

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-01
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Electronically Filed in TPUC Docket Room
on August 15, 2023 at 12:58 p.m.

REQUEST:

Provide, by account and sub-account, the Company's present depreciation rates, including all service life, curve and net salvage parameters and methods of calculation underlying those rates.

RESPONSE:

Please see Attachment 1 for the current depreciation rates and mortality characteristics. The Tennessee Direct and Kentucky Mid-States General Office depreciation rates are calculated using the ALG Procedure, Straight Line Method, and Remaining Life Technique. The SSU depreciation rates are calculated using the ELG Procedure, Straight Line Method, and Remaining Life Technique.

ATTACHMENT:

CAD_1-01_Att1 - Current Depreciation Rates.xlsx

Atmos Energy Corporation
2023 Tennessee Depreciation Rate Filing
Current Tennessee Direct Depreciation Rates (Division 93) as of September 30, 2022

Company	Account	Account Description	Depreciation	ASL	Iowa	Net Salvage
			Rate		Curve	
050 Mid-States Division	36510	Land & Land Rights	0.00%		NON-DEPRECIABLE	
050 Mid-States Division	36520	Rights-Of-Way	1.52%	70	R5	0
050 Mid-States Division	36600	Structures & Improvements	4.34%	30	SQ	0
050 Mid-States Division	36700	Mains - Cathodic Protection	4.08%	25	SQ	0
050 Mid-States Division	36701	Mains - Steel	2.37%	60	R4	-9
050 Mid-States Division	36900	M&R Station Equipment	4.28%	40	R4	-4
050 Mid-States Division	37400	Land	0.00%		NON-DEPRECIABLE	
050 Mid-States Division	37402	Land Rights	1.37%	70	R5	0
050 Mid-States Division	37500	Structures & Improvements	2.09%	45	R5	0
050 Mid-States Division	37600	Mains - Cathodic Protection	3.86%	25	SQ	0
050 Mid-States Division	37601	Mains - Steel	1.92%	60	R4	-23
050 Mid-States Division	37602	Mains - Plastic	1.91%	60	R4	-23
050 Mid-States Division	37603	Mains - Anodes	5.00%	20	SQ	0
050 Mid-States Division	37604	Leak Clamps & Sleeves	5.00%	20	SQ	0
050 Mid-States Division	37800	M&R Station Equipment	2.31%	40	R4	-4
050 Mid-States Division	37900	City Gate Equipment	2.13%	45	R4	-4
050 Mid-States Division	38000	Services	1.85%	53	R3	-5
050 Mid-States Division	38100	Meters	3.37%	30	S1.5	-8
050 Mid-States Division	38200	Meter Installations	3.07%	43	R3	-41
050 Mid-States Division	38300	House Regulators	2.73%	33	R5	-3
050 Mid-States Division	38500	Industrial M&R Station Equipment	2.50%	40	R4	-4
050 Mid-States Division	38900	Land & Land Rights	0.00%		NON-DEPRECIABLE	
050 Mid-States Division	39000	Structures & Improvements	2.59%	40	R3	0
050 Mid-States Division	39003	Improvements	2.59%	40	R3	0
050 Mid-States Division	39009	Leasehold Improvements	4.93%	25	SQ	0
050 Mid-States Division	39100	Office Furniture & Equipment	5.88%	17	S4	0
050 Mid-States Division	39200	Transportation Equipment	14.74%	7	L4	20
050 Mid-States Division	39300	Stores Equipment	2.50%	40	R1	0
050 Mid-States Division	39400	Tools, Shop, & Garage Equipment	7.14%	14	L1	0
050 Mid-States Division	39600	Power Operated Equipment	6.53%	15	L2	13
050 Mid-States Division	39603	Ditchers	6.53%	15	L2	13
050 Mid-States Division	39604	Backhoes	6.53%	15	L2	13
050 Mid-States Division	39605	Welders	6.53%	15	L2	13
050 Mid-States Division	39700	Communication Equipment	9.09%	11	S4	0
050 Mid-States Division	39701	Mobile Radios	9.09%	11	S4	0
050 Mid-States Division	39702	Fixed Radios	9.09%	11	S4	0
050 Mid-States Division	39705	Telemetry	9.09%	11	S4	0
050 Mid-States Division	39800	Miscellaneous Equipment	7.14%	14	L1	0
050 Mid-States Division	39900	Other Tangible Equipment	12.50%	8	S6	0
050 Mid-States Division	39901	Servers Hardware	12.50%	8	S6	0
050 Mid-States Division	39906	PC Hardware	20.00%	5	S6	0
050 Mid-States Division	39907	PC Software	16.67%	6	S6	0

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2023 Tennessee Depreciation Rate Filing

Current Kentucky Mid-States Depreciation Rates (Division 91) as of September 30, 2022

Company	Account	Account Description	Depreciation Rate	ASL	Iowa Curve	Net Salvage
050 Mid-States Division	39001	Structures & Improvements	2.47%	40.0	R2	-10.00%
050 Mid-States Division	39004	Air Conditioning Equipment	6.43%	15.0	R2	-10.00%
050 Mid-States Division	39009	Leasehold Improvements	5.00%	20.0	R3	0.00%
050 Mid-States Division	39100	Office Furniture & Equipment	5.00%	20.0	R3	0.00%
050 Mid-States Division	39101	Office Furniture & Equipment	5.00%	20.0	R3	0.00%
050 Mid-States Division	39103	Office Machines	5.00%	20.0	R3	0.00%
050 Mid-States Division	39200	Transportation Equipment	5.41%	15.0	L3	10.00%
050 Mid-States Division	39300	Stores Equipment	8.10%	9.0	S2	0.00%
050 Mid-States Division	39400	Tools, Shop, & Garage Equipment	4.82%	15.0	R5	0.00%
050 Mid-States Division	39600	Power Operated Equipment	5.02%	15.0	L3	16.00%
050 Mid-States Division	39700	Communication Equipment	8.26%	12.0	R4	0.00%
050 Mid-States Division	39800	Miscellaneous Equipment	2.66%	20.0	R2.5	0.00%
050 Mid-States Division	39900	Other Tangible Property	10.00%	10.0	SQ	0.00%
050 Mid-States Division	39901	Servers Hardware	6.30%	7.0	SQ	0.00%
050 Mid-States Division	39902	Servers Software	14.29%	7.0	SQ	0.00%
050 Mid-States Division	39903	Network Hardware	10.00%	10.0	SQ	0.00%
050 Mid-States Division	39906	PC Hardware	20.00%	5.0	R5	0.00%
050 Mid-States Division	39907	PC Software	12.45%	7.0	R1.5	0.00%
050 Mid-States Division	39908	Application Software	8.33%	12.0	R2.5	0.00%

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2023 Tennessee Depreciation Rate Filing

Current SSU Depreciation Rates (Div 2 - General Office and Div 12 - Customer Support) as of September 30, 2022

Company	Account	Account Description	Depreciation Rate	ASL	Iowa Curve	Net Salvage
010 Atmos Regulated Shared Services	39000	Structures & Improvements	2.38%	50.0	R2	0.00%
010 Atmos Regulated Shared Services	39009	Leasehold Improvements	5.13%	20.0	R4	0.00%
010 Atmos Regulated Shared Services	39100	Office Furniture & Equipment	6.60%	16.0	R4	0.00%
010 Atmos Regulated Shared Services	39101	Office Furniture & Equipment	6.60%	16.0	R4	0.00%
010 Atmos Regulated Shared Services	39102	Remittance Processing Equipment	6.60%	16.0	R4	0.00%
010 Atmos Regulated Shared Services	39103	Office Machines	6.60%	16.0	R4	0.00%
010 Atmos Regulated Shared Services	39200	Transportation Equipment	6.29%	15.0	L2	10.00%
010 Atmos Regulated Shared Services	39400	Tools, Shop, & Garage Equipment	13.04%	8.0	S6	0.00%
010 Atmos Regulated Shared Services	39500	Laboratory Equipment	9.70%	10.0	R2	0.00%
010 Atmos Regulated Shared Services	39700	Communication Equipment	6.72%	15.0	R2	0.00%
010 Atmos Regulated Shared Services	39800	Miscellaneous Equipment	7.24%	15.0	S3	0.00%
010 Atmos Regulated Shared Services	39809	Inserters	7.24%	15.0	S3	0.00%
010 Atmos Regulated Shared Services	39900	Other Tangible Equipment	14.96%	7.0	R5	0.00%
010 Atmos Regulated Shared Services	39901	Servers Hardware	13.30%	8.0	R4	0.00%
010 Atmos Regulated Shared Services	39902	Servers Software	10.63%	10.0	R5	0.00%
010 Atmos Regulated Shared Services	39903	Network Hardware	10.34%	10.0	R4	0.00%
010 Atmos Regulated Shared Services	39906	PC Hardware	17.92%	6.0	S3	0.00%
010 Atmos Regulated Shared Services	39907	Pc Software	10.75%	10.0	R3	0.00%
010 Atmos Regulated Shared Services	39908	Application Software	7.55%	15.0	L1.5	0.00%

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REQUEST:

Refer to the Direct Testimony of Ned W. Allis filed in this docket June 29, 2023. Provide Page VI-4 of Exhibit NWA-1 and Exhibit NWA-4 in Excel format with all formulae intact.

RESPONSE:

Please see the workpapers provided in response to Consumer Advocate 1-07.

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REQUEST:

Provide the proposed Tennessee Direct Property ("TN-Direct") depreciation rates, split into three separate components: capital recovery, gross salvage, and cost of removal. Provide this table in hard copy and Excel format with all formulae intact.

RESPONSE:

Please see Attachment 1 for the information requested.

ATTACHMENT:

CAD_1-03_Att1 - TN Proposed Rates.xlsx

ATMOS ENERGY CORPORATION
TENNESSEE DIRECT PROPERTY

PROPOSED DEPRECIATION RATES BY COMPONENT AS OF SEPTEMBER 30, 2022

ACCOUNT		CAPITAL RECOVERY RATE	COST OF REMOVAL RATE	GROSS SALVAGE RATE
TRANSMISSION PLANT				
365.20	RIGHTS OF WAY	1.51	0.00	0.00
366.00	STRUCTURES AND IMPROVEMENTS	2.69	0.00	0.00
367.00	MAINS - CATHODIC PROTECTION	4.12	0.00	0.00
367.01	MAINS - STEEL	2.25	0.23	0.00
369.00	MEASURING AND REGULATING STATION EQUIPMENT	1.18	0.07	(0.01)
DISTRIBUTION PLANT				
374.02	LAND RIGHTS	1.42	0.00	0.00
375.00	STRUCTURES AND IMPROVEMENTS	2.23	0.00	0.00
376.00	MAINS - CATHODIC PROTECTION	3.37	0.00	0.00
376.01	MAINS - STEEL	1.41	0.56	0.00
376.02	MAINS - PLASTIC	1.38	0.55	0.00
376.03	MAINS - ANODES	5.00	0.00	0.00
376.04	MAINS - LEAK CLAMPS	5.00	0.00	0.00
378.00	MEASURING AND REGULATING STATION EQUIPMENT	2.31	0.60	(0.02)
379.00	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	2.34	0.14	(0.02)
380.00	SERVICES	2.05	0.20	0.00
381.00	METERS	3.11	0.16	0.00
382.00	METER INSTALLATIONS	2.76	0.75	(0.06)
383.00	HOUSE REGULATORS	2.62	0.29	(0.03)
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	2.27	0.00	0.00
GENERAL PLANT				
390.00	STRUCTURES AND IMPROVEMENTS	1.53	0.00	(0.15)
390.09	STRUCTURES AND IMPROVEMENTS - IMPROVEMENTS - LEASED	4.00	0.00	0.00
391.00	OFFICE FURNITURE AND EQUIPMENT	5.00	0.00	0.00
392.00	TRANSPORTATION EQUIPMENT	3.01	0.00	(0.60)
393.00	STORES EQUIPMENT	0.00	0.00	0.00
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	6.67	0.00	0.00
396.00	POWER OPERATED EQUIPMENT	6.65	0.00	(0.33)
396.03	POWER OPERATED EQUIPMENT - DITCHERS	11.31	0.00	(0.57)
397.00	COMMUNICATION EQUIPMENT	6.67	0.00	0.00
398.00	MISCELLANEOUS EQUIPMENT	6.67	0.00	0.00
399.01	OTHER TANGIBLE PROPERTY - SERVERS	14.29	0.00	0.00
399.06	OTHER TANGIBLE PROPERTY - PC HARDWARE	20.00	0.00	0.00

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REQUEST:

Refer to page 3 of Mr. Allis's Direct Testimony. Explain why Mr. Allis conducted his study as of September 30, 2022, rather than December 31, 2021, or December 31, 2022.

RESPONSE:

Mr. Allis conducted his study as of September 30, 2022, since it corresponds to the end of the Company's most recent fiscal year.

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REQUEST:

Refer to page 3 of Mr. Allis's Direct Testimony and provide the following:

- A. Copies of all course materials for the following courses that Mr. Allis instructed:
 - 1. "Introduction to Depreciation";
 - 2. "Life and Net Salvage Analysis";
 - 3. "Analyzing the Life of Real-World Property";
 - 4. "Analyzing Net Salvage in the Real World"; and
 - 5. "Depreciation and Ratemaking Issues".
- B. A definition of "real world" as used in these courses.

RESPONSE:

The Company objects to DR 1-05 on the grounds that the course materials are proprietary (as discussed in more detail below) and that these materials may be purchased directly from another source and are therefore obtainable through some other source that is more convenient and less burdensome. Subject to and without waiver of the foregoing objections, the Company responds as follows:

- A. The materials for the courses listed are the property of the Society of Depreciation Professionals ("SDP"). Mr. Allis is not authorized to distribute this proprietary material to outside parties.
- B. The term, "Real World", in the context of these courses, indicates the application of skills or principles to actual scenarios encountered in the practice of depreciation for clients in the utility industry.

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REQUEST:

Provide in both hard copy and Excel format, with all formulae intact, a translation of the annual depreciation rates per the depreciation study to the anticipated February 1, 2024, revenue requirement expense and rate base impacts. Provide the calculation of all amounts, including the depreciation rate applied and the applicable plant and reserve balances.

RESPONSE:

The February 1, 2024 filing is based on FY23 actuals and is not yet available. For an impact comparison, please see the Company's February 1, 2023 filing in TPUC Docket No. 23-00008, which contains depreciation rates, revenue requirement, rate base impact, and plant and reserve balances.

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REQUEST:

Provide copies of all workpapers underlying the Company's TN-Direct Depreciation Study and Mr. Allis's Direct Testimony and exhibits. Provide these workpapers in hard copy and in Excel format with all formulae intact.

RESPONSE:

Please see Folder 1 for the requested workpapers. Due to the voluminous nature of the workpapers, parties have agreed to electronic service.

ATTACHMENT:

CAD_1-07_Folder 1 - Depreciation Workpapers

ATTACHMENT

CAD_1-07_Folder 1 - Depreciation Workpapers

Pursuant to agreement of the parties, responsive documents are being produced in native format only.

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REQUEST:

State whether the Company maintains its book reserves by plant account? If not, provide a narrative explanation for why not.

RESPONSE:

The Company does maintain its book reserves by plant account.

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REQUEST:

If the Company does not maintain its book reserves by plant account, provide the calculation of the recorded reserve shown in the TN-Direct Depreciation Study.

RESPONSE:

Please see the response to Consumer Advocate 1-08.

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REQUEST:

Identify and describe the level of detail, e.g., by account, functional category, at which the Company computes the depreciation expense for purposes of financial reporting, Commission reporting, and ratemaking. Explain fully any differences among these three depreciation calculations.

RESPONSE:

The Company depreciates by individual property account.

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REQUEST:

If not provided elsewhere, provide all remaining life calculations resulting from the Depreciation Study both in hard copy and in electronic format with all formulae intact.

RESPONSE:

Please see the workpapers provided in response to Consumer Advocate 1-07.

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REQUEST:

Provide all tabulations included in the TN-Direct Depreciation Studies and all data necessary to recreate in their entirety, as well as all analyses and calculations performed for the preparation of the TN-Direct Depreciation Study. Provide this and all electronic data in Excel format (or .txt format, if appropriate) with all formulae intact. Provide any record layouts necessary to interpret the data. Include in the response electronic spreadsheet copies of all the schedules and/or tables included in the Depreciation Study, with all formulae intact. Identify and explain all unique spreadsheet formulae or assumptions required to recreate in their entirety Mr. Allis's calculations given his inputs.

RESPONSE:

Please see the workpapers provided in response to Consumer Advocate 1-07.

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REQUEST:

For each TN-Direct plant account, and for each year since the inception of the account up to and including December 31, 2021, September 30, 2022, and December 31, 2022, provide the following standard depreciation study data as identified at pages 27–30 of the August 1996 NARUC Public Utility Depreciation Practices Manual (“NARUC Manual”). At a minimum, the data provided should be the same data set used to conduct the life analyses included in the Company’s filed depreciation study. Provide the data in electronic format (Excel or .txt). Provide aged vintage data if available. Use the codes identified for each type of data, unless the Company regularly uses other codes. In those circumstances, identify and explain the Company’s coding system:

Code	Data Type
9	Addition
0	Ordinary Retirement
1	Reimbursement
2	Sale
3	Transfer – In
4	Transfer – Out
5	Acquisition
6	Adjustment
7	Final retirement of life span property (see NARUC Manual, Chapter X)
8	Balance at Study Date
	Initial Balance of Installation

RESPONSE:

The requested information has been provided in response to Consumer Advocate 1-07, through the end of the Company's fiscal year of September 30, 2022, which is consistent with the analyses completed for the depreciation study.

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REQUEST:

Review the tables in Mr. Allis's depreciation study and identify and explain any amounts Mr. Allis considers to be abnormal relative to other amounts in the same tables for each account.

RESPONSE:

There are thousands of amounts in the tables in Mr. Allis's depreciation study. Mr. Allis has not done an analysis assessing the abnormality of each amount relative to every other amount in each table, and the Company objects to this DR as unduly burdensome to the extent it asks him to undertake an analysis which the Consumer Advocate can just as easily undertake for itself.

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REQUEST:

Refer to page 2 of Mr. Allis's Direct Testimony. Mr. Allis states that he "developed and maintained Gannett Fleming's proprietary depreciation software." At pages II-2 to II-21 of his study, Mr. Allis discusses survivor curves, Iowa Curves, the Retirement Rate Method of analysis, schedules of annual transactions, plant exposed to retirement, original life tables, "best fit" (p. II-17), and an illustration of an original survivor curve compared to various Iowa Curves. Apply Gannett Fleming's proprietary depreciation software to the hypothetical illustration discussed at study pages II-2 to II-21 and provide copies of all computer-generated outputs including the Summary of Curve Fitting Results and remaining life calculations. Track each output to the unique section of Mr. Allis's study to which such outputs relate.

RESPONSE:

Mr. Allis did not perform the requested analysis of the hypothetical data shown in pages II-2 through II-21 for Atmos's depreciation study, nor would such an analysis impact the results of the study. Mr. Allis also does not recall performing such analysis on this particular hypothetical data set for any prior study or during the development of Gannett Fleming's depreciation software.

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REQUEST:

If not provided elsewhere, please provide all amortization workpapers and calculations in Excel format with all formulae intact. Include all workpapers and support for the selection of the proposed amortization periods.

RESPONSE:

There are no specific amortization workpapers other than those provided in Mr. Allis's testimony, study, and in the attachments provided in response to Consumer Advocate 1-07 for the requested information.

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REQUEST:

If not provided elsewhere, please provide the cost of removal and gross salvage data used in the TN-Direct Depreciation Study net salvage analyses. If this data differs from that reflected in the Company's books, explain the differences, and provide a reconciliation. Provide this data in electronic (Excel or .txt) format.

RESPONSE:

Please see the workpapers provided in response to Consumer Advocate 1-07 for the information requested. The retirement data for 2022 differs from the Company's books due to the inclusion of retirements that occurred in 2022 but not recorded until 2023. These have been reflected as 2022 retirements in the study. Please see Attachment 1 for a list of these retirements.

In 2020, there were retirements and gross salvage recorded in account 390 related to the sale of the Morristown office which were considered outlier entries and were excluded from the net salvage analysis. Please see Attachment 2 for these entries.

