29,337,265)
6/30/2046	(2,102,604)	(0)	(2,102,604)	(24,168)	(24,168)	(27,234,661)	(29,337,265)
7/31/2046	(2,078,436)	(0)	(2,078,436)	(24,168)	(24,168)	(27,258,829)	(29,337,265)
8/31/2046	(2,054,268)	(0)	(2,054,268)	(24,168)	(24,168)	(27,282,997)	(29,337,265)
9/30/2046	(2,030,100)	(0)	(2,030,100)	(24,168)	(24,168)	(27,307,165)	(29,337,265)
10/31/2046	(2,005,932)	(0)	(2,005,932)	(24,168)	(24,168)	(27,331,333)	(29,337,265)
11/30/2046	(1,981,764)	(0)	(1,981,764)	(24,168)	(24,168)	(27,355,501)	(29,337,265)
12/31/2046	(1,957,596)	(0)	(1,957,596)	(24,168)	(24,168)	(27,379,669)	(29,337,265)
1/31/2047	(1,933,429)	(0)	(1,933,429)	(24,168)	(24,168)	(27,403,836)	(29,337,265)
2/28/2047	(1,909,261)	(0)	(1,909,261)	(24,168)	(24,168)	(27,428,004)	(29,337,265)
3/31/2047	(1,885,093)	(0)	(1,885,093)	(24,168)	(24,168)	(27,452,172)	(29,337,265)
4/30/2047	(1,860,925)	(0)	(1,860,925)	(24,168)	(24,168)	(27,476,340)	(29,337,265)
5/31/2047	(1,836,757)	(0)	(1,836,757)	(24,168)	(24,168)	(27,500,508)	(29,337,265)
6/30/2047	(1,812,589)	(0)	(1,812,589)	(24,168)	(24,168)	(27,524,676)	(29,337,265)
7/31/2047	(1,788,421)	(0)	(1,788,421)	(24,168)	(24,168)	(27,548,844)	(29,337,265)
8/31/2047	(1,764,254)	(0)	(1,764,254)	(24,168)	(24,168)	(27,573,011)	(29,337,265)
9/30/2047	(1,740,086)	(0)	(1,740,086)	(24,168)	(24,168)	(27,597,179)	(29,337,265)
10/31/2047	(1,715,918)	(0)	(1,715,918)	(24,168)	(24,168)	(27,621,347)	(29,337,265)
11/30/2047	(1,691,750)	(0)	(1,691,750)	(24,168)	(24,168)	(27,645,515)	(29,337,265)
12/31/2047	(1,667,582)	(0)	(1,667,582)	(24,168)	(24,168)	(27,669,683)	(29,337,265)
1/31/2048	(1,643,414)	(0)	(1,643,414)	(24,168)	(24,168)	(27,693,851)	(29,337,265)
2/29/2048	(1,619,246)	(0)	(1,619,246)	(24,168)	(24,168)	(27,718,019)	(29,337,265)
3/31/2048	(1,595,079)	(0)	(1,595,079)	(24,168)	(24,168)	(27,742,186)	(29,337,265)
4/30/2048	(1,570,911)	(0)	(1,570,911)	(24,168)	(24,168)	(27,766,354)	(29,337,265)
5/31/2048	(1,546,743)	(0)	(1,546,743)	(24,168)	(24,168)	(27,790,522)	(29,337,265)
6/30/2048	(1,522,575)	(0)	(1,522,575)	(24,168)	(24,168)	(27,814,690)	(29,337,265)
7/31/2048	(1,498,407)	(0)	(1,498,407)	(24,168)	(24,168)	(27,838,858)	(29,337,265)
8/31/2048	(1,474,239)	(0)	(1,474,239)	(24,168)	(24,168)	(27,863,026)	(29,337,265)
9/30/2048	(1,450,071)	(0)	(1,450,071)	(24,168)	(24,168)	(27,887,194)	(29,337,265)
10/31/2048	(1,425,904)	(0)	(1,425,904)	(24,168)	(24,168)	(27,911,361)	(29,337,265)
11/30/2048	(1,401,736)	(0)	(1,401,736)	(24,168)	(24,168)	(27,935,529)	(29,337,265)
12/31/2048	(1,377,568)	(0)	(1,377,568)	(24,168)	(24,168)	(27,959,697)	(29,337,265)
1/31/2049	(1,353,400)	(0)	(1,353,400)	(24,168)	(24,168)	(27,983,865)	(29,337,265)
2/28/2049	(1,329,232)	(0)	(1,329,232)	(24,168)	(24,168)	(28,008,033)	(29,337,265)
3/31/2049	(1,305,064)	(0)	(1,305,064)	(24,168)	(24,168)	(28,032,201)	(29,337,265)
4/30/2049	(1,280,896)	(0)	(1,280,896)	(24,168)	(24,168)	(28,056,369)	(29,337,265)
5/31/2049	(1,256,729)	(0)	(1,256,729)	(24,168)	(24,168)	(28,080,536)	(29,337,265)
6/30/2049	(1,232,561)	(0)	(1,232,561)	(24,168)	(24,168)	(28,104,704)	(29,337,265)
7/31/2049	(1,208,393)	(0)	(1,208,393)	(24,168)	(24,168)	(28,128,872)	(29,337,265)
8/31/2049	(1,184,225)	(0)	(1,184,225)	(24,168)	(24,168)	(28,153,040)	(29,337,265)
9/30/2049	(1,160,057)	(0)	(1,160,057)	(24,168)	(24,168)	(28,177,208)	(29,337,265)
10/31/2049	(1,135,889)	(0)	(1,135,889)	(24,168)	(24,168)	(28,201,376)	(29,337,265)
11/30/2049	(1,111,721)	(0)	(1,111,721)	(24,168)	(24,168)	(28,225,544)	(29,337,265)
12/31/2049	(1,087,554)	(0)	(1,087,554)	(24,168)	(24,168)	(28,249,711)	(29,337,265)
1/31/2050	(1,063,386)	(0)	(1,063,386)	(24,168)	(24,168)	(28,273,879)	(29,337,265)
2/28/2050	(1,039,218)	(0)	(1,039,218)	(24,168)	(24,168)	(28,298,047)	(29,337,265)
3/31/2050	(1,015,050)	(0)	(1,015,050)	(24,168)	(24,168)	(28,322,215)	(29,337,265)
4/30/2050	(990,882)	(0)	(990,882)	(24,168)	(24,168)	(28,346,383)	(29,337,265)
5/31/2050	(966,714)	(0)	(966,714)	(24,168)	(24,168)	(28,370,551)	(29,337,265)
6/30/2050	(942,546)	(0)	(942,546)	(24,168)	(24,168)	(28,394,719)	(29,337,265)
7/31/2050	(918,379)	(0)	(918,379)	(24,168)	(24,168)	(28,418,886)	(29,337,265)
8/31/2050	(894,211)	(0)	(894,211)	(24,168)	(24,168)	(28,443,054)	(29,337,265)
9/30/2050	(870,043)	(0)	(870,043)	(24,168)	(24,168)	(28,467,222)	(29,337,265)
10/31/2050	(845,875)	(0)	(845,875)	(24,168)	(24,168)	(28,491,390)	(29,337,265)
11/30/2050	(821,707)	(0)	(821,707)	(24,168)	(24,168)	(28,515,558)	(29,337,265)
12/31/2050	(797,539)	(0)	(797,539)	(24,168)	(24,168)	(28,539,726)	(29,337,265)
1/31/2051	(773,371)	(0)	(773,371)	(24,168)	(24,168)	(28,563,894)	(29,337,265)
2/28/2051	(749,204)	(0)	(749,204)	(24,168)	(24,168)	(28,588,061)	(29,337,265)
3/31/2051	(725,036)	(0)	(725,036)	(24,168)	(24,168)	(28,612,229)	(29,337,265)
4/30/2051	(700,868)	(0)	(700,868)	(24,168)	(24,168)	(28,636,397)	(29,337,265)
5/31/2051	(676,700)	(0)	(676,700)	(24,168)	(24,168)	(28,660,565)	(29,337,265)
6/30/2051	(652,532)	(0)	(652,532)	(24,168)	(24,168)	(28,684,733)	(29,337,265)
7/31/2051	(628,364)	(0)	(628,364)	(24,168)	(24,168)	(28,708,901)	(29,337,265)
8/31/2051	(604,196)	(0)	(604,196)	(24,168)	(24,168)	(28,733,069)	(29,337,265)
9/30/2051	(580,029)	(0)	(580,029)	(24,168)	(24,168)	(28,757,236)	(29,337,265)
10/31/2051	(555,861)	(0)	(555,861)	(24,168)	(24,168)	(28,781,404)	(29,337,265)
11/30/2051	(531,693)	(0)	(531,693)	(24,168)	(24,168)	(28,805,572)	(29,337,265)
12/31/2051	(507,525)	(0)	(507,525)	(24,168)	(24,168)	(28,829,740)	(29,337,265)

