

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION
AT 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))	

STIPULATION AND SETTLEMENT AGREEMENT

In a compromise and settlement of the outstanding issues in this matter, Tennessee Public Utility Commission (“TPUC” or “Commission”) Docket No. 23-00008, Jonathan Skrmetti, the Tennessee Attorney General and Reporter, by and through the Consumer Advocate Division (“Consumer Advocate”) of the Financial Division, and Atmos Energy Company (“Atmos Energy” or the “Company”) (collectively, the “Parties”), respectfully submit this Stipulation and Settlement Agreement (“Settlement Agreement”).

BACKGROUND

1. On January 31, 2023, the Company filed the *Petition of Atmos Energy Corporation for Approval of its 2023 Annual Rate Review Filing Pursuant to Tenn. Code Ann. § 65-5-103(d)(6)* seeking approval of new rates pursuant to its alternative ratemaking mechanism as approved in TPUC Docket No. 14-00146 and as modified in TPUC Docket No. 18-00112.

2. On April 4, 2023, the Consumer Advocate filed the *Direct Testimony of William H. Novak* and the *Direct Testimony of Alex Bradley* (the “Consumer Advocate’s testimony”), which raised certain objections to portions of the calculations accompanying the Company’s Petition.

3. On April 18, 2023, the Company filed the *Rebuttal Testimony of William Matthews* in response to the issues raised by the Consumer Advocate's testimony.

4. On April 20, 2023, the Consumer Advocate filed the *Supplemental Testimony of William H. Novak*, which modified certain opinions contained in his previously submitted testimony.

II. SETTLEMENT AGREEMENT TERMS

5. The Parties to this Settlement Agreement have undertaken discussions to resolve the remaining disputed issues in this case. As a result of the information obtained during the discussions between the Parties, and for the purpose of avoiding further litigation and resolving this matter upon acceptable terms, the Parties have reached this Settlement Agreement. Subject to the TPUC's approval, in furtherance of this Settlement Agreement, the Parties have agreed to the settlement terms set forth below.

6. Concurrent with the effective date of the Company's new rates in 2023, the Company will resume collection of forfeited discounts and other miscellaneous service charges (e.g., reconnection fees). These charges constitute "Other Revenues" within the meaning of the Approved Methodologies and were discontinued by the Company during the COVID-19 pandemic. To account for this, for purposes of calculating the Company's revenue in this Docket, the Parties agree to make a *pro forma* adjustment to the amount of Revenue at Present Rates contained in the Company's Petition in the amount of \$1,183,357 for a total revenue sufficiency of \$1,156,523. This pro forma adjustment will solely be used for the purposes of setting base rates in this Docket, and the adjustment shall not affect the actual revenues calculated in the Annual Reconciliation Revenue Requirement on Schedule 1R in the Company's ARM Petition to be filed no later than February 1, 2024. Put differently,

notwithstanding this *pro forma* adjustment made in this docket, for purposes of calculating the Company's Other Revenues in the upcoming test period in the next annual filing, the actual amount of Other Revenues collected will be considered next year.

7. The Parties agree that the *pro forma* adjustment noted in Paragraph 6 to this Agreement includes a reduction to the Company's O&M costs by \$9,363 for association dues relating to the Gas Technology Institute. This reduction has been agreed to solely for purposes of resolving this matter without litigation, and inclusion of this provision does not reflect the adoption of any methodology regarding the recoverability of such dues by the Parties in future ARM filings. Notwithstanding the inclusion of this provision in this Settlement Agreement, the Parties reserve their respective rights regarding this issue in future ARM proceedings.

8. The Parties agree to a Settlement Revenue Requirements Model included as Exhibit A to this Agreement that has been approved by the Parties. This model has been agreed to solely for purposes of resolving this matter without litigation, and inclusion of this provision does not reflect the adoption of any methodology regarding the recoverability of such dues by the Parties in future ARM filings. Notwithstanding the inclusion of this provision in this Settlement Agreement, the Parties reserve their respective rights regarding this issue in future ARM proceedings.

9. The Parties agree to a rate design included as Exhibit B for new rates effective from this proceeding incorporating the *pro forma* adjustment and designing rates in accordance with the Approved Methodologies.

10. The Settlement Agreement does not address any other issues or adjustments raised by the Consumer Advocate's testimony except those expressly agreed upon within this

Settlement Agreement. Any issues or adjustments not expressly addressed in this Settlement Agreement are reserved by both Parties to be raised in future ARM proceedings.

11. All pre-filed discovery (formal and informal), testimony, and exhibits of the Parties will be introduced into evidence without objection, and the Parties waive their right to cross-examine all witnesses with respect to all such pre-filed testimony. If, however, questions should be asked at the hearing of this matter by any person, including a Commissioner, the Parties may present testimony and exhibits to respond to such questions and may cross-examine any witnesses with respect to such testimony and exhibits. The Parties hereby request approval from TPUC for any out-of-town witnesses to participate by telephone or video conference to reduce the costs associated with appearing physically for the hearing.

12. After the filing of this Settlement Agreement, the Parties agree to support this Settlement Agreement before the TPUC and in any hearing, proposed order, or brief conducted or filed in this Docket. The provisions in this Settlement Agreement do not necessarily reflect the positions asserted by any Party. None of the Parties to this Settlement Agreement shall be deemed to have acquiesced in or agreed to any ratemaking or accounting methodology or procedural principle except for the limited extent necessary to implement the provisions hereof and to the extent expressly stated above.

13. This Settlement Agreement shall not have any precedential effect in any future proceeding or be binding on any of the Parties in this or any other jurisdiction except to the limited extent necessary for the enforcement and implementation of the provisions hereof and to the extent expressly stated above.

14. The Parties request the Commission to order that the settlement of any issue

pursuant to this Settlement Agreement shall not be cited by the Parties or any other entity as binding precedent in any other proceeding before TPUC, or any court, state or federal, except to the limited extent necessary to implement the provisions hereof and for the limited purpose of enforcement should it become necessary.

15. The terms of this Settlement Agreement have resulted from extensive negotiations between the signatories and the terms hereof are interdependent. The Parties jointly recommend that TPUC issue an order adopting this Settlement Agreement in its entirety without modification.

16. If the Commission does not accept the settlement in whole, the Parties are not bound by any position or term set forth in this Settlement Agreement. In the event that TPUC does not approve this Settlement Agreement in its entirety, each of the signatories to this Settlement Agreement retains the right to terminate this Settlement Agreement by giving notice of the exercise of such right within 15 business days of the date of such action by TPUC; provided, however, that the signatories to this Settlement Agreement could, by unanimous consent, elect to modify this Settlement Agreement to address any modification required by, or issues raised by, TPUC within the same time frame. Should this Settlement Agreement terminate, it would be considered void and have no binding precedential effect, and the signatories to this Settlement Agreement would reserve their rights to fully participate in all relevant proceedings notwithstanding their agreement to the terms of this Settlement Agreement.

17. By agreeing to this Settlement Agreement, no Party waives any right to continue litigating this matter should this Settlement Agreement not be approved by TPUC in whole or in part.

18. No provision of this Settlement Agreement shall be deemed an admission of any Party. No provision of this Settlement Agreement shall be deemed a waiver of any position

asserted by a Party in these two Dockets or any other docket.

19. The Consumer Advocate's agreement to this Settlement Agreement is expressly premised upon the truthfulness, accuracy, and completeness of the information provided by Atmos Energy to TPUC and the Consumer Advocate throughout the course of this Docket, which information was relied upon by the Consumer Advocate in negotiating and agreeing to the terms and conditions of this Settlement Agreement.

20. The acceptance of this Settlement Agreement by the Attorney General shall not be deemed approval by the Attorney General of any of Atmos Energy's acts or practices.

21. Each signatory to this Settlement Agreement represents and warrants that it/he/she has informed, advised, and otherwise consulted with the Party for whom it/he/she signs regarding the contents and significance of this Settlement Agreement and has obtained authority to sign on behalf of such Party, and based upon those communications, each signatory represents and warrants that it/he/she is authorized to execute this Settlement Agreement on behalf of its/his/her respecting Party.

22. This Settlement Agreement shall be governed by and construed under the laws of the State of Tennessee, Tennessee choice-of-law rules notwithstanding.

23. Nothing herein limits or alters the sovereign immunity of the State of Tennessee or any of its entities or subdivisions.

24. The Parties agree that approval of the Settlement Agreement will become effective upon the oral decision of TPUC.

The foregoing is agreed and stipulated to this 15th day of May, 2023.

[Parties' signature pages follow – remainder of page intentionally left blank]

Stipulation and Settlement Agreement
Tennessee Public Utility Commission Docket No. 23-00008
Atmos Energy Corporation Signature Page

ATMOS ENERGY CORPORATION.

HAVE SEEN AND AGREED.

BY: ERIK LYBECK *With Permission*
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[additional signature page follows – remainder of page intentionally left blank]

Stipulation and Settlement Agreement
Tennessee Public Utility Commission Docket No. 23-00008
Attorney General's Signature Page

FINANCIAL DIVISION, CONSUMER ADVOCATE DIVISION

HAVE SEEN AND AGREED.

By:



JONATHAN SKRMETTI (BPR # 031551)

Attorney General and Reporter
State of Tennessee



VICTORIA GLOVER (BPR # 037954)

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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 (a)	Reference (b)	Amount (c)
1	Cost of Gas	Sch 3	\$111,383,269
2			
3	Operation & Maintenance Expense	Sch 4	21,604,600
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	37,858,088
10			
11	Federal Income and State Excise Tax	Sch 8	10,453,190
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)	\$ 206,318,630
18			
19			
20	Revenue at Present Rates	Sch 11-2	\$ 202,484,006
21			
22	Net Revenue Deficiency (Sufficiency)	Ln 17 - Ln 20	\$ 3,834,624
23	Amortization of EDITL	WP_ 7-9	(4,603,469)
24	Annual Reconciliation Revenue Requirement	Schedule 1R	(387,678)
25			
26	Total Revenue Deficiency (Sufficiency)	Sum (Ln 22 thru Ln 24)	\$ (1,156,523)

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 (a)	Reference (b)	Amount (c)
1	Cost of Gas	Sch 3	\$111,383,269
2			
3	Operation & Maintenance Expense	Sch 4	21,604,600
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	34,998,995
10			
11	Federal Income and State Excise Tax	Sch 8R	9,525,621
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)	\$ 200,480,842
18			
19			
20	Actual Adjusted Revenue	Sch 2	\$ 200,828,277
21			
22	Net Revenue Deficiency (Sufficiency)	Ln 17 - Ln 20	\$ (347,435)
23	Carrying Costs	Sch 9	(40,243)
24	Annual Reconciliation Revenue Requirement	Ln 22 + Ln 23	\$ (387,678)

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

Line No.	Description (a)	Amount (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 (a)	Amount (b)
1	Base period AFUDC per books - Div 093 ⁽¹⁾	\$ (1,231,389)
2		
3	Less State Excise Tax Effect	<u>(80,040)</u>
4		
5		\$ (1,151,349)
6		
7	Less Federal Tax Effect	<u>(241,783)</u>
8		
9	Net AFUDC - Base Period	\$ (909,566)
10		
11	Change from Base Period to Attrition Year	<u>-</u>
12		
13	Projected Attrition Year Net AFUDC	<u>\$ -</u>
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 (b)	Amount (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 (a)	Amount (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	<u>\$ 111,383,269</u>
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 (a)	Building Rent O&M (b)	Storage Expense O&M (c)	Leased Property Depreciation (d)	Storage Expense Other Taxes (e)	Storage Rent Gas Cost (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 (a)	Amount (b)
1	Base period per books O&M Expense ⁽¹⁾	\$ 21,172,208
2		
3		
4		
5		
6		
7	<u>Adjustments to O&M</u>	
8		
9	Inclusion of Barnsley Storage Operating Expense	\$ 440,870
10		
11	Misc O&M Adjustment	(8,478)
12		
13		
14		
15	Total Adjusted O&M	\$ 21,604,600
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

Line No.	Description	Tennessee (Div 093)			SSU (Div 002 & 012)			General Office (Div 091)			Total		
		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

Line No.	Tennessee [Div 093]		Test Year
	FERC Account	\$	
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	8880		139,514
17	8920		4,151
18	8930		17,785
19	8940		8
20	9020		309,041
21	9030		795,893
22	9040		250,728
23	9080		4,115
24	9090		90,980
25	9110		239,698
26	9120		84,202
27	9130		51,574
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	\$	22,401,495

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

Line No.	FERC Account	General Office (Div 051)	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		77
62	8900		937
63	8910		291
64	8920		108,276
65	9010		16,941
66	9020		2,237,563
67	9030		186,677
68	9090		2,927
69	9100		170,223
70	9110		4,100
71	9120		15,086
72	9130		291
73	9160		(298,382)
74	9200		(109,124)
75	9210		(9,976,517)
76	9220		130,481
77	9230		(1,421)
78	9240		61,172
79	9250		3,159,509
80	9260		14,026
81	9302		0
82	Total	\$	

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

Line No.	SSU Division 002		Historic Base Period
	FERC Account	\$	
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		(40,741,785)
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	\$	114,676

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

Line No.	FERC Account	SSU Division 012	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		76,520
123	9250		449
124	9260		9,430,118
125	9302		(0)
126	9310		1,180,823
127	9320		5,483
128	Total	\$	0

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

Line No.	Description (a)	Number of Bills (b)	Volumes Mcf (c)	Adjustments to Bills (d)	Adjustments to Volumes (e)	Total Bills (f)	Total Volumes (g)	Proposed Customer Charge (h)	Proposed Commodity Charge (i)	Revenue @ Proposed Rates (j)	Bad Debt Percentage (k)	Total Bad Debt (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. Commercial/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	(a)	Number of Participants	(b)	Estimated Liability	(c)	Percent of Contribution Applicable to Group	(d)	Actual Year Contribution	(e)	Allocation Factor to Tennessee	(f)	Amount Allocable to Tennessee	(g)	Composite Labor Capitalization Rate	(h)	Pension Contribution Assigned to Capital/Reduction to O&M Costs	(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 (a)	Total (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
FISCAL 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	(19)	(19)	(505)	194	8	4	(1,099)	(90)
5	Payroll Tax Projects													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	1,299,995
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	47,818	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	(16,899)	47,983	12,968	13,461	(8,559)	17,495	12,352	10,663	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	12,430	36,804	31,741	15,811	16,334	1,172	18,748	16,054	17,966	25,857	11,098	16,609	210,425
15	Total	\$ 449,623	\$ 506,530	\$ 607,044	\$ 788,642	\$ 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	\$ (20,842)	\$ 42,806	\$ 30,222	\$ 45,664	\$ 41,898	\$ 27,250	\$ 50,215	\$ 392,257
24														
25	Division 002													
26	FICA	\$ 315,317	\$ 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	30,000	10,000	(12,800)	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	\$ 35,153	\$ 480,332	\$ 418,966	\$ 460,313	\$ 613,530	\$ 284,142	\$ 415,949	\$ 5,071,998
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	484,094
38	30105 Corp/State Franchise Tax													
39	Total	\$ 198,521	\$ 256,810	\$ 404,551	\$ 221,209	\$ 232,811	\$ 36,061	\$ 263,283	\$ 236,145	\$ 257,713	\$ 314,506	\$ 145,386	\$ 232,028	\$ 2,864,311