ATTACHMENTS:

CAD_1-17_Att1 - 2022 Retirements.xlsx
CAD_1-17_Att2 - Sales.xlsx

	GI JE Code	Company	Work Order	Act Code	Bus Segment	GI Account	Utility Account	Retirement Unit	Functional Class	Asset Id	Quantity	Amount	compute S	Asset Location
22-Sep	RETIREMENT	050 Mid-States Division	050.55181	URET	093 - Tennessee Division	1010 - Gas Plant in Service	37601-Mains - Steel	DIS-37601-Main, Steel, 4 in.	DIS	80112685	(771)	(3,039.16)	3.94	62601: BLOUNT, MARYVILLE, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.58388	URET	093 - Tennessee Division	1010 - Gas Plant in Service	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	DIS	80181461	(641)	(2,831.86)	4.42	62601: BLOUNT, MARYVILLE, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.57197	URET	093 - Tennessee Division	1010 - Gas Plant in Service	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	DIS	80151230	(572)	(2,308.24)	4.04	62701: BLOUNT, ALCOA, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.57197	URET	093 - Tennessee Division	1010 - Gas Plant in Service	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	DIS	80151272	(1,056)	(1,273.39)	1.21	62701: BLOUNT, ALCOA, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.57197	URET	093 - Tennessee Division	1010 - Gas Plant in Service	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	DIS	80151286	(871)	(954.87)	1.10	62701: BLOUNT, ALCOA, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.57197	URET	093 - Tennessee Division	1010 - Gas Plant in Service	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	DIS	80151174	(789)	(850.43)	1.08	62701: BLOUNT, ALCOA, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.57896	URET	093 - Tennessee Division	1010 - Gas Plant in Service	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	DIS	80151125	(650)	(653.51)	1.01	62701: BLOUNT, ALCOA, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.57197	URET	093 - Tennessee Division	1010 - Gas Plant in Service	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	DIS	80147511	(582)	(563.78)	0.97	62701: BLOUNT, ALCOA, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.57896	URET	093 - Tennessee Division	1010 - Gas Plant in Service	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	DIS	80151020	(515)	(480.17)	0.93	62701: BLOUNT, ALCOA, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.57896	URET	093 - Tennessee Division	1010 - Gas Plant in Service	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	DIS	80147518	(472)	(405.49)	0.86	62701: BLOUNT, ALCOA, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.57896	URET	093 - Tennessee Division	1010 - Gas Plant in Service	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	DIS	80147525	(411)	(338.03)	0.82	62701: BLOUNT, ALCOA, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.57896	URET	093 - Tennessee Division	1010 - Gas Plant in Service	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	DIS	80151090	(354)	(278.31)	0.79	62701: BLOUNT, ALCOA, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.57896	URET	093 - Tennessee Division	1010 - Gas Plant in Service	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	DIS	80147532	(302)	(226.29)	0.75	62701: BLOUNT, ALCOA, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.57197	URET	093 - Tennessee Division	1010 - Gas Plant in Service	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	DIS	80151188	(262)	(181.92)	0.69	62701: BLOUNT, ALCOA, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.57896	URET	093 - Tennessee Division	1010 - Gas Plant in Service	37601-Mains - Steel	DIS-37601-Main, Steel, 2 in.	DIS	80151041	(181)	(112.45)	0.62	62701: BLOUNT, ALCOA, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.54003	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	DIS		(5)	(54.96)	10.99	62501: RUTHERFORD, MURFREESBORO, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.53965	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	DIS		(5)	(54.96)	10.99	62501: RUTHERFORD, MURFREESBORO, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.54182	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	DIS		(5)	(37.06)	7.41	63301: SULLIVAN, KINGSFORT, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.53969	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	DIS		(15)	(34.04)	2.27	62901: HAMBLEN, MORRISTOWN, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.53966	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	DIS		(6)	(23.93)	3.99	62301: BEDFORD, SHELBYVILLE, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.53969	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	37602-Mains - Plastic	DIS-37602-Main, PE, 2 in.	DIS		(5)	(11.35)	2.27	62901: HAMBLEN, MORRISTOWN, INSIDE
22-Sep	RETIREMENT	050 Mid-States Division	050.23740	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23740	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23740	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.28)	15,597.28	62602: BLOUNT, UNINCORP, MARYVILLE
22-Sep	RETIREMENT	050 Mid-States Division	050.23739	MRET	093 - Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, Steel, X<=1 in	DIS		(1)	(15,597.		

[illegible]

		GI	GE	Code	Company	Work Order	Act Code	Bus Segment	GI Account	Utility Account	Retirement Unit	Functional Class	Asset Id	Quantity	Amount	compute S	Asset Location
22-Sep	RETIREMENT	050	Mid-States Division	050.53975	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38000-Services	DIS-38000-Service, PE, K=x=1 in	DIS			(1)	(576.53)	576.53	62006: WILLIAMSON, SPRING HILL, INSIDE
22-Sep	RETIREMENT	050	Mid-States Division	050.23781	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(207)	(168,818.80)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53984	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(164)	(133,750.16)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23783	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(149)	(121,516.91)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23783	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(106)	(86,448.27)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23785	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(48)	(62,159.45)	1,294.99	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23974	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(43)	(55,684.51)	1,294.99	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53984	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(66)	(53,826.28)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53984	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(66)	(53,826.28)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53984	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(65)	(53,010.73)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23784	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(40)	(51,799.54)	1,294.99	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53986	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(58)	(47,301.88)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23976	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(36)	(46,619.59)	1,294.99	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53984	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(49)	(39,961.94)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23977	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(29)	(37,554.67)	1,294.99	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53983	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(42)	(34,253.09)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53993	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(41)	(33,437.54)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23785	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(39)	(31,806.44)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53987	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(38)	(30,990.89)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23981	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(23)	(29,784.74)	1,294.99	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23974	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(35)	(28,544.24)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53985	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(34)	(27,728.69)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53987	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(33)	(26,913.14)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53987	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(33)	(26,913.14)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23778	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(192)	(26,237.05)	136.65	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23778	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(192)	(26,237.05)	136.65	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53986	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(31)	(25,282.04)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53986	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(31)	(25,282.04)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23785	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(31)	(25,282.04)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23784	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(31)	(25,282.04)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23782	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(30)	(24,466.49)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23976	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(30)	(24,466.49)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53993	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(29)	(23,650.94)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23780	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(28)	(22,835.39)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23783	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(165)	(22,547.46)	136.65	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23979	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(17)	(22,014.81)	1,294.99	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53985	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(26)	(21,204.29)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53998	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(24)	(19,573.19)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23976	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(24)	(19,573.19)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23980	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(15)	(19,424.83)	1,294.99	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53988	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(23)	(18,757.64)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23783	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(207)	(18,018.89)	87.05	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53991	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(20)	(16,310.99)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53986	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(20)	(16,310.99)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53998	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(12)	(15,539.86)	1,294.99	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23784	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(19)	(15,495.45)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23778	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(169)	(14,711.07)	87.05	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23974	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(18)	(14,679.90)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53991	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(16)	(13,048.80)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53986	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(16)	(13,048.80)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23979	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(16)	(13,048.80)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53995	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(10)	(12,949.89)	1,294.99	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23781	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(91)	(12,435.27)	136.65	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53993	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(15)	(12,233.25)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53986	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(15)	(12,233.25)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23977	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(15)	(12,233.25)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23785	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(85)	(11,615.36)	136.65	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23778	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(77)	(11,465.96)	148.91	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23778	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(77)	(11,465.96)	148.91	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.23778	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(77)	(11,465.96)	148.91	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53991	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(14)	(11,417.70)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53988	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(14)	(11,417.70)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53988	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(14)	(11,417.70)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53988	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(13)	(10,602.15)	815.55	9994: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050	Mid-States Division	050.53985	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS			(13)	(10,6		

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22-Sep	GI JE Code	Company	Work Order	Act Code	Bug Segment	GI Account	Utility Account	Retirement Unit	Functional Class	Asset Id	Quantity	Amount	compute 5	Asset Location
22-Sep	RETIREMENT	050 Mid-States Division	050.53982	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(13)	(4,512.23)	347.09	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23779	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(50)	(4,352.39)	87.05	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23783	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(31)	(4,236.19)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23781	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(31)	(4,236.19)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53995	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(5)	(4,077.75)	815.55	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53995	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(5)	(4,077.75)	815.55	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53983	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(5)	(4,077.75)	815.55	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53998	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(5)	(4,077.75)	815.55	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53998	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(5)	(4,077.75)	815.55	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23980	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(5)	(4,077.75)	815.55	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53988	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(42)	(4,070.11)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23783	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(27)	(4,020.53)	148.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23783	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(29)	(3,962.89)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23783	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(29)	(3,962.89)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23979	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(29)	(3,962.89)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23778	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(26)	(3,871.62)	148.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23778	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(26)	(3,871.62)	148.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23783	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(28)	(3,826.24)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53983	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(11)	(3,818.05)	347.10	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23783	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(27)	(3,689.59)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23783	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(37)	(3,585.57)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23778	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(24)	(3,573.81)	148.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23785	MRET	093 Tennessee Division	1010 Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS		(5)	(3,514.29)	702.86	99947: UNINCORPORATED STATE WIDE - METERS &amp

22-Sep	GI JE Code	Company	Work Order	Act Code	Bug Segment	GI Account	Utility Account	Retirement Unit	Functional Class	Asset Id	Quantity	Amount	compute 5	Asset Location
22-Sep	RETIREMENT	050 Mid-States Division	050.53984	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(20)	(1,938.15)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53983	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(20)	(1,938.15)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53998	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(20)	(1,938.15)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23780	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(13)	(1,935.81)	148.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23779	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(13)	(1,935.81)	148.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23785	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(22)	(1,915.05)	87.05	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23785	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(22)	(1,915.05)	87.05	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23784	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(14)	(1,913.12)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23780	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(14)	(1,913.12)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53991	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(7)	(1,863.59)	266.23	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53982	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(19)	(1,841.24)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23782	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(12)	(1,786.90)	148.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23979	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(13)	(1,776.47)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23974	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(13)	(1,776.47)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53991	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(18)	(1,744.33)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53989	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(5)	(1,735.48)	347.10	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53982	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(5)	(1,735.48)	347.10	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53982	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(5)	(1,735.48)	347.10	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.54000	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(5)	(1,735.48)	347.10	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53985	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(17)	(1,647.42)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53984	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(17)	(1,647.42)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23781	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(11)	(1,637.99)	148.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23779	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(11)	(1,637.99)	148.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53994	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(2)	(1,631.10)	815.55	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53990	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(2)	(1,631.10)	815.55	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53998	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(2)	(1,631.10)	815.55	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53985	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(16)	(1,550.52)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53984	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(16)	(1,550.52)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23785	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(11)	(1,503.16)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23785	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(11)	(1,503.16)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23784	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(11)	(1,503.16)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23783	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(11)	(1,503.16)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23977	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(11)	(1,503.16)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23976	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(11)	(1,503.16)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23781	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(10)	(1,489.09)	148.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23781	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(10)	(1,489.09)	148.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23784	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(17)	(1,479.81)	87.05	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23977	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(17)	(1,479.81)	87.05	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53985	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(15)	(1,453.61)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23976	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(2)	(1,405.72)	702.86	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53982	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(4)	(1,388.38)	347.10	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23785	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(10)	(1,366.51)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23782	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(10)	(1,366.51)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23780	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(10)	(1,366.51)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23779	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(10)	(1,366.51)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23978	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(10)	(1,366.51)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53984	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(14)	(1,356.70)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23778	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(9)	(1,340.18)	148.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53997	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(5)	(1,331.14)	266.23	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53995	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(5)	(1,331.14)	266.23	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53984	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(5)	(1,331.14)	266.23	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53998	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(5)	(1,331.14)	266.23	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53998	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(5)	(1,331.14)	266.23	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23974	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(15)	(1,305.72)	87.05	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53988	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(13)	(1,259.79)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53988	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(13)	(1,259.79)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53984	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(13)	(1,259.79)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53983	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(13)	(1,259.79)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53983	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(13)	(1,259.79)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23981	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(9)	(1,229.86)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23977	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(9)	(1,229.86)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23976	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(9)	(1,229.86)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23979	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(14)	(1,218.67)	87.05	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23974	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(14)	(1,218.67)	87.05	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53985	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(12)	(1,162.89)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.53998	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(12)	(1,162.89)	96.91	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23784	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(13)	(1,131.62)	87.05	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23976	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(13)	(1,131.62)	87.05	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23785	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(8)	(1,093.21)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS
22-Sep	RETIREMENT	050 Mid-States Division	050.23781	MRET	093	Tennessee Division	1010 - Gas Plant in Service	38300-House Regulators	DIS-38300-Regulator, Gen	DIS	(8)	(1,093.21)	136.65	99947: UNINCORPORATED STATE WIDE - METERS & REGULATORS

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Property Group		Long Description	Ferc Act Cd	In Service Date		Posting Error		Submit By	Post By	Retire Method	Subldg Ind
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37601-Mains - Steel	341634 - <2 4/1/2022 00:00:00	Retirement	22-Apr	POST 303: Error: The posting amount cannot over retire or over transfer	Ifish22a	PAWALTHE Specific	Group				
37601-Mains - Steel	341634 - <2 4/1/2022 00:00:00	Retirement	22-Apr	POST 303: Error: The posting amount cannot over retire or over transfer	Ifish22a	PAWALTHE Specific	Group				
37601-Mains - Steel	341634 - <2 4/1/2022 00:00:00	Retirement	22-Apr	POST 303: Error: The posting amount cannot over retire or over transfer	Ifish22a	PAWALTHE Specific	Group				
37601-Mains - Steel	341634 - <2 4/1/2022 00:00:00	Retirement	22-Apr	POST 303: Error: The posting amount cannot over retire or over transfer	Ifish22a	PAWALTHE Specific	Group				
37601-Mains - Steel	341634 - <2 4/1/2022 00:00:00	Retirement	22-Apr	POST 303: Error: The posting amount cannot over retire or over transfer	Ifish22a	PAWALTHE Specific	Group				
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37601-Mains - Steel	341634 - <2 4/1/2022 00:00:00	Retirement	22-Apr	POST 303: Error:							

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AccountNumber	TransactionCode	TransactionYear	RetirementAmount	RemovalCost	SalvageFinal
39000	2	2020	0.00	0.00	(117.20)
39000	2	2020	0.00	0.00	(4,109.80)
39000	2	2020	0.00	0.00	(3,849.71)
39000	2	2020	0.00	0.00	(1,733.56)
39000	2	2020	0.00	0.00	(30,497.92)
39000	2	2020	0.00	0.00	(3,685.39)
39000	2	2020	0.00	0.00	(998.56)
39000	2	2020	0.00	0.00	(651.09)
39000	2	2020	0.00	0.00	(11,356.83)
39000	2	2020	0.00	0.00	(37,476.15)
39000	2	2020	0.00	0.00	(6,073.38)
39000	2	2020	0.00	0.00	(1,267.41)
39000	2	2020	0.00	0.00	(11,932.85)
39000	2	2020	0.00	0.00	(8,522.13)
39000	2	2020	0.00	0.00	(542.58)
39000	2	2020	0.00	0.00	(2,290.38)
39000	2	2020	0.00	0.00	(5,792.97)
39000	2	2020	0.00	0.00	(141,636.57)
39000	2	2020	0.00	0.00	(44,852.08)
39000	2	2020	0.00	0.00	(8,448.57)
39000	2	2020	0.00	0.00	(80,562.60)
39000	2	2020	0.00	0.00	(604.85)
39000	2	2020	0.00	0.00	(1,138.36)
39000	2	2020	0.00	0.00	(4,185.58)
39000	2	2020	0.00	0.00	(2,361.64)
39000	2	2020	0.00	0.00	(4,571.78)
39000	2	2020	0.00	0.00	(840.36)
39000	2	2020	0.00	0.00	(13,044.50)
39000	2	2020	0.00	0.00	(6,828.78)
39000	2	2020	0.00	0.00	477.47
39000	2	2020	(27,491.24)	0.00	0.00
39000	2	2020	(10,532.57)	0.00	0.00
39000	2	2020	(103,331.23)	0.00	0.00
39000	2	2020	(8,869.06)	0.00	0.00

AccountNumber	TransactionCode	TransactionYear	RetirementAmount	RemovalCost	SalvageFinal
39000	2	2020	(15,242.00)	0.00	0.00
39000	2	2020	(2,622.58)	0.00	0.00
39000	2	2020	(30,052.21)	0.00	0.00
39000	2	2020	(9,468.26)	0.00	0.00
39000	2	2020	(19,633.47)	0.00	0.00
39000	2	2020	1,100.00	0.00	0.00
39000	2	2020	(15,732.31)	0.00	0.00
39000	2	2020	(327,699.00)	0.00	0.00
39000	2	2020	(70,261.80)	0.00	0.00
39000	2	2020	(1,936.04)	0.00	0.00
39000	2	2020	(1,500.00)	0.00	0.00
39000	2	2020	(2,919.88)	0.00	0.00
39000	2	2020	(5,276.63)	0.00	0.00
39000	2	2020	(185,601.94)	0.00	0.00
39000	2	2020	(5,440.79)	0.00	0.00
39000	2	2020	(3,993.81)	0.00	0.00
39000	2	2020	(270.00)	0.00	0.00
39000	2	2020	(49,152.92)	0.00	0.00
39000	2	2020	(86,338.40)	0.00	0.00
39000	2	2020	(19,464.00)	0.00	0.00
39000	2	2020	(8,490.49)	0.00	0.00
39000	2	2020	(2,300.50)	0.00	0.00

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-18
Page 1 of 1

REQUEST:

Provide the following annual accumulated depreciation amounts for all TN-Direct plant accounts for the last 10 years (up to, and including, December 31, 2021, September 30, 2022, and December 31, 2022). Provide data in both hard copy and electronic format (Excel or .txt).