1/31/2052	(483,357)	(0)	(483,357)	(24,168)			(24,168)	(28,853,908)	(29,337,265)
2/29/2052	(459,189)	(0)	(459,189)	(24,168)			(24,168)	(28,878,076)	(29,337,265)
3/31/2052	(435,021)	(0)	(435,021)	(24,168)			(24,168)	(28,902,244)	(29,337,265)
4/30/2052	(410,854)	(0)	(410,854)	(24,168)			(24,168)	(28,926,411)	(29,337,265)
5/31/2052	(386,686)	(0)	(386,686)	(24,168)			(24,168)	(28,950,579)	(29,337,265)
6/30/2052	(362,518)	(0)	(362,518)	(24,168)			(24,168)	(28,974,747)	(29,337,265)
7/31/2052	(338,350)	(0)	(338,350)	(24,168)			(24,168)	(28,998,915)	(29,337,265)
8/31/2052	(314,182)	(0)	(314,182)	(24,168)			(24,168)	(29,023,083)	(29,337,265)
9/30/2052	(290,014)	(0)	(290,014)	(24,168)			(24,168)	(29,047,251)	(29,337,265)
10/31/2052	(265,846)	(0)	(265,846)	(24,168)			(24,168)	(29,071,419)	(29,337,265)
11/30/2052	(241,679)	(0)	(241,679)	(24,168)			(24,168)	(29,095,586)	(29,337,265)
12/31/2052	(217,511)	(0)	(217,511)	(24,168)			(24,168)	(29,119,754)	(29,337,265)
1/31/2053	(193,343)	(0)	(193,343)	(24,168)			(24,168)	(29,143,922)	(29,337,265)
2/28/2053	(169,175)	(0)	(169,175)	(24,168)			(24,168)	(29,168,090)	(29,337,265)
3/31/2053	(145,007)	(0)	(145,007)	(24,168)			(24,168)	(29,192,258)	(29,337,265)
4/30/2053	(120,839)	(0)	(120,839)	(24,168)			(24,168)	(29,216,426)	(29,337,265)
5/31/2053	(96,671)	(0)	(96,671)	(24,168)			(24,168)	(29,240,594)	(29,337,265)
6/30/2053	(72,504)	(0)	(72,504)	(24,168)			(24,168)	(29,264,761)	(29,337,265)
7/31/2053	(48,336)	(0)	(48,336)	(24,168)			(24,168)	(29,288,929)	(29,337,265)
8/31/2053	(24,168)	(0)	(24,168)	(24,168)			(24,168)	(29,313,097)	(29,337,265)
9/30/2053	0	(0)	0	(24,168)			(24,168)	(29,337,265)	(29,337,265)
Total Amortized from 10/15/2018 - 09/30/2053				**(10,484,213)**	**(1,599,233)**	**(17,253,819)**	**(29,337,265)**		-

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
TN DEFERRED INTEREST, DEPRECIATION, & AD VALOREM TAX EXPENSE SEP-22
TEST YEAR ENDING SEPTEMBER 30, 2022

Description	Company	Cost Center	Account	Sub Account	Service Area	Sep-22
Depr Exp to Reg Asset	50	0000	4030	30005	093	$ 2,170,286
Interest to Reg Asset	50	0000	4310	30130	093	5,492,374
RWIP Interest to Reg Asset	50	0000	4310	30130	093	153,715
Prop Tax to Reg Asset	50	0000	4081	30101	093	441,926
						$ 8,258,302

Description	Company	Cost Center	Account	Sub Account	Service Area	Sep-22	Relieved June-21 (1)	Relieved July-22 (2)	September-22 After Relieval
Depr Exp to Reg Asset	50	0000	1860	14218	093	$ 2,170,286	$ (134,262)	$ (650,582)	$ 1,385,442
Interest to Reg Asset	50	0000	1860	14218	093	5,492,374	(81,854)	(1,624,822)	3,785,698
RWIP Interest to Reg Asset	50	0000	1860	14218	093	153,715	(1,529)	(41,865)	110,321
Prop Tax to Reg Asset	50	0000	1860	14218	093	441,926	-	(105,687)	336,240
						$ 8,258,302	**$ (217,645)**	**$(2,422,956)**	**$ 5,617,701**

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	Description	SEP-21	OCT-21	NOV-21	DEC-21	JAN-22	FEB-22	MAR-22	APR-22	MAY-22	JUN-22	JUL-22	AUG-22	SEP-22	Average
093	Tennessee Division	1860	Miscellaneous deferred debits	14218	Rule 8209	Total Deferral	2,150,533	2,447,729	2,736,905	3,047,566	3,391,503	4,310,332	4,878,741	5,397,230	5,950,243	6,556,513	4,454,848	4,882,678	5,617,701	4,294,040
093	Tennessee Division	1860	Miscellaneous deferred debits	14218	Rule 8209	Interest & RWIP Interest	(1,395,135)	(1,595,836)	(1,796,068)	(2,009,166)	(2,226,650)	(3,011,225)	(3,440,189)	(3,812,270)	(4,210,142)	(4,646,752)	(3,200,118)	(3,483,204)	(3,896,019)	(2,978,675)
							755,398	851,893	940,836	1,038,400	1,164,853	1,299,106	1,438,552	1,584,960	1,740,101	1,909,761	1,254,730	1,399,474	1,721,682	1,315,365

Notes:
1. For Company 50, 100% of the deferrals during the time period 202006 and 202009 were relieved in June-21 business.
2. For Company 50, 100% of the deferrals during the time period 202010 and 202109 were relieved in June-22 business.

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
COMPUTATION OF STATE EXCISE & INCOME TAXES
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Tax Rate	Test Year
	(a)	(b)	(c)
1	Required Return		$ 37,855,694
2			
3	Current Return		$ 34,151,102
4			
5	Pre-Tax Deficiency from Current Return		3,704,592
6	Tax Expansion Factor		1.3576
7	After-Tax Deficiency from Current Return		$ 5,029,353
8			
9	Tax Liability Increase / Decrease (Ln 7 - Ln 3)		1,324,762
10	Current Tax Liability		$ 9,146,343
11			
12	Income Tax Liability		$ 10,471,105
13			
14	Less: ITC Amortization		-
15			
16	Total Income Tax Liability		$ 10,471,105
17			
18	Note:		
19	1. Twelve months ended September 30, 2022.		

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
COMPUTATION OF STATE EXCISE & INCOME TAXES
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Tax Rate	Test Year
	(a)	(b)	(c)
1	Required Return		$ 34,996,635
2			
3	Current Return		$ 35,249,547
4			
5	Pre-Tax Deficiency from Current Return		(252,912)
6	Tax Expansion Factor		1.3576
7	After-Tax Deficiency from Current Return		$ (343,353)
8			
9	Tax Liability Increase / Decrease (Ln 7 - Ln 3)		(90,441)
10	Current Tax Liability		$ 9,614,027
11			
12	Income Tax Liability		$ 9,523,586
13			
14	Less: ITC Amortization		-
15			
16	Total Income Tax Liability		$ 9,523,586
17			
18	Note:		
19	1. Twelve months ended September 30, 2022.		

WP 8-1

Tennessee Distribution System
Amortization of UCG Deferred Utility ITC
TEST YEAR ENDING SEPTEMBER 30, 2022

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			

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
REVENUE CONVERSION FACTOR
TEST YEAR ENDING SEPTEMBER 30, 2022

		Test Year [1]	
Line No.	Description	Amount	Balance
1	Operating Revenues		1.000000
2			
3	Add: Forfeited Discounts	(0.000000)	0.000000
4			
5	Balance		1.000000
6			
7	Uncollectible Ratio	0.002803	0.002803
8			
9	Balance		0.997197
10			
11	State Excise Tax	0.065000	0.064818
12			
13	Balance		0.932379
14			
15	Federal Income Tax	0.210000	0.195800
16			
17	Balance		0.736579
18			
19	Revenue Conversion Factor (Line 1/Line 9)		1.357600
20			
21	Note:		
22	1. Twelve months ended September 30, 2022.		