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

Line No.	Description (a)	Reference (b)	Amount (c)
1	Base period per books Depreciation Expense ⁽¹⁾		\$ 16,209,849
2			
3	Adjustment to Reflect Year End Plant Levels		<u>2,051,126</u>
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	<u>(212,293)</u>
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 (a)	Amount (b)	Allocation (c)	Allocated (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 (a)	Amount (b)	Allocation (c)	Allocated (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			<u>\$ 18,260,975</u>

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

Line No.	Description (a)	Test Year Ending Balance (b)	Reference (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	2,535,496	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	\$ 501,840,470	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	\$ 499,447,076	Sum (Ln 23 through Ln 29)
32			
33	Return at Overall Cost of Capital on Rate Base	\$ 37,858,088	Sch 9
34			

Note:

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 (a)	Test Year Ending Balance (b)	Reference (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	2,535,496	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	\$ 470,783,151	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	\$ 468,527,375	Sum (Ln 23 through Ln 29)
32			
33	Return at Overall Cost of Capital on Rate Base	\$ 34,998,995	Sch 9
34			

Note:

1. Twelve months ended September 30, 2022.

ATMOS ENERGY CORPORATION

[illegible]

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

Line No.	Month	Division 091 - Mid-Tennessee	Division 012 - \$50 Customer	Division 002 - \$50 General	Greenville	AEAM	ALGN	Estimate FY22	Division 093 100%	Division 091 41.91%	Division 012 4.73%	CDV 2.11%	Division 002 4.1%	Greenville 1.30%	AEAM 5.07%	ALGN 1.28%	Total Tennessee
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
51																	
52																	
53		Inventories - Gas Stored (Account 1641)															
54		<i>Includes Tennessee stored gas in Division 93 and an allocated portion of Tennessee stored gas in Division 96</i>															
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		Customer Deposits (Account 2350)															
71	Sep-21	(1,059,185)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,059,185)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,059,185)
72	Oct-21	(1,015,791)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,015,791)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,015,791)
73	Nov-21	(1,000,121)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,000,121)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,000,121)
74	Dec-21	(959,878)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(959,878)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(959,878)
75	Jan-22	(942,080)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(942,080)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(942,080)
76	Feb-22	(948,403)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(948,403)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(948,403)
77	Mar-22	(997,271)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(997,271)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(997,271)
78	Apr-22	(1,030,297)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,030,297)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,030,297)
79	May-22	(1,053,492)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,053,492)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,053,492)
80	Jun-22	(1,111,979)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,111,979)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,111,979)
81	Jul-22	(1,159,360)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,159,360)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,159,360)
82	Aug-22	(1,267,910)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,267,910)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,267,910)
83	Sep-22	(1,352,786)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,352,786)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(1,352,786)
84																	
85	Average	1,069,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,069,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,069,120
86																	
87																	
88		Accumulated Deferred FIT (Total Accounts 1900, 2350, 2830, 2830)															
89	Sep-21	(80,307,952)	\$ (4,820,270)	\$ (4,820,270)	\$ (14,654,092)	\$ -	\$ -	\$ -	(80,307,952)	\$ (2,020,175)	\$ (892,840)	\$ -	\$ 22,731,693	\$ -	\$ -	\$ -	(60,286,273)
90	Oct-21	(80,441,083)	\$ (4,820,270)	\$ (4,820,270)	\$ (14,654,092)	\$ -	\$ -	\$ -	(80,441,083)	\$ (1,970,044)	\$ (894,803)	\$ -	\$ 22,856,123	\$ -	\$ -	\$ -	(61,279,808)
91	Nov-21	(80,574,215)	\$ (4,820,270)	\$ (4,820,270)	\$ (14,654,092)	\$ -	\$ -	\$ -	(80,574,215)	\$ (1,970,044)	\$ (894,803)	\$ -	\$ 22,856,123	\$ -	\$ -	\$ -	(61,279,808)
92	Dec-21	(84,934,672)	\$ (4,145,089)	\$ (4,145,089)	\$ (14,381,048)	\$ -	\$ -	\$ -	(84,934,672)	\$ (1,694,098)	\$ (881,857)	\$ -	\$ 22,432,227	\$ -	\$ -	\$ -	(64,876,399)
93	Jan-22	(85,067,804)	\$ (4,145,089)	\$ (4,145,089)	\$ (14,381,048)	\$ -	\$ -	\$ -	(85,067,804)	\$ (1,694,098)	\$ (881,857)	\$ -	\$ 21,759,346	\$ -	\$ -	\$ -	(65,884,412)
94	Feb-22	(85,200,935)	\$ (4,145,089)	\$ (4,145,089)	\$ (14,381,048)	\$ -	\$ -	\$ -	(85,200,935)	\$ (1,694,098)	\$ (881,857)	\$ -	\$ 21,683,911	\$ -	\$ -	\$ -	(65,892,979)
95	Mar-22	(87,685,016)	\$ (3,333,697)	\$ (3,333,697)	\$ (14,278,566)	\$ -	\$ -	\$ -	(87,685,016)	\$ (1,362,482)	\$ (676,598)	\$ -	\$ 21,058,951	\$ -	\$ -	\$ -	(68,665,545)
96	Apr-22	(87,818,148)	\$ (3,333,697)	\$ (3,333,697)	\$ (14,278,566)	\$ -	\$ -	\$ -	(87,818,148)	\$ (1,362,482)	\$ (676,598)	\$ -	\$ 20,743,794	\$ -	\$ -	\$ -	(70,113,633)
97	May-22	(87,951,279)	\$ (3,333,697)	\$ (3,333,697)	\$ (14,278,566)	\$ -	\$ -	\$ -	(87,951,279)	\$ (1,362,482)	\$ (676,598)	\$ -	\$ 19,410,580	\$ -	\$ -	\$ -	(70,580,179)
98	Jun-22	(88,038,339)	\$ (3,924,818)	\$ (3,924,818)	\$ (13,887,329)	\$ -	\$ -	\$ -	(88,038,339)	\$ (1,604,073)	\$ (658,448)	\$ -	\$ 17,770,288	\$ -	\$ -	\$ -	(72,531,572)
99	Jul-22	(88,172,471)	\$ (3,924,818)	\$ (3,924,818)	\$ (13,887,329)	\$ -	\$ -	\$ -	(88,172,471)	\$ (1,604,073)	\$ (658,448)	\$ -	\$ 18,341,706	\$ -	\$ -	\$ -	(72,093,286)
100	Aug-22	(88,305,602)	\$ (3,924,818)	\$ (3,924,818)	\$ (13,887,329)	\$ -	\$ -	\$ -	(88,305,602)	\$ (1,604,073)	\$ (658,448)	\$ -	\$ 17,980,307	\$ -	\$ -	\$ -	(72,777,817)
101	Sep-22	(91,974,711)	\$ (3,774,304)	\$ (3,774,304)	\$ (13,572,854)	\$ -	\$ -	\$ -	(91,974,711)	\$ (1,542,558)	\$ (642,590)	\$ -	\$ 18,600,885	\$ -	\$ -	\$ -	(75,539,974)
102																	
103	Average	(85,883,556)	\$ (4,034,021)	\$ (4,034,021)	\$ (14,242,767)	\$ -	\$ -	\$ -	(85,883,556)	\$ (1,552,675)	\$ (675,148)	\$ -	\$ 20,415,000	\$ -	\$ -	\$ -	(67,795,341)

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	FY21	FY22	Division 093 100%	Division 091 41.91%	Division 012 4.73%	CKV 2.11%	Division 002 4.13%	Greenville 1.30%	AEAM 5.07%	ALGN 1.26%	Total Tennessee
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
104																				
105																				
106																				
107	Sep-21	\$ (229,406,526)	\$ (406,762)	\$ (64,794,537)	\$ (5,161,579)	\$ (66,923,129)	\$ (4,565,028)	\$ (17,983,381)	\$ (7,963,118)			\$ (229,406,526)	\$ (170,474)	\$ (3,063,460)	\$ (108,746)	\$ (2,764,977)	\$ (59,162)	\$ (912,528)	\$ (99,978)	\$ (236,585,801)
108	Oct-21	\$ (230,597,115)	\$ (408,982)	\$ (65,507,814)	\$ (5,208,912)	\$ (67,115,140)	\$ (4,589,558)	\$ (18,192,700)	\$ (8,082,354)			\$ (230,597,115)	\$ (167,151)	\$ (3,105,959)	\$ (111,874)	\$ (2,619,261)	\$ (57,915)	\$ (869,093)	\$ (106,193)	\$ (237,655,472)
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)	\$ (113,072)	\$ (2,687,501)	\$ (58,212)	\$ (879,093)	\$ (107,753)	\$ (238,981,206)
110	Dec-21	\$ (233,044,149)	\$ (413,422)	\$ (66,885,032)	\$ (5,294,088)	\$ (67,066,974)	\$ (4,643,478)	\$ (18,611,339)	\$ (8,322,743)			\$ (233,044,149)	\$ (169,873)	\$ (3,171,258)	\$ (114,230)	\$ (2,649,534)	\$ (58,608)	\$ (889,093)	\$ (109,352)	\$ (240,192,915)
111	Jan-22	\$ (234,255,095)	\$ (415,642)	\$ (67,599,887)	\$ (5,341,263)	\$ (67,890,844)	\$ (4,673,133)	\$ (18,820,524)	\$ (8,444,433)			\$ (234,255,095)	\$ (170,780)	\$ (3,205,157)	\$ (115,240)	\$ (2,617,459)	\$ (58,985)	\$ (899,089)	\$ (110,951)	\$ (241,483,904)
112	Feb-22	\$ (234,804,887)	\$ (417,862)	\$ (68,314,939)	\$ (5,389,170)	\$ (68,708,050)	\$ (4,703,133)	\$ (19,029,859)	\$ (8,566,190)			\$ (234,804,887)	\$ (171,688)	\$ (3,239,055)	\$ (116,337)	\$ (2,681,426)	\$ (59,361)	\$ (909,089)	\$ (112,551)	\$ (242,115,584)
113	Mar-22	\$ (235,994,878)	\$ (420,082)	\$ (69,029,892)	\$ (5,388,883)	\$ (69,510,154)	\$ (4,733,408)	\$ (19,239,195)	\$ (8,687,946)			\$ (235,994,878)	\$ (172,595)	\$ (3,272,954)	\$ (117,430)	\$ (2,712,730)	\$ (59,743)	\$ (919,089)	\$ (114,150)	\$ (243,381,659)
114	Apr-22	\$ (237,250,397)	\$ (422,329)	\$ (69,744,845)	\$ (5,436,456)	\$ (70,310,114)	\$ (4,763,958)	\$ (19,448,531)	\$ (8,809,703)			\$ (237,250,397)	\$ (173,502)	\$ (3,306,852)	\$ (118,545)	\$ (2,775,086)	\$ (60,129)	\$ (929,089)	\$ (115,750)	\$ (244,715,162)
115	May-22	\$ (232,867,846)	\$ (424,529)	\$ (70,505,775)	\$ (5,484,257)	\$ (71,107,959)	\$ (4,794,511)	\$ (19,657,867)	\$ (8,931,459)			\$ (232,867,846)	\$ (174,410)	\$ (3,339,466)	\$ (119,657)	\$ (2,842,298)	\$ (60,899)	\$ (949,199)	\$ (117,350)	\$ (246,041,631)
116	Jun-22	\$ (234,190,318)	\$ (426,743)	\$ (71,276,353)	\$ (5,532,162)	\$ (71,967,844)	\$ (4,824,972)	\$ (19,869,538)	\$ (9,053,880)			\$ (234,190,318)	\$ (175,317)	\$ (3,375,994)	\$ (120,571)	\$ (2,915,317)	\$ (61,283)	\$ (969,422)	\$ (118,958)	\$ (247,370,474)
117	Jul-22	\$ (234,666,983)	\$ (428,963)	\$ (72,046,764)	\$ (5,580,052)	\$ (72,830,183)	\$ (4,855,432)	\$ (20,081,208)	\$ (9,176,300)			\$ (234,666,983)	\$ (176,224)	\$ (3,415,994)	\$ (121,700)	\$ (2,988,304)	\$ (62,113)	\$ (979,422)	\$ (120,567)	\$ (248,704,794)
118	Aug-22	\$ (234,666,983)	\$ (431,183)	\$ (72,818,605)	\$ (5,627,941)	\$ (73,678,759)	\$ (4,888,165)	\$ (20,292,879)	\$ (9,288,720)			\$ (234,666,983)	\$ (177,137)	\$ (3,459,581)	\$ (122,821)	\$ (3,061,304)	\$ (62,113)	\$ (979,422)	\$ (121,700)	\$ (249,034,794)
119	Sep-22	\$ (231,021,564)	\$ (433,403)	\$ (73,594,034)	\$ (5,552,864)	\$ (74,917,240)	\$ (4,921,200)	\$ (20,504,550)	\$ (9,411,131)			\$ (231,021,564)	\$ (177,137)	\$ (3,459,581)	\$ (122,821)	\$ (3,061,304)	\$ (62,113)	\$ (979,422)	\$ (121,700)	\$ (249,034,794)
120	Average	\$ (233,061,748)	\$ (430,083)	\$ (69,103,055)	\$ (5,411,839)	\$ (70,009,043)	\$ (4,735,943)	\$ (19,441,046)	\$ (8,689,187)			\$ (233,061,748)	\$ (172,013)	\$ (3,275,755)	\$ (115,340)	\$ (2,747,103)	\$ (59,824)	\$ (973,385)	\$ (113,285)	\$ (240,458,931)
121																				
122																				
123																				
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																				
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