- a. Beginning and ending reserve balances;
- b. Annual depreciation expense;
- c. Annual retirements;
- d. Annual cost of removal and gross salvage; and
- e. Annual third party reimbursements.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

CAD_1-18_Att1 - TN Depreciation Rollfoward FY12 to FY22.xlsx

Tennessee Depreciation Rollforward
FY 2021 - FY 2022

End Month	Sum of Being Balance	Sum of Provision	Sum of Retirements	Sum of Cost of Removal	Sum of Salvage Credits	Sum of Transfers	Sum of Gain-Loss
09/2012	161,361,281.37	8,851,677.74	(1,178,690.41)	(731,753.08)	73,500.00	15,012.65	-
09/2013	168,391,028.27	9,033,547.97	(2,834,857.20)	(508,194.67)	12,656.30	(116,858.47)	-
09/2014	173,977,322.20	9,610,027.74	(4,902,407.19)	(1,082,513.68)	225.00	-	-
09/2015	177,602,654.07	10,115,601.17	(5,539,728.18)	(563,400.90)	-	0.00	-
09/2016	181,615,126.16	10,519,196.86	(3,643,929.39)	(1,723,812.11)	23,489.04	0.00	-
09/2017	186,790,070.56	11,192,721.48	(4,075,927.84)	(545,245.12)	-	2,958,532.58	-
09/2018	196,320,151.66	12,031,763.70	(3,188,522.65)	(457,857.52)	20,090.00	-	-
09/2019	204,725,625.19	13,091,445.30	(5,850,498.55)	(1,031,226.26)	19,212.75	(0.00)	-
09/2020	210,954,558.43	14,330,828.90	(5,122,819.61)	(1,532,753.05)	1,267,649.93	-	(288,588.72)
09/2021	219,608,875.88	15,510,300.22	(3,688,065.28)	(1,195,420.21)	-	2,647.83	-
09/2022	230,238,338.44	16,632,077.92	(9,595,612.77)	(1,181,061.70)	47,320.00	(31,647.58)	(43,797.30)
Grand Total	2,111,585,032.23	130,919,189.00	(49,621,059.07)	(10,553,238.30)	1,464,143.02	2,827,687.01	(332,386.02)

Sum of End Balance
168,391,028.27
173,977,322.20
177,602,654.07
181,615,126.16
186,790,070.56
196,320,151.66
204,725,625.19
210,954,558.43
219,608,875.88
230,238,338.44
236,065,617.01
<u>2,186,289,367.87</u>

Tennessee Depreciation Rollforward
FY 2021 - FY 2022

Start Month	End Month	Company	Depreciation Summary	Depreciation Group	Begin Balance	Provision	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain-Loss	End Balance
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.30200:Franch & Consent Grp	241,284.22	-	-	-	-	-	-	241,284.22
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.30400:Land&Land Rights Grp	7,044.09	-	-	-	-	-	-	7,044.09
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.30500:Structures And Improv	1,128.21	-	-	-	-	-	-	1,128.21
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.31900:Gas Mixing Equipment	(227,483.74)	-	-	-	-	-	-	(227,483.74)
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.36510:Land & Land Rights	729,628.74	-	-	-	-	-	-	729,628.74
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.36520:Rights-Of-Way	78,273.73	5,129.88	-	-	-	-	-	83,403.61
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.36600:Structures & Improvem	1,617.73	66.24	-	-	-	-	-	1,683.97
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.36602:Meas. & Reg. Sta. Str	(0.05)	-	-	-	-	-	-	(0.05)
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.36700:Mains - Cathodic Prot	-	1,338.66	-	-	-	-	-	1,338.66
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.36701:Mains - Steel	4,142,355.90	326,062.86	-	-	-	-	-	4,468,418.76
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.36900:Measuring And Reg. St	678,292.69	46,431.96	-	-	-	-	-	724,724.65
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.37400:Land & Land Rights	77,310.26	-	-	-	-	-	-	77,310.26
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.37402:Land & Land Rights	470,531.04	3,281.16	-	-	-	-	-	473,812.20
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.37500:Structures & Improvem	309,029.05	9,556.92	-	-	-	-	-	318,585.97
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.37600:Mains - Cathodic Prot	378,898.21	44,706.93	-	-	-	-	-	423,605.14
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.37601:Mains - Steel	19,242,577.96	1,082,833.82	-	(116,699.10)	-	-	-	20,208,712.68
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.37602:Mains - Plastic	67,335,778.49	2,758,844.28	-	(20,695.83)	-	-	-	70,073,926.94
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.37800:Meas. And Reg. Sta. E	4,344,584.32	140,993.46	(13,923.91)	(445.12)	-	-	-	4,471,208.75
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.37900:Meas & Reg Station Eq	1,093,823.71	72,978.12	-	-	-	-	-	1,166,801.83
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.38000:Services	38,978,601.57	2,129,640.07	(558,050.85)	(407,166.29)	-	9.43	-	40,143,033.93
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.38100:Meters	5,931,654.34	476,736.90	(75,069.37)	(50,712.59)	-	-	-	6,282,609.28
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.38200:Meter Installations	10,898,697.18	915,634.82	(84,904.07)	(83,820.12)	-	-	-	11,645,607.81
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.38300:House Regulators	2,243,687.22	74,181.92	(89,352.57)	(52,214.03)	-	-	-	2,176,302.54
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.38500:Industrial Measuring	86,905.17	9,511.46	-	-	-	-	-	96,416.63
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.38900:Land & Land Rights	10,050.89	-	-	-	-	-	-	10,050.89
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39000:Struct & Improvem Grp	486,091.02	33,846.55	-	-	-	-	-	519,937.57
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39003:Improvements Grp	24,870.91	931.32	-	-	-	-	-	25,802.23
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39009:Improvement-Leased Grp	392,852.39	504.46	-	-	-	-	-	393,356.85
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39100:Office Furniture And	3,267.08	30,391.99	(4,224.85)	-	-	-	-	29,434.22
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transp Equip-Group	121,558.45	19,338.00	(13,827.53)	-	-	-	-	127,068.92
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transportation Equipm	83,373.04	-	-	-	-	-	-	83,373.04
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39300:Stores Equipment	16,075.77	306.60	-	-	-	-	-	16,382.37
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39400:Tools Shop And Garage	(178,347.09)	83,957.45	(43,083.47)	-	-	622.44	-	(136,850.67)
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39600:Power Op Equip-Group	424,048.47	(36,518.61)	(265,591.87)	-	73,500.00	-	-	195,437.99
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39603:Ditchers - Group	(7,424.87)	12,308.10	-	-	-	-	-	4,883.23
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39604:Backhoes - Group	242,084.56	127,269.38	(30,661.92)	-	-	-	-	338,692.02
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39605:Welders - Group	39,175.88	-	-	-	-	-	-	39,175.88
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39700:Communication Equipme	69,139.74	11,294.40	-	-	-	-	-	80,434.14
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39701:Communication Equip.	(34,433.42)	-	-	-	-	-	-	(34,433.42)
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39702:Communication Equip.	(4,653.82)	-	-	-	-	-	-	(4,653.82)
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39705:Communication Equip.	(14,890.18)	-	-	-	-	-	-	(14,890.18)
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39800:Miscellaneous Equipme	783,853.33	300,085.82	-	-	-	-	-	1,083,939.15
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39900:Other Tangible Equipm	10,962.97	-	-	-	-	-	-	10,962.97
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39901:Oth Tang Prop - Serve	4,491.64	1,668.00	-	-	-	-	-	6,159.64
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39906:Pc Hardware	1,357,214.92	168,364.82	-	-	-	14,380.78	-	1,539,960.52
10/2011	09/2012	050 Mid-States Division	093 - Tennessee Division	050.093.39907:Pc Software	487,699.65	-	-	-	-	-	-	487,699.65
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.30200:Franch & Consent Grp	241,284.22	-	-	-	-	-	-	241,284.22
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.30400:Land&Land Rights Grp	7,044.09	-	-	-	-	-	-	7,044.09
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.30500:Structures And Improv	1,128.21	-	-	-	-	-	-	1,128.21
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.31900:Gas Mixing Equipment	(227,483.74)	-	-	-	-	-	-	(227,483.74)
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.36510:Land & Land Rights	729,628.74	-	-	-	-	-	-	729,628.74
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.36520:Rights-Of-Way	83,403.61	5,129.88	-	-	-	-	-	88,533.49
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.36600:Structures & Improvem	1,683.97	66.24	-	-	-	-	-	1,750.21
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.36602:Meas. & Reg. Sta. Str	(0.05)	-	-	-	-	-	-	(0.05)
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.36700:Mains - Cathodic Prot	-	1,338.66	-	-	-	-	-	1,338.66
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.36701:Mains - Steel	4,468,418.76	319,996.12	-	(11,597.39)	-	-	-	4,776,817.49
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.36900:Measuring And Reg. St	724,724.65	46,431.96	-	-	-	-	-	771,156.61
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.37400:Land & Land Rights	77,310.26	-	-	-	-	-	-	77,310.26
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.37402:Land & Land Rights	473,812.20	3,624.25	-	-	-	-	-	477,436.45
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.37500:Structures & Improvem	318,585.97	9,586.30	-	-	-	-	-	328,172.27
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.37600:Mains - Cathodic Prot	423,605.14	49,071.14	-	-	-	-	-	472,676.28
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.37601:Mains - Steel	20,208,712.68	1,099,065.72	(73,417.20)	(169,511.84)	-	-	-	21,064,849.36
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.37602:Mains - Plastic	70,073,926.94	2,897,933.96	(590.10)	(48,953.91)	-	-	-	72,922,316.89
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.37800:Meas. And Reg. Sta. E	4,471,208.75	145,376.16	(4,407.32)	(181.74)	-	-	-	4,611,995.85
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.37900:Meas & Reg Station Eq	1,166,801.83	72,978.12	-	-	-	-	-	1,239,779.95
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.38000:Services	40,143,033.93	2,199,466.36	(1,749,371.06)	(262,003.72)	-	-	-	40,331,125.51
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.38100:Meters	6,282,609.28	585,025.23	(177,392.06)	(19,997.13)	-	-	-	6,670,245.32
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.38200:Meter Installations	11,645,607.81	944,213.16	(6,986.98)	573.28	-	-	-	12,583,407.27
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.38300:House Regulators	2,176,302.54	78,965.61	-	-	-	-	-	2,255,268.15
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.38500:Industrial Measuring	96,416.63	10,904.23	-	-	-	-	-	107,320.86
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.38700:Other Equipment Distr	-	1,841.90	-	-	-	-	-	1,841.90
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.38900:Land & Land Rights	10,050.89	-	-	-	-	-	-	10,050.89
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39000:Struct & Improvem Grp	519,937.57	36,434.97	-	-	-	-	-	556,372.54
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39003:Improvements Grp	25,802.23	931.32	-	-	-	-	-	26,733.55
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39009:Improvement-Leased Grp	393,356.85	6,052.97	-	-	-	-	-	399,409.82
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39100:Office Furniture And	29,434.22	30,542.71	(1,330.92)	-	-	570.18	-	59,216.19
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transp Equip-Group	127,068.92	21,287.17	(2,372.98)	5,299.34	4,451.30	-	-	155,733.75
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transportation Equipm	83,373.04	-	-	(1,821.56)	2,560.00	-	-	84,111.48
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39300:Stores Equipment	16,382.37	299.62	(877.43)	-	-	-	-	15,804.56

Tennessee Depreciation Rollforward
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Start Month	End Month	Company	Depreciation Summary	Depreciation Group	Begin Balance	Provision	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain-Loss	End Balance
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39400:Tools Shop And Garage	(136,850.67)	89,839.49	(13,989.01)	-	-	-	-	(61,000.19)
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39600:Power Op Equip-Group	195,437.99	-	-	-	-	-	-	195,437.99
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39603:Ditchers - Group	4,883.23	14,194.11	(9,879.20)	-	5,645.00	-	-	14,843.14
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39604:Backhoes - Group	338,692.02	-	-	-	-	-	-	338,692.02
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39605:Welders - Group	39,175.88	-	-	-	-	-	-	39,175.88
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39700:Communication Equipme	80,434.14	13,181.83	(941.74)	-	-	-	-	92,674.23
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39701:Communication Equip.	(34,433.42)	-	-	-	-	-	-	(34,433.42)
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39702:Communication Equip.	(4,653.82)	-	-	-	-	-	-	(4,653.82)
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39705:Communication Equip.	(14,890.18)	-	-	-	-	-	-	(14,890.18)
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39800:Miscellaneous Equipme	1,083,939.15	302,213.16	(54,964.38)	-	-	(122,146.50)	-	1,209,041.43
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39900:Other Tangible Equipm	10,962.97	-	(2,785.19)	-	-	-	-	8,177.78
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39901:Oth Tang Prop - Serve	6,159.64	1,668.00	-	-	-	-	-	7,827.64
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39906:Pc Hardware	1,539,960.52	44,548.96	(735,551.63)	-	-	4,717.85	-	853,675.70
10/2012	09/2013	050 Mid-States Division	093 - Tennessee Division	050.093.39907:Pc Software	487,699.65	-	-	-	-	-	-	487,699.65
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.30200:Franch & Consent Grp	241,284.22	-	-	-	-	-	-	241,284.22
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.30400:Land&Land Rights Grp	7,044.09	-	-	-	-	-	-	7,044.09
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.30500:Structures And Improv	1,128.21	-	-	-	-	-	-	1,128.21
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.31900:Gas Mixing Equipment	(227,483.74)	-	-	-	-	-	-	(227,483.74)
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.36510:Land & Land Rights	729,628.74	-	-	-	-	-	-	729,628.74
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.36520:Rights-Of-Way	88,533.49	5,129.88	-	-	-	-	-	93,663.37
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.36600:Structures & Improvem	1,750.21	66.24	-	-	-	-	-	1,816.45
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.36602:Meas. & Reg. Sta. Str	(0.05)	-	-	-	-	-	-	(0.05)
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.36700:Mains - Cathodic Prot	4,015.98	2,677.32	-	-	-	-	-	6,693.30
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.36701:Mains - Steel	4,776,817.49	315,293.66	(677,843.42)	(39,215.69)	-	117,742.17	-	4,492,794.21
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.36900:Measuring And Reg. St	771,156.61	46,431.96	-	-	-	-	-	817,588.57
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.37400:Land & Land Rights	77,310.26	-	-	-	-	-	-	77,310.26
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.37402:Land & Land Rights	477,436.45	3,967.22	-	-	-	-	-	481,403.67
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.37500:Structures & Improvem	328,172.27	9,590.64	-	-	-	-	-	337,762.91
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.37600:Mains - Cathodic Prot	472,676.28	51,050.54	-	-	-	-	-	523,726.82
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.37601:Mains - Steel	21,064,849.36	1,210,262.49	(214,636.58)	(437,010.20)	-	(117,742.17)	-	21,505,722.90
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.37602:Mains - Plastic	72,922,316.89	3,093,666.69	-	(72,223.47)	-	-	-	75,943,760.11
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.37800:Meas. And Reg. Sta. E	4,611,995.85	155,368.25	(27,335.32)	(1,293.50)	-	-	-	4,738,735.28
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.37900:Meas & Reg Station Eq	1,239,779.95	73,133.34	-	-	-	-	-	1,312,913.29
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.38000:Services	40,331,125.51	2,274,288.31	(1,984,649.06)	(488,836.88)	-	-	-	40,131,927.88
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.38100:Meters	6,670,245.32	718,201.53	(344,369.17)	(17,267.27)	-	-	-	7,026,810.41
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.38200:Meter Installations	12,583,407.27	962,709.84	(11,129.50)	(9,422.85)	-	-	-	13,525,564.76
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.38300:House Regulators	2,255,268.15	78,453.35	(558,131.33)	(17,248.27)	-	-	-	1,758,341.90
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.38500:Industrial Measuring	107,320.86	12,725.78	-	-	-	-	-	120,046.64
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.38700:Other Equipment Distr	1,841.90	3,685.62	-	-	-	-	-	5,527.52
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.38900:Land & Land Rights	10,050.89	-	(10,050.89)	-	-	-	-	-
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39000:Struct & Improvem Grp	556,372.54	35,283.08	(289,823.88)	-	-	-	-	301,831.74
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39003:Improvements Grp	26,733.55	835.07	(10,182.86)	-	-	-	-	17,385.76
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39009:Improvement-Leased Grp	399,409.82	7,614.69	(40,947.66)	-	-	-	-	366,076.85
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39100:Office Furniture And	59,216.19	30,535.16	(6,375.00)	-	-	-	-	83,376.35
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transp Equip-Group	155,733.75	15,290.20	(21,816.44)	-	-	84,111.48	-	233,318.99
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transportation Equipm	84,111.48	-	-	-	-	(84,111.48)	-	-
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39300:Stores Equipment	15,804.56	292.68	-	-	-	-	-	16,097.24
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39400:Tools Shop And Garage	(61,000.19)	86,111.43	(77,516.67)	-	-	-	-	(52,405.43)
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39600:Power Op Equip-Group	195,437.99	-	(24,510.72)	4.45	225.00	-	-	171,156.72
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39603:Ditchers - Group	14,843.14	11,184.63	(6,184.00)	-	-	-	-	19,843.77
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39604:Backhoes - Group	338,692.02	-	(81,523.07)	-	-	-	-	257,168.95
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39605:Welders - Group	39,175.88	-	(11,003.90)	-	-	-	-	28,171.98
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39700:Communication Equipme	92,674.23	16,481.92	(41,854.69)	-	-	-	-	67,301.46
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39701:Communication Equip.	(34,433.42)	-	-	-	-	-	-	(34,433.42)
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39702:Communication Equip.	(4,653.82)	-	-	-	-	-	-	(4,653.82)
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39705:Communication Equip.	(14,890.18)	-	-	-	-	-	-	(14,890.18)
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39800:Miscellaneous Equipme	1,209,041.43	300,202.88	(393,189.02)	-	-	-	-	1,116,055.29
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39900:Other Tangible Equipm	8,177.78	-	-	-	-	-	-	8,177.78
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39901:Oth Tang Prop - Serve	7,827.64	1,668.00	-	-	-	-	-	9,495.64
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39906:Pc Hardware	853,675.70	87,825.34	(69,334.01)	-	-	-	-	872,167.03
10/2013	09/2014	050 Mid-States Division	093 - Tennessee Division	050.093.39907:Pc Software	487,699.65	-	-	-	-	-	-	487,699.65
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.30200:Franch & Consent Grp	241,284.22	-	-	-	-	-	-	241,284.22
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.30400:Land&Land Rights Grp	7,044.09	-	-	-	-	(7,044.09)	-	-
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.30500:Structures And Improv	1,128.21	-	-	-	-	(1,128.21)	-	-
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.31900:Gas Mixing Equipment	(227,483.74)	-	-	-	-	227,483.74	-	-
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.36510:Land & Land Rights	729,628.74	-	-	-	-	-	-	729,628.74
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.36520:Rights-Of-Way	93,663.37	5,129.88	-	-	-	-	-	98,793.25
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.36600:Structures & Improvem	1,816.45	66.24	-	-	-	-	-	1,882.69
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.36602:Meas. & Reg. Sta. Str	(0.05)	-	-	-	-	-	-	(0.05)
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.36700:Mains - Cathodic Prot	6,693.30	2,677.32	-	-	-	-	-	9,370.62
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.36701:Mains - Steel	4,492,794.21	314,073.12	(44,158.09)	(774.38)	-	-	-	4,761,934.86
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.36900:Measuring And Reg. St	817,588.57	46,431.96	-	-	-	-	-	864,020.53
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.37400:Land & Land Rights	77,310.26	-	-	-	-	7,044.09	-	84,354.35
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.37402:Land & Land Rights	481,403.67	4,133.19	-	-	-	-	-	485,536.86
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.37500:Structures & Improvem	337,762.91	7,192.98	(577,156.83)	-	-	1,128.21	-	(231,072.73)
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.37600:Mains - Cathodic Prot	523,726.82	52,884.75	-	-	-	-	-	576,611.57
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.37601:Mains - Steel	21,505,722.90	1,336,908.55	(611,131.79)	(215,814.43)	-	-	-	22,015,685.23
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.37602:Mains - Plastic	75,943,760.11	3,308,439.33	(470,198.98)	(65,211.51)	-	(227,483.74)	-	78,489,305.21
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.37800:Meas. And Reg. Sta. E	4,738,735.28	170,112.91	(12,332.09)	(1,119.15)	-	-	-	4,895,396.95