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
OVERALL COST OF CAPITAL
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Percent	Cost Rate	Overall Cost of Capital
	(a)	(b)	(c)	(d)
1	Long Term Debt Capital	37.71%	3.83%	1.45%
2	Short Term Debt	0.09%	28.15%	0.03%
3	Equity Capital	62.20%	9.80%	6.10%
4				
5	Total Capital	100.0%		7.58%

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
OVERALL COST OF CAPITAL
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Percent	Cost Rate	Overall Cost of Capital
	(a)	(b)	(c)	(d)
1	Long Term Debt Capital	39.24%	3.83%	1.50%
2	Short Term Debt	0.10%	28.15%	0.03%
3	Equity Capital	60.66%	9.80%	5.94%
4				
5	Total Capital	100.0%		7.47%

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
COST OF CAPITAL
TEST YEAR ENDING SEPTEMBER 30, 2022

		September 30, 2022		
Line No.	**Description**		**$**	**%**
	(a)		(b)	(c)
1	Long Term Debt	$	5,710,253,526	37.71%
2	Short Term Debt		14,228,264	0.09%
3	Equity		9,419,091,003	62.20%
4				
5	Total Capital	$	15,143,572,792	100.00%

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
COST OF CAPITAL
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description		September 30, 2022 $	%
	(a)		(b)	(c)
1	Long Term Debt	$	5,660,857,221	39.24%
2	Short Term Debt		14,228,264	0.10%
3	Equity		8,751,790,270	60.66%
4				
5	Total Capital	$	14,426,875,755	100.00%

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
COST OF CAPITAL - SHORT TERM DEBT RATE
TEST YEAR ENDING SEPTEMBER 30, 2022

								Interest on CP or Interest on Draws on Credit Facilitiy	Commitment Fees on Credit Facility	Bank Fees on AEC Credit Facility With RBS
					12 Month Avg	12 Month Avg				30121
	Atmos Consolidated Balances				Atmos Consolidated - calc of STD rate			Detail of Colm (f) Consolidated Int Exp & Fees		
Line No.	Date	Long-Term Debt	Short-Term Debt	Equity	STD Avg Daily Bal	STD Int Exp & fees	STD Avg rate			Utility
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	Int Exp	Commit fees	Bank Admin
1	Sep-21	5,111,917,880	-	7,906,888,837						
2	Oct-21	5,702,517,094	-	7,928,643,209	-	355,951		-	209,002	146,949
3	Nov-21	5,703,026,721	-	7,879,221,366	9,166,667	350,432		1,222	202,260	146,949
4	Dec-21	5,703,681,600	-	8,289,544,929	11,290,323	358,187		2,236	209,002	146,949
5	Jan-22	5,705,451,670	-	8,467,782,694	8,064,516	356,993		1,042	209,002	146,949
6	Feb-22	5,705,840,519	-	8,653,071,555	5,357,143	336,975		1,250	188,776	146,949
7	Mar-22	5,706,461,578	-	8,983,230,787	-	361,776		-	209,002	152,774
8	Apr-22	5,707,107,271	-	9,155,139,780	-	344,971		-	202,260	142,711
9	May-22	5,707,752,965	-	9,220,511,583	-	351,713		-	209,002	142,711
10	Jun-22	5,708,398,658	-	9,268,170,655	-	344,971		-	202,260	142,711
11	Jul-22	5,709,044,351	-	9,252,231,439	-	351,713		-	209,002	142,711
12	Aug-22	5,709,690,045	-	9,349,745,675	-	351,713		-	209,002	142,711
13	Sep-22	5,710,253,526	184,967,428	9,419,091,003	162,333,333	737,809		392,837	202,260	142,711
14						4,603,205		398,587	2,460,831	1,743,786
15										
16	Average	5,660,857,221	14,228,264	8,751,790,270	16,350,998		28.15%	per STD rpts:	4,603,205	

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
COST OF CAPITAL - LONG TERM DEBT RATE

IDING SEPTEMBER 30, 202?

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
Cost of Capital- Long Term Debt Rate
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Debt Series (a)	Issued (b)	Outstanding 9/30/2021 (c)	Outstanding 10/31/2021 (d)	Outstanding 11/30/2021 (e)	Outstanding 12/31/2021 (f)	Outstanding 1/31/2022 (g)	Outstanding 2/28/2022 (h)
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
3	5.125% Senior Note 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
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
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
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000
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
15	4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017)	10/15/14	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000
16	3.00% 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
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
18	2.625% Sr Notes Due 2029 (300MM(2019) & 200MM(2022)	10/2019	300,000,000	300,000,000	300,000,000	300,000,000	500,000,000	500,000,000
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
20	$200MM 3YR. Term Loan (Established 4/09/20)	04/2020	200,000,000	200,000,000	200,000,000	200,000,000	-	-
21	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
22	2.850% Sr Notes Due 2052	10/2021	-	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000
23	5.750% Sr Notes Due 2052 - Placeholder Oct-22 Issue	10/2022	-	-	-	-	-	-
24	October 2024 - Swap Position	07/2020	-	-	-	-	-	-
25	October 2023 - Swap Position	07/2020	-	-	-	-	-	-
26	October 2025 - Swap Position	07/2020	-	-	-	-	-	-
27	Subtotal -- Utility Long-Term Debt		$ 5,160,000,000	$ 5,760,000,000	$ 5,760,000,000	$ 5,760,000,000	$ 5,760,000,000	$ 5,760,000,000
28								
29	Other Long-Term Debt		-	-	-	-	-	-
30	**Total Long-Term Debt**		5,160,000,000	5,760,000,000	5,760,000,000	5,760,000,000	5,760,000,000	5,760,000,000
31	Less Unamortized Debt Discount & Debt Primium		$ 2,811,133	$ 6,632,904	$ 6,575,477	$ 6,528,649	$ 3,821,821	$ 3,774,993
32	Less Unamortized Debt Expense		$ 45,270,987	$ 50,850,002	$ 50,397,802	$ 49,789,751	$ 50,726,510	$ 50,384,489
33	Annualized Amortization of T-Lock Settlement, Debt Exp. & Debt Disct.							
34			$ 5,111,917,880	$ 5,702,517,094	$ 5,703,026,721	$ 5,703,681,600	$ 5,705,451,670	$ 5,705,840,519
35	Effective Avg Cost of Consol Debt							
36	Consolidated & Utility							
37	Other Long-Term Real Estate Lease		$ 18,738,997	$ 18,702,763	$ 52,983,406	$ 52,872,298	$ 52,760,861	$ 52,649,093
38	**Total Long-Term Debt Including Capital Leases**		$ 5,130,656,877	$ 5,721,219,857	$ 5,756,010,128	$ 5,756,553,898	$ 5,758,212,530	$ 5,758,489,612
39	*Note: includes current maturities*							

Line No.	Outstanding 3/31/2022 (i)	Outstanding 4/30/2022 (j)	Outstanding 5/31/2022 (k)	Outstanding 6/30/2022 (l)	Outstanding 7/31/2022 (m)	Outstanding 8/31/2022 (n)	Outstanding 9/30/2022 (o)	End Int Rate (p)	Annual Int at 9/30/2022 (q)	Annualized 4270 Amort for T-lock (r)	Annualized 4280-81 Amort Debt Exp&Dsct (v)	Exp 1810 Penalty 1890 Dsct 2260 9/30/2022 (w)
1	-	-	-	-	-	-	-	9.40%	-	-	-	0
2	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	6.75%	10,125,000	-	99,938	579,286
3	-	-	-	-	-	-	-	5.13%	-	-	-	-
4	-	-	-	-	-	-	-	10.43%	-	-	-	0
5	-	-	-	-	-	-	-	9.75%	-	-	-	(0)
6	-	-	-	-	-	-	-	9.32%	-	-	-	(0)
7	-	-	-	-	-	-	-	8.77%	-	-	-	0
8	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	6.67%	667,000	-	7,775	24,951
9	-	-	-	-	-	-	-	4.950%	-	-	-	-
10	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	5.95%	11,900,000	(7,047)	115,724	1,394,949
11	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	4.30%	25,800,000	-	315,361	8,199,379
12	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	5.50%	22,000,000	(669,302)	186,860	3,488,046
13	-	-	-	-	-	-	-	8.50%	-	-	-	0
14	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	4.15%	20,750,000	2,220,857	378,078	7,670,572
15	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	4.13%	30,937,500	908,016	(43,555)	(961,332)
16	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	3.00%	15,000,000	-	555,072	2,613,464
17	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	4.13%	18,562,500	3,004,713	220,238	5,817,944
18	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	2.63%	13,125,000	-	157,904	1,105,340
19	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	3.38%	16,875,000	-	187,982	5,075,500
20	-	-	-	-	-	-	-	0.00%	-	-	-	-
21	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	1.50%	9,000,000	428,328	743,529	6,196,074
22	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	2.85%	17,100,000	(2,049,211)	338,440	9,927,571
23	-	-	-	-	-	-	-		-	-	-	-
24	-	-	-	-	-	-	-		-	-	-	-
25	-	-	-	-	-	-	-			-	-	-
26	-	-	-	-	-	-	-			-	-	-
27	$ 5,760,000,000	$ 5,760,000,000	$ 5,760,000,000	$ 5,760,000,000	$ 5,760,000,000	$ 5,760,000,000	$ 5,760,000,000		211,842,000	3,836,355	3,263,344	51,131,745
28												
29	-	-	-	-	-	-	-					
30	5,760,000,000	5,760,000,000	5,760,000,000	5,760,000,000	5,760,000,000	5,760,000,000	5,760,000,000		211,842,000			
31	$ 3,813,971	$ 3,795,745	$ 3,777,519	$ 3,759,293	$ 3,741,068	$ 3,722,842	$ 3,704,616			$ 3,836,355	$ 3,263,344	$ 51,131,745
32	$ 49,724,451	$ 49,096,983	$ 48,469,516	$ 47,842,049	$ 47,214,581	$ 46,587,114	$ 46,041,858					
33									$ 7,099,699			
34	$ 5,706,461,578	$ 5,707,107,271	$ 5,707,752,965	$ 5,708,398,658	$ 5,709,044,351	$ 5,709,690,045	$ 5,710,253,526		$ 218,941,699			
35								**3.83%**	end of period			
36												
37	$ 52,536,534	$ 52,423,641	$ 52,310,412	$ 52,195,865	$ 52,080,978	$ 51,965,750	$ 51,850,178					
38	$ 5,758,998,112	$ 5,759,530,912	$ 5,760,063,377	$ 5,760,594,523	$ 5,761,125,330	$ 5,761,655,794	$ 5,762,103,704					
39												