Line No.	Month	Division 093 - Tennessee	Division 091 - Mid-States General Office	Division 012 - \$SU Customer	CKV	Division 002 - \$SU General	Greenville	AEAM	ALGN	P722	FY21	100%	40.87%	4.74%	2.53%	3.90%	1.26%	4.78%	5.07%	1.20%	Total Tennessee
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	
156																					
157																					
158	Net elimination of intercompany-based property																				
159	Sep-21	\$	6,253,167	\$		\$		\$		\$		\$	6,253,167	\$		\$		\$		\$	6,253,167
160	Oct-21		6,231,664																		6,231,664
161	Nov-21		6,210,161																		6,210,161
162	Dec-21		6,188,657																		6,188,657
163	Jan-22		6,167,154																		6,167,154
164	Feb-22		6,145,651																		6,145,651
165	Mar-22		6,124,148																		6,124,148
166	Apr-22		6,102,645																		6,102,645
167	May-22		6,081,142																		6,081,142
168	Jun-22		6,057,214																		6,057,214
169	Jul-22		6,033,260																		6,033,260
170	Aug-22		6,009,111																		6,009,111
171	Sep-22		5,985,565																		5,985,565
172	Average	\$	6,112,272	\$		\$		\$		\$		\$	6,112,272	\$		\$		\$		\$	6,112,272
173																					
174																					
175																					
176																					
177																					
178	Sep-21	\$		\$		\$		\$		\$		\$		\$		\$		\$		\$	159,169
179	Oct-21																				144,350
180	Nov-21																				140,380
181	Dec-21																				134,744
182	Jan-22																				128,644
183	Feb-22																				122,561
184	Mar-22																				116,471
185	Apr-22																				110,381
186	May-22																				130,621
187	Jun-22																				126,866
188	Jul-22																				119,743
189	Aug-22																				136,970
190	Sep-22																				129,911
191	Average	\$		\$		\$		\$		\$		\$		\$		\$		\$		\$	130,832

Cloud Projects

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

Line No.	Description	Contribution	Benchmark	Difference
1	Annual benchmark per Docket 12-00064	\$	2,086,819	
2	Quarterly benchmark	\$	521,705	
3				
4				
5	Quarter ended 3/31/13	\$	521,705	\$
6	Quarter ended 6/30/13		641,911	120,206
7	Quarter ended 9/30/13		1,038,413	516,708
8	Quarter ended 12/31/13		417,671	(104,034)
9	Quarter ended 3/30/14		390,181	(131,524)
10	Quarter ended 6/30/14		1,418,839	897,134
11		\$	4,428,719	\$
12			3,130,229	1,298,490
13				
14	2 years amortization			\$
15				54,104

	Monthly Amortization	Amortization Expense	Regulated Asset Balance
16			1,082,075
17	Sep-15		1,027,971
18	Oct-15	54,104	973,868
19	Nov-15	54,104	919,764
20	Dec-15	54,104	865,660
21	Jan-16	54,104	811,556
22	Feb-16	54,104	757,453
23	Mar-16	54,104	703,349
24	Apr-16	54,104	649,245
25	May-16	54,104	595,141
26	Jun-16	54,104	541,038
27	Jul-16	54,104	486,934
28	Aug-16	54,104	432,830
29	Sep-16	54,104	378,726
30	Oct-16	54,104	324,623
31	Nov-16	54,104	270,519
32	Dec-16	54,104	216,415
33	Jan-17	54,104	162,311
34	Feb-17	54,104	108,208
35	Mar-17	54,104	54,104
36	Apr-17	54,104	
37	May-17		
38	Jun-17		
39	Jul-17		
40	Aug-17		
41	Sep-17		
42	Oct-17		

	Monthly Amortization	Amortization Expense	Regulated Asset Balance
16			
43	Nov-17		
44	Dec-17		
45	Jan-18		
46	Feb-18		
47	Mar-18		
48	Apr-18		
49	May-18		
50	Jun-18		
51	Jul-18		
52	Aug-18		
53	Sep-18		
54	Oct-18		
55	Nov-18		
56	Dec-18		
57	Jan-19		
58	Feb-19		
59	Mar-19		
60	Apr-19		
61	May-19		
62	Jun-19		
63	Jul-19		
64	Aug-19		
65	Sep-19		
66	Oct-19		
67	Nov-19		
68	Dec-19		
69	Jan-20		
70	Feb-20		
71	Mar-20		
72	Apr-20		
73	May-20		
74	Jun-20		
75	Jul-20		
76	Aug-20		
77	Sep-20		
78	Oct-20		
79	Nov-20		
80	Dec-20		
81	Jan-21		
82	Feb-21		
83	Mar-21		
84	Apr-21		
85	May-21		
86	Jun-21		
87	Jul-21		
88	Aug-21		
89	Sep-21		

	Monthly Amortization	Amortization Expense	Regulated Asset Balance
	Oct-21		
90			
91			
92			
93			
94			
95			
96			
97			
98			
99			
100			
101			
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 Utility 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	32.95
4		
5	Net Lag	4.55
6		
7	Daily Cost of Service	556,901
8		
9	Cash Working Capital	2,535,496

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 (a)	Historic Base Period (b)	Expense Lag (c)	CWC Requirement (b) x (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	13,531,918	29.43	398,244,348
7	Total O&M Expense	\$ 21,604,600		\$ 511,826,983
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	\$ 7,103,014		
28	Current Taxes	-	37.50	-
29	Deferred Taxes	7,103,014	-	-
30				
31	State Excise Tax	2,351,393		
32	Current Taxes	-	37.50	-
33	Deferred Taxes	2,351,393	-	-
34				
35	Depreciation	16,265,158	-	-
36				
37	Interest on Customer Deposits	38,488	182.50	7,024,115
38				
39	Interest Expense - LTD	7,241,983	91.25	660,830,912
40				
41	Interest Expense - STD	149,834	24.05	3,603,311
42				
43	Return on Equity	29,556,705		-
44				
45				
46	TOTAL	\$ 203,268,720	32.95	\$ 6,697,120,973
47				
48	Daily Cost of Service	\$ 556,901		\$ 18,348,277

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 (a)	Amounts (b)	Amounts (c)
1			
2	<u>Forward Looking Test Year</u>		
3			
4			
5			
6			
7			
8			
9			
10			
11	<u>Historic Base Period</u>		
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: Final Amortization Month:	6/1/2023 9/30/2053	Final Reg. Liability Unprotected Balance: Protected Balance:	29,337,265 18,853,052 10,484,213	Unprotected Amortization Period: POST COR updated: Max. Monthly Protected Amortisation POST COR update \$	3 35 24,168

Beginning Amortized Through 5/31/21	Liability		Total Reg. Liability		Amortization		Cumulative Balance Amortization	GL Balance Div 093 Accts 2420-27909	Reg. Lab vs GL diff	Total Reg. Lab.
	Protected Balance	Unprotected Balance	Protected	Unprotected	Protected	Unprotected				
10/31/2018	(9,888,366)	(17,784,704)	(27,673,070)							
11/30/2018	(9,858,239)	(17,732,471)	(27,590,710)	(52,233)	(30,127)	(52,233)	(82,360)	(27,673,070)		(27,673,070)
12/31/2018	(9,828,112)	(17,680,237)	(27,508,349)	(52,233)	(30,127)	(52,233)	(82,360)	(27,673,070)		(27,673,070)
1/31/2019	(9,797,985)	(17,628,004)	(27,425,989)	(52,233)	(30,127)	(52,233)	(82,360)	(27,673,070)		(27,673,070)
2/28/2019	(9,767,858)	(17,575,771)	(27,343,629)	(52,233)	(30,127)	(52,233)	(82,360)	(27,673,070)		(27,673,070)
3/31/2019	(9,737,731)	(17,523,537)	(27,261,268)	(52,233)	(30,127)	(52,233)	(82,360)	(27,673,070)		(27,673,070)
4/30/2019	(9,707,604)	(17,471,304)	(27,178,908)	(52,233)	(30,127)	(52,233)	(82,360)	(27,673,070)		(27,673,070)
5/31/2019	(9,677,477)	(17,419,071)	(27,096,548)	(52,233)	(30,127)	(52,233)	(82,360)	(27,673,070)		(27,673,070)
Adj. with 6/1/2019 Implementation	(482,915)	(868,545)	(1,351,460)				(82,360)			(1,351,460)
6/30/2019	(10,100,138)	(18,179,127)	(28,279,265)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
7/31/2019	(10,070,011)	(18,122,892)	(28,192,903)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
8/31/2019	(10,039,884)	(18,066,616)	(28,106,500)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
9/30/2019	(10,009,757)	(18,010,360)	(28,020,117)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
10/31/2019	(9,979,630)	(17,954,105)	(27,933,735)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
11/30/2019	(9,949,503)	(17,897,849)	(27,847,352)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
12/31/2019	(9,919,376)	(17,841,594)	(27,760,970)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
1/31/2020	(9,889,249)	(17,785,338)	(27,674,587)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
2/29/2020	(9,859,122)	(17,729,083)	(27,588,205)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
3/31/2020	(9,828,995)	(17,672,827)	(27,501,822)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
4/30/2020	(9,798,868)	(17,616,572)	(27,415,440)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
5/31/2020	(9,768,741)	(17,560,316)	(27,329,057)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
6/30/2020	(9,738,614)	(17,504,060)	(27,242,674)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
7/31/2020	(9,708,487)	(17,447,805)	(27,156,292)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
8/31/2020	(9,678,360)	(17,391,549)	(27,069,909)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
9/30/2020	(9,648,233)	(17,335,294)	(26,983,527)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
10/31/2020	(9,618,106)	(17,279,038)	(26,897,144)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
11/30/2020	(9,587,979)	(17,222,783)	(26,810,762)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
12/31/2020	(9,557,852)	(17,166,527)	(26,724,379)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
1/31/2021	(9,527,725)	(17,110,272)	(26,637,997)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(29,024,530)
2/28/2021	(9,497,598)	(17,054,016)	(26,551,614)	(56,256)	(30,127)	(56,256)	(86,383)	(29,024,530)		(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)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
4/30/2021	(9,550,276)	(16,729,274)	(26,285,274)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
5/31/2021	(9,520,149)	(16,684,001)	(26,209,150)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
6/30/2021	(9,490,022)	(16,638,728)	(26,127,750)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
7/31/2021	(9,459,895)	(16,593,455)	(26,051,350)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
8/31/2021	(9,429,768)	(16,548,182)	(25,977,950)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
9/30/2021	(9,399,641)	(16,502,909)	(25,902,550)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
10/31/2021	(9,369,514)	(16,457,636)	(25,827,150)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
11/30/2021	(9,339,387)	(16,412,363)	(25,751,750)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
12/31/2021	(9,309,260)	(16,367,090)	(25,678,350)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
1/31/2022	(9,279,133)	(16,321,817)	(25,600,950)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
2/28/2022	(9,249,006)	(16,276,544)	(25,525,550)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
3/31/2022	(9,218,879)	(16,231,271)	(25,450,150)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
4/30/2022	(9,188,751)	(16,186,001)	(25,374,750)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
5/31/2022	(9,158,624)	(16,140,728)	(25,300,350)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
6/30/2022	(9,128,497)	(16,095,455)	(25,225,950)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
7/31/2022	(9,098,370)	(16,050,182)	(25,151,550)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
8/31/2022	(9,068,243)	(16,004,909)	(25,077,150)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
9/30/2022	(9,038,116)	(15,959,636)	(25,002,750)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
10/31/2022	(9,007,989)	(15,914,363)	(24,928,350)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
11/30/2022	(8,977,862)	(15,869,090)	(24,856,950)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
12/31/2022	(8,947,735)	(15,823,817)	(24,781,550)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
1/31/2023	(8,917,608)	(15,778,544)	(24,709,150)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)
2/28/2023	(8,887,481)	(15,733,271)	(24,636,750)		(479,273)		(509,400)	(26,353,518)	(1,432)	(26,337,265)