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Start Month	End Month	Company	Depreciation Summary	Depreciation Group	Begin Balance	Provision	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain-Loss	End Balance
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.37900:Meas & Reg Station Eq	1,312,913.29	73,383.67	-	(181.83)	-	-	-	1,386,115.13
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.38000:Services	40,131,927.88	2,360,257.54	(1,190,608.35)	(260,127.79)	-	-	-	41,041,449.28
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.38100:Meters	7,026,810.41	819,231.47	(332,627.55)	(2,609.75)	-	8,293.04	-	7,519,097.62
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.38200:Meter Installations	13,525,564.76	972,999.75	(752,613.10)	(15,395.14)	-	-	-	13,730,556.27
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.38300:House Regulators	1,758,341.90	73,948.87	(645,808.41)	(1,756.94)	-	-	-	1,184,725.42
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.38500:Industrial Measuring	120,046.64	16,611.12	-	-	-	-	-	136,657.76
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.38700:Other Equipment Distr	5,527.52	2,765.52	-	-	-	(8,293.04)	-	-
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39000:Struct & Improvem Grp	301,831.74	31,791.49	(195,433.46)	-	-	-	-	138,189.77
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39003:Improvements Grp	17,385.76	549.36	(27,032.00)	-	-	-	-	(9,096.88)
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39009:Improvement-Leased Grp	366,076.85	5,013.28	(126,003.38)	-	-	24,837.89	-	269,924.64
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39100:Office Furniture And	83,376.35	30,159.01	(27,426.96)	-	-	660.97	-	86,769.37
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transp Equip-Group	233,318.99	8,076.39	(5,152.00)	-	-	84,119.73	-	320,363.11
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39300:Stores Equipment	16,097.24	298.23	-	-	-	1,401.87	-	17,797.34
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39400:Tools Shop And Garage	(52,405.43)	98,344.58	(77,912.90)	-	-	174,041.78	-	142,068.03
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39600:Power Op Equip-Group	171,156.72	-	(46,309.80)	-	-	-	-	124,846.92
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39603:Ditchers - Group	19,843.77	6,913.80	(6,811.63)	-	-	-	-	19,945.94
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39604:Backhoes - Group	257,168.95	-	(84,742.33)	-	-	-	-	172,426.62
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39605:Welders - Group	28,171.98	(1,074.75)	(19,822.50)	-	-	-	-	7,274.73
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39700:Communication Equipme	67,301.46	19,733.55	-	-	-	43,965.25	-	131,000.26
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39701:Communication Equip.	(34,433.42)	-	-	-	-	-	-	(34,433.42)
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39702:Communication Equip.	(4,653.82)	-	-	-	-	-	-	(4,653.82)
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39705:Communication Equip.	(14,890.18)	-	-	-	-	-	-	(14,890.18)
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39800:Miscellaneous Equipme	1,116,055.29	270,387.61	(277,552.23)	(409.98)	-	(331,049.79)	-	777,430.90
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39900:Other Tangible Equipm	8,177.78	-	-	-	-	-	-	8,177.78
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39901:Oth Tang Prop - Serve	9,495.64	3,532.35	-	-	-	-	-	13,027.99
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39906:Pc Hardware	872,167.03	74,628.10	(8,893.80)	-	-	2,022.30	-	939,923.63
10/2014	09/2015	050 Mid-States Division	093 - Tennessee Division	050.093.39907:Pc Software	487,699.65	-	-	-	-	-	-	487,699.65
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.30200:Franch & Consent Grp	241,284.22	-	-	-	-	-	-	241,284.22
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.36510:Land & Land Rights	729,628.74	-	-	-	-	(729,628.74)	-	-
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.36520:Rights-Of-Way	98,793.25	5,260.74	-	-	-	(38,728.89)	-	65,325.10
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.36600:Structures & Improvem	1,882.69	103.77	-	-	-	(669.27)	-	1,317.19
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.36602:Meas. & Reg. Sta. Str	(0.05)	-	-	-	-	0.05	-	-
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.36700:Mains - Cathodic Prot	9,370.62	3,474.99	-	-	-	61.58	-	12,907.19
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.36701:Mains - Steel	4,761,934.86	300,038.57	(1,884.27)	(1,064.19)	-	655,437.30	-	5,714,462.27
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.36900:Measuring And Reg. St	864,020.53	65,194.43	-	(279.31)	-	113,527.97	-	1,042,463.62
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.37400:Land & Land Rights	84,354.35	-	-	-	-	(84,354.35)	-	-
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.37402:Land & Land Rights	485,536.86	11,348.44	-	-	-	(292,018.15)	-	204,867.15
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.37500:Structures & Improvem	(231,072.73)	5,617.83	-	-	-	247,375.29	-	21,920.39
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.37600:Mains - Cathodic Prot	576,611.57	41,339.37	-	-	-	(305,506.98)	-	312,443.96
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.37601:Mains - Steel	22,015,685.23	1,289,844.89	(252,422.34)	(201,935.64)	31.63	3,151,366.84	-	26,002,570.61
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.37602:Mains - Plastic	78,489,305.21	3,409,420.98	(84,488.34)	(143,005.15)	-	(8,345,087.59)	-	73,326,145.11
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.37603:Mains - Anodes	-	25,347.91	-	(14,274.23)	-	290,724.04	-	301,797.72
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.37604:Leak Clamps & Sleeves	-	188,692.51	-	-	-	2,709,494.97	-	2,898,187.48
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.37800:Meas. And Reg. Sta. E	4,895,396.95	225,454.83	(27,516.87)	(3,901.56)	-	(182,854.32)	-	4,906,579.03
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.37900:Meas & Reg Station Eq	1,386,115.13	71,342.03	-	-	-	(120,410.54)	-	1,337,046.62
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.38000:Services	41,041,449.28	2,312,247.96	(939,529.55)	(528,309.85)	374.90	381,663.32	-	42,267,896.06
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.38100:Meters	7,519,097.62	885,870.15	(401,884.55)	(108,419.71)	13.27	(406,966.40)	-	7,487,710.38
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.38200:Meter Installations	13,730,556.27	978,077.27	(517,067.43)	(625,401.23)	2,387.45	1,590,958.64	-	15,159,510.97
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.38300:House Regulators	1,184,725.42	127,109.66	(71,995.20)	(108,322.39)	421.79	1,366,455.87	-	2,498,395.15
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.38500:Industrial Measuring	136,657.76	16,380.99	-	-	-	(840.65)	-	152,198.10
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39000:Struct & Improvem Grp	138,189.77	43,112.72	-	-	-	168,735.45	-	350,037.94
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39003:Improvements Grp	(9,096.88)	291.27	-	-	-	13,584.65	-	4,779.04
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39009:Improvement-Leased Grp	269,924.64	14,518.80	-	-	-	(81,450.91)	-	202,992.53
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39100:Office Furniture And	86,769.37	27,006.06	(1,336.88)	-	-	183,581.16	-	296,019.71
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transp Equip-Group	320,363.11	43,072.56	-	5,350.00	1,600.00	(143,151.20)	-	227,234.47
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transportation Equipm	-	-	-	5,751.15	18,660.00	-	-	24,411.15
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39300:Stores Equipment	17,797.34	274.20	(9,655.09)	-	-	576.26	-	8,992.71
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39400:Tools Shop And Garage	142,068.03	126,699.91	(199,799.67)	-	-	446,190.52	-	515,158.79
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39600:Power Op Equip-Group	124,846.92	7,293.52	-	-	-	(90,790.73)	-	41,349.71
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39603:Ditchers - Group	19,945.94	976.86	-	-	-	(15,939.88)	-	4,982.92
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39604:Backhoes - Group	172,426.62	8,072.37	-	-	-	(106,145.85)	-	74,353.14
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39605:Welders - Group	7,274.73	1,191.09	-	-	-	(4,822.41)	-	3,643.41
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39700:Communication Equipme	131,000.26	18,172.20	(119,924.93)	-	-	22,523.99	-	51,771.52
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39701:Communication Equip.	(34,433.42)	-	-	-	-	34,433.42	-	-
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39702:Communication Equip.	(4,653.82)	-	-	-	-	4,653.82	-	-
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39705:Communication Equip.	(14,890.18)	-	-	-	-	14,890.18	-	-
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39800:Miscellaneous Equipme	777,430.90	137,360.29	(8,279.22)	-	-	(76,122.10)	-	830,389.87
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39900:Other Tangible Equipm	8,177.78	-	-	-	-	-	-	-
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39901:Oth Tang Prop - Serve	13,027.99	4,501.44	(13,144.39)	-	-	750.66	-	5,135.70
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39906:Pc Hardware	939,923.63	124,486.25	(730,281.56)	-	-	(140,338.69)	-	193,789.63
10/2015	09/2016	050 Mid-States Division	093 - Tennessee Division	050.093.39907:Pc Software	487,699.65	-	(256,541.32)	-	-	(231,158.33)	-	-
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.30200:Franch & Consent Grp	241,284.22	-	-	-	-	-	-	241,284.22
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.36520:Rights-Of-Way	65,325.10	5,304.36	-	-	-	-	-	70,629.46
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.36600:Structures & Improvem	1,317.19	116.28	-	-	-	-	-	1,433.47
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.36700:Mains - Cathodic Prot	12,907.19	3,740.88	-	-	-	-	-	16,648.07
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.36701:Mains - Steel	5,714,462.27	290,113.94	(916,846.81)	-	-	-	-	5,087,729.40
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.36900:Measuring And Reg. St	1,042,463.62	72,368.64	-	-	-	-	-	1,114,832.26
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.37402:Land & Land Rights	204,867.15	15,131.91	-	-	-	-	-	219,999.06
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.37500:Structures & Improvem	21,920.39	6,00						

Tennessee Depreciation Rollforward
FY 2021 - FY 2022

Start Month	End Month	Company	Depreciation Summary	Depreciation Group	Begin Balance	Provision	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain-Loss	End Balance
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.37600:Mains - Cathodic Prot	312,443.96	37,370.79	-	-	-	-	-	349,814.75
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.37601:Mains - Steel	26,002,570.61	1,313,116.27	(618,511.73)	(324,382.65)	-	-	-	26,372,792.50
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.37602:Mains - Plastic	73,326,145.11	3,646,634.60	(283,198.37)	(101,999.36)	-	-	-	76,587,581.98
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.37603:Mains - Anodes	301,797.72	38,072.20	-	-	-	-	-	339,869.92
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.37604:Leak Clamps & Sleeves	2,898,187.48	253,098.00	-	-	-	-	-	3,151,285.48
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.37800:Meas. And Reg. Sta. E	4,906,579.03	259,207.48	(58,237.81)	(5,400.25)	-	-	-	5,102,148.45
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.37900:Meas & Reg Station Eq	1,337,046.62	79,152.73	(9,681.71)	(1,248.04)	-	-	-	1,405,269.60
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.38000:Services	42,267,896.06	2,369,930.22	(1,228,905.48)	(98,305.71)	-	-	-	43,310,615.09
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.38100:Meters	7,487,710.38	1,059,948.53	(273,501.02)	(3,816.76)	-	-	-	8,270,341.13
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.38200:Meter Installations	15,159,510.97	983,511.04	(425,923.18)	(7,956.23)	-	-	-	15,709,142.60
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.38300:House Regulators	2,498,395.15	166,650.56	(104,580.32)	(2,136.12)	-	-	-	2,558,329.27
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.38500:Industrial Measuring	152,198.10	13,830.49	-	-	-	-	-	166,028.59
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.39000:Struct & Improvem Grp	350,037.94	127,419.84	-	-	-	2,958,532.58	-	3,435,990.36
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.39003:Improvements Grp	4,779.04	312.36	-	-	-	-	-	5,091.40
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.39009:Improvement-Leased Grp	202,992.53	17,859.93	-	-	-	-	-	220,852.46
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.39100:Office Furniture And	296,019.71	26,217.48	-	-	-	-	-	322,237.19
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transp Equip-Group	227,234.47	17,255.82	(36,205.91)	-	-	24,411.15	-	232,695.53
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transportation Equipm	24,411.15	-	-	-	-	(24,411.15)	-	-
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.39300:Stores Equipment	8,992.71	148.88	(2,509.49)	-	-	-	-	6,632.10
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.39400:Tools Shop And Garage	515,158.79	141,985.47	(27,465.50)	-	-	-	-	629,678.76
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.39600:Power Op Equip-Group	41,349.71	11,585.64	-	-	-	-	-	52,935.35
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.39603:Ditchers - Group	4,982.92	1,302.48	-	-	-	-	-	6,285.40
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.39604:Backhoes - Group	74,353.14	10,763.16	-	-	-	-	-	85,116.30
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.39605:Welders - Group	3,643.41	545.28	-	-	-	-	-	4,188.69
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.39700:Communication Equipme	51,771.52	13,573.08	-	-	-	-	-	65,344.60
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.39800:Miscellaneous Equipme	830,389.87	121,887.33	(54,159.52)	-	-	-	-	898,117.68
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.39901:Oth Tang Prop - Serve	5,135.70	3,657.00	-	-	-	-	-	8,792.70
10/2016	09/2017	050 Mid-States Division	093 - Tennessee Division	050.093.39906:Pc Hardware	193,789.63	84,903.05	(36,200.99)	-	-	-	-	242,491.69
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.30200:Franch & Consent Grp	241,284.22	-	-	-	-	-	-	241,284.22
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.36520:Rights-Of-Way	70,629.46	5,304.36	-	-	-	-	-	75,933.82
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.36600:Structures & Improvem	1,433.47	116.28	-	-	-	-	-	1,549.75
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.36700:Mains - Cathodic Prot	16,648.07	3,740.88	-	-	-	-	-	20,388.95
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.36701:Mains - Steel	5,087,729.40	279,341.88	-	-	-	-	-	5,367,071.28
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.36900:Measuring And Reg. St	1,114,832.26	72,368.64	-	-	-	-	-	1,187,200.90
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.37402:Land & Land Rights	219,999.06	19,566.95	-	-	-	-	-	239,566.01
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.37500:Structures & Improvem	27,926.15	6,540.35	-	-	-	-	-	34,466.50
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.37600:Mains - Cathodic Prot	349,814.75	41,796.64	-	-	-	-	-	391,611.39
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.37601:Mains - Steel	26,372,792.50	1,450,901.29	(258,055.62)	(178,476.77)	-	-	-	27,387,161.40
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.37602:Mains - Plastic	76,587,581.98	3,922,028.85	(186,651.38)	(94,282.79)	-	-	-	80,228,676.66
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.37603:Mains - Anodes	339,869.92	39,477.43	(20,504.34)	-	-	-	-	358,843.01
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.37604:Leak Clamps & Sleeves	3,151,285.48	243,089.46	(400,341.52)	-	-	-	-	2,994,033.42
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.37800:Meas. And Reg. Sta. E	5,102,148.45	288,066.61	(77,665.08)	(62,537.32)	-	-	-	5,250,012.66
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.37900:Meas & Reg Station Eq	1,405,269.60	94,997.70	(2,949.40)	(1,329.30)	-	-	-	1,495,988.60
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.38000:Services	43,310,615.09	2,487,222.48	(1,298,424.72)	(110,342.53)	-	-	-	44,389,070.32
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.38100:Meters	8,270,341.13	1,250,564.33	(220,698.71)	(3,281.57)	-	-	-	9,296,925.18
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.38200:Meter Installations	15,709,142.60	1,002,037.60	(371,484.49)	(5,608.95)	-	-	-	16,334,086.76
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.38300:House Regulators	2,558,329.27	181,990.68	(3,143.22)	(1,998.29)	-	-	-	2,735,178.44
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.38500:Industrial Measuring	166,028.59	15,317.18	-	-	-	-	-	181,345.77
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.39000:Struct & Improvem Grp	3,435,990.36	148,690.66	-	-	-	-	-	3,584,681.02
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.39003:Improvements Grp	5,091.40	312.36	-	-	-	-	-	5,403.76
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.39009:Improvement-Leased Grp	220,852.46	18,468.27	-	-	-	-	-	239,320.73
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.39100:Office Furniture And	322,237.19	27,495.67	-	-	-	-	-	349,732.86
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transp Equip-Group	232,695.53	5,329.85	-	-	13,455.00	-	-	251,480.38
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.39300:Stores Equipment	6,632.10	99.96	(1,401.87)	-	-	-	-	5,330.19
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.39400:Tools Shop And Garage	629,678.76	164,964.90	(6,618.98)	-	-	-	-	788,024.68
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.39600:Power Op Equip-Group	52,935.35	10,521.93	(32,579.01)	-	6,635.00	-	-	37,513.27
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.39603:Ditchers - Group	6,285.40	1,302.48	-	-	-	-	-	7,587.88
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.39604:Backhoes - Group	85,116.30	7,175.44	(113,049.52)	-	-	-	-	(20,757.78)
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.39605:Welders - Group	4,188.69	545.28	-	-	-	-	-	4,733.97
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.39700:Communication Equipme	65,344.60	14,912.76	-	-	-	-	-	80,257.36
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.39800:Miscellaneous Equipme	898,117.68	124,892.51	(94,061.65)	-	-	-	-	928,948.54
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.39901:Oth Tang Prop - Serve	8,792.70	3,657.00	-	-	-	-	-	12,449.70
10/2017	09/2018	050 Mid-States Division	093 - Tennessee Division	050.093.39906:Pc Hardware	242,491.69	98,925.04	(100,893.14)	-	-	-	-	240,523.59
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.30200:Franch & Consent Grp	241,284.22	-	-	-	-	-	-	241,284.22
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.36520:Rights-Of-Way	75,933.82	5,304.36	-	-	-	-	-	81,238.18
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.36600:Structures & Improvem	1,549.75	116.28	-	-	-	-	-	1,666.03
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.36700:Mains - Cathodic Prot	20,388.95	3,740.88	-	-	-	-	-	24,129.83
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.36701:Mains - Steel	5,367,071.28	279,336.39	(458.63)	(17,625.75)	-	-	-	5,628,323.29
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.36900:Measuring And Reg. St	1,187,200.90	72,368.64	-	-	-	-	-	1,259,569.54
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.37402:Land & Land Rights	239,566.01	34,816.18	-	-	-	-	-	274,382.19
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.37500:Structures & Improvem	34,466.50	7,096.10	-	-	-	-	-	41,562.60
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.37600:Mains - Cathodic Prot	391,611.39	48,752.89	-	-	-	(11,145.04)	-	429,219.24
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.37601:Mains - Steel	27,387,161.40	1,641,538.56	(190,284.49)	(404,196.04)	-	(3,249.10)	-	28,430,970.33
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.37602:Mains - Plastic	80,228,676.66	4,260,023.52	(283,660.94)	(130,479.05)	-	-	-	84,074,560.19
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.37603:Mains - Anodes	358,843.01	43,353.77	(9,944.79)	(30,344.01)	-	11,145.04	-	373,053.02
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.37604:Leak Clamps & Sleeves	2,994,033.42	242,618.81	-	(44,953.64)	-	3,249.10	-	3,194,947.69
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.37800:Meas. And Reg. Sta. E	5,250,012.66	342,518.64	(15,776.54)	(64,961.65)	-	-	-	5,511,793.11
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.37900:Meas & Reg Station Eq	1,495,988.60	147,989.51	-	-	-	-	-	1,643,978.11
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.38000:Services	44,389,070.32	2,621,065.67	(3,371,6					