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
RATE OF RETURN
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Reference		Test Year [(1)]
	(a)	(b)		(c)
1	Total Revenues	Sch 1	$	201,313,275
2				
3	Gas Cost	Sch 3		111,383,269
4				
5	Operation & Maintenance Expense	Sch 1		21,613,078
6				
7	Taxes Other Than Income Taxes	Sch 5		7,574,276
8				
9	Depreciation & Amortization Expense	Sch 1		18,316,285
10				
11	Federal Income and State Excise Tax	WP_10-1		9,146,343
12				
13	Interest on Customer Deposits	Sch 1		38,488
14				
15	AFUDC	WP_1-2		(909,566)
16				
17	Return on Rate Base		$	34,151,102
18				
19	Total Rate Base	Sch 7	$	499,415,482
20				
21	Rate of Return on Rate Base			6.84%
22				
23	Interest Expense	Sch 9, Sch 7		7,391,349
24				
25				
26	Return on Equity		$	26,759,753
27				
28	Rate of Return on Equity			8.61%
29				
30	Note:			
31	1. Twelve months ended September 30, 2022.			

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
RATE OF RETURN
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Reference		Test Year [1]
	(a)	(b)		(c)
1	Total Revenues	Sch 1R	$	200,828,277
2				
3	Gas Cost	Sch 3		111,383,269
4				
5	Operation & Maintenance Expense	Sch 1R		21,613,078
6				
7	Taxes Other Than Income Taxes	Sch 5		7,574,276
8				
9	Depreciation & Amortization Expense	Sch 1R		16,265,158
10				
11	Federal Income and State Excise Tax	WP_ 10-1R		9,614,027
12				
13	Interest on Customer Deposits	Sch 1R		38,488
14				
15	AFUDC Interest credit	WP_1-2		(909,566)
16				
17	Return on Rate Base		$	35,249,547
18				
19	Total Rate Base	Sch 7R	$	468,495,781
20				
21	Rate of Return on Rate Base			7.52%
22				
23	Interest Expense	Sch 9R, Sch 7R		7,167,985
24				
25				
26	Return on Equity		$	28,081,561
27				
28	Rate of Return on Equity			9.88%
29				
30	Note:			
31	1. Twelve months ended September 30, 2022.			

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
COMPUTATION OF STATE EXCISE & FEDERAL INCOME TAXES FOR SCHEDULE 10
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Tax Rate	Test Year [1]
	(a)	(b)	(c)
1	Net Operating Income Before Income Tax		$ 42,387,879
2			
3	Interest Deduction		7,391,349
4			
5	Equity Portion of Return		$ 34,996,530
6			
7	Application of Tax Rate to Equity Return - Tennessee	6.5%	2,274,774
8			
9	Application of Tax Rate to Equity Return - Federal	21%	6,871,569
10			
11	Income Tax Expense		$ 9,146,343
12			
13	Less: ITC Amortization		-
14			
15	Total Income Tax Liability		$ 9,146,343
16			
17	Note:		
18	1. Twelve months ended September 30, 2022.		

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
COMPUTATION OF STATE EXCISE & FEDERAL INCOME TAXES FOR SCHEDULE 10
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Tax Rate		Test Year [1]
	(a)	(b)		(c)
1	Net Operating Income Before Income Tax		$	43,954,007
2				
3	Interest Deduction			7,167,985
4				
5	Equity Portion of Return		$	36,786,022
6				
7	Application of Tax Rate to Equity Return - Tennessee	6.5%		2,391,091
8				
9	Application of Tax Rate to Equity Return - Federal	21%		7,222,936
10				
11	Income Tax Expense		$	9,614,027
12				
13	Less: ITC Amortization			-
14				
15	Total Income Tax Liability		$	9,614,027
16				
17	Note:			
18	1. Twelve months ended September 30, 2022.			