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)	(479,273)	(503,441)	(20,781,844)	(29,337,265)
4/30/2024	(8,531,253)	(0)	(8,531,253)	(24,168)	(479,273)	(503,441)	(20,806,012)	(29,337,265)
5/31/2024	(8,507,086)	(0)	(8,507,086)	(24,168)	(479,273)	(503,441)	(20,830,179)	(29,337,265)
6/30/2024	(8,482,918)	(0)	(8,482,918)	(24,168)	(479,273)	(503,441)	(20,854,347)	(29,337,265)
7/31/2024	(8,458,750)	(0)	(8,458,750)	(24,168)	(479,273)	(503,441)	(20,878,515)	(29,337,265)
8/31/2024	(8,434,582)	(0)	(8,434,582)	(24,168)	(479,273)	(503,441)	(20,902,683)	(29,337,265)
9/30/2024	(8,410,414)	(0)	(8,410,414)	(24,168)	(479,273)	(503,441)	(20,926,851)	(29,337,265)
10/31/2024	(8,386,246)	(0)	(8,386,246)	(24,168)	(479,273)	(503,441)	(20,951,019)	(29,337,265)
11/31/2024	(8,362,078)	(0)	(8,362,078)	(24,168)	(479,273)	(503,441)	(20,975,187)	(29,337,265)
12/31/2024	(8,337,911)	(0)	(8,337,911)	(24,168)	(479,273)	(503,441)	(21,000,355)	(29,337,265)
1/31/2025	(8,313,743)	(0)	(8,313,743)	(24,168)	(479,273)	(503,441)	(21,024,522)	(29,337,265)
2/28/2025	(8,289,575)	(0)	(8,289,575)	(24,168)	(479,273)	(503,441)	(21,048,690)	(29,337,265)
3/31/2025	(8,265,407)	(0)	(8,265,407)	(24,168)	(479,273)	(503,441)	(21,072,858)	(29,337,265)
4/30/2025	(8,241,239)	(0)	(8,241,239)	(24,168)	(479,273)	(503,441)	(21,097,026)	(29,337,265)
5/31/2025	(8,217,071)	(0)	(8,217,071)	(24,168)	(479,273)	(503,441)	(21,121,194)	(29,337,265)
6/30/2025	(8,192,903)	(0)	(8,192,903)	(24,168)	(479,273)	(503,441)	(21,145,362)	(29,337,265)
7/31/2025	(8,168,736)	(0)	(8,168,736)	(24,168)	(479,273)	(503,441)	(21,169,530)	(29,337,265)
8/31/2025	(8,144,568)	(0)	(8,144,568)	(24,168)	(479,273)	(503,441)	(21,193,697)	(29,337,265)
9/30/2025	(8,120,400)	(0)	(8,120,400)	(24,168)	(479,273)	(503,441)	(21,217,865)	(29,337,265)
10/31/2025	(8,096,232)	(0)	(8,096,232)	(24,168)	(479,273)	(503,441)	(21,242,033)	(29,337,265)
11/30/2025	(8,072,064)	(0)	(8,072,064)	(24,168)	(479,273)	(503,441)	(21,266,201)	(29,337,265)
12/31/2025	(8,047,896)	(0)	(8,047,896)	(24,168)	(479,273)	(503,441)	(21,290,369)	(29,337,265)
1/31/2026	(8,023,728)	(0)	(8,023,728)	(24,168)	(479,273)	(503,441)	(21,314,537)	(29,337,265)
2/28/2026	(7,999,561)	(0)	(7,999,561)	(24,168)	(479,273)	(503,441)	(21,338,704)	(29,337,265)
3/31/2026	(7,975,393)	(0)	(7,975,393)	(24,168)	(479,273)	(503,441)	(21,362,872)	(29,337,265)
4/30/2026	(7,951,225)	(0)	(7,951,225)	(24,168)	(479,273)	(503,441)	(21,387,040)	(29,337,265)
5/31/2026	(7,927,057)	(0)	(7,927,057)	(24,168)	(479,273)	(503,441)	(21,411,208)	(29,337,265)
6/30/2026	(7,902,889)	(0)	(7,902,889)	(24,168)	(479,273)	(503,441)	(21,435,376)	(29,337,265)
7/31/2026	(7,878,721)	(0)	(7,878,721)	(24,168)	(479,273)	(503,441)	(21,459,544)	(29,337,265)
8/31/2026	(7,854,553)	(0)	(7,854,553)	(24,168)	(479,273)	(503,441)	(21,483,712)	(29,337,265)
9/30/2026	(7,830,386)	(0)	(7,830,386)	(24,168)	(479,273)	(503,441)	(21,507,879)	(29,337,265)
10/31/2026	(7,806,218)	(0)	(7,806,218)	(24,168)	(479,273)	(503,441)	(21,532,047)	(29,337,265)
11/30/2026	(7,782,050)	(0)	(7,782,050)	(24,168)	(479,273)	(503,441)	(21,556,215)	(29,337,265)
12/31/2026	(7,757,882)	(0)	(7,757,882)	(24,168)	(479,273)	(503,441)	(21,580,383)	(29,337,265)
1/31/2027	(7,733,714)	(0)	(7,733,714)	(24,168)	(479,273)	(503,441)	(21,604,551)	(29,337,265)
2/28/2027	(7,709,546)	(0)	(7,709,546)	(24,168)	(479,273)	(503,441)	(21,628,719)	(29,337,265)
3/31/2027	(7,685,378)	(0)	(7,685,378)	(24,168)	(479,273)	(503,441)	(21,652,887)	(29,337,265)
4/30/2027	(7,661,211)	(0)	(7,661,211)	(24,168)	(479,273)	(503,441)	(21,677,054)	(29,337,265)
5/31/2027	(7,637,043)	(0)	(7,637,043)	(24,168)	(479,273)	(503,441)	(21,701,222)	(29,337,265)
6/30/2027	(7,612,875)	(0)	(7,612,875)	(24,168)	(479,273)	(503,441)	(21,725,390)	(29,337,265)
7/31/2027	(7,588,707)	(0)	(7,588,707)	(24,168)	(479,273)	(503,441)	(21,749,558)	(29,337,265)
8/31/2027	(7,564,539)	(0)	(7,564,539)	(24,168)	(479,273)	(503,441)	(21,773,726)	(29,337,265)
9/30/2027	(7,540,371)	(0)	(7,540,371)	(24,168)	(479,273)	(503,441)	(21,797,894)	(29,337,265)
10/31/2027	(7,516,203)	(0)	(7,516,203)	(24,168)	(479,273)	(503,441)	(21,822,062)	(29,337,265)
11/30/2027	(7,492,036)	(0)	(7,492,036)	(24,168)	(479,273)	(503,441)	(21,846,230)	(29,337,265)
12/31/2027	(7,467,868)	(0)	(7,467,868)	(24,168)	(479,273)	(503,441)	(21,870,398)	(29,337,265)
1/31/2028	(7,443,700)	(0)	(7,443,700)	(24,168)	(479,273)	(503,441)	(21,894,566)	(29,337,265)
2/29/2028	(7,419,532)	(0)	(7,419,532)	(24,168)	(479,273)	(503,441)	(21,918,734)	(29,337,265)
3/31/2028	(7,395,364)	(0)	(7,395,364)	(24,168)	(479,273)	(503,441)	(21,942,902)	(29,337,265)
4/30/2028	(7,371,196)	(0)	(7,371,196)	(24,168)	(479,273)	(503,441)	(21,967,070)	(29,337,265)
5/31/2028	(7,347,028)	(0)	(7,347,028)	(24,168)	(479,273)	(503,441)	(21,991,238)	(29,337,265)
6/30/2028	(7,322,861)	(0)	(7,322,861)	(24,168)	(479,273)	(503,441)	(22,015,406)	(29,337,265)
7/31/2028	(7,298,693)	(0)	(7,298,693)	(24,168)	(479,273)	(503,441)	(22,039,574)	(29,337,265)
8/31/2028	(7,274,525)	(0)	(7,274,525)	(24,168)	(479,273)	(503,441)	(22,063,742)	(29,337,265)
9/30/2028	(7,250,357)	(0)	(7,250,357)	(24,168)	(479,273)	(503,441)	(22,087,910)	(29,337,265)
10/31/2028	(7,226,189)	(0)	(7,226,189)	(24,168)	(479,273)	(503,441)	(22,112,078)	(29,337,265)
11/30/2028	(7,202,021)	(0)	(7,202,021)	(24,168)	(479,273)	(503,441)	(22,136,246)	(29,337,265)
12/31/2028	(7,177,853)	(0)	(7,177,853)	(24,168)	(479,273)	(503,441)	(22,160,414)	(29,337,265)
1/31/2029	(7,153,686)	(0)	(7,153,686)	(24,168)	(479,273)	(503,441)	(22,184,582)	(29,337,265)
2/28/2029	(7,129,518)	(0)	(7,129,518)	(24,168)	(479,273)	(503,441)	(22,208,750)	(29,337,265)

3/31/2029	(7,105,350)	(0)	(7,105,350)	(24,168)	(22,231,915)	(29,337,265)
4/30/2029	(7,081,182)	(0)	(7,081,182)	(24,168)	(22,256,083)	(29,337,265)
5/31/2029	(7,057,014)	(0)	(7,057,014)	(24,168)	(22,280,251)	(29,337,265)
6/30/2029	(7,032,846)	(0)	(7,032,846)	(24,168)	(22,304,419)	(29,337,265)
7/31/2029	(7,008,678)	(0)	(7,008,678)	(24,168)	(22,328,587)	(29,337,265)
8/31/2029	(6,984,511)	(0)	(6,984,511)	(24,168)	(22,352,754)	(29,337,265)
9/30/2029	(6,960,343)	(0)	(6,960,343)	(24,168)	(22,376,922)	(29,337,265)
10/31/2029	(6,936,175)	(0)	(6,936,175)	(24,168)	(22,401,090)	(29,337,265)
11/30/2029	(6,912,007)	(0)	(6,912,007)	(24,168)	(22,425,258)	(29,337,265)
12/31/2029	(6,887,839)	(0)	(6,887,839)	(24,168)	(22,449,426)	(29,337,265)
1/31/2030	(6,863,671)	(0)	(6,863,671)	(24,168)	(22,473,594)	(29,337,265)
2/28/2030	(6,839,503)	(0)	(6,839,503)	(24,168)	(22,497,762)	(29,337,265)
3/31/2030	(6,815,336)	(0)	(6,815,336)	(24,168)	(22,521,929)	(29,337,265)
4/30/2030	(6,791,168)	(0)	(6,791,168)	(24,168)	(22,546,097)	(29,337,265)
5/31/2030	(6,767,000)	(0)	(6,767,000)	(24,168)	(22,570,265)	(29,337,265)
6/30/2030	(6,742,832)	(0)	(6,742,832)	(24,168)	(22,594,433)	(29,337,265)
7/31/2030	(6,718,664)	(0)	(6,718,664)	(24,168)	(22,618,601)	(29,337,265)
8/31/2030	(6,694,496)	(0)	(6,694,496)	(24,168)	(22,642,769)	(29,337,265)
9/30/2030	(6,670,328)	(0)	(6,670,328)	(24,168)	(22,666,937)	(29,337,265)
10/31/2030	(6,646,161)	(0)	(6,646,161)	(24,168)	(22,691,104)	(29,337,265)
11/30/2030	(6,621,993)	(0)	(6,621,993)	(24,168)	(22,715,272)	(29,337,265)
12/31/2030	(6,597,825)	(0)	(6,597,825)	(24,168)	(22,739,440)	(29,337,265)
1/31/2031	(6,573,657)	(0)	(6,573,657)	(24,168)	(22,763,608)	(29,337,265)
2/28/2031	(6,549,489)	(0)	(6,549,489)	(24,168)	(22,787,776)	(29,337,265)
3/31/2031	(6,525,321)	(0)	(6,525,321)	(24,168)	(22,811,944)	(29,337,265)
4/30/2031	(6,501,153)	(0)	(6,501,153)	(24,168)	(22,836,112)	(29,337,265)
5/31/2031	(6,476,986)	(0)	(6,476,986)	(24,168)	(22,860,279)	(29,337,265)
6/30/2031	(6,452,818)	(0)	(6,452,818)	(24,168)	(22,884,447)	(29,337,265)
7/31/2031	(6,428,650)	(0)	(6,428,650)	(24,168)	(22,908,615)	(29,337,265)
8/31/2031	(6,404,482)	(0)	(6,404,482)	(24,168)	(22,932,783)	(29,337,265)
9/30/2031	(6,380,314)	(0)	(6,380,314)	(24,168)	(22,956,951)	(29,337,265)
10/31/2031	(6,356,146)	(0)	(6,356,146)	(24,168)	(22,981,119)	(29,337,265)
11/30/2031	(6,331,978)	(0)	(6,331,978)	(24,168)	(23,005,287)	(29,337,265)
12/31/2031	(6,307,811)	(0)	(6,307,811)	(24,168)	(23,029,454)	(29,337,265)
1/31/2032	(6,283,643)	(0)	(6,283,643)	(24,168)	(23,053,622)	(29,337,265)
2/29/2032	(6,259,475)	(0)	(6,259,475)	(24,168)	(23,077,790)	(29,337,265)
3/31/2032	(6,235,307)	(0)	(6,235,307)	(24,168)	(23,101,958)	(29,337,265)
4/30/2032	(6,211,139)	(0)	(6,211,139)	(24,168)	(23,126,126)	(29,337,265)
5/31/2032	(6,186,971)	(0)	(6,186,971)	(24,168)	(23,150,294)	(29,337,265)
6/30/2032	(6,162,803)	(0)	(6,162,803)	(24,168)	(23,174,462)	(29,337,265)
7/31/2032	(6,138,636)	(0)	(6,138,636)	(24,168)	(23,198,629)	(29,337,265)
8/31/2032	(6,114,468)	(0)	(6,114,468)	(24,168)	(23,222,797)	(29,337,265)
9/30/2032	(6,090,300)	(0)	(6,090,300)	(24,168)	(23,246,965)	(29,337,265)
10/31/2032	(6,066,132)	(0)	(6,066,132)	(24,168)	(23,271,133)	(29,337,265)
11/30/2032	(6,041,964)	(0)	(6,041,964)	(24,168)	(23,295,301)	(29,337,265)
12/31/2032	(6,017,796)	(0)	(6,017,796)	(24,168)	(23,319,469)	(29,337,265)
1/31/2033	(5,993,628)	(0)	(5,993,628)	(24,168)	(23,343,637)	(29,337,265)
2/28/2033	(5,969,461)	(0)	(5,969,461)	(24,168)	(23,367,804)	(29,337,265)
3/31/2033	(5,945,293)	(0)	(5,945,293)	(24,168)	(23,391,972)	(29,337,265)
4/30/2033	(5,921,125)	(0)	(5,921,125)	(24,168)	(23,416,140)	(29,337,265)
5/31/2033	(5,896,957)	(0)	(5,896,957)	(24,168)	(23,440,308)	(29,337,265)
6/30/2033	(5,872,789)	(0)	(5,872,789)	(24,168)	(23,464,476)	(29,337,265)
7/31/2033	(5,848,621)	(0)	(5,848,621)	(24,168)	(23,488,644)	(29,337,265)
8/31/2033	(5,824,453)	(0)	(5,824,453)	(24,168)	(23,512,812)	(29,337,265)
9/30/2033	(5,800,286)	(0)	(5,800,286)	(24,168)	(23,536,979)	(29,337,265)
10/31/2033	(5,776,118)	(0)	(5,776,118)	(24,168)	(23,561,147)	(29,337,265)
11/30/2033	(5,751,950)	(0)	(5,751,950)	(24,168)	(23,585,315)	(29,337,265)
12/31/2033	(5,727,782)	(0)	(5,727,782)	(24,168)	(23,609,483)	(29,337,265)
1/31/2034	(5,703,614)	(0)	(5,703,614)	(24,168)	(23,633,651)	(29,337,265)
2/28/2034	(5,679,446)	(0)	(5,679,446)	(24,168)	(23,657,819)	(29,337,265)
3/31/2034	(5,655,278)	(0)	(5,655,278)	(24,168)	(23,681,987)	(29,337,265)
4/30/2034	(5,631,111)	(0)	(5,631,111)	(24,168)	(23,706,154)	(29,337,265)
5/31/2034	(5,606,943)	(0)	(5,606,943)	(24,168)	(23,730,322)	(29,337,265)
6/30/2034	(5,582,775)	(0)	(5,582,775)	(24,168)	(23,754,490)	(29,337,265)
7/31/2034	(5,558,607)	(0)	(5,558,607)	(24,168)	(23,778,658)	(29,337,265)
8/31/2034	(5,534,439)	(0)	(5,534,439)	(24,168)	(23,802,826)	(29,337,265)
9/30/2034	(5,510,271)	(0)	(5,510,271)	(24,168)	(23,826,994)	(29,337,265)
10/31/2034	(5,486,103)	(0)	(5,486,103)	(24,168)	(23,851,162)	(29,337,265)
11/30/2034	(5,461,936)	(0)	(5,461,936)	(24,168)	(23,875,329)	(29,337,265)
12/31/2034	(5,437,768)	(0)	(5,437,768)	(24,168)	(23,899,497)	(29,337,265)
1/31/2035	(5,413,600)	(0)	(5,413,600)	(24,168)	(23,923,665)	(29,337,265)
2/28/2035	(5,389,432)	(0)	(5,389,432)	(24,168)	(23,947,833)	(29,337,265)