Tennessee Depreciation Rollforward
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Start Month	End Month	Company	Depreciation Summary	Depreciation Group	Begin Balance	Provision	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain-Loss	End Balance
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.38100:Meters	9,296,925.18	1,387,882.83	(850,465.06)	(6,647.45)	-	-	-	9,827,695.50
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.38200:Meter Installations	16,334,086.76	1,018,187.03	(817,390.69)	(10,984.06)	-	-	-	16,523,899.04
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.38300:House Regulators	2,735,178.44	198,904.79	(20,861.99)	(2,247.47)	-	-	-	2,910,973.77
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.38500:Industrial Measuring	181,345.77	17,144.59	-	-	-	-	-	198,490.36
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39000:Struct & Improvem Grp	3,584,681.02	186,518.89	-	-	-	-	-	3,771,199.91
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39003:Improvements Grp	5,403.76	312.36	-	-	-	-	-	5,716.12
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39009:Improvement-Leased Grp	239,320.73	18,665.88	-	-	-	-	-	257,986.61
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39100:Office Furniture And	349,732.86	35,085.73	-	-	-	-	-	384,818.59
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transp Equip-Group	251,480.38	16,519.37	(56,547.13)	-	-	-	-	211,452.62
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transportation Equipm	-	-	-	6,079.60	-	-	-	6,079.60
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39300:Stores Equipment	5,330.19	82.44	-	-	-	-	-	5,412.63
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39400:Tools Shop And Garage	788,024.68	191,391.89	(27,959.18)	-	-	-	-	951,457.39
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39600:Power Op Equip-Group	37,513.27	6,305.52	(101,335.73)	-	-	-	-	(57,516.94)
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39600:Power Operated Equipm	-	-	-	9,000.00	-	-	-	9,000.00
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39603:Ditchers - Group	7,587.88	1,302.48	-	-	-	-	-	8,890.36
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39604:Backhoes - Group	(20,757.78)	2,254.00	(51,777.10)	-	19,212.75	-	-	(51,068.13)
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39605:Welders - Group	4,733.97	545.28	-	-	-	-	-	5,279.25
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39700:Communication Equipme	80,257.36	14,912.76	-	-	-	-	-	95,170.12
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39800:Miscellaneous Equipme	928,948.54	127,454.39	(8,186.66)	-	-	-	-	1,048,216.27
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39901:Oth Tang Prop - Serve	12,449.70	5,661.75	-	-	-	-	-	18,111.45
10/2018	09/2019	050 Mid-States Division	093 - Tennessee Division	050.093.39906:Pc Hardware	240,523.59	111,673.12	(44,161.90)	-	-	-	-	308,034.81
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.30200:Franch & Consent Grp	241,284.22	-	-	-	-	-	-	241,284.22
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.36520:Rights-Of-Way	81,238.18	5,304.36	-	-	-	-	-	86,542.54
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.36600:Structures & Improvem	1,666.03	116.28	-	-	-	-	-	1,782.31
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.36700:Mains - Cathodic Prot	24,129.83	3,740.88	-	-	-	-	-	27,870.71
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.36701:Mains - Steel	5,628,323.29	278,720.83	(51,499.00)	(25,433.18)	-	-	-	5,830,111.94
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.36900:Measuring And Reg. St	1,259,569.54	72,368.64	-	-	-	-	-	1,331,938.18
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.37402:Land & Land Rights	274,382.19	49,362.25	-	-	-	10,499.28	-	334,243.72
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.37500:Structures & Improvem	41,562.60	7,159.12	-	-	-	-	-	48,721.72
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.37600:Mains - Cathodic Prot	429,219.24	55,848.05	-	(27.33)	-	-	-	485,039.96
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.37601:Mains - Steel	28,430,970.33	1,863,710.18	(355,372.89)	(710,127.80)	-	-	-	29,229,179.82
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.37602:Mains - Plastic	84,074,560.19	4,706,602.54	(134,429.03)	(320,452.69)	-	-	-	88,326,281.01
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.37603:Mains - Anodes	373,053.02	47,240.99	(22,846.05)	-	-	-	-	397,447.96
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.37604:Leak Clamps & Sleeves	3,194,947.69	254,433.30	-	-	-	-	-	3,449,380.99
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.37800:Meas. And Reg. Sta. E	5,511,793.11	393,052.60	(19,079.20)	(54,535.14)	-	-	-	5,831,231.37
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.37900:Meas & Reg Station Eq	1,643,978.11	223,306.43	-	-	-	(10,499.28)	-	1,856,785.26
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.38000:Services	43,304,581.53	2,783,113.86	(1,745,635.91)	(297,209.27)	-	-	-	44,044,850.21
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.38100:Meters	9,827,695.50	1,459,120.67	(381,364.00)	(35,423.22)	-	-	-	10,870,028.95
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.38200:Meter Installations	16,523,899.04	1,026,281.47	(285,145.53)	(68,442.37)	-	-	-	17,196,592.61
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.38300:House Regulators	2,910,973.77	227,464.11	(67,623.55)	(21,102.05)	-	-	-	3,049,712.28
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.38500:Industrial Measuring	198,490.36	18,668.65	-	-	-	-	-	217,159.01
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.38900:Land & Land Rights	-	-	(666,505.28)	-	769,632.96	-	(103,127.68)	-
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39000:Struct & Improvem Grp	3,771,199.91	204,588.57	(1,012,521.13)	-	439,496.11	-	(185,461.04)	3,217,302.42
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39003:Improvements Grp	5,716.12	312.36	-	-	-	-	-	6,028.48
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39009:Improvement-Leased Grp	257,986.61	16,848.90	(73,712.78)	-	31,995.86	-	-	233,118.59
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39100:Office Furniture And	384,818.59	43,150.38	-	-	-	-	-	427,968.97
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transp Equip-Group	211,452.62	64,343.67	(5,750.84)	-	26,525.00	-	-	296,570.45
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transportation Equipm	6,079.60	-	-	-	-	-	-	6,079.60
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39300:Stores Equipment	5,412.63	125.35	-	-	-	-	-	5,537.98
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39400:Tools Shop And Garage	951,457.39	236,371.29	(9,552.12)	-	-	-	-	1,178,276.56
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39600:Power Op Equip-Group	(57,516.94)	1,866.36	(29,850.47)	-	-	-	-	(85,501.05)
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39600:Power Operated Equipm	9,000.00	-	-	-	-	-	-	9,000.00
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39603:Ditchers - Group	8,890.36	1,302.48	-	-	-	-	-	10,192.84
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39604:Backhoes - Group	(51,068.13)	-	-	-	-	-	-	(51,068.13)
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39605:Welders - Group	5,279.25	545.28	-	-	-	-	-	5,824.53
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39700:Communication Equipme	95,170.12	15,151.80	-	-	-	-	-	110,321.92
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39800:Miscellaneous Equipme	1,048,216.27	128,956.81	(143,278.10)	-	-	-	-	1,033,894.98
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39901:Oth Tang Prop - Serve	18,111.45	7,677.00	-	-	-	-	-	25,788.45
10/2019	09/2020	050 Mid-States Division	093 - Tennessee Division	050.093.39906:Pc Hardware	308,034.81	133,973.44	(118,653.73)	-	-	-	-	323,354.52
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.30200:Franch & Consent Grp	241,284.22	-	-	-	-	-	-	241,284.22
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.36520:Rights-Of-Way	86,542.54	5,304.36	-	-	-	-	-	91,846.90
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.36600:Structures & Improvem	1,782.31	116.28	-	-	-	-	-	1,898.59
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.36700:Mains - Cathodic Prot	27,870.71	3,740.88	-	-	-	-	-	31,611.59
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.36701:Mains - Steel	5,830,111.94	278,110.56	-	(88,350.24)	-	-	-	6,019,872.26
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.36900:Measuring And Reg. St	1,331,938.18	72,368.64	-	-	-	-	-	1,404,306.82
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.37402:Land & Land Rights	334,243.72	60,690.49	-	-	-	-	-	394,934.21
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.37500:Structures & Improvem	48,721.72	7,200.84	-	-	-	-	-	55,922.56
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.37600:Mains - Cathodic Prot	485,039.96	64,069.16	(3,519.63)	(2,566.94)	-	-	-	543,022.55
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.37601:Mains - Steel	29,229,179.82	2,077,555.21	(358,043.05)	(358,706.40)	-	-	-	30,589,985.58
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.37602:Mains - Plastic	88,326,281.01	5,122,276.72	(225,620.20)	(237,344.65)	-	-	-	92,985,592.88
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.37603:Mains - Anodes	397,447.96	51,621.53	(33,188.73)	-	-	-	-	415,880.76
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.37604:Leak Clamps & Sleeves	3,449,380.99	254,458.24	-	-	-	-	-	3,703,839.23
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.37800:Meas. And Reg. Sta. E	5,831,231.37	446,327.59	(353,810.68)	(19,194.14)	-	-	-	5,904,554.14
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.37900:Meas & Reg Station Eq	1,856,785.26	285,220.47	(595,108.40)	(34,838.48)	-	-	-	1,512,058.85
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.38000:Services	44,044,850.21	2,967,805.17	(1,269,869.04)	(297,246.77)	-	-	-	45,445,539.57
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.38100:Meters	10,870,028.95	1,547,442.66	(228,648.67)	(53,031.45)	-	-	-	12,135,791.49
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.38200:Meter Installations	17,196,592.61	1,028,179.59	(220,657.73)	(81,782.14)	-	-	-	17,922,332.33
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.38300:House Regulators	3,049,712.28	258,991.46	(26,726.67)	(22,359.00)	-	-	-	3,259,618.07
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.38500:Industrial Measuring	217,159.01	19,393.30	-	-	-	-	-	236,552.31

Tennessee Depreciation Rollforward
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Start Month	End Month	Company	Depreciation Summary	Depreciation Group	Begin Balance	Provision	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain-Loss	End Balance
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39000:Struct & Improvem Grp	3,217,302.42	195,390.52	-	-	-	-	-	3,412,692.94
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39003:Improvements Grp	6,028.48	312.36	-	-	-	-	-	6,340.84
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39009:Improvement-Leased Grp	233,118.59	15,031.92	-	-	-	-	-	248,150.51
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39100:Office Furniture And	427,968.97	44,911.36	-	-	-	-	-	472,880.33
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transp Equip-Group	296,570.45	118,591.62	(9,894.92)	-	-	-	-	405,267.15
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transportation Equipm	6,079.60	-	-	-	-	-	-	6,079.60
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39300:Stores Equipment	5,537.98	118.88	(2,969.41)	-	-	-	-	2,687.45
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39400:Tools Shop And Garage	1,178,276.56	290,704.18	(30,515.01)	-	-	2,647.83	-	1,441,113.56
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39600:Power Op Equip-Group	(85,501.05)	891.72	-	-	-	-	-	(84,609.33)
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39600:Power Operated Equipm	9,000.00	-	-	-	-	-	-	9,000.00
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39603:Ditchers - Group	10,192.84	1,302.48	-	-	-	-	-	11,495.32
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39604:Backhoes - Group	(51,068.13)	-	-	-	-	-	-	(51,068.13)
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39605:Welders - Group	5,824.53	363.52	(8,349.48)	-	-	-	-	(2,161.43)
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39700:Communication Equipme	110,321.92	13,220.65	(45,119.39)	-	-	-	-	78,423.18
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39800:Miscellaneous Equipme	1,033,894.98	119,932.88	(152,846.96)	-	-	-	-	1,000,980.90
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39901:Oth Tang Prop - Serve	25,788.45	7,682.28	-	-	-	-	-	33,470.73
10/2020	09/2021	050 Mid-States Division	093 - Tennessee Division	050.093.39906:Pc Hardware	323,354.52	150,972.70	(123,177.31)	-	-	-	-	351,149.91
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.30200:Franch & Consent Grp	241,284.22	-	-	-	-	-	-	241,284.22
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.36520:Rights-Of-Way	91,846.90	5,304.36	-	-	-	-	-	97,151.26
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.36600:Structures & Improvem	1,898.59	116.28	-	-	-	-	-	2,014.87
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.36700:Mains - Cathodic Prot	31,611.59	3,740.88	-	-	-	-	-	35,352.47
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.36701:Mains - Steel	6,019,872.26	278,110.56	-	-	-	-	-	6,297,982.82
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.36900:Measuring And Reg. St	1,404,306.82	72,368.64	-	-	-	-	-	1,476,675.46
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.37402:Land & Land Rights	394,934.21	67,697.44	(100.00)	-	47,320.00	-	(47,257.30)	462,594.35
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.37500:Structures & Improvem	55,922.56	7,200.84	-	-	-	-	-	63,123.40
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.37600:Mains - Cathodic Prot	543,022.55	72,106.22	-	-	-	-	-	615,128.77
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.37601:Mains - Steel	30,589,985.58	2,231,533.57	(581,620.06)	(374,057.45)	-	-	-	31,865,841.64
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.37602:Mains - Plastic	92,985,592.88	5,595,849.16	(588,700.29)	(223,934.84)	-	-	-	97,768,806.91
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.37603:Mains - Anodes	415,880.76	60,731.12	(19,840.35)	-	-	-	-	456,771.53
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.37604:Leak Clamps & Sleeves	3,703,839.23	220,561.05	(1,380,124.04)	-	-	-	-	2,544,276.24
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.37800:Meas. And Reg. Sta. E	5,904,554.14	532,075.61	(14,466.33)	(119,305.71)	-	-	-	6,302,857.71
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.37900:Meas & Reg Station Eq	1,512,058.85	336,419.74	-	-	-	-	-	1,848,478.59
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.38000:Services	45,445,539.57	3,142,387.98	(5,026,695.36)	(369,953.86)	-	(31,647.58)	-	43,159,630.75
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.38100:Meters	12,135,791.49	1,679,845.40	(733,882.58)	(27,235.61)	-	-	-	13,054,518.70
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.38200:Meter Installations	17,922,332.33	1,018,036.74	(517,433.92)	(52,511.94)	-	-	-	18,370,423.21
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.38300:House Regulators	3,259,618.07	290,758.44	(8,798.50)	(14,062.29)	-	-	-	3,527,515.72
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.38500:Industrial Measuring	236,552.31	19,373.16	-	-	-	-	-	255,925.47
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.38900:Land & Land Rights	-	-	(3,460.00)	-	-	-	3,460.00	-
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39000:Struct & Improvem Grp	3,412,692.94	200,071.78	-	-	-	-	-	3,612,764.72
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39003:Improvements Grp	6,340.84	312.36	-	-	-	-	-	6,653.20
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39009:Improvement-Leased Grp	248,150.51	15,031.92	-	-	-	-	-	263,182.43
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39100:Office Furniture And	472,880.33	36,203.93	(414,716.31)	-	-	-	-	94,367.95
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transp Equip-Group	405,267.15	118,114.47	-	-	-	-	-	523,381.62
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39200:Transportation Equipm	6,079.60	-	-	-	-	-	-	6,079.60
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39300:Stores Equipment	2,687.45	81.72	-	-	-	-	-	2,769.17
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39400:Tools Shop And Garage	1,441,113.56	334,033.63	(49,318.73)	-	-	-	-	1,725,828.46
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39600:Power Op Equip-Group	(84,609.33)	594.48	(9,336.10)	-	-	-	-	(93,350.95)
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39600:Power Operated Equipm	9,000.00	-	-	-	-	-	-	9,000.00
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39603:Ditchers - Group	11,495.32	1,302.48	-	-	-	-	-	12,797.80
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39604:Backhoes - Group	(51,068.13)	-	-	-	-	-	-	(51,068.13)
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39605:Welders - Group	(2,161.43)	-	-	-	-	-	-	(2,161.43)
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39700:Communication Equipme	78,423.18	11,230.23	-	-	-	-	-	89,653.41
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39800:Miscellaneous Equipme	1,000,980.90	107,888.73	(165,298.22)	-	-	-	-	943,571.41
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39901:Oth Tang Prop - Serve	33,470.73	7,682.28	-	-	-	-	-	41,153.01
10/2021	09/2022	050 Mid-States Division	093 - Tennessee Division	050.093.39906:Pc Hardware	351,149.91	165,312.72	(81,821.98)	-	-	-	-	434,640.65

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-19
Page 1 of 1

REQUEST:

Provide copies of all information related to current operations and future expectations provided to Mr. Allis by Company operating and fiscal management personnel. Provide all information in the same format provided to Mr. Allis. Identify by name and title all Company personnel who provided the information and explain the extent of their participation and preparation of the information they provided.

RESPONSE:

Please see Attachment 1 for the notes taken from Mr. Allis's meetings and site visits for the study. As to the name and title of all Company personnel present at these meetings and site visits, please see the response to Consumer Advocate 1-20.

ATTACHMENT:

CAD_1-19_Att1 - TN Meeting Notes.pdf

Atmos TN/VA

3/6/2023

Tennessee/Virginia

- Ten-VA Energy, then United Cities gas
- Atmos acquired in 1997 from United Cities
- Central TN
- Eastern TN (through Johnson City)
- 1961 system was developed, started by Howard Baker, Jr.
- TN Natural Gas Pipeline (now Enbridge) – Colonial natural gas
 - Tapped into pipeline in 1950s/1960s
 - Blacksburg completed in 1976
 - Some propane systems existed before 1960s
- Installed propane air plants, etc. for gas supply challenges in 1970s
- Volunteer acquired Colonial in 1970s, because Ten-VA Energy
- A lot of focus is on replacing older infrastructure and reliability/redundancy, etc.

Fed by Enbridge pipeline

- A few other take points from different pipelines in middle TN

Mains

- Have replaced all bare steel in both states
 - Replacement program
 - Limited cast iron in system, has been replaced to the extent there were some
- Steel used for above 100 PSI, plastic for less than 100 PSI (except for special circumstances where cannot use plastic)
- Pre-1983 plastics
 - Including Aldyl-A
- One mile of transmission in VA
- Similar operating characteristics, challenges, etc. in TN and VA
 - Systems constructed at similar time, similar processes, etc.

Gate stations

- 37 in TN; 14 in VA
- 10-year program (outside of SAVE) in VA

- o Target one station per year
 - o Replace 10 of 14 stations
- Replacing some district stations
- Have replaced about 1 per year in TN, will continue to do so as well
- Retirements in recent years related to replacement/removal of older stations

District

- 377 stations in TN; 75 in VA
- Program in VA, identified 6-8 to replace in program
- Will likely replace some in TN as well
- Almost all above-ground
- With replacements, may be able to move location (e.g., for safety)
- Assess stations case-by-case
 - o In some cases have replaced runs if rest of station in good shape
 - o In most cases total replacement
- Have increased replacements in recent years when compared to earlier years
-

Virginia

Pressure

- 60, 100, 275, 500 MAOP for system, some tested at 750
- Plus some 2 PSI
 - o Will retire several regulator stations when 2 PSI is eliminated
- Most customers on 60 PSI MAOP

Blacksburg

- Started as propane system
- Propane air plants
- Natural gas split in 1970s, separated from propane
- System has been improved
 - o Increased pipe size
 - o Reasonably high growth area
- Most towns are one-way feeds
- Reasonable industrial base
- VT switched from coal to gas, etc

Annual replacement program (SAVE)

- o Originally bare steel
- o Focus turning to Aldyl-A
- o City gate and reg station upgrades

SAVE Program

- o Unlocatable plastic, gate stations, regulator stations, shorted casings for crossing
- o Will file to replace Aldyl-A and other plastic pipe within 14 years in VA
- o Extron, installed 1970s, early 1980s
 - More to replace than Aldyl-A
- o Replace with high density
- o Will also replace services when mains replaced, with similar construction
- o Also replace meters, meter sets, unless newer meter
- o Eliminate some regulator stations
 - Upgrade from medium pressure to high pressure
- o Some regulatory stations included in SAVE program
- o 7 miles of 2 PSI and 10 miles of 2 PSI in TN, plan to eliminate with SAVE program
- o City gate stations
 - Driven primarily by age and condition, parts availability, etc.
 - Some date to 1960s (others to early 1980s)

Mains/Services

- Mains – Steel – 311.7 miles
- Mains – plastic – 404.8 miles
- Services - Steel protected – 1,687 miles
- Services - PE – 23,232 services
- 23,501 customers, 18,666 residential
- SAVE – 75.5 miles of unlocatable plastic (4,124 services)
 - o Will replace about 20% of plastic pipe
- VA has own DIMP plan
- Will move VA to enterprise DIMP plan
- Other retirements
 - o With public improvement projects, relocations
 - o External factors (damage, etc.)
 - o When replace aging infrastructure, consider capacity and other system improvements
 - o Have also added new lines, changing configuration for capacity, reliability reasons
- Mains/Services
 - o Retirements – cut and cap/purge gas at either end or connection points
 - o Costs have increased, particular in past couple years
 - Labor, material price increases
 - E.g., fuel surcharges from contractors

Regulator stations

- Typically remove equipment for rebuilds
- Restoration costs have increased, although smaller portion of overall project
- Also, additional safety items, such as over-pressure protection, etc.
- Barricades, vehicle protection, etc.

Meters

- WMR in Bristol area in 2020, Blacksburg in 2021/2022
 - o Not a comprehensive program in Blacksburg, small portion remains to be converted
 - o Fixed network in most locations
 - Outer-lying areas have drive-by reading
 - o Most were retrofits of WMR module, but some meters were replaced

Protection

- Newer projects have more over-pressure protection, valves
- Protection at house/meter, etc.
- SCADA data, visibility – will add to more locations when installed new
 - o Costs of technology has come down
- Additional focus on redundancy and reliability in more recent years than was the case in the past

Tennessee

System operations

- 60, 25, 175, 275, 400 PSI, plus some 2 PSI
- Most customers fed from 60 PSI
- 2 PSI will be replaced
- No plan to proactively eliminate 25 PSI
- Targeting similar assets to in VA SAVE program
 - o Similar risk-based analysis
- Some areas with more growth, so more upgrades for growth/reliability, etc.

Meters

- Middle TN – WMR program in 2013
 - o Have started to have failures, some battery issues

- Eastern TN – began in 2016, completed in 2018-2019
- Sensus upgraded towers relatively recently

• Atmos Energy •

3/6/2023

Net Salvage

Prelim Curves (estimates - need updated)

Schedules

Deprecates (maybe)

Annual Stats (charts)

3/7/2023 • Atmos TN - United City Gas - '97 (acquisition)

- Bare steel removed (TN + VA) ~ 2011

- S.A.V.E. annual infra. ^{Alloy-A} ~~category~~ (plastic)

- Replacements - 5th yr, renewal

- 1961 (TN + VA) pipeline NG - E. TN

- 1965 gas dist. built

- Southwest ~~VA~~ colonial Natural Gas

- 100 customers (1960s)

- TN + VA Energy ~~Gas~~ Gas

- S.A.V.E. 15.5 miles of unlocatable plastic

↳ 4,124 services ~ 20% to be retired

• Atmos VA Pressures / MAOP

- 60, 100, 215, 500, 750

- 2 psi to be retired / several reg. stations

- 100 pressure for customers

• Atmos TN Pressures / MAOP

100+ MAOP

- 60, 25, 215, 400,

↳ Steel

- 60 pressure for customers

100 - MAOP

- 2 psi to be retired

↳ Plastic

- 25 not to be upgraded (lack of growth)

① * VA + TN add band 2005 - 2022

- mid-April
- Atmos Energy • Report / Testimony

cont.

- Atmos VA + TN - WMR / AMR / Moans
- ~~1000000~~ Bristol, 2020
- Fixed Network + Drive by
- Middle TN, 2012
- Eastern TN, 2014 / 2013
- Atmos VA + TN
- 37 TN
- 14 VA } City Gates
• Full Replacement in VA (one per year)
• Full Replacement in TN (last 8-10 years)
- 37 TN } Districts
- 15 VA }
• Manins / Services
- Retirements due to enhancement projects

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-20
Page 1 of 1

REQUEST:

Identify all plant tours during the preparation of the TN-Direct Depreciation Study and include the following information:

- a. Identify those in attendance and their titles and job descriptions;
- b. Provide all conversation notes taken during the tour; and
- c. Provide all photographs and images taken during the tour.