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
PROOF OF REVENUES AND CALCULATION OF RATES
HISTORIC TEST PERIOD MARGIN AT PRESENT RATES
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	12 Mths Ended Sep 22 Base Count	Volumes Mcf	Rates effective Sep 22 Monthly Customer chg	Commodity Charge/Mcf	12 mths Sep 22 Margin at Sep 22 Rates	Weather Adjustment Volumes Mcf	12 mths Sep 22 WNA Adjusted Volumes Mcf	12 mths Sep 22 Weather adj Margin at Sep 22 Rates	12 mths Sep 22 WNA $ Adj at Sep 22 Rates
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	**RESIDENTIAL**									
2	210 Residential Gas Service (Summer)	695,485	1,024,128	$ 18.50	$ 1.46	$ 14,362,109	-	1,024,128	$ 14,362,109	$ -
3	210 Residential Gas Service (Winter) (weather sensitive)	972,087	7,134,420	$ 20.50	$ 1.46	30,346,891	839,855	7,974,276	31,573,416	1,226,525
4	210 Residential Gas Service Senior Citizen (Summer)	363	244	$ -	$ 1.46	356	-	244	356	-
5	210 Residential Gas Service Senior Citizen (Winter) (weather sensitive)	515	3,317	$ -	$ 1.46	4,843	-	3,317	4,843	-
6	211 Residential/Sm. Commericial/Industrial Heating & Cooling Service	-	-	$ 16.75	$ 0.87	-	-	-	-	-
7	Total Residential	1,668,450	8,162,108			$ 44,714,199	839,855	9,001,964	$ 45,940,724	$ 1,226,525
8										
9	**COMMERCIAL**									
10	211 Residential/Sm. Commericial/Industrial Heating & Cooling Service	-	-	$ 16.75	$ 0.87	$ -	-	-	$ -	$ -
11	220 Commercial Gas Service (weather sensitive)	210,420	5,598,800	$ 43.00	$ 2.91	25,328,811	403,021	6,001,821	26,500,754	1,171,944
12	230 Large Commercial Gas Service (weather sensitive)	-	-	$ 465.00	$ 2.55	-	-	-	-	-
13	250 Commercial Interruptible Gas Service	-	-	$ 465.00		-	-	-	-	
14	Block 1 Volumes	-	-		$ 1.43	-	-	-	-	
15	Block 2 Volumes	-	-		$ 0.95	-	-	-	-	
16	Block 3 Volumes	-	-		$ 0.44	-	-	-	-	
17	293 Large Tonnage Air Conditioning Gas Service	12	-	$ 43.00		516	-	-	516	
18	Block 1 Volumes	-	8,815		$ 1.43	12,596	-	8,815	12,596	
19	Block 2 Volumes	-	-		$ 0.95	-	-	-	-	
20	Block 3 Volumes	-	-		$ 0.44	-	-	-	-	
21	Total Commercial	210,432	5,607,615			$ 25,341,923	403,021	6,010,635	$ 26,513,867	$ 1,171,944
22										
23	**INDUSTRIAL**									
24	220 Industrial Gas Service (weather sensitive)	3,817	594,645	$ 43.00	$ 2.91	$ 1,893,298	42,805	637,449	$ 2,017,769	$ 124,471
25	230 Large Industrial Gas Service	91	68,261	$ 465.00	$ 2.55	216,251	-	68,261	216,251	
26	240 DEMAND/COMM GS	-	-	$ 465.00		-	-	-	-	
27	Block 1 Volumes	-	-		$ 1.43	-	-	-	-	
28	Block 2 Volumes	-	-		$ 0.95	-	-	-	-	
29	Block 3 Volumes	-	-		$ 0.44	-	-	-	-	
30	Demand Volumes	-	-		$ 19.00	-	-	-	-	
31	250 Industrial Interruptible Gas Service	191	-	$ 465.00		88,815	-	-	88,815	
32	Block 1 Volumes	-	204,315		$ 1.43	291,966	-	204,315	291,966	
33	Block 2 Volumes	-	670,431		$ 0.95	634,496	-	670,431	634,496	
34	Block 3 Volumes	-	647,508		$ 0.44	283,673	-	647,508	283,673	
35	250/240/280 Industrial/Demand/Economic Dev	-	-	$ 465.00		-	-	-	-	
36	Block 1 Volumes	-	-		$ 1.43	-	-	-	-	
37	Block 1 Volumes @ Discount Rate	-	-		$ 1.07	-	-	-	-	
38	Block 2 Volumes	-	-		$ 0.95	-	-	-	-	
39	Block 2 Volumes @ Discount Rate	-	-		$ 0.71	-	-	-	-	
40	Block 3 Volumes	-	-		$ 0.44	-	-	-	-	
41	Block 3 Volumes @ Discount Rate	-	-		$ 0.33	-	-	-	-	
42	Demand Volumes	-	-		$ 18.95	-	-	-	-	
43	Demand Volumes @ Discount Rate	-	-		$ 14.21	-	-	-	-	
44	280/250 Economic Development Gas Service	12	-	$ 465.00		5,580	-	-	5,580	
45	Block 1 Volumes	-	-		$ 1.43	-	-	-	-	
46	Block 1 Volumes @ Discount Rate	-	23,470		$ 1.07	25,154	-	23,470	25,154	
47	Block 2 Volumes	-	-		$ 0.95	-	-	-	-	
48	Block 2 Volumes @ Discount Rate	-	54,051		$ 0.71	38,365	-	54,051	38,365	
49	Block 3 Volumes	-	-		$ 0.44	-	-	-	-	
50	Block 3 Volumes @ Discount Rate	-	-		$ 0.33	-	-	-	-	
51	292 Cogeneration, CNG, Prime Movers Service	12	-	$ 43.00		516	-	-	516	
52	Block 1 Volumes	-	2,266		$ 1.43	3,238	-	2,266	3,238	
53	Block 2 Volumes	-	-		$ 0.95	-	-	-	-	
54	Block 3 Volumes	-	-		$ 0.44	-	-	-	-	
55	Total Industrial	4,123	2,264,946			$ 3,481,352	42,805	2,307,751	$ 3,605,823	$ 124,471
56										
57	**PUBLIC AUTHORITY**									
58	211 Residential/Sm. Commericial/Industrial Heating & Cooling Service	-	-	$ 16.75	$ 0.87	$ -	-	-	$ -	$ -
59	221 Experimental School Gas Service	36	23,607	$ 43.00	$ 1.41	34,810	1,699	25,306	37,204	2,394
60	225 Public Authority Gas Service (Sr. Citizen) (Summer)	-	-	$ -	$ 1.46	-	-	-	-	-
61	225 Public Authority Gas Service (Sr. Citizen) (Winter)	-	-	$ -	$ 1.46	-	-	-	-	-
62	225 Public Authority Gas Service (Summer)	3,120	4,958	$ 18.50	$ 1.46	64,961	-	4,958	64,961	-
63	225 Public Authority Gas Service (Winter)	4,368	23,407	$ 20.50	$ 1.46	123,728	2,919	26,326	127,991	4,262
64	Total Public Authority	7,524	51,972			$ 223,499	4,618	56,590	$ 230,156	$ 6,657
65										
66	**TRANSPORTATION**									
67	260 - TRANSP (220 SML COM/INDG)	111	111,863	$ 465.00	$ 2.91	$ 376,901	-	111,863	$ 376,901	$ -
68	260 - TRANSP (230 LRG COM/INDG)	494	1,387,095	$ 465.00	$ 2.55	3,764,168	-	1,387,095	3,764,168	-
69	260 - TRANSP (240 DEMAND)	84	-	$ 465.00		39,060	-	0	39,060	-
70	Block 1 Volumes	-	167,966		$ 1.43	240,024	-	167,966	240,024	-
71	Block 2 Volumes	-	427,811		$ 0.95	404,880	-	427,811	404,880	-
72	Block 3 Volumes	-	-		$ 0.44	-	-	0	0	-
73	Demand Volumes	-	33,442		$ 19.00	635,406	-	33,442	635,406	-
74	260 - TRANSP (250 OPT GS)	649	-	$ 465.00		301,785	-	0	301,785	-
75	Block 1 Volumes	-	1,291,589		$ 1.43	1,845,681	-	1,291,589	1,845,681	-
76	Block 2 Volumes	-	5,237,386		$ 0.95	4,956,662	-	5,237,386	4,956,662	-
77	Block 3 Volumes	-	221,824		$ 0.44	97,181	-	221,824	97,181	-
78	260 - TRANSP (280/240 ECON DEV/DEMAND)	-	-	$ 465.00		-	-	-	-	-
79	Block 1 Volumes	-	-		$ 1.43	-	-	-	-	-
80	Block 1 Volumes @ Discount Rate	-	-		$ 1.07	-	-	-	-	-
81	Block 2 Volumes	-	-		$ 0.95	-	-	-	-	-
82	Block 2 Volumes @ Discount Rate	-	-		$ 0.71	-	-	-	-	-
83	Block 3 Volumes	-	-		$ 0.44	-	-	-	-	-
84	Block 3 Volumes @ Discount Rate	-	-		$ 0.33	-	-	-	-	-
85	Demand Volumes	-	-		$ 19.00	-	-	-	-	-
86	Demand Volumes @ Discount Rate	-	-		$ 14.25	-	-	-	-	-
87	260 - TRANSP (280/250 ECON DEV - OPT GS)	-	-	$ 465.00		-	-	-	-	-
88	Block 1 Volumes	-	-		$ 1.43	-	-	-	-	-
89	Block 1 Volumes @ Discount Rate	-	-		$ 1.07	-	-	-	-	-
90	Block 2 Volumes	-	-		$ 0.95	-	-	-	-	-
91	Block 2 Volumes @ Discount Rate	-	-		$ 0.71	-	-	-	-	-
92	Block 3 Volumes	-	-		$ 0.44	-	-	-	-	-
93	Block 3 Volumes @ Discount Rate	-	-		$ 0.33	-	-	-	-	-
94	SPECIAL CONTRACTS	24	2,759,241			909,171	-	2,759,241	909,171	-
95	Total Transportation	1,362	11,604,776			$ 13,570,919	-	11,604,776	$ 13,570,919	$ -
96										
97	TOTALS	1,891,891	27,691,418			$87,331,892	1,290,299	28,981,716	$89,861,489	$2,529,597
98										
99	Other					$ (1)			$ -	
100	4870 - Forfeited Discount					(41)			($41)	
101	4880 - Miscellaneous Service charges					68,558			68,558	
102	4960 Tax Reform Cost of Service Reserve					-			-	
103	TOTAL MARGIN REVENUES					$87,400,408			$89,930,006	

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
PROOF OF REVENUES AND CALCULATION OF RATES
RATE EFFECTIVE YEAR AT PRESENT RATES
TEST YEAR ENDING SEPTEMBER 30, 2022