3/31/2035	(5,365,264)	(0)	(5,365,264)	(24,168)	(23,972,001)	(29,337,265)
4/30/2035	(5,341,096)	(0)	(5,341,096)	(24,168)	(23,996,169)	(29,337,265)
5/31/2035	(5,316,928)	(0)	(5,316,928)	(24,168)	(24,020,337)	(29,337,265)
6/30/2035	(5,292,761)	(0)	(5,292,761)	(24,168)	(24,044,504)	(29,337,265)
7/31/2035	(5,268,593)	(0)	(5,268,593)	(24,168)	(24,068,672)	(29,337,265)
8/31/2035	(5,244,425)	(0)	(5,244,425)	(24,168)	(24,092,840)	(29,337,265)
9/30/2035	(5,220,257)	(0)	(5,220,257)	(24,168)	(24,117,008)	(29,337,265)
10/31/2035	(5,196,089)	(0)	(5,196,089)	(24,168)	(24,141,176)	(29,337,265)
11/30/2035	(5,171,921)	(0)	(5,171,921)	(24,168)	(24,165,344)	(29,337,265)
12/31/2035	(5,147,753)	(0)	(5,147,753)	(24,168)	(24,189,512)	(29,337,265)
1/31/2036	(5,123,586)	(0)	(5,123,586)	(24,168)	(24,213,679)	(29,337,265)
2/29/2036	(5,099,418)	(0)	(5,099,418)	(24,168)	(24,237,847)	(29,337,265)
3/31/2036	(5,075,250)	(0)	(5,075,250)	(24,168)	(24,262,015)	(29,337,265)
4/30/2036	(5,051,082)	(0)	(5,051,082)	(24,168)	(24,286,183)	(29,337,265)
5/31/2036	(5,026,914)	(0)	(5,026,914)	(24,168)	(24,310,351)	(29,337,265)
6/30/2036	(5,002,746)	(0)	(5,002,746)	(24,168)	(24,334,519)	(29,337,265)
7/31/2036	(4,978,578)	(0)	(4,978,578)	(24,168)	(24,358,687)	(29,337,265)
8/31/2036	(4,954,411)	(0)	(4,954,411)	(24,168)	(24,382,854)	(29,337,265)
9/30/2036	(4,930,243)	(0)	(4,930,243)	(24,168)	(24,407,022)	(29,337,265)
10/31/2036	(4,906,075)	(0)	(4,906,075)	(24,168)	(24,431,190)	(29,337,265)
11/30/2036	(4,881,907)	(0)	(4,881,907)	(24,168)	(24,455,358)	(29,337,265)
12/31/2036	(4,857,739)	(0)	(4,857,739)	(24,168)	(24,479,526)	(29,337,265)
1/31/2037	(4,833,571)	(0)	(4,833,571)	(24,168)	(24,503,694)	(29,337,265)
2/28/2037	(4,809,403)	(0)	(4,809,403)	(24,168)	(24,527,862)	(29,337,265)
3/31/2037	(4,785,236)	(0)	(4,785,236)	(24,168)	(24,552,029)	(29,337,265)
4/30/2037	(4,761,068)	(0)	(4,761,068)	(24,168)	(24,576,197)	(29,337,265)
5/31/2037	(4,736,900)	(0)	(4,736,900)	(24,168)	(24,600,365)	(29,337,265)
6/30/2037	(4,712,732)	(0)	(4,712,732)	(24,168)	(24,624,533)	(29,337,265)
7/31/2037	(4,688,564)	(0)	(4,688,564)	(24,168)	(24,648,701)	(29,337,265)
8/31/2037	(4,664,396)	(0)	(4,664,396)	(24,168)	(24,672,869)	(29,337,265)
9/30/2037	(4,640,228)	(0)	(4,640,228)	(24,168)	(24,697,037)	(29,337,265)
10/31/2037	(4,616,061)	(0)	(4,616,061)	(24,168)	(24,721,204)	(29,337,265)
11/30/2037	(4,591,893)	(0)	(4,591,893)	(24,168)	(24,745,372)	(29,337,265)
12/31/2037	(4,567,725)	(0)	(4,567,725)	(24,168)	(24,769,540)	(29,337,265)
1/31/2038	(4,543,557)	(0)	(4,543,557)	(24,168)	(24,793,708)	(29,337,265)
2/28/2038	(4,519,389)	(0)	(4,519,389)	(24,168)	(24,817,876)	(29,337,265)
3/31/2038	(4,495,221)	(0)	(4,495,221)	(24,168)	(24,842,044)	(29,337,265)
4/30/2038	(4,471,053)	(0)	(4,471,053)	(24,168)	(24,866,212)	(29,337,265)
5/31/2038	(4,446,886)	(0)	(4,446,886)	(24,168)	(24,890,379)	(29,337,265)
6/30/2038	(4,422,718)	(0)	(4,422,718)	(24,168)	(24,914,547)	(29,337,265)
7/31/2038	(4,398,550)	(0)	(4,398,550)	(24,168)	(24,938,715)	(29,337,265)
8/31/2038	(4,374,382)	(0)	(4,374,382)	(24,168)	(24,962,883)	(29,337,265)
9/30/2038	(4,350,214)	(0)	(4,350,214)	(24,168)	(24,987,051)	(29,337,265)
10/31/2038	(4,326,046)	(0)	(4,326,046)	(24,168)	(25,011,219)	(29,337,265)
11/30/2038	(4,301,878)	(0)	(4,301,878)	(24,168)	(25,035,387)	(29,337,265)
12/31/2038	(4,277,711)	(0)	(4,277,711)	(24,168)	(25,059,554)	(29,337,265)
1/31/2039	(4,253,543)	(0)	(4,253,543)	(24,168)	(25,083,722)	(29,337,265)
2/28/2039	(4,229,375)	(0)	(4,229,375)	(24,168)	(25,107,890)	(29,337,265)
3/31/2039	(4,205,207)	(0)	(4,205,207)	(24,168)	(25,132,058)	(29,337,265)
4/30/2039	(4,181,039)	(0)	(4,181,039)	(24,168)	(25,156,226)	(29,337,265)
5/31/2039	(4,156,871)	(0)	(4,156,871)	(24,168)	(25,180,394)	(29,337,265)
6/30/2039	(4,132,703)	(0)	(4,132,703)	(24,168)	(25,204,562)	(29,337,265)
7/31/2039	(4,108,536)	(0)	(4,108,536)	(24,168)	(25,228,729)	(29,337,265)
8/31/2039	(4,084,368)	(0)	(4,084,368)	(24,168)	(25,252,897)	(29,337,265)
9/30/2039	(4,060,200)	(0)	(4,060,200)	(24,168)	(25,277,065)	(29,337,265)
10/31/2039	(4,036,032)	(0)	(4,036,032)	(24,168)	(25,301,233)	(29,337,265)
11/30/2039	(4,011,864)	(0)	(4,011,864)	(24,168)	(25,325,401)	(29,337,265)
12/31/2039	(3,987,696)	(0)	(3,987,696)	(24,168)	(25,349,569)	(29,337,265)
1/31/2040	(3,963,528)	(0)	(3,963,528)	(24,168)	(25,373,737)	(29,337,265)
2/29/2040	(3,939,361)	(0)	(3,939,361)	(24,168)	(25,397,904)	(29,337,265)
3/31/2040	(3,915,193)	(0)	(3,915,193)	(24,168)	(25,422,072)	(29,337,265)
4/30/2040	(3,891,025)	(0)	(3,891,025)	(24,168)	(25,446,240)	(29,337,265)
5/31/2040	(3,866,857)	(0)	(3,866,857)	(24,168)	(25,470,408)	(29,337,265)
6/30/2040	(3,842,689)	(0)	(3,842,689)	(24,168)	(25,494,576)	(29,337,265)
7/31/2040	(3,818,521)	(0)	(3,818,521)	(24,168)	(25,518,744)	(29,337,265)
8/31/2040	(3,794,353)	(0)	(3,794,353)	(24,168)	(25,542,912)	(29,337,265)
9/30/2040	(3,770,186)	(0)	(3,770,186)	(24,168)	(25,567,079)	(29,337,265)
10/31/2040	(3,746,018)	(0)	(3,746,018)	(24,168)	(25,591,247)	(29,337,265)
11/30/2040	(3,721,850)	(0)	(3,721,850)	(24,168)	(25,615,415)	(29,337,265)
12/31/2040	(3,697,682)	(0)	(3,697,682)	(24,168)	(25,639,583)	(29,337,265)
1/31/2041	(3,673,514)	(0)	(3,673,514)	(24,168)	(25,663,751)	(29,337,265)
2/28/2041	(3,649,346)	(0)	(3,649,346)	(24,168)	(25,687,919)	(29,337,265)

3/31/2041	(3,625,179)	(0)	(3,625,179)	(24,168)	(25,712,086)	(29,337,265)
4/30/2041	(3,601,011)	(0)	(3,601,011)	(24,168)	(25,736,254)	(29,337,265)
5/31/2041	(3,576,843)	(0)	(3,576,843)	(24,168)	(25,760,422)	(29,337,265)
6/30/2041	(3,552,675)	(0)	(3,552,675)	(24,168)	(25,784,590)	(29,337,265)
7/31/2041	(3,528,507)	(0)	(3,528,507)	(24,168)	(25,808,758)	(29,337,265)
8/31/2041	(3,504,339)	(0)	(3,504,339)	(24,168)	(25,832,926)	(29,337,265)
9/30/2041	(3,480,171)	(0)	(3,480,171)	(24,168)	(25,857,094)	(29,337,265)
10/31/2041	(3,456,004)	(0)	(3,456,004)	(24,168)	(25,881,261)	(29,337,265)
11/30/2041	(3,431,836)	(0)	(3,431,836)	(24,168)	(25,905,429)	(29,337,265)
12/31/2041	(3,407,668)	(0)	(3,407,668)	(24,168)	(25,929,597)	(29,337,265)
1/31/2042	(3,383,500)	(0)	(3,383,500)	(24,168)	(25,953,765)	(29,337,265)
2/28/2042	(3,359,332)	(0)	(3,359,332)	(24,168)	(25,977,933)	(29,337,265)
3/31/2042	(3,335,164)	(0)	(3,335,164)	(24,168)	(26,002,101)	(29,337,265)
4/30/2042	(3,310,996)	(0)	(3,310,996)	(24,168)	(26,026,269)	(29,337,265)
5/31/2042	(3,286,829)	(0)	(3,286,829)	(24,168)	(26,050,436)	(29,337,265)
6/30/2042	(3,262,661)	(0)	(3,262,661)	(24,168)	(26,074,604)	(29,337,265)
7/31/2042	(3,238,493)	(0)	(3,238,493)	(24,168)	(26,098,772)	(29,337,265)
8/31/2042	(3,214,325)	(0)	(3,214,325)	(24,168)	(26,122,940)	(29,337,265)
9/30/2042	(3,190,157)	(0)	(3,190,157)	(24,168)	(26,147,108)	(29,337,265)
10/31/2042	(3,165,989)	(0)	(3,165,989)	(24,168)	(26,171,276)	(29,337,265)
11/30/2042	(3,141,821)	(0)	(3,141,821)	(24,168)	(26,195,444)	(29,337,265)
12/31/2042	(3,117,654)	(0)	(3,117,654)	(24,168)	(26,219,611)	(29,337,265)
1/31/2043	(3,093,486)	(0)	(3,093,486)	(24,168)	(26,243,779)	(29,337,265)
2/28/2043	(3,069,318)	(0)	(3,069,318)	(24,168)	(26,267,947)	(29,337,265)
3/31/2043	(3,045,150)	(0)	(3,045,150)	(24,168)	(26,292,115)	(29,337,265)
4/30/2043	(3,020,982)	(0)	(3,020,982)	(24,168)	(26,316,283)	(29,337,265)
5/31/2043	(2,996,814)	(0)	(2,996,814)	(24,168)	(26,340,451)	(29,337,265)
6/30/2043	(2,972,646)	(0)	(2,972,646)	(24,168)	(26,364,619)	(29,337,265)
7/31/2043	(2,948,479)	(0)	(2,948,479)	(24,168)	(26,388,786)	(29,337,265)
8/31/2043	(2,924,311)	(0)	(2,924,311)	(24,168)	(26,412,954)	(29,337,265)
9/30/2043	(2,900,143)	(0)	(2,900,143)	(24,168)	(26,437,122)	(29,337,265)
10/31/2043	(2,875,975)	(0)	(2,875,975)	(24,168)	(26,461,290)	(29,337,265)
11/30/2043	(2,851,807)	(0)	(2,851,807)	(24,168)	(26,485,458)	(29,337,265)
12/31/2043	(2,827,639)	(0)	(2,827,639)	(24,168)	(26,509,626)	(29,337,265)
1/31/2044	(2,803,471)	(0)	(2,803,471)	(24,168)	(26,533,794)	(29,337,265)
2/28/2044	(2,779,304)	(0)	(2,779,304)	(24,168)	(26,557,961)	(29,337,265)
3/31/2044	(2,755,136)	(0)	(2,755,136)	(24,168)	(26,582,129)	(29,337,265)
4/30/2044	(2,730,968)	(0)	(2,730,968)	(24,168)	(26,606,297)	(29,337,265)
5/31/2044	(2,706,800)	(0)	(2,706,800)	(24,168)	(26,630,465)	(29,337,265)
6/30/2044	(2,682,632)	(0)	(2,682,632)	(24,168)	(26,654,633)	(29,337,265)
7/31/2044	(2,658,464)	(0)	(2,658,464)	(24,168)	(26,678,801)	(29,337,265)
8/31/2044	(2,634,296)	(0)	(2,634,296)	(24,168)	(26,702,969)	(29,337,265)
9/30/2044	(2,610,129)	(0)	(2,610,129)	(24,168)	(26,727,136)	(29,337,265)
10/31/2044	(2,585,961)	(0)	(2,585,961)	(24,168)	(26,751,304)	(29,337,265)
11/30/2044	(2,561,793)	(0)	(2,561,793)	(24,168)	(26,775,472)	(29,337,265)
12/31/2044	(2,537,625)	(0)	(2,537,625)	(24,168)	(26,799,640)	(29,337,265)
1/31/2045	(2,513,457)	(0)	(2,513,457)	(24,168)	(26,823,808)	(29,337,265)
2/28/2045	(2,489,289)	(0)	(2,489,289)	(24,168)	(26,847,976)	(29,337,265)
3/31/2045	(2,465,121)	(0)	(2,465,121)	(24,168)	(26,872,144)	(29,337,265)
4/30/2045	(2,440,954)	(0)	(2,440,954)	(24,168)	(26,896,311)	(29,337,265)
5/31/2045	(2,416,786)	(0)	(2,416,786)	(24,168)	(26,920,479)	(29,337,265)
6/30/2045	(2,392,618)	(0)	(2,392,618)	(24,168)	(26,944,647)	(29,337,265)
7/31/2045	(2,368,450)	(0)	(2,368,450)	(24,168)	(26,968,815)	(29,337,265)
8/31/2045	(2,344,282)	(0)	(2,344,282)	(24,168)	(26,992,983)	(29,337,265)
9/30/2045	(2,320,114)	(0)	(2,320,114)	(24,168)	(27,017,151)	(29,337,265)
10/31/2045	(2,295,946)	(0)	(2,295,946)	(24,168)	(27,041,319)	(29,337,265)
11/30/2045	(2,271,779)	(0)	(2,271,779)	(24,168)	(27,065,486)	(29,337,265)
12/31/2045	(2,247,611)	(0)	(2,247,611)	(24,168)	(27,089,654)	(29,337,265)
1/31/2046	(2,223,443)	(0)	(2,223,443)	(24,168)	(27,113,822)	(29,337,265)
2/28/2046	(2,199,275)	(0)	(2,199,275)	(24,168)	(27,137,990)	(29,337,265)
3/31/2046	(2,175,107)	(0)	(2,175,107)	(24,168)	(27,162,158)	(29,337,265)
4/30/2046	(2,150,939)	(0)	(2,150,939)	(24,168)	(27,186,326)	(29,337,265)
5/31/2046	(2,126,771)	(0)	(2,126,771)	(24,168)	(27,210,494)	(29,337,265)
6/30/2046	(2,102,604)	(0)	(2,102,604)	(24,168)	(27,234,661)	(29,337,265)
7/31/2046	(2,078,436)	(0)	(2,078,436)	(24,168)	(27,258,829)	(29,337,265)
8/31/2046	(2,054,268)	(0)	(2,054,268)	(24,168)	(27,282,997)	(29,337,265)
9/30/2046	(2,030,100)	(0)	(2,030,100)	(24,168)	(27,307,165)	(29,337,265)
10/31/2046	(2,005,932)	(0)	(2,005,932)	(24,168)	(27,331,333)	(29,337,265)
11/30/2046	(1,981,764)	(0)	(1,981,764)	(24,168)	(27,355,501)	(29,337,265)
12/31/2046	(1,957,596)	(0)	(1,957,596)	(24,168)	(27,379,669)	(29,337,265)
1/31/2047	(1,933,428)	(0)	(1,933,428)	(24,168)	(27,403,836)	(29,337,265)
2/28/2047	(1,909,261)	(0)	(1,909,261)	(24,168)	(27,428,004)	(29,337,265)