RESPONSE:

- a. The following is a list of those in attendance during the plant tours and their job summaries: Brannon Taylor - VP Rates & Regulatory Affairs (Plans, organizes, coordinates and directs rates and regulatory affairs at the division level.); John Johnson - Lead Rates & Regulatory Affairs (Leads and oversees the execution of rate studies, revenue deficiency analysis, and competitive analysis studies. Acts as a mentor to team members and advisor to leadership on rate-related topics and support services.); Anna-Katherine Killian - Marketing Analyst (Supports the Division's marketing/sales efforts, by utilizing data analytics to monitor market trends, measure sales, and identify growth/retention prospects. Gathers economic development data, analyzes, and communicates performance against targets.); John Bradley - Operations Supervisor (Plans, organizes, coordinates and supervises the daily operational activities, within an assigned functional area, for the natural gas distribution system within one or more communities.); Janelle Rising - Analyst Gannett Fleming; and Ned Allis - VP Gannett Fleming (Please see Mr. Allis's filed testimony for a description of his qualifications).
- b. Please see the response to Consumer Advocate 1-19 for notes taken.
- c. Please see Attachment 1 for the photographs taken during the plant tours.

ATTACHMENT:

CAD_1-20_Att1 - TN Field Trip Photos.pdf



Account 378.00, Measuring and Regulating Station Equipment
Deodorant Tank



Account 378.00, Measuring and Regulating Station Equipment
Heater



Account 378.00, Measuring and Regulating Station Equipment
Remote Operated Valve (ROV)



Account 378.00, Measuring and Regulating Station Equipment
Two Regulator Runs



Account 381.00, Meters
Meter



Account 378.00, Measuring and Regulating Station Equipment
Regulator Runs



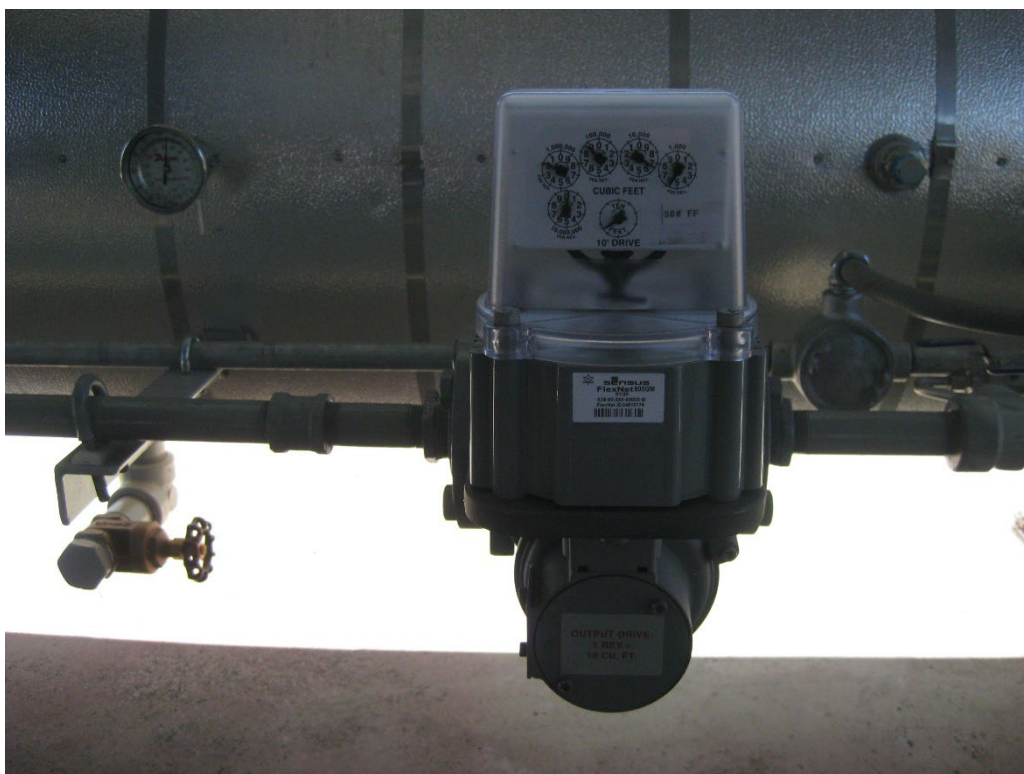
Account 378.00, Measuring and Regulating Station Equipment
Mooney Flowgrid Regulator



Account 378.00, Measuring and Regulating Station Equipment
Regulator (Right Unit)



Account 378.00, Measuring and Regulating Station Equipment
Metering (Left Unit)



Account 381.00, Meters
Meter



Account 378.00, Measuring and Regulating Station Equipment
Information/Communications



Account 379.00, Measuring and Regulating Station Equipment - City Gate Regulator Runs



Account 379.00, Measuring and Regulating Station Equipment - City Gate Regulator



Account 379.00, Measuring and Regulating Station Equipment - City Gate Heater



Account 379.00, Measuring and Regulating Station Equipment - City Gate Regulator Run



Account 379.00, Measuring and Regulating Station Equipment - City Gate
Remote Operated Valve (ROV)



Account 381.00, Meters
Meter



Account 379.00, Measuring and Regulating Station Equipment - City Gate
Information/Communications



Account 379.00, Measuring and Regulating Station Equipment - City Gate
Deodorant Tank



Account 379.00, Measuring and Regulating Station Equipment - City Gate Valves



Account 378.00, Measuring and Regulating Station Equipment
Regulator Run



Account 378.00, Measuring and Regulating Station Equipment
Relief Valve



Account 378.00, Measuring and Regulating Station Equipment
Regulator



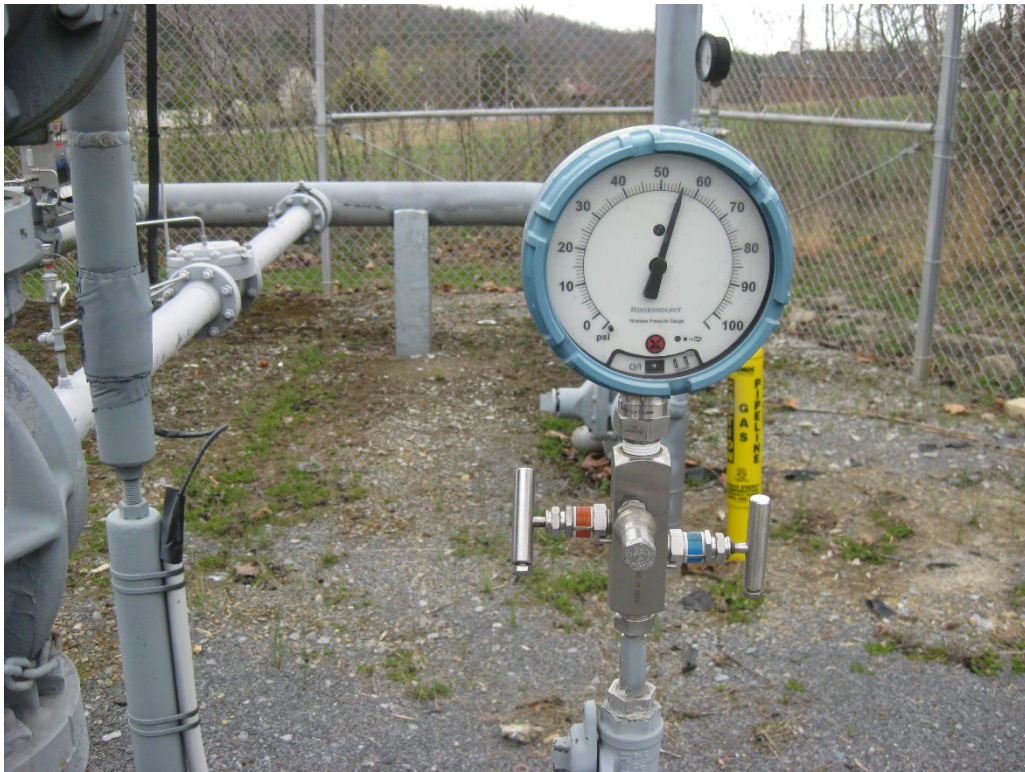
Account 378.00, Measuring and Regulating Station Equipment
Overview



Account 378.00, Measuring and Regulating Station Equipment
Decommissioned Storage Tank



Account 378.00, Measuring and Regulating Station Equipment
Valves



Account 381.00, Meters
Meter



Account 378.00, Measuring and Regulating Station Equipment
Regulator



Account 378.00, Measuring and Regulating Station Equipment
Regulator



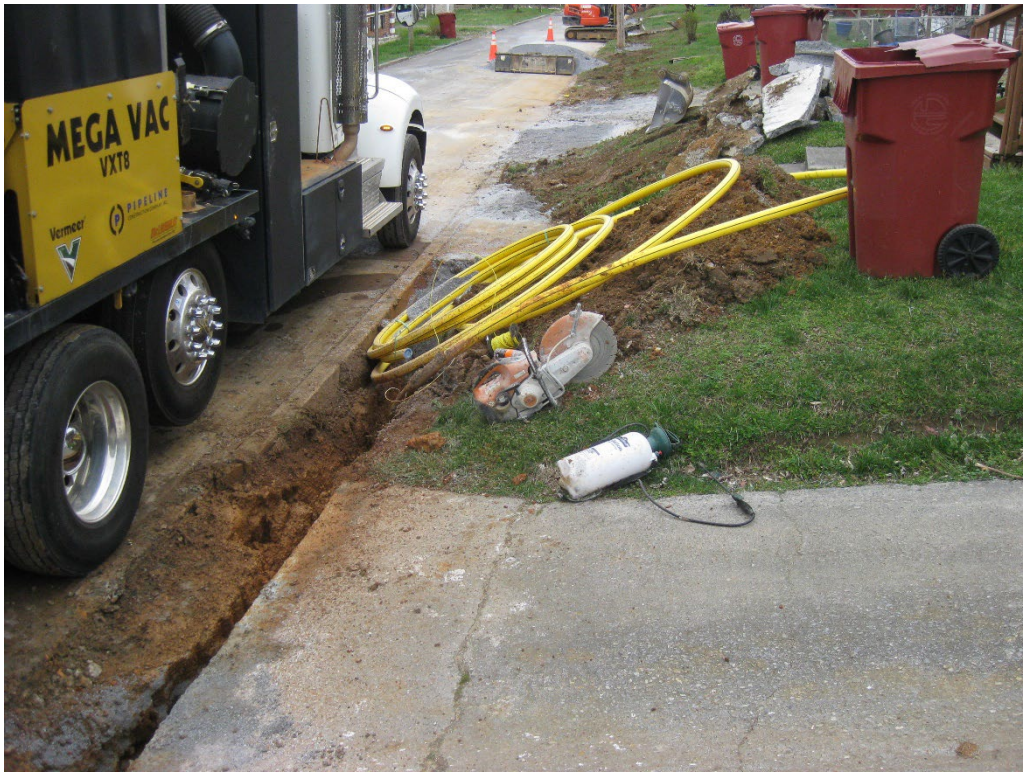
Account 378.00, Measuring and Regulating Station Equipment
Regulator Runs



Account 378.00, Measuring and Regulating Station Equipment
Deodorant Tank



Account 378.00, Measuring and Regulating Station Equipment
Distribution System



Account 376.00, Mains
2in Mains



Account 376.00, Mains
2in Mains



Account 376.00, Mains
2in Mains - Steel (Being Replaced)



Account 380.00, Services
Service Line

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Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-21
Page 1 of 1

REQUEST:

Describe on an account-by-account basis, the accounting method reflected in the life studies, “location-life” or “cradle-to-grave.” In addition, explain the impact of the accounting method on the lives calculated in the Depreciation Study.

RESPONSE:

The Company uses a “cradle-to-grave” method of accounting for all accounts within the depreciation study. Most utilities use cradle-to-grave accounting for the types of assets in the study and for many assets, such as mains or services, there would be a minimal impact between the two accounting methods. However, for assets that may change locations, location-life would typically result in shorter lives, all else equal.

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Question No. 1-22
Page 1 of 1

REQUEST:

Explain, and provide examples of, the Company's retirement unit cost procedures for each account. Identify all changes to retirement unit costs which have occurred since 2012.

RESPONSE:

Capital expenditures are accumulated at a capital task level. Each retirement unit translates to 300 FERC account.

1. Charges are accumulated at the project, capital task and expenditure type level.
 - DIS-37602-Main, PE, 2in. > Material > \$10,000.
 - DIS-37602-Main, PE, 2in > Labor > \$10,000.
 - DIS-37602-Main, PE, 2in > Corporate A&G @ 10% > \$2,000.
 - DIS-37602-Main, PE, 2in > Business A&G @ 5% > \$500.

Assumption for calculation:

- Corporate OH 10%
 - Business Unit OH 5%
2. When the project is completed, project manager enters the as-built information for each retirement unit and the % allocation by retirement unit:
 - Install 600 Ft. of DIS-37602-Main, PE, 2 in. 62%
 - Install 800 Ft. of DIS-37602-Main, PE, 8 in. 38%
 3. Unitization process is run to close out CWIP (107) and create asset (101). Asset created in the following 300 FERC account broken down by retirement:

Account 37602-Mains-Plastic for \$48,000

- 600 feet @\$50/ft = \$30,000; DIS-37602-Main, PE, 2 in.
- 400 feet @\$45/ft = \$18,000; DIS-37602-Main, PE, 8 in.

Note – There are no retirement unit cost changes to report.

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Consumer Advocate DR Set No. 1
Question No. 1-23
Page 1 of 1

REQUEST:

Provide a copy of Company's current capitalization policy. If the policy has changed at all since 2012, provide a copy of all prior policies in effect during any portion of the period since 2012 and explain the impacts of these changes on the depreciation rates proposed in this proceeding.

RESPONSE:

Please see Attachment 1 for the Company's capitalization manual.

ATTACHMENT:

CAD_1-23_Att1 - Capitalization Manual.pdf

**ATMOS ENERGY CORPORATION
CAPITALIZATION MANUAL
OCTOBER 1, 2018**

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Introduction

The primary purpose of the capitalization manual is to provide guidance for coding direct capital project costs and to describe the methods used to capitalize overhead costs and division operating expenses that support the capital activities of the Company. Direct capital project costs represent costs easily associated with the acquisition, development, and/or construction of a capital project. Capital overhead costs represent indirect costs that cannot be directly associated with any particular asset or group of assets but relate to the support of capital activities. Operating expenses that support capital activities, including but not limited to vehicles, heavy equipment and insurance also have a portion of their costs capitalized. The below sections of this manual describe the capitalization of direct project costs, overhead costs and operating expenses in further detail.

As a publicly traded utility company, Atmos Energy's capitalization policy should conform to both GAAP and the FERC Uniform System of Accounts (USOA). Under GAAP, there is no specific authoritative guidance governing the accounting for project costs except as it relates to SOP 98-1 Costs of Computer Software Developed or Obtained for Internal Use (now ASC 350-40). However, consistent with other entities, Atmos Energy analogizes to the guidance in Statement of Financial Accounting Standards (SFAS) No. 67, *Accounting for Costs and Initial Rental Operations of Real Estate Projects* (now ASC 970). For regulatory purposes, the Company's regulators require the utilization of the USOA in all its jurisdictions. The USOA Gas Plant Instructions 3 and 4 provide the relevant guidance concerning project costs. The USOA is also applicable to Atmos Energy for GAAP purposes since, as a public utility company, Atmos Energy is subject to the requirements of SFAS 71, *Accounting for the Effects of Certain Types of Regulations* (now ASC 980).

It should be noted that some work activities can be considered either capital or expense depending on the nature of the activity performed. These occurrences have been identified in the capital activities section of this policy and the proper FERC account has been provided for activities that should be charged to O&M expense. A more comprehensive listing of O&M activities and related FERC accounts has been included in the Account Coding Matrix section of the Account Coding Manual.

The examples of the work activities described in this manual and how they are coded should be a reference tool for employees engaged in these activities. However, it should be noted that there may be instances where the employee must use their professional judgment to determine whether certain costs should be capitalized or expensed. If unsure, the employee should always consult their manager or the Manager of Plant Accounting before coding the invoice and associated labor. Below are some examples of activities that may be considered capital or expense depending on their nature:

- An invoice is received for the mowing of grass around the division general office. As the mowing does not relate to a capital activity it is charged to expense. Another example is for the mowing of grass related to the first clearing and grading of land for a right-of-way. As the mowing relates to the first clearing and grading of the right-of-way it is capitalized ([Gas Plant Instruction 7A](#)).
- A customer meter is painted for the first time upon installation. As the painting is associated with the installation of the meter the related charges are capitalized. If the meter is painted subsequent times then the related charges are expensed as they are not associated with the installation of the meter.
- Welds are tested on newly installed pipe. As the testing of welds is associated with new pipe installation the related charges are capitalized. If the testing of welds is associated with existing pipe, then the related charges are expensed.

Labor Activities

Cathodic Protection

Definition: installation and maintenance of cathodic protection equipment if not associated with a steel main or service line installation

Examples:

- installation or replacement of anodes
- installation or maintenance of rectifiers
- extended coverage of existing systems
- replace faulty insulators - Insulators are a substantial component of a cathodic protection system. They serve as a mechanical fitting on the system, similar to the purpose of a leak clamp on a main or service.
- annual CP reads

Labor Coding

All labor associated with the installation of new or replacement/removal of existing equipment:

Project – specific project or functional

Task – CAPITAL

All labor associated with annual CP reads and rectifier checks:

Account – 8740 (Mains and services expenses)

Pipeline Account – 8560 (Mains expenses)

Sub-account – 01000 (Default)

Invoice coding for material, etc.

Invoice coding for the installation of new or replacement equipment:

Project – specific project or functional

Task – CAPITAL

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

Invoice coding for annual CP reads and rectifier checks:

Company – three digit company number where work is being completed

Cost center – four digit cost center where work is being completed

Account – 8740 (Mains and services expenses)

Pipeline Account – 8560 (Mains expenses)

Sub-account – sub-account that best describes the charges being coded

Service area – six digit service area where work is being completed

Labor Activities

Fabricate Large Meter Set (Loop)

Definition: fabrication of a large meter set

Examples:

- build meter loop
- pressure test
- prime & paint

Labor Coding

For meter set fabricated for a new installation:

Project – growth functional or specific project

Task – CAPITAL

For meter set fabricated for the replacement of an existing installation:

Project – non-growth functional or specific project

Task – CAPITAL

Invoice coding for material, etc.

Invoice coding for meter set fabricated for a new installation:

Project – growth functional or specific project

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Invoice coding for meter set fabricated for the replacement of an existing installation:

Project – non-growth functional or specific project

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Labor Activities

Install Leak Clamps

Definition: installation of leak clamps on existing pipe

Examples:

- installation of leak clamp
- check for leaks
- clean-up
- completion of required paperwork
- any other activities necessary for successful completion
- full encirclement/half sole
- Trident tape repairs

Notes:

- Partial encirclements are generally used on fitted risers and are a type of permanent leak repair.
- Full encirclements, normally leak clamps of various brands and types, are used on service lines or mains and are also permanent repairs.
- The technology called “Trident Tape” can be used as either a full encirclement or a partial encirclement permanent repair.

Labor Coding

Installation of leak clamp as a permanent repair ([See Gas Plant Instruction 10B\(1\)](#)). Does not include a temporary repair awaiting capital replacement in the near future.

Project – non-growth functional

Task – CAPITAL

- **Installation of leak clamp as a temporary repair awaiting replacement in the near future. “Near Future” is defined as less than one year. This may vary across the Enterprise depending upon the applicable regulatory body’s directives.**

Account – 8870 (Maintenance of mains) for leak clamps on mains, 8920 (Maintenance of services) for leak clamps on services.

Sub-account – 01000 (Default)

Invoice coding for material, etc.

Installation of leak clamp as a permanent repair ([See Gas Plant Instruction 10B\(1\)](#)). Does not include a temporary repair awaiting capital replacement in the near future.

Project – non-growth functional

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Installation of leak clamp awaiting replacement in the near future. “Near Future” is defined as less than one year. This may vary across the Enterprise depending upon the applicable regulatory body’s directives.

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8870 (Maintenance of mains) for leak clamps on mains, 8920 (Maintenance of services) for leak clamps on services.

Sub-account – sub-account that best describes the charges being coded

Service area – six digit service area where work is being completed

Labor Activities

Install New Main

Definition: installation of distribution main

Examples:

- installation and fusion of pipe
- contractor inspection
- completion of required paperwork
- any other activities necessary to successfully install new main
- design of major subdivision
- securing of right-of-way
- first clearing and grading of right-of-way

Labor Coding

Project – specific project

Task – CAPITAL

Invoice coding for contract labor, material, etc.

Project - specific project

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Labor Activities

Install New Meter Set/Loops/Barricades

Definition: installation of customer meter

Examples:

- install meter
- check pressure
- test for leaks
- install barricades to protect meter set from third party damage
- any other activities necessary to successfully complete installation

Labor Coding

Project – growth functional or specific project

Task – CAPITAL

Barricades:

Repairs to barricades should be charged to expense

Account – 8780 (Meter and house regulator expenses)

Subaccount – 01000 (Default)

Invoice coding for material, etc.