										210,211,225 220,221,230C		0.00% 0.00%			
Line No.	Description	12 Mths Ended Sep 22 Base Count	Weather Adj. Vol Mcf	Rates effective Sep 22 Monthly Customer chg	Commodity Charge/Mcf	12 mths Sep 22 Weather adj Margin at Sep 22 Rates	NOTE	Customer Changes Base Count	Volumes Mcf	Customer Growth Base Count	Volumes Mcf	Declining Usage Volumes Mcf	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)	695,485	1,024,128	$ 18.50	$ 1.46	$14,362,109				0	0	0	695,485	1,024,128	$14,362,109
3	210 Residential Gas Service (Winter) (weather sensitive	972,087	7,974,276	$ 20.50	$ 1.46	31,573,416				0	0	0	972,087	7,974,276	31,573,416
4	210 Residential Gas Service Senior Citizen (Summer)	363	244	$ -	$ 1.46	356				0	0	0	363	244	356
5	210 Residential Gas Service Senior Citizen (Winter) (we	515	3,317	$ -	$ 1.46	4,843				0	0	0	515	3,317	4,843
6	211 Residential/Sm. Commericial/Industrial Heating &	0	0	$ 16.75	$ 0.87	0				0	0	0	0	0	0
7	Total Residential	1,668,450	9,001,964			$ 45,940,724		0	0	0	0	0	1,668,450	9,001,964	$ 45,940,724
8															
9	**COMMERCIAL**														
10	211 Residential/Sm. Commericial/Industrial Heating &	0	0	$ 16.75	$ 0.87	$ -				0	0		-	-	$ -
11	220 Commercial Gas Service (weather sensitive)	210,420	6,001,821	$ 43.00	$ 2.91	26,500,754				0	0	0	210,420	6,001,821	26,500,754
12	230 Large Commercial Gas Service (weather sensitive)	0	0	$ 465.00	$ 2.55	-							-	-	-
13	250 Commercial Interruptible Gas Service	0		$ 465.00		-							-	-	-
14	Block 1 Volumes		0		$ 1.43	-							-	-	-
15	Block 2 Volumes		0		$ 0.95	-							-	-	-
16	Block 3 Volumes		0		$ 0.44	-							-	-	-
17	293 Large Tonnage Air Conditioning Gas Service	12		$ 43.00		516							12	-	516
18	Block 1 Volumes		8,815		$ 1.43	12,596							-	8,815	12,596
19	Block 2 Volumes		0		$ 0.95	-							-	-	-
20	Block 3 Volumes		0		$ 0.44	-							-	-	-
21	Total Commercial	210,432	6,010,635			$ 26,513,867		0	0	0	0	0	210,432	6,010,635	$ 26,513,867
22															
23	**INDUSTRIAL**														
24	220 Industrial Gas Service (weather sensitive)	3,817	637,449	$ 43.00	$ 2.91	$ 2,017,769				0	0		3,817	637,449	$ 2,017,769
25	230 Large Industrial Gas Service	91	68,261	$ 465.00	$ 2.55	216,251							91	68,261	216,251
26	240 DEMAND/COMM GS	0		$ 465.00		-							-	-	-
27	Block 1 Volumes		0		$ 1.43	-							-	-	-
28	Block 2 Volumes		0		$ 0.95	-							-	-	-
29	Block 3 Volumes		0		$ 0.44	-							-	-	-
30	Demand Volumes		0		$ 19.00	-							-	-	-
31	250 Industrial Interruptible Gas Service	191		$ 465.00		88,815							191	-	88,815
32	Block 1 Volumes		204,315		$ 1.43	291,966							-	204,315	291,966
33	Block 2 Volumes		670,431		$ 0.95	634,496							-	670,431	634,496
34	Block 3 Volumes		647,508		$ 0.44	283,673							-	647,508	283,673
35	250/240/280 Industrial/Demand/Economic Dev	0		$ 465.00		-							-	-	-
36	Block 1 Volumes		0		$ 1.43	-							-	-	-
37	Block 1 Volumes @ Discount Rate		0		$ 1.07	-							-	-	-
38	Block 2 Volumes		0		$ 0.95	-							-	-	-
39	Block 2 Volumes @ Discount Rate		0		$ 0.71	-							-	-	-
40	Block 3 Volumes		0		$ 0.44	-							-	-	-
41	Block 3 Volumes @ Discount Rate		0		$ 0.33	-							-	-	-
42	Demand Volumes		0		$ 18.95	-							-	-	-
43	Demand Volumes @ Discount Rate		0		$ 14.21	-							-	-	-
44	280/250 Economic Development Gas Service	12		$ 465.00		5,580							12	-	5,580
45	Block 1 Volumes		0		$ 1.43	-							-	-	-
46	Block 1 Volumes @ Discount Rate		23,470		$ 1.07	25,154							-	23,470	25,154
47	Block 2 Volumes		0		$ 0.95	-							-	-	-
48	Block 2 Volumes @ Discount Rate		54,051		$ 0.71	38,365							-	54,051	38,365
49	Block 3 Volumes		0		$ 0.44	-							-	-	-
50	Block 3 Volumes @ Discount Rate		0		$ 0.33	-							-	-	-
51	292 Cogeneration, CNG, Prime Movers Service	12		$ 43.00		516							12	-	516
52	Block 1 Volumes		2,266		$ 1.43	3,238							-	2,266	3,238
53	Block 2 Volumes		0		$ 0.95	-							-	-	-
54	Block 3 Volumes		0		$ 0.44	-							-	-	-
55	Total Industrial	4,123	2,307,751			$ 3,605,823		0	0	0	0	0	4,123	2,307,751	$ 3,605,823
56															
57	**PUBLIC AUTHORITY**														
58	211 Residential/Sm. Commericial/Industrial Heating &	0	0	$ 16.75	$ 0.87	$ -							-	-	$ -
59	221 Experimental School Gas Service	36	25,306	$ 43.00	$ 1.41	37,204				0	0		36	25,306	37,204
60	225 Public Authority Gas Service (Sr. Citizen) (Summer)	0	0	$ -	$ 1.46	-							-	-	-
61	225 Public Authority Gas Service (Sr. Citizen) (Winter) (	0	0	$ -	$ 1.46	-							-	-	-
62	225 Public Authority Gas Service (Summer)	3,120	4,958	$ 18.50	$ 1.46	64,961				0	0		3,120	4,958	64,961
63	225 Public Authority Gas Service (Winter) (weather Se	4,368	26,326	$ 20.50	$ 1.46	127,991				0	0		4,368	26,326	127,991
64	Total Public Authority	7,524	56,590			$ 230,156		0	0	0	0	0	7,524	56,590	$ 230,156
65															
66	**TRANSPORTATION**														
67	260 - TRANSP (220 SML COM/INDG)	111	111,863	$ 465.00	$ 2.91	$ 376,901							111	111,863	$ 376,901
68	260 - TRANSP (230 LRG COM/INDG)	494	1,387,095	$ 465.00	$ 2.55	3,764,168							494	1,387,095	3,764,168
69	260 - TRANSP (240 DEMAND)	84		$ 465.00		39,060							84	-	39,060
70	Block 1 Volumes		167,966		$ 1.43	240,024							-	167,966	240,024
71	Block 2 Volumes		427,811		$ 0.95	404,880							-	427,811	404,880
72	Block 3 Volumes		0		$ 0.44	-							-	-	-
73	Demand Volumes		33,442		$ 19.00	635,406							-	33,442	635,406
74	260 - TRANSP (250 OPT GS)	649		$ 465.00		301,785							649	-	301,785
75	Block 1 Volumes		1,291,589		$ 1.43	1,845,681							-	1,291,589	1,845,681
76	Block 2 Volumes		5,237,386		$ 0.95	4,956,662							-	5,237,386	4,956,662
77	Block 3 Volumes		221,824		$ 0.44	97,181							-	221,824	97,181
78	260 - TRANSP (280/240 ECON DEV/DEMAND)	-		$ 465.00		-							-	-	-
79	Block 1 Volumes		0		$ 1.43	-							-	-	-
80	Block 1 Volumes @ Discount Rate		0		$ 1.07	-							-	-	-
81	Block 2 Volumes		0		$ 0.95	-							-	-	-
82	Block 2 Volumes @ Discount Rate		0		$ 0.71	-							-	-	-
83	Block 3 Volumes		0		$ 0.44	-							-	-	-
84	Block 3 Volumes @ Discount Rate		0		$ 0.33	-							-	-	-
85	Demand Volumes		0		$ 19.00	-							-	-	-
86	Demand Volumes @ Discount Rate		0		$ 14.25	-							-	-	-
87	260 - TRANSP (280/250 ECON DEV - OPT GS)	-		$ 465.00		-							-	-	-
88	Block 1 Volumes		0		$ 1.43	-							-	-	-
89	Block 1 Volumes @ Discount Rate		0		$ 1.07	-							-	-	-
90	Block 2 Volumes		0		$ 0.95	-							-	-	-
91	Block 2 Volumes @ Discount Rate		0		$ 0.71	-							-	-	-
92	Block 3 Volumes		0		$ 0.44	-							-	-	-
93	Block 3 Volumes @ Discount Rate		0		$ 0.33	-							-	-	-
94	SPECIAL CONTRACTS	24	2,759,241			909,171							24	2,759,241	909,171
95	Total Transportation	1,362	11,604,776			$ 13,570,919		0	0	0	0	0	1,362	11,604,776	$ 13,570,919
96															
97	TOTALS	1,891,891	28,981,716			$ 89,861,489		0	0	0	0	0	1,891,891	28,981,716	$89,861,489
98															
99	4870 - Forfeited Discount					(41)									($41)
100	4880 - Miscellaneous Service charges					68,558									68,558
101	TOTAL MARGIN REVENUES					$89,930,006									$89,930,006

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
PROOF OF REVENUES AND CALCULATION OF RATES
RATE DESING FOR RATE EFFECTIVE YEAR
TEST YEAR ENDING SEPTEMBER 30, 2022