3/31/2047	(1,885,093)	(0)	(1,885,093)	(24,168)	(27,452,172)	(29,337,265)
4/30/2047	(1,860,925)	(0)	(1,860,925)	(24,168)	(27,476,300)	(29,337,265)
5/31/2047	(1,836,757)	(0)	(1,836,757)	(24,168)	(27,500,508)	(29,337,265)
6/30/2047	(1,812,589)	(0)	(1,812,589)	(24,168)	(27,524,676)	(29,337,265)
7/31/2047	(1,788,421)	(0)	(1,788,421)	(24,168)	(27,548,844)	(29,337,265)
8/31/2047	(1,764,254)	(0)	(1,764,254)	(24,168)	(27,573,011)	(29,337,265)
9/30/2047	(1,740,086)	(0)	(1,740,086)	(24,168)	(27,597,179)	(29,337,265)
10/31/2047	(1,715,918)	(0)	(1,715,918)	(24,168)	(27,621,347)	(29,337,265)
11/30/2047	(1,691,750)	(0)	(1,691,750)	(24,168)	(27,645,515)	(29,337,265)
12/31/2047	(1,667,582)	(0)	(1,667,582)	(24,168)	(27,669,683)	(29,337,265)
1/31/2048	(1,643,414)	(0)	(1,643,414)	(24,168)	(27,693,851)	(29,337,265)
2/29/2048	(1,619,246)	(0)	(1,619,246)	(24,168)	(27,718,019)	(29,337,265)
3/31/2048	(1,595,079)	(0)	(1,595,079)	(24,168)	(27,742,186)	(29,337,265)
4/30/2048	(1,570,911)	(0)	(1,570,911)	(24,168)	(27,766,354)	(29,337,265)
5/31/2048	(1,546,743)	(0)	(1,546,743)	(24,168)	(27,790,522)	(29,337,265)
6/30/2048	(1,522,575)	(0)	(1,522,575)	(24,168)	(27,814,690)	(29,337,265)
7/31/2048	(1,498,407)	(0)	(1,498,407)	(24,168)	(27,838,858)	(29,337,265)
8/31/2048	(1,474,239)	(0)	(1,474,239)	(24,168)	(27,863,026)	(29,337,265)
9/30/2048	(1,450,071)	(0)	(1,450,071)	(24,168)	(27,887,194)	(29,337,265)
10/31/2048	(1,425,904)	(0)	(1,425,904)	(24,168)	(27,911,361)	(29,337,265)
11/30/2048	(1,401,736)	(0)	(1,401,736)	(24,168)	(27,935,529)	(29,337,265)
12/31/2048	(1,377,568)	(0)	(1,377,568)	(24,168)	(27,959,697)	(29,337,265)
1/31/2049	(1,353,400)	(0)	(1,353,400)	(24,168)	(27,983,865)	(29,337,265)
2/28/2049	(1,329,232)	(0)	(1,329,232)	(24,168)	(28,008,033)	(29,337,265)
3/31/2049	(1,305,064)	(0)	(1,305,064)	(24,168)	(28,032,201)	(29,337,265)
4/30/2049	(1,280,896)	(0)	(1,280,896)	(24,168)	(28,056,369)	(29,337,265)
5/31/2049	(1,256,729)	(0)	(1,256,729)	(24,168)	(28,080,536)	(29,337,265)
6/30/2049	(1,232,561)	(0)	(1,232,561)	(24,168)	(28,104,704)	(29,337,265)
7/31/2049	(1,208,393)	(0)	(1,208,393)	(24,168)	(28,128,872)	(29,337,265)
8/31/2049	(1,184,225)	(0)	(1,184,225)	(24,168)	(28,153,040)	(29,337,265)
9/30/2049	(1,160,057)	(0)	(1,160,057)	(24,168)	(28,177,208)	(29,337,265)
10/31/2049	(1,135,889)	(0)	(1,135,889)	(24,168)	(28,201,376)	(29,337,265)
11/30/2049	(1,111,721)	(0)	(1,111,721)	(24,168)	(28,225,544)	(29,337,265)
12/31/2049	(1,087,554)	(0)	(1,087,554)	(24,168)	(28,249,711)	(29,337,265)
1/31/2050	(1,063,386)	(0)	(1,063,386)	(24,168)	(28,273,879)	(29,337,265)
2/28/2050	(1,039,218)	(0)	(1,039,218)	(24,168)	(28,298,047)	(29,337,265)
3/31/2050	(1,015,050)	(0)	(1,015,050)	(24,168)	(28,322,215)	(29,337,265)
4/30/2050	(990,882)	(0)	(990,882)	(24,168)	(28,346,383)	(29,337,265)
5/31/2050	(966,714)	(0)	(966,714)	(24,168)	(28,370,551)	(29,337,265)
6/30/2050	(942,546)	(0)	(942,546)	(24,168)	(28,394,719)	(29,337,265)
7/31/2050	(918,379)	(0)	(918,379)	(24,168)	(28,418,886)	(29,337,265)
8/31/2050	(894,211)	(0)	(894,211)	(24,168)	(28,443,054)	(29,337,265)
9/30/2050	(870,043)	(0)	(870,043)	(24,168)	(28,467,222)	(29,337,265)
10/31/2050	(845,875)	(0)	(845,875)	(24,168)	(28,491,390)	(29,337,265)
11/30/2050	(821,707)	(0)	(821,707)	(24,168)	(28,515,558)	(29,337,265)
12/31/2050	(797,539)	(0)	(797,539)	(24,168)	(28,539,726)	(29,337,265)
1/31/2051	(773,371)	(0)	(773,371)	(24,168)	(28,563,894)	(29,337,265)
2/28/2051	(749,204)	(0)	(749,204)	(24,168)	(28,588,061)	(29,337,265)
3/31/2051	(725,036)	(0)	(725,036)	(24,168)	(28,612,229)	(29,337,265)
4/30/2051	(700,868)	(0)	(700,868)	(24,168)	(28,636,397)	(29,337,265)
5/31/2051	(676,700)	(0)	(676,700)	(24,168)	(28,660,565)	(29,337,265)
6/30/2051	(652,532)	(0)	(652,532)	(24,168)	(28,684,733)	(29,337,265)
7/31/2051	(628,364)	(0)	(628,364)	(24,168)	(28,708,901)	(29,337,265)
8/31/2051	(604,196)	(0)	(604,196)	(24,168)	(28,733,069)	(29,337,265)
9/30/2051	(580,029)	(0)	(580,029)	(24,168)	(28,757,236)	(29,337,265)
10/31/2051	(555,861)	(0)	(555,861)	(24,168)	(28,781,404)	(29,337,265)
11/30/2051	(531,693)	(0)	(531,693)	(24,168)	(28,805,572)	(29,337,265)
12/31/2051	(507,525)	(0)	(507,525)	(24,168)	(28,829,740)	(29,337,265)
1/31/2052	(483,357)	(0)	(483,357)	(24,168)	(28,853,908)	(29,337,265)
2/29/2052	(459,189)	(0)	(459,189)	(24,168)	(28,878,076)	(29,337,265)
3/31/2052	(435,021)	(0)	(435,021)	(24,168)	(28,902,244)	(29,337,265)
4/30/2052	(410,854)	(0)	(410,854)	(24,168)	(28,926,411)	(29,337,265)
5/31/2052	(386,686)	(0)	(386,686)	(24,168)	(28,950,579)	(29,337,265)
6/30/2052	(362,518)	(0)	(362,518)	(24,168)	(28,974,747)	(29,337,265)
7/31/2052	(338,350)	(0)	(338,350)	(24,168)	(28,998,915)	(29,337,265)
8/31/2052	(314,182)	(0)	(314,182)	(24,168)	(29,023,083)	(29,337,265)
9/30/2052	(290,014)	(0)	(290,014)	(24,168)	(29,047,251)	(29,337,265)
10/31/2052	(265,846)	(0)	(265,846)	(24,168)	(29,071,419)	(29,337,265)
11/30/2052	(241,679)	(0)	(241,679)	(24,168)	(29,095,586)	(29,337,265)
12/31/2052	(217,511)	(0)	(217,511)	(24,168)	(29,119,754)	(29,337,265)
1/31/2053	(193,343)	(0)	(193,343)	(24,168)	(29,143,922)	(29,337,265)
2/28/2053	(169,175)	(0)	(169,175)	(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)

ATNOS ENERGY CORPORATION
 TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
 TN DEFERRED INTEREST, DEPRECIATION, & AD VALOREM TAX EXPENSE SEP-12
 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	2,170,285
Interest to Reg Asset	50	0000	4310	30130	093	5,492,274
RAMP Interest to Reg Asset	50	0000	4310	30130	093	153,715
Prop Tax to Reg Asset	50	0000	4081	30101	093	441,928
						<u>8,158,302</u>

Description	Company	Cost Center	Account	Sub Account	Service Area	Sep-22	Relieved July	September-22
Depr Exp to Reg Asset	50	0000	1860	14218	093	2,170,285	June-21 (1)	After Relief
Interest to Reg Asset	50	0000	1860	14218	093	5,492,274	June-21 (1)	After Relief
RAMP Interest to Reg Asset	50	0000	1860	14218	093	153,715	June-21 (1)	After Relief
Prop Tax to Reg Asset	50	0000	1860	14218	093	441,928	June-21 (1)	After Relief
						<u>8,258,302</u>	<u>\$ 17,427,354</u>	<u>\$ 5,617,703</u>

Division	Account	Description	Sub Account	Sub Account 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	After Relief
Tennessee Division	1860	Miscellaneous deferred debits	14218	Rule 8209	2,159,513	2,447,749	2,786,905	3,047,566	3,391,503	4,310,332	4,878,741	5,397,230	5,950,243	6,585,513	7,200,118	7,813,104	8,412,203	8,999,400
Tennessee Division	1860	Miscellaneous deferred debits	14218	Rule 8209	755,298	851,893	949,816	1,048,400	1,144,813	1,249,106	1,348,552	1,444,960	1,540,101	1,636,723	1,734,210	1,831,204	1,928,673	2,026,600
					<u>2,914,811</u>	<u>3,299,642</u>	<u>3,736,721</u>	<u>4,095,966</u>	<u>4,536,316</u>	<u>5,559,438</u>	<u>6,227,293</u>	<u>6,842,190</u>	<u>7,490,344</u>	<u>8,222,236</u>	<u>8,934,328</u>	<u>9,644,308</u>	<u>10,340,876</u>	<u>10,996,000</u>

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 (a)	Tax Rate (b)	Test Year (c)
1	Required Return	\$	37,858,088
2			
3	Current Return	\$	35,022,247
4			
5	Pre-Tax Deficiency from Current Return		2,835,841
6	Tax Expansion Factor		1.3522
7	After-Tax Deficiency from Current Return	\$	3,834,624
8			
9	Tax Liability Increase / Decrease (Ln 7 - Ln 3)		998,783
10	Current Tax Liability	\$	9,454,407
11			
12	Income Tax Liability	\$	10,453,190
13			
14	Less: ITC Amortization		-
15			
16	Total Income Tax Liability	\$	10,453,190
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 (a)	Tax Rate (b)	Test Year (c)
1	Required Return		
2		\$	34,998,995
3	Current Return		
4		\$	35,255,936
5	Pre-Tax Deficiency from Current Return		(256,941)
6	Tax Expansion Factor		1.3522
7	After-Tax Deficiency from Current Return		
8		\$	(347,435)
9	Tax Liability Increase / Decrease (Ln 7 - Ln 3)		(90,495)
10	Current Tax Liability	\$	9,616,116
11			
12	Income Tax Liability	\$	9,525,621
13			
14	Less: ITC Amortization		-
15			
16	Total Income Tax Liability	\$	9,525,621
17			
18	Note:		
19	1. Twelve months ended September 30, 2022.		