Invoice coding for contract labor, material, etc.:

Project – growth functional or specific project

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Labor Activities

Install New Service Line

Definition: install new service line from the main to customer premises

Examples:

- installation and fusion of pipe
- securing of right-of-way
- completion of required paperwork
- any other activities necessary to successfully install new service

Labor Coding

Project – growth functional or specific project

Task – CAPITAL

Invoice coding for contract labor, material, easements, etc.

Project – growth functional or specific project

Task – CAPITAL

Expenditure type–type that best describes the charges being coded

Cost center – the cost center of the project

Labor Activities

Install/Replace Regulator/Border Stations

Definition: installation of new and replacement /retirement of existing stations

Examples:

- installation of new station
- replacement of existing station
- removal of existing station

Labor Coding

Project – specific project or non-growth functional

Task – CAPITAL

Invoice coding for contract labor, material, easements, etc.

Project – specific project or non-growth functional

Task – CAPITAL

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

Labor Activities

Leak Repairs/Monitoring/Pinpointing

Definition: replace pipe due to leakage / pinpointing

Examples:

- Mechanical Couplings
- Any Constab - Constab is simply a brand name for a particular type of mechanical coupling. They are no different than a slip-fit, etc. All are a newer type of leak clamp.
- Water work due to leakage - These types of leaks involving water occurs on low pressure Cast Iron or Bare Steel main systems. The majority of these types of leaks cause the customers to lose gas service in their homes. All these types of leaks will require either leak clamps or pipe replacement to restore system reliability to the gas delivery system.
- Pinpointing/Monitoring that leads to a capital repair.
- Any Electro fusion

Notes:

- For most divisions replacement of 5-250 feet of pipe is completed under a functional. Replacement of over 250 feet of pipe is completed with a specific project.
- APT: All replacements, regardless of length, are completed on a specific project.
- Louisiana: 5-100 feet of pipe is completed under a functional. Replacement of over 100 feet of pipe is completed with a specific project.

Labor Coding

Project – Leak functional or specific project

Task – CAPITAL

A temporary repair awaiting replacement in the near future; replacement of less than 5 feet of pipe.

Account – 8870 (Maintenance of mains) for mains, 8920 (Maintenance of services) for services

Sub-account – 01000 (Default)

Invoice coding for material, etc.

Project – Leak functional or specific project

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

A temporary repair awaiting replacement in the near future; replacement of less than 5 feet of pipe.

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8870 (Maintenance of mains) for mains, 8920 (Maintenance of services) for services

Sub-account – sub-account that best describes the charges being coded

Service area – six digit service area where work is being completed

Labor Activities

Leak Survey

Definition: survey of mains and services

Examples:

- any activity involved in leak survey or recheck
- special surveys for system upgrades/uprates

Labor Coding

For leak surveys completed to pinpoint a leak for a capital repair charge to the leak functional.

Project – Leak functional

Task - CAPITAL

Leak surveys conducted for any other reason:

Account – 8740 (Mains and services expenses)

Sub-account – 01000 (Default)

Invoice coding for contract labor, material, etc.

For leak surveys completed in conjunction with a capital repair charge to the leak functional.

Project – Leak functional

Task - CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Leak surveys conducted for any other reason:

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8740 (Mains and services expenses)

Sub-account – sub-account that best describes the charges being coded

Service area – six digit service area where work is being completed

Labor Activities

Line Locates

Definition: locating underground lines

Examples:

- any activity involved with the location of underground facilities

Labor Coding

All labor associated with locating lines in conjunction with activities described in other sections of this manual as capital work, for example: new construction (such as finding the main for installation of new services), leak repair involving > 5 feet of pipe, or relocation of mains or services.

Project – specific project or functional

Task – CAPITAL

All labor associated with locating lines due to a third party request or in conjunction with activities described in other sections of this manual as expense, for example: leak repair involving less than 5 feet of pipe, retirement of services less than half of the total distance, installation of temporary leak clamps, or repairs to barricades.

Account – 8740 (Mains and services expenses)

Sub-account – 01000 (Default)

Invoice coding for contract labor, material, etc.

All invoices associated with locating lines in conjunction with capital work performed by company personnel.

Project – specific project or functional

Task – CAPITAL

Expenditure type - type that best describes the charges being coded

Cost center - four digit cost center where work is being completed

All invoices associated with locating lines due to a third party request or expense work performed by company personnel.

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8740 (Mains and services expenses)

Sub-account – sub-account that best describes the charges being coded

Service area – six digit service area where work is being completed

Labor Activities

Replace/Retire Existing Main

Definition: replace and retire existing distribution main

Examples:

- installation/removal and fusion of pipe
- completion of required paperwork

Notes:

- A systematic split between CWIP and Cost of Removal will be applied to capital projects for Mains and Services only that include both additions and retirements. The systematic split will be applied to the charge types Labor, Contractor Labor, and Contractor Services from the AP and Payroll sources.
- For most divisions replacement of 5-250 feet of pipe is completed under a functional. Replacement of over 250 feet of pipe is completed with a specific project.
- APT: All replacements, regardless of length, are completed on a specific project.
- Louisiana: 5-100 feet of pipe is completed under a functional. Replacement of over 100 feet of pipe is completed with a specific project.

Labor Coding

Project – functional or specific project number

Task – CAPITAL

All labor associated with the replacement/retirement of main under 5' in length:

Expense account – 8870 (Maintenance of Mains)

Sub-account – 01000 (Default)

Invoice coding for contract labor, material, easements, etc.

Project – functional or specific project

Task – CAPITAL

Expenditure type–type that best describes the charges being coded

Cost center – the cost center of the project

All invoices associated with the replacement/retirement of main under 5' in length:

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8870 (Maintenance of Mains)

Sub-account – sub-account that best describes the charges being coded

Service area – six digit service area where work is being completed

Labor Activities

Replace/Retire Meter Set (Loop)

Definition: replacement and retirement of entire existing meter set (everything to the stop)

Examples:

- removal and replacement of entire set including the meter loop
- check pressure
- test for leaks
- completion of required paperwork
- relight pilot light
- any other activities necessary to successfully complete installation

Labor Coding

For the replacement of the existing meter set:

Project – non-growth functional or specific project

Task – CAPITAL

For the retirement of the existing meter set:

Project – non-growth functional or specific project

Task – CAPITAL

Invoice coding for material, etc.

Project – non-growth functional or specific project

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Labor Activities

Replace/Retire Service Line

Definition: replace and retire existing service line

Examples:

- installation/removal and fusion of pipe
- completion of required paperwork
- any other activities necessary to successfully replace/retire service

Notes:

- A systematic split between CWIP and Cost of Removal will be applied to capital projects for Mains and Services only that include both additions and retirements. The systematic split will be applied to the charge types Labor, Contractor Labor, and Contractor Services from the AP and Payroll sources.

Labor Coding

- **All labor associated with the replacement/retirement of existing service line if more than half of the total distance (including riser length) or greater than 5ft. On alley sets, replacement of the riser would typically cover greater than half the service; thus it would be capitalized.**

Project – non-growth functional

Task - CAPITAL

- **All labor associated with the replacement/retirement of less than 5ft unless more than half the distance of existing service line is replaced (including riser length).**

Account - 8920 (Maintenance of Services)

Sub-account – 01000 (Default)

Invoice coding for contract labor, material, easements, etc.

All invoices associated with the replacement/retirement of existing service line if more than half of the total distance (including riser length) or greater than 5ft.

Project – non-growth functional

Task - CAPITAL

Expenditure type–type that best describes the charges being coded

Cost center – the cost center of the project

All invoices associated with the replacement/retirement of less than 5ft unless more than half the distance of existing service line is replaced (including riser length).

Company – three digit company number

Cost center – four digit cost center where work is being completed

Account – 8920 (Maintenance of Services)

Sub-account – sub-account that best describes the charges being coded

Service area – six digit service area where work is being completed

Labor Activities

Sample/Periodic Meters (Testing)

Definition: the testing or removal/replacement of meters for testing

Examples:

- testing of periodic meters
- removal/replacement of meter for testing (if meter loop is replaced, refer to instructions for replace/retire meter set)
- completion of required paperwork
- any other activities necessary for successful completion

Labor Coding

For the testing and/or removal of meters for testing when the meter is retired:

Project: non-growth functional

Task: CAPITAL

Note: If the entire meter loop is replaced and retired at the same time as the meter removal for testing, time should be charged as provided in the preceding guideline, Replace/Retire Meter Set. Also, if a meter can be returned to service, the testing should be expensed.

Invoice coding for material, etc.

Invoice coding for material, etc. when the meter is retired:

Project – non-growth functional

Task – CAPITAL

Expenditure type – type that best describes the charges being coded

Cost center – the cost center of the project

Labor Activities

Meetings specific to a capital project

Definition: attendance at any meetings specifically related to a capital project

Examples:

- Pre-construction meetings

Labor Coding

Labor for meetings specific to a capital project should be charged to that specific capital project.

Training

Definition: attending training classes

Examples:

- technical training classes
- new software instruction
- safety training

Capital:

All labor associated with training relating to facilities which are not conventional in nature or are new to the company's operations. When it is necessary that employees be trained to operate or maintain plant facilities that are being constructed and such facilities are not conventional in nature or are new to the company's operations, these costs may be capitalized as a component of construction cost.

Expense:

All labor associated with training to specifically operate or maintain plant facilities. Once plant is placed in service, the capitalization of training costs shall cease, and subsequent training costs shall be expensed.

Capitalized Overhead

Capitalized overhead costs are to be accumulated in overhead projects in account 1070 by operating division (and by state for divisions that serve multiple states). On a monthly basis, the overhead accumulated in these projects is to be applied to specific capital projects using a budgeted overhead application rate. The application rate is to be established at the beginning of the fiscal year based upon projected capital expenditures and should be reviewed periodically and revised as necessary to reflect significant changes to the company's capital expenditure plans. At least quarterly, any residual amount remaining in the overhead projects that have not been previously applied to a specific project are to be allocated to capital projects based on project spending during the quarter. Capitalized overhead that is specific to a business unit or state is to be allocated only to the capital projects for that business unit or state. Shared Services capitalized overhead is to be allocated to capital projects across the regulated operations of the company.

For Shared Services, a Capitalized Overhead Study is to be performed each fiscal year to determine the capitalization rates to use for the Shared Services cost centers that support the capital activities of the Company. These rates are to be prepared on a labor and non-labor basis. To determine the rate, the cost center owner (in most cases the Director or Manager of the department) will estimate the number of employee hours that their department will spend on direct capital activities, in support of capital activities and on O&M activities for the upcoming fiscal year (non-employee time such as holidays and PTO are also factored in). The cost center owner will then develop a capitalization rate, for both labor and non-labor, based upon this breakout of employee labor hours. There are some cost centers within Shared Services that support the overall work of the company. These cost centers should utilize a total company capitalization rate that is to be calculated by taking the total company labor capitalization rate (including contract labor) for the latest fiscal year ended. Finally, there are some cost centers within Shared Services that do not support the capital activities of the company and therefore have a capitalization rate of zero. Each month, the Plant Accounting department will use these rates to calculate the Shared Services capitalized overhead by applying the cost center rate to the cost center expenses for that month. A journal entry is to be recorded to credit the O&M account 9200-04863-A&G Overhead Clearing and debit account 1070 for the Shared Services Overhead Project. It should be noted that due to the timing of the month-end close there is currently a one-month lag for these amounts in the general ledger (for example, the June journal entry for Shared Services capitalized overhead would be calculated based upon May cost center activity). On a quarterly basis, the balance in the Shared Services Overhead Project is to be cleared to the capital projects across the regulated operations based on eligible spending during the quarter. If the project is open, then the allocated charges should be attached to the project's work-in-process balance. If the project has become in-service plant then the allocated charges should be recorded to Utility Plant (account 1010) through late-charge unitization.

Capitalized overhead costs can be generally grouped into the below categories:

Administration and Oversight of Activities Directly related to Capital Projects – These costs are related to the supervision, administration, cost analysis and reporting of the activities that are being directly charged to capital projects. The departments/employees that support, supervise and monitor direct project charges should allocate a reasonable amount of their time to capital overhead. An example of this would be an Operations Manager who oversees capital project work.

Support Functions – These are functions that enable the departments that support capital activities to perform their duties. This includes, but is not limited to, facilities management, information technology and accounting functions. Since the support function has a less direct relationship to capital projects the following general question should be answered to determine capitalization eligibility: *Would the function operate with fewer staff if Atmos Energy discontinued the capital program?* Generally, with the exception of certain supervisory and management roles, if the answer is "no" then none of the costs of that function should be capitalized. If the answer is "yes" then the costs of that function should be capitalized.

Capitalization of Division Operating Expenses

As the following division operating expenses are substantially related to employee capital work activities a portion of their costs should be capitalized ([See Gas Plant Instruction 3 Components of construction cost](#)). The capitalization of these division operating expenses is to be performed monthly through the General Accounting mass allocation process. Please note that Shared Services operating expenses that support capital activities are capitalized through the overhead process (see page 18 above) so this section is only applicable to the operating divisions. Please see below for further detail:

Vehicles – A percentage of vehicle expense is to be capitalized each month through the mass allocation. The capitalization percentage is to be calculated for each cost center based on the amount of labor dollars capitalized (subaccount 01001-Capital Labor divided by the sum of 01000-Nonproject Labor and 01001-Capital Labor). Only O&M accounts are to be used in this calculation. The capitalization rate will then be multiplied by the balance in subaccounts 03001-Vehicle Depreciation and 03004-Vehicle Expense for all O&M accounts. The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 03003-Capitalized Transportation Costs. In the following month the balance in account 1070 for capitalized vehicles is allocated directly to capital projects that incurred labor costs (and contract labor for Mid-Tex/APT) based on the cost center on the project. If there are no direct capital project labor costs (and contract labor for Mid-Tex/APT) for the respective cost center then the amount is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

Heavy Equipment – Heavy equipment expense is capitalized each month at 98% through the mass allocation. This rate is multiplied by the balance in subaccounts 04301-Equipment Lease and 04302-Heavy Equipment for all O&M accounts. The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 04307-Heavy Equipment Capitalized. In the following month the balance in account 1070 for capitalized heavy equipment is allocated directly to capital projects that incurred labor costs (and contract labor for Mid-Tex/APT) based on the cost center on the project. If there are no direct capital project labor costs (and contract labor for Mid-Tex/APT) for the respective cost center then the amount is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

VPP and MIP – The accrual for VPP and MIP is recorded to capital and expense for each business unit based on budget. The business unit capitalization ratio for VPP/MIP takes both employee labor and contract labor into account. The capital portion is recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 07454-VPP & MIP Capital Credit. In the following month the balance in account 1070 for capitalized VPP and MIP is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

Insurance - A percentage of insurance expense is to be capitalized each month through the mass allocation. The capitalization percentage is to be calculated for each cost center based on the amount of labor dollars capitalized (subaccount 01001-Capital Labor divided by the sum of 01000-Nonproject Labor and 01001-Capital Labor). Only O&M accounts are to be used in this calculation. The capitalization rate will then be multiplied by the balance in subaccounts 04070-Insurance Other, 04069-Blueflame Property Insurance and 07121-Insurance Public Liability for all O&M accounts. The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 04072-Insurance Capitalized. In the following month the balance in account 1070 for capitalized insurance is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

Rent - A percentage of rent expense is to be capitalized each month through the mass allocation. The capitalization percentage is to be calculated for each cost center based on the amount of labor dollars capitalized (subaccount 01001-Capital Labor divided by the sum of 01000-Nonproject Labor and 01001-Capital Labor). Only O&M accounts are to be used in this calculation. The capitalization rate will then be multiplied by the balance in subaccount 04581-Building Lease/Rents for all O&M accounts. The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 04580-Building Lease/Rent Capitalized. In the following month the balance in account 1070 for capitalized rent is allocated directly to capital projects that incurred labor costs (and contract labor for Mid-Tex/APT) based on the cost center on the project. If there are no direct capital project labor costs (and contract labor for Mid-Tex/APT) for the respective cost center then the amount is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

Restricted Stock - A percentage of restricted stock expense is to be capitalized each month through the mass allocation. The capitalization percentage is to be calculated for each cost center based on the amount of labor dollars capitalized (subaccount 01001-Capital Labor divided by the sum of 01000-Nonproject Labor and 01001-Capital Labor). Only O&M accounts are to be used in this calculation. The capitalization rate will then be multiplied by the balance in subaccounts 07458-Restricted Stock Long-term Incentive Plan Performance Based, 07460-RSU Long-term Incentive Plan Time Lapse and 07463-RSU Management Incentive Plan for all O&M accounts. The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 07450-Capitalized Restricted Stock. In the following month the balance in account 1070 for capitalized restricted stock is allocated directly to capital projects that incurred labor costs (and contract labor for Mid-Tex/APT) based on the cost center on the project. If there are no direct capital project labor costs (and contract labor for Mid-Tex/APT) for the respective cost center then the amount is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

Uniforms - A percentage of uniforms expense is to be capitalized each month through the mass allocation. The capitalization percentage is to be calculated for each cost center based on the amount of labor dollars capitalized (subaccount 01001-Capital Labor divided by the sum of 01000-Nonproject Labor and 01001-Capital Labor). Only O&M accounts are to be used in this calculation. The capitalization rate will then be multiplied by the balance in subaccount 07443-Uniforms for all O&M accounts. The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 07444-Uniforms. In the following month the balance in account 1070 for capitalized uniforms is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

Utilities - A percentage of utilities expense is to be capitalized each month through the mass allocation. The capitalization percentage is to be calculated for each cost center based on the amount of labor dollars capitalized (subaccount 01001-Capital Labor divided by the sum of 01000-Nonproject Labor and 01001-Capital Labor). Only O&M accounts are to be used in this calculation. The capitalization rate will then be multiplied by the balance in the following subaccounts (for all O&M accounts):

04582-Building Maintenance; 04585-Railroad easements and crossings; 04590-Utilities; 04801-Company Used Gas

The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 04599-Capitalized Utility Costs. In the following month the balance in account 1070 for capitalized restricted stock is allocated directly to capital projects that incurred labor costs (and contract labor for Mid-Tex/APT) based on the cost center on the project. If there are no direct capital project labor costs (and contract labor for Mid-Tex/APT) for the respective cost center then the amount is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

Telecom - A percentage of telecom expense is to be capitalized each month through the mass allocation. The capitalization percentage is to be calculated for each cost center based on the amount of labor dollars capitalized (subaccount 01001-Capital Labor divided by the sum of 01000-Nonproject Labor and 01001-Capital Labor). Only O&M accounts are to be used in this calculation. The capitalization rate will then be multiplied by the balance in the following subaccounts (for all O&M accounts):

05310-Monthly Lines and Service; 05312-Long Distance; 05314-Toll Free Long Distance; 05316-Telecom Maintenance & Repair; 05331-WAN/LAN/Internet Service;; 05364-Cellular, Radio, Pager Charges; 05376-Cell Service for MDTs, PCs, SCADA and Other Data Related Uses; 05377-Cell Phone Equipment and Accessories; 05380-Video Conference; 05390-Audio Conference

The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 05399-Capitalized Telecom Costs. In the following month the balance in account 1070 for capitalized restricted stock is allocated directly to capital projects that incurred labor costs (and contract labor for Mid-Tex/APT) based on the cost center on the project. If there are no direct capital project labor costs (and contract labor for Mid-Tex/APT) for the respective cost center then the amount is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

SERP/SEBP – A percentage of SERP/SEBP expense is to be capitalized each month based on the Division President's Fixed Labor Distribution (FLD) capitalization rate. The capitalization rate is updated in October of each fiscal year. The capitalization rate is to be multiplied by the balance in subaccount 07489-NQ Retirement Cost. The result of this calculation is to be recorded by business unit as a debit to account 1070-CWIP and a credit to subaccount 07490-SERP Capitalized. In the following month the balance in account 1070 for capitalized SERP is to be entered into the Plant Accounting system as capitalized overhead and allocated to projects using the same process described on page 18.

Benefits Capitalization

Benefit costs should be capitalized or expensed based on employee labor. Please see the below method for how medical/dental costs are accounted for (other types of benefits follow a similar methodology) in the general ledger:

Step 1: A load rate for Medical/Dental costs is budgeted at the beginning of the fiscal year and applied throughout the year to labor costs. The same rate is applied to Capital and Expense labor, and the resulting amounts go to Capitalized Benefits Load (in account 1070) and Expensed Benefits Load (in account 9260), following the labor for service area and cost center. The offset for these loaded amounts are recorded to the clearing accounts as credits (account 1840).