Additional Revenue: 42,761

Line No.	Description	Rates effective Sep 22 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	$18.50	$1.460	698,605	1,029,086	$ 14,427,070	$ 12,924,193	$ 1,502,877					$ 18.50	$ 1.463	$ 12,924,193	$ 1,505,404	$ 14,429,596			
3	210/225 WINTER (weather sensitive)	$20.50	$1.460	976,455	8,000,602	31,701,406	20,017,328	11,684,079					$ 20.50	$ 1.463	20,017,328	11,703,721	31,721,048			
4	210/225 SR CIT	$0.00	$1.460	878	3,560	5,199	-	5,199					$ -	$ 1.463	-	5,208	5,208			
5	Total 210/225			1,675,938	9,033,248	$ 46,133,675	$ 32,941,520	$ 13,192,155	71.4%	29%	52%	22,177			$ 32,941,520	$ 13,214,333	$ 46,155,853	71.4%	29%	52%
6																				
7	Rate Schedule 211																			
8	211 HVAC	$16.75	$0.872	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	$43.00	$2.908	214,237	6,639,270	$ 28,518,524	$ 9,212,191	$ 19,306,333	32%	68%			$ 43.00	$ 2.910	$ 9,212,191	$ 19,319,993	$ 28,532,184	32%	68%	
12	220 Transportation	$465.00	$2.908	111	111,863	376,901	51,615	325,286	14%	86%			$465.00	$ 2.910	51,615	325,517	377,132	14%	86%	
13	Total 220			214,348	6,751,133	$ 28,895,425	$ 9,263,806	$ 19,631,619	32%	68%	32%	13,891			$ 9,263,806	$ 19,645,510	$ 28,909,316	32%	68%	32%
14																				
15	Rate Schedule 221																			
16	221 Experimental School Gas Service	$43.00	$1.409	36	25,306	$ 37,204	$ 1,548	$ 35,656	4%	96%	0%	18	$ 43.00	$ 1.410	$ 1,548	$ 35,674	$ 37,222	4%	96%	0%
17																				
18	Rate Schedule 230																			
19	230 Large Commercial / Industrial Gas Servic	$465.00	$2.548	91	68,261	$ 216,251	$ 42,315	$ 173,936	20%	80%			$465.00	$ 2.549	$ 42,315	$ 174,026	$ 216,341	20%	80%	
20	230 Transportation	$465.00	$2.548	494	1,387,095	3,764,168	229,710	3,534,458	6%	94%			$465.00	$ 2.549	229,710	3,536,281	3,765,991	6%	94%	
21	Total 230			585	1,455,356	$ 3,980,419	$ 272,025	$ 3,708,394	7%	93%	4%	1,913			$ 272,025	$ 3,710,307	$ 3,982,332	7%	93%	4%
22																				
23	Rate Schedule 240/250/280/292/293																			
24	240 Demand/Commodity Gas Service	$465.00		84		$ 39,060	$ 39,060						$465.00		$39,060		$ 39,060			
25	Block 1 Volumes		$1.429		167,966	240,024		240,024						$ 1.430		240,160	240,160			
26	Block 2 Volumes		$0.946		427,811	404,880		404,880						$ 0.947		405,094	405,094			
27	Block 3 Volumes		$0.438		0	-		-						$ 0.438		-	-			
28	Demand Volumes		$19.000		33,442	635,406		635,406						$ 19.00		635,406	635,406			
29	250 Interruptible Gas Service	$465.00		840		390,600	390,600						$465.00		390,600		390,600			
30	Block 1 Volumes		$1.429		1,495,904	2,137,647		2,137,647						$ 1.430		2,138,860	2,138,860			
31	Block 2 Volumes		$0.946		5,907,818	5,591,159		5,591,159						$ 0.947		5,594,113	5,594,113			
32	Block 3 Volumes		$0.438		869,332	380,854		380,854						$ 0.438		381,056	381,056			
33	280 ECON DEV - OPT GS	$465.00		12		5,580	5,580						$465.00		5,580		5,580			
34	Block 1 Volumes		$1.429		0	-		-						$ 1.430		-	-			
35	Block 1 Volumes @ Discount Rate		$1.072		23,470	25,154		25,154						$ 1.072		25,168	25,168			
36	Block 2 Volumes		$0.946		0	-		-						$ 0.947		-	-			
37	Block 2 Volumes @ Discount Rate		$0.710		54,051	38,365		38,365						$ 0.710		38,386	38,386			
38	Block 3 Volumes		$0.438		0	-		-						$ 0.438		-	-			
39	Block 3 Volumes @ Discount Rate		$0.33		0	-		-						$ 0.329		-	-			
40	292 Cogeneration, CNG, Prime Movers Servi	$43.00		12		516	516						$ 43.00		516		516			
41	Block 1 Volumes		$1.429		2,266	3,238		3,238						$ 1.430		3,239	3,239			
42	Block 2 Volumes		$0.946		0	-		-						$ 0.947		-	-			
43	Block 3 Volumes		$0.438		0	-		-						$ 0.438		-	-			
44	293 Large Tonnage Air Conditioning Gas Serv	$43.00		12		516	516						$ 43.00		516		516			
45	Block 1 Volumes		$1.429		8,815	12,596		12,596						$ 1.430		12,603	12,603			
46	Block 2 Volumes		$0.946		0	-		-						$ 0.947		-	-			
47	Block 3 Volumes		$0.438		0	-		-						$ 0.438		-	-			
48	Total 240/250/280/292/293			960	8,990,875	$ 9,905,594	$ 436,272	$ 9,469,322	4%	96%	11%	4,762			$ 436,272	$ 9,474,084	$ 9,910,356	4%	96%	11%
49																				
50	TOTALS			1,891,867	26,255,918	$ 88,952,318	$ 42,915,171	$ 46,037,147	48%	52%	100%	42,761			$ 42,915,171	$ 46,079,908	$ 88,995,079	48%	52%	100%

ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
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	$20.50	$20.50
Commodity Charge	$1.460	$1.463
210 Residential Gas Service (SUMMER)		
Customer Charge	$18.50	$18.50
Commodity Charge	$1.460	$1.463
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	$43.00	$43.00
Commodity Charge	$2.908	$2.910
221 Experimental School Gas Service		
Customer Charge	$43.00	$43.00
Commodity Charge	$1.409	$1.410
225 Public Housing Authority Gas Service (WINTER)		
Customer Charge	$20.50	$20.50
Commodity Charge	$1.460	$1.463
225 Public Housing Authority Gas Service (SUMMER)		
Customer Charge	$18.50	$18.50
Commodity Charge	$1.460	$1.463

230 Large Commercial & Industrial Gas Service		
Customer Charge	$465.00	$465.00
Commodity Charge	$2.548	$2.549
240 Demand/Commodity Gas Service		
Customer Charge	$465.00	$465.00
1 - 2,000 Mcf	$1.429	$1.430
Next 48,000 Mcf	$0.946	$0.947
Over 50,000 Mcf	$0.438	$0.438
Demand Charge	$19.000	$19.000
250 Interruptible Gas Service		
Customer Charge	$465.00	$465.00
1 - 2,000 Mcf	$1.429	$1.430
Next 48,000 Mcf	$0.946	$0.947
Over 50,000 Mcf	$0.438	$0.438
260 Transportation Service / 250 Interruptible Gas Service		
Customer Charge	$465.00	$465.00
1 - 2,000 Mcf	$1.429	$1.430
Next 48,000 Mcf	$0.946	$0.947
Over 50,000 Mcf	$0.438	$0.438
260 Transportation Service / 220 Commercial & Industrial Gas Service		
Customer Charge	$465.00	$465.00
Commodity Charge	$2.908	$2.910
260 Transportation Service / 230 Large Commercial & Industrial Gas Service		
Customer Charge	$465.00	$465.00
Commodity Charge	$2.548	$2.549
Schedule 280 Economic Development Gas Service		
Customer Charge	$465.00	$465.00
1 - 2,000 Mcf	$1.429	$1.430
1 - 2,000 Mcf @ Discount Rate	$1.072	$1.072

Next 48,000 Mcf	$0.946	$0.947
Next 48,000 Mcf @ Discount Rate	$0.710	$0.710
Over 50,000 Mcf	$0.438	$0.438
Over 50,000 Mcf@ Discount Rate	$0.329	$0.329
Schedule 292 Cogeneration, CNG. Prime Movers, Fuel Cell Service		
Customer Charge	$43.00	$43.00
1 - 2,000 Mcf	$1.429	$1.430
Next 48,000 Mcf	$0.946	$0.947
Over 50,000 Mcf	$0.438	$0.438
Schedule 293 Large Tonnage Air Conditioning Gas Service		
Customer Charge	$43.00	$43.00
1 - 2,000 Mcf	$1.429	$1.430
Next 48,000 Mcf	$0.946	$0.947
Over 50,000 Mcf	$0.438	$0.438