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

Line No.	Description (a)	Amortization (b)	Allocation Factor [1] (c)	Tennessee Allocation (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

Line No.	Description	Test Year ⁽¹⁾	
		Amount	Balance
1	Operating Revenues		1.000000
2			
3	Add: Forfeited Discounts	0.004040	0.004040
4			
5	Balance		1.004040
6			
7	Uncollectible Ratio	0.002803	0.002814
8			
9	Balance		1.001226
10			
11	State Excise Tax	0.065000	0.065080
12			
13	Balance		0.936146
14			
15	Federal Income Tax	0.210000	0.196591
16			
17	Balance		0.739555
18			
19	Revenue Conversion Factor (Line 1/Line 9)		1.352200
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 (a)	Percent (b)	Cost Rate (c)	Overall Cost of Capital (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 (a)	Percent (b)	Cost Rate (c)	Overall Cost of Capital (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

Line No.	Description (a)	September 30, 2022	
		\$ (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	<u>September 30, 2022</u>	
		\$	%
	(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

WP_9-2
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ATMOS ENERGY CORPORATION
TENNESSEE DISTRIBUTION SYSTEM - COST OF SERVICE FILING
RATE OF RETURN
TEST YEAR ENDING SEPTEMBER 30, 2022

Line No.	Description (a)	Reference (b)	Test Year ⁽¹⁾ (c)
1	Total Revenues	Sch 1	\$ 202,484,006
2			
3	Gas Cost	Sch 3	111,383,269
4			
5	Operation & Maintenance Expense	Sch 1	21,604,600
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	9,454,407
12			
13	Interest on Customer Deposits	Sch 1	38,488
14			
15	AFUDC	WP_1-2	(909,566)
16			
17	Return on Rate Base		\$ 35,022,247
18			
19	Total Rate Base	Sch 7	\$ 499,447,076
20			
21	Rate of Return on Rate Base		7.01%
22			
23	Interest Expense	Sch 9, Sch 7	7,391,817
24			
25			
26	Return on Equity		\$ 27,630,431
27			
28	Rate of Return on Equity		8.89%
29			

Note:

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 (a)	Reference (b)	Test Year ⁽¹⁾ (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	21,604,600
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	9,616,116
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		\$ 35,255,936
18			
19	Total Rate Base	Sch 7R	\$ 468,527,375
20			
21	Rate of Return on Rate Base		7.52%
22			
23	Interest Expense	Sch 9R, Sch 7R	7,168,469
24			
25			
26	Return on Equity		\$ 28,087,467
27			
28	Rate of Return on Equity		9.88%
29			

Note:

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 (a)	Tax Rate (b)	Test Year ⁽¹⁾ (c)
1	Net Operating Income Before Income Tax	\$	43,567,088
2			
3	Interest Deduction		7,391,817
4			
5	Equity Portion of Return	\$	36,175,271
6			
7	Application of Tax Rate to Equity Return - Tennessee	6.5%	2,351,393
8			
9	Application of Tax Rate to Equity Return - Federal	21%	7,103,014
10			
11	Income Tax Expense	\$	9,454,407
12			
13	Less: ITC Amortization	-	
14			
15	Total Income Tax Liability	\$	9,454,407
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 (a)	Tax Rate (b)	Test Year ⁽¹⁾ (c)
1	Net Operating Income Before Income Tax		\$ 43,567,088
2			
3	Interest Deduction		<u>7,391,817</u>
4			
5	Equity Portion of Return		\$ 36,175,271
6			
7	Application of Tax Rate to Equity Return - Tennessee	6.5%	2,351,393
8			
9	Application of Tax Rate to Equity Return - Federal	21%	<u>7,103,014</u>
10			
11	Income Tax Expense		<u>\$ 9,454,407</u>
12			
13	Less: ITC Amortization		<u>-</u>
14			
15	Total Income Tax Liability		<u>\$ 9,454,407</u>
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 (a)	Tax Rate (b)	Test Year ⁽¹⁾ (c)
1	Net Operating Income Before Income Tax	\$	43,962,485
2			
3	Interest Deduction		7,168,469
4			
5	Equity Portion of Return	\$	36,794,017
6			
7	Application of Tax Rate to Equity Return - Tennessee	6.5%	2,391,611
8			
9	Application of Tax Rate to Equity Return - Federal	21%	7,224,505
10			
11	Income Tax Expense	\$	9,616,116
12			
13	Less: ITC Amortization		-
14			
15	Total Income Tax Liability	\$	9,616,116
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	12 Mths Ended Sep 22 Volumes Mcf	Rates effective Sep 22 Monthly Customer chg	Rates effective Sep 22 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
1	RESIDENTIAL									
2	210 Residential Gas Service (Summer)	695,485	1,024,128	\$ 16.50	\$ 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. Commercial/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. Commercial/Industrial Heating & Cooling Service	-	-	\$ 16.75	\$ 0.87	\$ -	-	-	\$ -	\$ -
11	220 Commercial Gas Service (weather sensitive)	210,410	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	4,119	2,764,946			\$ 3,481,352	42,805	2,307,751	\$ 3,605,823	\$ 124,471
56										
57	PUBLIC AUTHORITY									
58	211 Residential/Sm. Commercial/Industrial Heating & Cooling Service	-	-	\$ 16.75	\$ 0.87	\$ -	-	-	\$ -	\$ -
59	221 Experimental School Gas Service	16	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)	1,120	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	-	-
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			\$87,331,893	1,790,299	28,991,716	\$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	

77023 See W266431 JEP ENGLISH NOV 1971

58	4370 - Fertilizer Discount	141	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,080,171	28,0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100 4880 - Miscellaneous Service charges

427,576

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

Additional Revenue: **(1,156,523)**

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	
1	Rate Schedule 210/225																					
2	210/225 SUMMER	\$18.50	698,605	1,029,086	\$ 14,427,070	\$ 1,502,877	\$ 12,924,193	\$ 1,502,877	\$ 18.25	\$ 1,440	\$ 12,749,541	\$ 1,482,252	\$ 14,231,793	\$ 20.25	\$ 1,440	\$ 15,523,729	\$ 11,523,729	\$ 31,047,522	\$ 45,533,864	71.4%	25%	
3	210/225 WINTER (weather sensitive)	\$20.50	976,455	8,000,692	\$ 31,701,406	\$ 11,684,079	\$ 20,017,328	\$ 11,684,079	\$ -	\$ 1,440	\$ 19,773,214	\$ 11,523,729	\$ 31,047,522	\$ -	\$ 1,440	\$ -	\$ 5,128	\$ -	\$ -	\$ -	0%	0%
4	210/225 SR CIT	\$0.00	878	3,560	\$ 5,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%
5	Total 210/225		1,675,938	9,033,248	\$ 46,133,675	\$ 13,192,155	\$ 32,941,520	\$ 13,192,155	\$ 18.25	\$ 1,440	\$ 32,927,755	\$ 13,011,109	\$ 45,533,864	\$ -	\$ 1,440	\$ 32,927,755	\$ 13,011,109	\$ 45,533,864	\$ -	71.4%	25%	
6	Rate Schedule 211																					
7	211 HVAC	\$16.75	0	0	\$ -	\$ -	\$ -	\$ -	\$ 16.75	\$ 0.872	\$ 0	\$ 0	\$ 0	\$ 16.75	\$ 0.872	\$ 0	\$ 0	\$ 0	\$ 0	0%	0%	
8	Rate Schedule 220																					
9	220 Commercial / Industrial Gas Service	\$43.00	214,337	6,639,270	\$ 28,518,524	\$ 19,306,333	\$ 9,212,181	\$ 19,306,333	\$ 42.45	\$ 2,870	\$ 9,094,361	\$ 19,063,408	\$ 28,147,769	\$ 42.45	\$ 2,870	\$ 9,094,361	\$ 19,063,408	\$ 28,147,769	\$ 28,147,769	32%	68%	
10	220 Transportation	\$465.00	111	111,863	\$ 376,901	\$ 325,286	\$ 51,615	\$ 325,286	\$ 458.95	\$ 2,870	\$ 50,943	\$ 321,025	\$ 371,968	\$ 458.95	\$ 2,870	\$ 9,145,304	\$ 19,374,433	\$ 28,519,238	\$ 371,968	14%	86%	
11	Total 220		214,348	6,751,133	\$ 28,895,425	\$ 19,631,619	\$ 9,263,806	\$ 19,631,619	\$ 42.45	\$ 1,391	\$ 1,528	\$ 35,193	\$ 36,721	\$ 42.45	\$ 1,391	\$ 1,528	\$ 35,193	\$ 36,721	\$ 36,721	4%	96%	
12	Rate Schedule 221																					
13	221 Experimental School Gas Service	\$43.00	36	25,306	\$ 37,204	\$ 35,656	\$ 1,548	\$ 35,656	\$ 42.45	\$ 1,391	\$ 1,528	\$ 35,193	\$ 36,721	\$ 42.45	\$ 1,391	\$ 1,528	\$ 35,193	\$ 36,721	\$ 36,721	4%	96%	
14	Rate Schedule 230																					
15	230 Large Commercial / Industrial Gas Service	\$465.00	91	68,261	\$ 216,251	\$ 173,936	\$ 42,315	\$ 173,936	\$ 458.95	\$ 2,515	\$ 41,764	\$ 171,675	\$ 213,439	\$ 458.95	\$ 2,515	\$ 226,721	\$ 3,488,507	\$ 3,715,226	\$ 213,439	20%	80%	
16	230 Transportation	\$465.00	494	1,382,095	\$ 3,764,168	\$ 3,594,158	\$ 229,710	\$ 3,594,158	\$ 458.95	\$ 2,515	\$ 226,721	\$ 3,488,507	\$ 3,715,226	\$ 458.95	\$ 2,515	\$ 268,486	\$ 3,660,181	\$ 3,928,667	\$ 3,715,226	6%	94%	
17	Total 230		585	1,450,356	\$ 3,980,419	\$ 3,768,094	\$ 272,025	\$ 3,768,094	\$ 458.95	\$ 2,515	\$ 268,486	\$ 3,660,181	\$ 3,928,667	\$ 458.95	\$ 2,515	\$ 268,486	\$ 3,660,181	\$ 3,928,667	\$ 3,928,667	7%	93%	
18	Rate Schedule 240/250/280/292/293																					
19	240 Demand/Commodity Gas Service	\$465.00	84	157,966	\$ 240,024	\$ 240,024	\$ 39,060	\$ 240,024	\$ 458.95	\$ 1,409	\$ 38,552	\$ 236,686	\$ 236,686	\$ 458.95	\$ 1,409	\$ 38,552	\$ 236,686	\$ 236,686	\$ 236,686	20%	80%	
20	Block 1 Volumes	\$0.946	427,811	404,880	\$ 404,880	\$ 404,880	\$ -	\$ 404,880	\$ 0.933	\$ 0.933	\$ -	\$ -	\$ -	\$ 0.933	\$ 0.933	\$ -	\$ -	\$ -	\$ -	14%	86%	
21	Block 2 Volumes	\$0.438	0	0	\$ -	\$ -	\$ -	\$ -	\$ 0.432	\$ 0.432	\$ -	\$ -	\$ -	\$ 0.432	\$ 0.432	\$ -	\$ -	\$ -	\$ -	6%	94%	
22	Block 3 Volumes	\$19.000	33,442	635,406	\$ 635,406	\$ 635,406	\$ 390,600	\$ 635,406	\$ 19.000	\$ 19.000	\$ 635,406	\$ 635,406	\$ 635,406	\$ 19.000	\$ 19.000	\$ 635,406	\$ 635,406	\$ 635,406	\$ 635,406	7%	93%	
23	250 Interruptible Gas Service	\$465.00	840	1,495,904	\$ 2,137,647	\$ 2,137,647	\$ 390,600	\$ 2,137,647	\$ 458.95	\$ 1,409	\$ 385,518	\$ 2,107,919	\$ 385,518	\$ 458.95	\$ 1,409	\$ 385,518	\$ 2,107,919	\$ 385,518	\$ 385,518	20%	80%	
24	Block 1 Volumes	\$1.429	5,907,818	\$ 5,907,818	\$ 5,907,818	\$ 5,907,818	\$ 5,907,818	\$ 5,907,818	\$ 1.409	\$ 1.409	\$ 5,513,175	\$ 5,513,175	\$ 5,513,175	\$ 1.409	\$ 1.409	\$ 5,513,175	\$ 5,513,175	\$ 5,513,175	\$ 5,513,175	14%	86%	
25	Block 2 Volumes	\$0.946	869,332	\$ 869,332	\$ 869,332	\$ 869,332	\$ 380,854	\$ 869,332	\$ 0.933	\$ 0.933	\$ 375,542	\$ 375,542	\$ 375,542	\$ 0.933	\$ 0.933	\$ 375,542	\$ 375,542	\$ 375,542	\$ 375,542	6%	94%	
26	Block 3 Volumes	\$0.438	12	5,580	\$ 5,580	\$ 5,580	\$ 5,580	\$ 5,580	\$ 0.432	\$ 0.432	\$ 5,507	\$ 5,507	\$ 5,507	\$ 0.432	\$ 0.432	\$ 5,507	\$ 5,507	\$ 5,507	\$ 5,507	7%	93%	
27	280 ECON DEV - OPT GS	\$465.00	12	0	\$ -	\$ -	\$ -	\$ -	\$ 458.95	\$ 458.95	\$ 5,507	\$ 5,507	\$ 5,507	\$ 458.95	\$ 458.95	\$ 5,507	\$ 5,507	\$ 5,507	\$ 5,507	20%	80%	
28	Block 1 Volumes	\$1.429	23,470	\$ 23,470	\$ 23,470	\$ 23,470	\$ 23,470	\$ 23,470	\$ 1.409	\$ 1.409	\$ 24,804	\$ 24,804	\$ 24,804	\$ 1.409	\$ 1.409	\$ 24,804	\$ 24,804	\$ 24,804	\$ 24,804	14%	86%	
29	Block 2 Volumes	\$0.946	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.933	\$ 0.933	\$ -	\$ -	\$ -	\$ 0.933	\$ 0.933	\$ -	\$ -	\$ -	\$ -	6%	94%	
30	Block 3 Volumes	\$0.710	54,051	\$ 38,365	\$ 38,365	\$ 38,365	\$ 38,365	\$ 38,365	\$ 0.700	\$ 0.700	\$ 37,830	\$ 37,830	\$ 37,830	\$ 0.700	\$ 0.700	\$ 37,830	\$ 37,830	\$ 37,830	\$ 37,830	7%	93%	
31	Block 1 Volumes @ Discount Rate	\$0.438	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.432	\$ 0.432	\$ -	\$ -	\$ -	\$ 0.432	\$ 0.432	\$ -	\$ -	\$ -	\$ -	6%	94%	
32	Block 2 Volumes @ Discount Rate	\$0.33	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.324	\$ 0.324	\$ -	\$ -	\$ -	\$ 0.324	\$ 0.324	\$ -	\$ -	\$ -	\$ -	7%	93%	
33	Block 3 Volumes @ Discount Rate	\$43.00	12	2,266	\$ 3,238	\$ 3,238	\$ 516	\$ 3,238	\$ 42.45	\$ 42.45	\$ 509	\$ 509	\$ 509	\$ 42.45	\$ 42.45	\$ 509	\$ 509	\$ 509	\$ 509	4%	96%	
34	292 Cogeneration, CNG, Prime Movers Service	\$43.00	12	2,266	\$ 3,238	\$ 3,238	\$ 516	\$ 3,238	\$ 42.45	\$ 42.45	\$ 509	\$ 509	\$ 509	\$ 42.45	\$ 42.45	\$ 509	\$ 509	\$ 509	\$ 509	4%	96%	
35	Block 1 Volumes	\$1.429	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.409	\$ 1.409	\$ 3,193	\$ 3,193	\$ 3,193	\$ 1.409	\$ 1.409	\$ 3,193	\$ 3,193	\$ 3,193	\$ 3,193	14%	86%	
36	Block 2 Volumes	\$0.946	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.933	\$ 0.933	\$ -	\$ -	\$ -	\$ 0.933	\$ 0.933	\$ -	\$ -	\$ -	\$ -	6%	94%	
37	Block 3 Volumes	\$0.438	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.432	\$ 0.432	\$ -	\$ -	\$ -	\$ 0.432	\$ 0.432	\$ -	\$ -	\$ -	\$ -	7%	93%	
38	Block 1 Volumes @ Discount Rate	\$0.438	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.432	\$ 0.432	\$ -	\$ -	\$ -	\$ 0.432	\$ 0.432	\$ -	\$ -	\$ -	\$ -	6%	94%	
39	Block 2 Volumes @ Discount Rate	\$0.33	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.324	\$ 0.324	\$ -	\$ -	\$ -	\$ 0.324	\$ 0.324	\$ -	\$ -	\$ -	\$ -	7%	93%	
40	293 Large Tonnage Air Conditioning Gas Service	\$43.00	12	8,815	\$ 12,596	\$ 12,596	\$ 516	\$ 12,596	\$ 42.45	\$ 42.45	\$ 509	\$ 509	\$ 509	\$ 42.45	\$ 42.45	\$ 509	\$ 509	\$ 509	\$ 509	4%	96%	
41	Block 1 Volumes	\$1.429	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.409	\$ 1.409	\$ 12,421	\$ 12,421	\$ 12,421	\$ 1.409	\$ 1.409	\$ 12,421	\$ 12,421	\$ 12,421	\$ 12,421	14%	86%	
42	Block 2 Volumes	\$0.946	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.933	\$ 0.933	\$ -	\$ -	\$ -	\$ 0.933	\$ 0.933	\$ -	\$ -	\$ -	\$ -	6%	94%	
43	Block 3 Volumes	\$0.438	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.432	\$ 0.432	\$ -	\$ -	\$ -	\$ 0.432	\$ 0.432	\$ -	\$ -	\$ -	\$ -	7%	93%	
44	293 Large Tonnage Air Conditioning Gas Service	\$43.00	12	8,815	\$ 12,596	\$ 12,596	\$ 516	\$ 12,596	\$ 42.45	\$ 42.45	\$ 509	\$ 509	\$ 509	\$ 42.45	\$ 42.45	\$ 509	\$ 509	\$ 509	\$ 509	4%	96%	
45	Block 1 Volumes	\$1.429	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1.409	\$ 1.409	\$ 12,421	\$ 12,421	\$ 12,421	\$ 1.409	\$ 1.409	\$ 12,421	\$ 12,421	\$ 12,421	\$ 12,421	14%	86%	
46	Block 2 Volumes	\$0.946	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.933	\$ 0.933	\$ -	\$ -	\$ -	\$ 0.933	\$ 0.933	\$ -	\$ -	\$ -	\$ -	6%	94%	
47	Block 3 Volumes	\$0.438	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.432	\$ 0.432	\$ -	\$ -	\$ -	\$ 0.432	\$ 0.432	\$ -	\$ -	\$ -	\$ -	7%	93%	
48	Total 240/250/280/292/293		960	8,990,875	\$ 9,005,594	\$ 9,409,122	\$ 436,272	\$ 9,409,122	\$ 458.95	\$ 0.432	\$ 430,596	\$ 9,146,210	\$ 9,776,806	\$ 458.95	\$ 0.432	\$ 430,596	\$ 9,146,210	\$ 9,776,806	\$ 9,776,806	4%	96%	
49	TOTALS		1,891,867	26,255,918	\$ 88,957,318	\$ 42,915,171	\$ 46,037,147	\$ 46,037,147	\$ 458.95	\$ 0.432	\$ 42,368,669	\$ 45,427,125	\$ 87,795,794	\$ 458.95	\$ 0.432	\$ 42,368,669	\$ 45,427,125	\$ 87,795,794	\$ 87,795,794	48%	52%	
50																					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

	<u>Current Rate</u> Monthly	<u>Proposed Rate</u> Monthly
Sales and Transportation Revenues:		
210 Residential Gas Service (WINTER)		
Customer Charge	\$20.50	\$20.25
Commodity Charge	\$1.460	\$1.440
210 Residential Gas Service (SUMMER)		
Customer Charge	\$18.50	\$18.25
Commodity Charge	\$1.460	\$1.440
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	\$42.45
Commodity Charge	\$2.908	\$2.870
221 Experimental School Gas Service		
Customer Charge	\$43.00	\$42.45
Commodity Charge	\$1.409	\$1.391
225 Public Housing Authority Gas Service (WINTER)		
Customer Charge	\$20.50	\$20.25
Commodity Charge	\$1.460	\$1.440
225 Public Housing Authority Gas Service (SUMMER)		
Customer Charge	\$18.50	\$18.25
Commodity Charge	\$1.460	\$1.440

230 Large Commercial & Industrial Gas Service		
Customer Charge	\$465.00	\$458.95
Commodity Charge	\$2.548	\$2.515
240 Demand/Commodity Gas Service		
Customer Charge	\$465.00	\$458.95
1 - 2,000 Mcf	\$1.429	\$1.409
Next 48,000 Mcf	\$0.946	\$0.933
Over 50,000 Mcf	\$0.438	\$0.432
Demand Charge	\$19.000	\$19.000
250 Interruptible Gas Service		
Customer Charge	\$465.00	\$458.95
1 - 2,000 Mcf	\$1.429	\$1.409
Next 48,000 Mcf	\$0.946	\$0.933
Over 50,000 Mcf	\$0.438	\$0.432
260 Transportation Service / 250 Interruptible Gas Service		
Customer Charge	\$465.00	\$458.95
1 - 2,000 Mcf	\$1.429	\$1.409
Next 48,000 Mcf	\$0.946	\$0.933
Over 50,000 Mcf	\$0.438	\$0.432
260 Transportation Service / 220 Commercial & Industrial Gas Service		
Customer Charge	\$465.00	\$458.95
Commodity Charge	\$2.908	\$2.870
260 Transportation Service / 230 Large Commercial & Industrial Gas Service		
Customer Charge	\$465.00	\$458.95
Commodity Charge	\$2.548	\$2.515
Schedule 280 Economic Development Gas Service		
Customer Charge	\$465.00	\$458.95
1 - 2,000 Mcf	\$1.429	\$1.409
1 - 2,000 Mcf @ Discount Rate	\$1.072	\$1.057
Next 48,000 Mcf	\$0.946	\$0.933
Next 48,000 Mcf @ Discount Rate	\$0.710	\$0.700

Over 50,000 Mcf	\$0.438	\$0.432
Over 50,000 Mcf@ Discount Rate	\$0.329	\$0.324
Schedule 292 Cogeneration, CNG. Prime Movers, Fuel Cell Service		
Customer Charge	\$43.00	\$42.45
1 - 2,000 Mcf	\$1.429	\$1.409
Next 48,000 Mcf	\$0.946	\$0.933
Over 50,000 Mcf	\$0.438	\$0.432
Schedule 293 Large Tonnage Air Conditioning Gas Service		
Customer Charge	\$43.00	\$42.45
1 - 2,000 Mcf	\$1.429	\$1.409
Next 48,000 Mcf	\$0.946	\$0.933
Over 50,000 Mcf	\$0.438	\$0.432

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

Line No.	Description	Company	Reference
		499,447,076	See 2RB
1	Rate Base		
2	Operating Income at Present Rates	35,015,985	See 3 IS
3	Earned Rate of Return (L 2 / L 1)	7.01%	
4	Fair Rate of Return	7.58%	See 8 CC
5	Required Operating Income (L 1 x L 4)	37,858,088	
6	Operating Income Deficiency (Surplus) (L 5 - L 2)	2,842,103	
7	Gross Revenue Conversion Factor	1.352200	See 7 GU
8	Revenue Deficiency (Surplus)	3,843,092	

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	2,535,496	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	840,730,471	
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	499,447,076	

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

Line No.	Description	Company	Reference
1	Revenues - Sales, forfeited discounts & other	202,484,006	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	91,100,737	
4	-	-	
5	-	-	
4	AFUDC	909,566	Sch 1, Col (c), Ln 13
5	Operating Margin	92,010,303	
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	2,350,842	See 6 FIT
11	Federal Income Tax	7,101,350	See 6 FIT
12	Total Operating Expense	56,994,318	
13	Net Operating Income for Return	35,015,985	
14	Plus amortization-Gain	-	
15	Plus adjustments	-	
16	Adjusted Net Operating Income	35,015,985	

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	7,391,817	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	<u>29,004,895</u>	

**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	<u>7,574,276</u>	

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

Line No.	Description	Company	Reference
1	Operating Margin	91,100,737	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	43,597,098	
6	less Interest on Customer Deposits	38,488	See 3 IS
7	less Interest Expense	7,391,817	See 4 O&M
8	Pre-tax Book Income	36,166,793	
9	Schedule M Adjustments	-	
10	Excise Taxable Income	36,166,793	
11	Excise Tax Rate	6.50%	See 7 GU
12	Excise Tax	2,350,842	
13	Pre-tax Book Income	36,166,793	
14	Excise Tax	2,350,842	
15	Schedule M Adjustments	-	
16	FIT Taxable Income	33,815,952	
17	FIT Rate	21.00%	See 7 GU
18	Subtotal FIT	7,101,350	
19	Less: ITC Amortization	-	
20	Federal Income Tax Expense	7,101,350	

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	0.004040 A/	0.004040	WP 8-2, Excel Col D, Ln 3
3	Balance		1.004040	
4	Uncollectible Ratio	0.002803 B/	0.002814	WP 8-2, Excel Col D, Ln 7
5	Balance		1.001226	
6	State Excise Tax	0.065000 C/	0.065080	WP 8-2, Excel Col D, Ln 11
7	Balance		0.936146	
8	Federal Income Tax	0.210000 C/	0.196591	WP 8-2, Excel Col D, Ln 15
9	Balance		0.739555	
10	Revenue Conversion Factor (1 / Line 9)		1.352200	

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

B/ Uncollectible expense/Gross margin on sales

C/ Statutory Rate

ATMOS ENERGY CORPORATION
COST OF CAPITAL
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%

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

	<u>Current Rate</u> Monthly	<u>Proposed Rate</u> Monthly
Sales and Transportation Revenues:		
210 Residential Gas Service (WINTER)		
Customer Charge	\$20.50	\$20.25
Commodity Charge	\$1.460	\$1.440
210 Residential Gas Service (SUMMER)		
Customer Charge	\$18.50	\$18.25
Commodity Charge	\$1.460	\$1.440
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	\$42.45
Commodity Charge	\$2.908	\$2.870
221 Experimental School Gas Service		
Customer Charge	\$43.00	\$42.45
Commodity Charge	\$1.409	\$1.391
225 Public Housing Authority Gas Service (WINTER)		
Customer Charge	\$20.50	\$20.25
Commodity Charge	\$1.460	\$1.440
225 Public Housing Authority Gas Service (SUMMER)		
Customer Charge	\$18.50	\$18.25
Commodity Charge	\$1.460	\$1.440

230 Large Commercial & Industrial Gas Service		
Customer Charge	\$465.00	\$458.95
Commodity Charge	\$2.548	\$2.515
240 Demand/Commodity Gas Service		
Customer Charge	\$465.00	\$458.95
1 - 2,000 Mcf	\$1.429	\$1.409
Next 48,000 Mcf	\$0.946	\$0.933
Over 50,000 Mcf	\$0.438	\$0.432
Demand Charge	\$19.000	\$19.000
250 Interruptible Gas Service		
Customer Charge	\$465.00	\$458.95
1 - 2,000 Mcf	\$1.429	\$1.409
Next 48,000 Mcf	\$0.946	\$0.933
Over 50,000 Mcf	\$0.438	\$0.432
260 Transportation Service / 250 Interruptible Gas Service		
Customer Charge	\$465.00	\$458.95
1 - 2,000 Mcf	\$1.429	\$1.409
Next 48,000 Mcf	\$0.946	\$0.933
Over 50,000 Mcf	\$0.438	\$0.432
260 Transportation Service / 220 Commercial & Industrial Gas Service		
Customer Charge	\$465.00	\$458.95
Commodity Charge	\$2.908	\$2.870
260 Transportation Service / 230 Large Commercial & Industrial Gas Service		
Customer Charge	\$465.00	\$458.95
Commodity Charge	\$2.548	\$2.515
Schedule 280 Economic Development Gas Service		
Customer Charge	\$465.00	\$458.95
1 - 2,000 Mcf	\$1.429	\$1.409
1 - 2,000 Mcf @ Discount Rate	\$1.072	\$1.057
Next 48,000 Mcf	\$0.946	\$0.933
Next 48,000 Mcf @ Discount Rate	\$0.710	\$0.700

Over 50,000 Mcf	\$0.438	\$0.432
Over 50,000 Mcf@ Discount Rate	\$0.329	\$0.324
Schedule 292 Cogeneration, CNG. Prime Movers, Fuel Cell Service		
Customer Charge	\$43.00	\$42.45
1 - 2,000 Mcf	\$1.429	\$1.409
Next 48,000 Mcf	\$0.946	\$0.933
Over 50,000 Mcf	\$0.438	\$0.432
Schedule 293 Large Tonnage Air Conditioning Gas Service		
Customer Charge	\$43.00	\$42.45
1 - 2,000 Mcf	\$1.429	\$1.409
Next 48,000 Mcf	\$0.946	\$0.933
Over 50,000 Mcf	\$0.438	\$0.432