Docket 14-00146
Schedule 1

ATMOS ENERGY CORPORATION
REVENUE DEFICIENCY (SURPLUS)
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Company	Reference
1	Rate Base	499,415,482	See 2RB
2	Operating Income at Present Rates	34,151,102	See 3 IS
3	Earned Rate of Return (L 2 / L 1)	6.84%	
4	Fair Rate of Return	7.58%	See 8 CC
5	Required Operating Income (L 1 x L 4)	37,855,694	
6	Operating Income Deficiency (Surplus) (L 5 - L 2)	3,704,591	
7	Gross Revenue Conversion Factor	1.357600	See 7 GU
8	**Revenue Deficiency (Surplus)**	**5,029,353**	

Docket 14-00146
Schedule 2

ATMOS ENERGY CORPORATION
RATE BASE
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Company	Reference
1	Utility Plant in Service	811,685,075	Sch 7, Col (b), Ln 1
2	Construction Work in Progress	11,767,197	Sch 7, Col (b), Ln 5
4	Working Capital/Deferred Rate Case	2,503,902	Sch 7, Col (b), Ln 9
3	Materials and Supplies / Storage Gas	8,627,217	Sch 7, Col (b), Ln 11
5	Net Elimination of Intercompany Leased Property	5,985,565	Sch 7, Col (b), Ln 27
6	Cloud Projects	129,921	Sch 7, Col (b), Ln 29
7	Total Additions	840,698,877	
8	Deductions:		
9	Accumulated Depreciation	238,922,903	Sch 7, Col (b), Ln 3
12	Deferred Pension Regulated Asset	17,184,326	Sch 7, Col (b), Ln 13
13	Accumulated Deferred Tax-Accel. Depreciation	75,558,974	Sch 7, Col (b), Ln 15
11	Contributions and Advances in Aid of Construction	20,280	Sch 7, Col (b), Ln 17
10	Customer Deposits	1,069,120	Sch 7, Col (b), Ln 19
14	Accrued Interest on Customer Deposits	18,913	Sch 7, Col (b), Ln 21
15	Adjustment for Capitalized Incentive Compensation	8,508,880	Sch 7, Col (b), Ln 25
16	Total Deductions	341,283,395	
17	Rate Base	499,415,482	

Docket 14-00146
Schedule 3

ATMOS ENERGY CORPORATION
INCOME STATEMENT
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Company	Reference
1	Revenues - Sales, forfeited discounts & other	201,313,275	Sch 1, Col (c), Ln 20
2	Cost of Gas	111,383,269	Sch 1, Col (c), Ln 1
3	Gross margin on sales and service	89,930,006	
4	-	-	
5	-	-	
4	AFUDC	909,566	Sch 1, Col (c), Ln 13
5	Operating Margin	90,839,572	
6	Other Operation and Maintenance	21,613,078	See 4 O&M
7	Interest on Customer Deposits	38,488	Sch 1, Col (c), Ln 13
8	Depreciation and Amortization Exp.	18,316,285	Sch 1, Col (c), Ln 13
9	Taxes Other Than Income	7,574,276	See 5 Tax
10	State Excise Tax	2,274,774	See 6 FIT
11	Federal Income Tax	6,871,569	See 6 FIT
12	Total Operating Expense	56,688,470	
13	Net Operating Income for Return	34,151,102	
14	Plus amortization-Gain	-	
15	Plus adjustments	-	
16	Adjusted Net Operating Income	34,151,102	

Docket 14-00146
Schedule 4

ATMOS ENERGY CORPORATION
OPERATIONS AND MAINTENANCE EXPENSES
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Company	Reference
1	Labor	8,072,682	WP 4-1, Excel Col O, Ln 1
2	Benefits	2,915,379	WP 4-1, Excel Col O, Ln 2 + Ln 29
3	Employee Welfare	2,002,839	WP 4-1, Excel Col O, Ln 3
4	Insurance	1,658,359	WP 4-1, Excel Col O, Ln 4
5	Rent, Maint., & Utilities	1,259,136	WP 4-1, Excel Col O, Ln 5
6	Vehicles & Equip	546,544	WP 4-1, Excel Col O, Ln 6
7	Materials and Supplies	522,014	WP 4-1, Excel Col O, Ln 7
8	Information Technologies	1,462,650	WP 4-1, Excel Col O, Ln 8
9	Telecom	401,596	WP 4-1, Excel Col O, Ln 9
10	Marketing	335,373	WP 4-1, Excel Col O, Ln 10
11	Directors & Shareholders & PR	223,043	WP 4-1, Excel Col O, Ln 11
12	Dues & Donations	187,659	WP 4-1, Excel Col O, Ln 12
13	Print & Postage	57,089	WP 4-1, Excel Col O, Ln 13
14	Travel & Entertainment	270,666	WP 4-1, Excel Col O, Ln 14
15	Training	50,491	WP 4-1, Excel Col O, Ln 15
16	Outside Services	6,335,244	WP 4-1, Excel Col O, Ln 16
17	Provision for Bad Debt	250,728	WP 4-1, Excel Col O, Ln 17
18	Miscellaneous	(3,706,401)	WP 4-1, Excel Col O, Ln 18
19	Rate Case Expense	-	WP 4-1, Excel Col O, Ln 27
20	Elimination of Intercompany Leased Property - Rent	-	WP 3-1, Excel Col C, Ln 14
21	Inclusion of Barnsley Storage Operating Expense	440,870	WP 3-1, Excel Col D, Ln 14
22	Interest Expense	7,391,349	WP 7-7, Excel Col E, Ln 39 & Ln 41
23	Disallowed Items	(1,662,165)	WP 4-1, Excel Col O, Ln 22 : Ln 25
24	Legal Invoices Adjustment	(10,715)	WP 4-1, Excel Col O, Ln 30
25			
26	Total O&M Expense	29,004,427	

Docket 14-00146
Schedule 6

ATMOS ENERGY CORPORATION
FEDERAL AND EXCISE TAXES
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Company	Reference
1	Operating Margin	89,930,006	See 3 IS
2	Other Operation and Maintenance	21,613,078	See 4 O&M
3	Depreciation and Amortization Expense	18,316,285	See 3 IS
4	Taxes Other Than Income	7,574,276	See 3 IS
5	NOI Before Excise and Income Taxes	42,426,367	
6	less Interest on Customer Deposits	38,488	See 3 IS
7	less Interest Expense	7,391,349	See 4 O&M
8	Pre-tax Book Income	34,996,530	
9	Schedule M Adjustments	-	
10	Excise Taxable Income	34,996,530	
11	Excise Tax Rate	6.50%	See 7 GU
12	Excise Tax	2,274,774	
13	Pre-tax Book Income	34,996,530	
14	Excise Tax	2,274,774	
15	Schedule M Adjustments	-	
16	FIT Taxable Income	32,721,756	
17	FIT Rate	21.00%	See 7 GU
18	Subtotal FIT	6,871,569	
19	Less: ITC Amortization	-	
20	Federal Income Tax Expense	6,871,569	

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Schedule 5

ATMOS ENERGY CORPORATION
OPERATIONS AND MAINTENANCE EXPENSE
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Company	Reference
1	Property Taxes	4,200,306	WP 7-7, Col (b), Ln 11+Ln 19+Ln 23
2	State Gross Receipts Tax	717,361	WP 7-7, Col (b), Ln 12
3	Payroll Taxes	721,854	WP 7-7, Col (b), Ln 13+Ln 20+Ln 24
4	State Franchise Tax	1,301,996	WP 7-7, Col (b), Ln 14
5	Other General Taxes	20,090	WP 7-7, Col (b), Ln 16
6	TRA Inspection Fee	612,669	WP 7-7, Col (b), Ln 15
7	Total Taxes Other Than Income Taxes	7,574,276	

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Schedule 7

ATMOS ENERGY CORPORATION
GROSS REVENUE CONVERSION FACTOR
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Amount		Balance	Reference
1	Operating Revenues			1.000000	
2	Add: Forfeited Discounts	(0.000000)	A/	(0.000000)	WP 8-2, Excel Col D, Ln 3
3	Balance			1.000000	
4	Uncollectible Ratio	0.002803	B/	0.002803	WP 8-2, Excel Col D, Ln 7
5	Balance			0.997197	
6	State Excise Tax	0.065000	C/	0.064818	WP 8-2, Excel Col D, Ln 11
7	Balance			0.932379	
8	Federal Income Tax	0.210000	C/	0.195800	WP 8-2, Excel Col D, Ln 15
9	Balance			0.736579	
10	Revenue Conversion Factor (1 / Line 9)			1.357600	

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

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Schedule 8

ATMOS ENERGY CORPORATION
COST OF CAPITAL
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description	Ratio	Cost	Weighted Cost	Reference
1	Short Term Debt	0.09%	28.15%	0.0%	Sch 9, Ln 2
2	Long Term Debt	37.71%	3.83%	1.5%	Sch 9, Ln 1
3	Preferred Stock				
4	Stockholder's Equity	62.20%	9.80%	6.1%	Sch 9, Ln 3
5	Total	100.00% A/		7.58%	

A/ Should be 100%