Step 2: Gross actual costs are booked to the Gross Cost clearing account as debits. Any difference between the total gross cost and the offsetting loaded amounts in the clearing accounts is recorded to Expense Variance (in account 9260) in the Division General Office service area.

Step 3: After the Variance has been booked, an entry is recorded to align Capital and Expense Medical/Dental to Capital and Expense Labor (because the entire variance in Step 2 above is recorded to Expense Variance).

For Shared Services, the benefits variance is recorded to cost center 1463 HR Benefit Variance and is capitalized based on the rate determined in the Shared Services Capitalized Overhead Study.

General Plant Property Threshold

General Plant property is recorded in Gas Plant Accounts 389 through 399. Construction or purchase of general plant property costing less than \$1,000, and whose use is individual in nature, generally will not be capitalized. Instead, the purchase will be charged to the appropriate O&M FERC account.

When determining the \$1,000 threshold for the general plant property the use of the individual assets being purchased should be considered. Please see the below examples:

- New furniture is purchased for a conference room. The purchase includes a new conference table that costs \$750 with six new chairs that cost \$100 each. Individually, none of these items is over the \$1,000 threshold. However, the conference table and chairs should be viewed as one whole set as this is how the assets will be used when business meetings are conducted (the conference table cannot fulfill its purpose without the chairs). Thus, the entire purchase price of \$1,350 should be capitalized as general plant property.
- A new refrigerator is purchased for the break room for \$800. As the cost of the refrigerator is less than the \$1,000 threshold and as the refrigerator has a use that is individual in nature, then the \$800 cost should be expensed to the appropriate O&M FERC account.

Labor Activities

Fixed Labor Distribution Coding

Definition: Specific work activities that should be charged to an employee's fixed labor distribution or "default" coding.

Examples:

- Company Holiday
- EIB, Administrative Leave, Bereavement, Injury on Job, Jury/Witness, Military Duty, PTO Prior Year Taken, STD, Workers' Comp
- Facilities Maintenance
- Floating Holiday
- Maintenance of Company Vehicles
- Meetings, such as safety or any non-project related meetings
- Non-Paid Hours
- Non-Worked Paid Hours
- Office Work-Timesheets, Vehicle Safety checklist, etc.
- PTO
- Re-stocking Trucks (unless material is for a specific capital project)

Notes:

Business unit administrative employees (e.g., VP Finance, VP Human Resources, etc.) will have an FLD capitalization rate. The FLD, including the capitalization rate, is updated in October of each fiscal year and monitored for any material changes.

Accounting for the Costs of Computer Software Developed or Obtained for Internal Use – Statement of Position 98-1

The Accounting Standards Executive Committee (AcSEC) issued Statement of Position 98-1, *Accounting for the Costs of Computer Software Developed or Obtained for Internal Use (SOP)*, during 1998. The new SOP establishes, for the first time, guidance on accounting for the costs incurred related to internal use software. The overall objective of the SOP is to provide guidance that specifically addresses the accounting for the costs related to designing, developing, obtaining, modifying and/or implementing internal use software and, thereby, eliminate the diversity that exists in practice.

SOP 98-1 requires that companies capitalize qualifying costs incurred during the *application development stage*. All other costs incurred in connection with an internal use software project are to be expensed as incurred. Because the SOP requires certain costs to be capitalized, it may result in many companies reporting higher earnings, at least initially.

The SOP is effective for years beginning after December 15, 1998, but companies can early adopt in fiscal years for which annual reports have not been issued. Initial application of the SOP should be as of the beginning of the fiscal year the SOP is adopted. Restatement or previously issued annual financial statements or adoption by cumulative catch-up is not permitted. If the SOP is adopted prior to its effective date and during an interim period other than the first interim period, all prior interim periods should be restated.

For many companies, SOP 98-1 will require the implementation of new systems or procedures to track internal use software project costs, particularly systems to accumulate payroll information for those employees involved in development activities during the application stage. As a result, we recommend companies begin analyzing the requirements of the SOP and identify procedures and system modifications necessary in order to comply with the SOP and to facilitate deciding whether to adopt early or to wait until next year.

We have prepared this booklet to assist you in adopting the new rules. It addresses the provisions of the SOP and key management implementation considerations. As always, Ernst & Young professionals are available to assist you in adopting SOP 98-1 and addressing the related issues.¹

SOP 98-1

Given the extent to which software is being used internally and in the absence of any authoritative guidance, the costs associated with internal use software projects had become diverse. In practice, some companies capitalize internal use software costs, whereas other companies expense such costs as they are incurred (the prevalent practice). Still other companies capitalize the cost of obtaining externally developed or purchased software and expense the cost of internally developed software. The SOP is intended to eliminate the diversity in practice that exists in the accounting for internal use software and improve financial reporting for what has become a significant unrecorded asset for many companies. AcSEC believes that the costs of computer software developed or obtained for internal use are specifically identifiable, have determinate lives, relate to probable future economic benefits, and meet the criteria for recognition as an asset in the financial statements. In addition, AcSEC concluded that users of financial statements will find capitalizing internal use software useful because the marketplace inherently considers the technological capabilities, including software, of many entities when establishing market values.

The SOP describes three stages relating to the development of internal use software. These stages are the preliminary project stage, the application development stage, and the post-implementation/operation stage. The following summarizes the activities performed by companies during each of these stages.

Preliminary Project Stage – During this stage companies are allocating resources between projects, determining performance requirements of the software, determining alternatives to meet performance requirements, and meeting and selecting software vendors and consultants.

Application Development Stage – During this stage companies are designing software configuration and interfaces, coding, installing software, and testing.

Post-Implementation/Operation Stage – During this stage companies are likely to be training employees or performing maintenance activities.

¹ Ernst & Young, November 1998

SOP 98-1 requires companies to capitalize qualifying computer software costs incurred during the *application development stage*. All other costs incurred in connection with internal use software must be expensed as incurred. The SOP requires companies to capitalize the following costs incurred during the application development stage:

- External direct costs of materials and services incurred in developing or obtaining internal use software (e.g., cost to purchase software, write program code, employee travel expenses).
- Payroll and payroll related benefits for those employees who are directly involved with and who devote time to the software development project.
- Interest costs incurred during the application development stage. Interest should be capitalized in accordance with FASB Statement No. 34, *Capitalization of Interest Cost*.

In addition, the SOP requires companies to capitalize costs incurred to develop or obtain software that allows for access or conversion of old data by a new system. All other data conversion costs are required to be expensed as incurred. The useful life assigned to capitalized data conversion software should be based on the period such software is expected to provide future utility to the company. In many cases due to the nature of the conversion process, a relatively short-life would be assigned to capitalized data conversion software costs. The costs of internal use software should be amortized on a straight-line basis unless another systematic and rational basis is more representative of its use. In determining the useful life, companies should consider the effects of obsolescence, technology, competition, and rapid changes in software development and operating systems. Given the history of rapid changes in technology, software historically has had a relatively short useful life. Amortization should begin for each component or module when the software is ready for its intended use, regardless of whether the software is placed in service. However, if the functionality of a module is entirely dependent on the completion of other modules, amortization of that module should begin when the other modules upon which it is functionally dependent are ready for their intended use. SOP 98-1 requires companies to evaluate capitalized software costs for impairment in accordance with FASB Statement No. 121, *Accounting for Impairment of Long-Lived Assets and for Long-Lived Assets to be Disposed Of*. The SOP includes the following examples of indicators that internal use software has been impaired:

- The software is not expected to provide substantive service potential.
- A subsequent change occurs in the extent or manner in which the software is used or expected to be used.
- A significant change to the software is made or expected to be made.
- Cost to develop or modify internal use software significantly exceeds the amount originally expected to be incurred (cost overruns) to develop or modify the software.

Additionally, when it is no longer probable that computer software being developed will be completed or placed in service, no further costs should be capitalized and the software should be reported at the lower of its carrying amount or fair value, if any. The SOP contains a rebuttable presumption that uncompleted software has a zero fair value. Companies should consider carefully the useful lives assigned to internal use software. Assigning realistic lives could help mitigate the impact of impairment charges companies might be required to recognize in future years if decisions are made to replace or abandon existing systems.

Table of Activities Related to Software Projects

To determine the appropriate accounting, each activity of a software project, even if performed by a single vendor, should be classified to determine if such costs should be capitalized or expensed. The following table (derived from a similar table included in EITF No. 97-13) summarizes these activities and the appropriate treatment under SOP 98-1 and EITF 97-13.

Steps	Expense	Capitalize	Authoritative Guidance
Preliminary Software Project Stage Activities:			
Conceptual formulation of alternatives	x		SOP 98-1
Evaluation of alternatives	x		
Determination of existence of needed technology	x		
Final selection of alternatives	x		
Application Development Stage Activities:			
Design of chosen path, including software configuration and software interface		x	SOP 98-1
Coding		x	
Installation to hardware		x	
Testing, including parallel processing phase		x	
Data Conversion Costs: a. Costs to develop or obtain software that allows for access of existing data by new system		x	
Data Conversion Costs: b. All other data conversion processes	x		
Post-Implementation/Operation Stage Activities:			
Training	x		SOP 98-1
Application maintenance	x		
Ongoing support	x		
Business Process Reengineering and Information Technology Transformation:			
Preparation of request for proposal (RFP)	x		EITF 97-13
Current state assessment (The process to document the company's current business process, except as it relates to current software structure. This activity is sometimes called <i>mapping</i> , <i>developing an "as-is" baseline</i> , <i>flow charting</i> , and <i>determining current business process structure</i> .)	x		
Process reengineering (The effort to reengineer the company's business process to increase efficiency and effectiveness, sometimes called <i>analysis</i> , <i>determining "best-in-class," profit/performance improvement development</i> , and <i>developing "should-be processes</i> .)	x		
Restructuring work force (The effort to determine what employee makeup is necessary to operate the reengineered business processes.)	x		
Acquisition of Fixed Assets:			
Purchase of new computer equipment, office furniture, or work stations		x	In accordance with existing accounting policy
Reconfiguration of work area – architect fees and hard construction costs		x	

**Code of Federal Regulations (CFR), Title 18; Part 201, Gas Plant Instruction 3:
Components of Construction Costs (as of October 1, 2014)**

3. *Components of construction cost.* A. The cost of construction properly includable in the gas plant accounts shall include, where applicable, the direct and overhead costs as listed and defined hereunder:

(1) "Contract work" includes amounts paid for work performed under contract by other companies, firms, or individuals, costs incident to the award of such contracts, and the inspection of such work.

(2) "Labor" includes the pay and expenses of employees of the utility engaged on construction work, and related workmen's compensation insurance, payroll taxes and similar items of expense. It does not include the pay and expenses of employees which are distributed to construction through clearing accounts nor the pay and expenses included in other items hereunder.

(3) "Materials and supplies" includes the purchase price at the point of free delivery plus customs duties, excise taxes, the cost of inspection, loading and transportation, the related stores expenses, and the cost of fabricated materials from the utility's shop. In determining the cost of materials and supplies used for construction, proper allowance shall be made for unused materials and supplies, for materials recovered from temporary structures used in performing the work involved, and for discounts allowed and realized in the purchase of materials and supplies.

NOTE: The cost of individual items of equipment of small value (for example, \$500 or less) or of short life, including small portable tools and implements, shall not be charged to utility plant accounts unless the correctness of the accounting therefor is verified by current inventories. The cost shall be charged to the appropriate operating expense or clearing accounts, according to the use of such items, or, if such items are consumed directly in construction work, the cost shall be included as part of the cost of the construction.

(4) "Transportation" includes the cost of transporting employees, materials and supplies, tools, purchased equipment, and other work equipment (when not under own power) to and from points of construction. It includes amounts paid to others as well as the cost of operating the utility's own transportation equipment. (See item 5 following.)

(5) "Special machine service" includes the cost of labor (optional), materials and supplies, depreciation, and other expenses incurred in the maintenance, operation and use of special machines, such as steam shovels, pile drivers, derricks, ditchers, scrapers, material unloaders, and other labor saving machines; also expenditures for rental maintenance and operation of machines of others. It does not include the cost of small tools and other individual items of small value or short life which are included in the cost of materials and supplies. (See item 3, above.) When a particular construction job requires the use for an extended period of time of special machines, transportation or other equipment, the net book cost thereof, less the appraised or salvage value at time of release from the job, shall be included in the cost of construction.

(6) "Shop service" includes the proportion of the expense of the utility's shop department assignable to construction work except that the cost of fabricated materials from the utility's shop shall be included in "materials and supplies."

(7) "Protection" includes the cost of protecting the utility's property from fire or other casualties and the cost of preventing damages to others, or to the property of others, including payments for discovery or extinguishment of fires, cost of apprehending and prosecuting incendiaries, witness fees in relation thereto, amounts paid to municipalities and others for fire protection, and other analogous items of expenditures in connection with construction work.

(8) "Injuries and damages" includes expenditures or losses in connection with the construction work on account of injuries to persons and damages to the property of others; also the cost of investigation of and defense against actions for such injuries and damages. Insurance recovered or recoverable on account of compensation paid for injuries to persons incident to construction shall be credited to the account or accounts to which such compensation is charged. Insurance recovered or recoverable on account of property damages incident to construction shall be credited to the account or accounts charged with the cost of the damages.

(9) "Privileges and permits" includes payments for and expenses incurred in securing temporary privileges, permits or rights in connection with construction work, such as for the use of private or public property, streets, or highways, but it does not include rents, or amounts chargeable as franchises and consents for which see account 302, Franchises and Consents.

(10) "Rents" includes amounts paid for the use of construction quarters and office space occupied by construction forces and amounts properly includible in construction costs for such facilities jointly used.

(11) "Engineering and supervision" includes the portion of the pay and expenses of engineers, surveyors, draftsmen, inspectors, superintendents and their assistants applicable to construction work.

(12) "General administration capitalized" includes the portion of the pay and expenses of the general officers and administrative and general expenses applicable to construction work.

(13) "Engineering services" includes amounts paid to other companies, firms, or individuals engaged by the utility to plan, design, prepare estimates, supervise, inspect, or give general advice and assistance in connection with construction work.

(14) "Insurance" includes premiums paid or amounts provided or reserved as self-insurance for the protection against loss and damages in connection with construction, by fire or other casualty, injury to or death of persons other than employees, damages to property of others, defalcation of employees and agents, and the nonperformance of contractual obligations of others. It does not include workmen's compensation or similar insurance on employees included as "labor" in item 2, above.

(15) "Law expenditures" includes the general law expenditures incurred in connection with construction and the court and legal costs directly related thereto, other than law expenses included in protection, item 7, and in injuries and damages, item 8.

(16) "Taxes" includes taxes on physical property (including land) during the period of construction and other taxes properly includible in construction costs before the facilities become available for service.

(17) "Allowance for funds used during construction" includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used, not to exceed without prior approval of the Commission allowances computed in accordance with the formula prescribed in paragraph (a) below, except when such other funds are used for exploration and development or leases acquired after October 7, 1969, no allowance on such other funds shall be included in these accounts. No allowance for funds used during construction charges shall be included in these accounts upon expenditures for construction projects which have been abandoned.

(a) The formula and elements for the computation of the allowance for funds used during construction shall be:

$$A_i = s \left(\frac{S}{W} \right) + d \left(\frac{D}{D+P+C} \right) \left(1 - \frac{S}{W} \right)$$

$$A_e = \left[1 - \frac{S}{W} \right] \left[p \left(\frac{P}{D+P+C} \right) + c \left(\frac{C}{D+P+C} \right) \right]$$

[View or download PDF](#)

A=Gross allowance for borrowed funds used during construction rate.

A_e=Allowance for other funds used during construction rate.

S=Average short-term debt.

s=Short-term debt interest rate.

D =Long-term debt.

d =Long-term debt interest rate.

P =Preferred stock.

p =Preferred stock cost rate.

C =Common equity.

c =Common equity cost rate.

W =Average balance in construction work in progress less asset retirement costs (See General Instruction 24) related to plant under construction.

(b) The rates shall be determined annually. The balances for long-term debt, preferred stock and common equity shall be the actual book balances as of the end of the prior year. The cost rates for long-term debt and preferred stock shall be the weighted average cost determined in the manner indicated in subpart D of part 154 of the Commission's Regulations Under the Natural Gas Act. The cost rate for common equity shall be the rate granted common equity in the last rate proceeding before the ratemaking body having primary rate jurisdiction. If such cost rate is not available, the average rate actually earned during the preceding three years shall be used. The short-term debt balances and related cost and the average balance for construction work in progress shall be estimated for the current year with appropriate adjustments as actual data becomes available.

NOTE: When a part only of a plant or project is placed in operation or is completed and ready for service but the construction work as a whole is incomplete, that part of the cost of the property placed in operation, or ready for service, shall be treated as "Gas Utility Plant" and allowance for funds used during construction thereon as a charge to construction shall cease. Allowance for funds used during construction on that part of the cost of the plant which is incomplete may be continued as a charge to construction until such time as it is placed in operation or is ready for service, except as limited in item 17, above.

(18) "Earnings and expenses during construction" includes (a) all revenues derived during the construction period from property which is included in the cost of a project under construction and (b) all expenses which are attributable to the revenues received.

(19) "Training costs". When it is necessary that employees be trained to operate or maintain plant facilities that are being constructed and such facilities are not conventional in nature or are new to the company's operations, these costs may be capitalized as a component of construction cost. Once plant is placed in service, the capitalization of training costs shall cease, and subsequent training costs shall be expensed. (See Operating Expense Instruction 4.)

(20) "Line pack gas." Line pack includes the first cost of that quantity of gas introduced into the utility's system necessary to bring the system up to its designed operating capacity or increases therein and which must be maintained in the system in order to sustain such design operating capacity.

(21) LNG "heel" is the first cost of that minimum quantity of liquefied natural gas necessary to be retained in holding tanks and other facilities for purposes of temperature and/or pressure maintenance.

(22) "Studies" includes the costs of studies such as operational, safety or environmental studies relative to plant under construction. Studies mandated by regulatory bodies relative to facilities in service, shall be charged to Account 183.2, Other Preliminary Survey and Investigation Charges.

(23) "Asset retirement costs." The costs recognized as a result of asset retirement obligations incurred during the construction and testing of utility plant shall constitute a component of construction costs.

**Code of Federal Regulations (CFR), Title 18; Part 201, Gas Plant Instruction 4:
Overhead Construction Costs (as of October 1, 2014)**

4. *Overhead construction costs.* A. All overhead construction costs, such as engineering, supervision, general office salaries and expenses, construction engineering and supervision by others than the accounting utility, law expenses, insurance, injuries and damages, relief and pensions, taxes and interest, shall be charged to particular jobs or units on the basis of the amounts of such overheads reasonably applicable thereto, to the end that each job or unit shall bear its equitable proportion of such costs and that the entire cost of the unit, both direct and overhead, shall be deducted from the plant accounts at the time the property is retired.

B. As far as practicable, the determination of pay roll charges includible in construction overheads shall be based on time card distributions thereof. Where this procedure is impractical, special studies shall be made periodically of the time of supervisory employees devoted to construction activities to the end that only such overhead costs as have a definite relation to construction shall be capitalized. The addition to direct construction costs of arbitrary percentages or amounts to cover assumed overhead costs is not permitted.

C. The record supporting the entries for overhead construction costs shall be so kept as to show the total amount of each overhead for each year, the nature and amount of each overhead expenditure charged to each construction work order and to each utility plant account, and the bases of distribution of such costs.

Links to other Plant Accounting Support:

The FERC Gas Plant Accounts and descriptions can be found in the Electronic Code of Federal Regulations (Title 18, Chapter 1, Subchapter F – Part 201 Uniform System of Accounts Prescribed for Natural Gas Companies) at the following web address <http://www.ecfr.gov>.

The Capital Maintenance Manual, which is updated by the Plant Accounting department, can be found on the shared drive at <S:\PLANT ACCOUNTING\Capital Maintenance Document>.

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-24
Page 1 of 1

REQUEST:

Provide a summary of annual maintenance expenses by USoA account for all TN-Direct accounts for the last 20 years. Provide this data in both hard copy and electronic format.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

CAD_1-24_Att1 - TN Div 093 Maintenance Expenses for 20 Years Ended Sep-22.xlsx

Atmos Energy Corporation - Tennessee (Div 093)
Maintenance Expenses
For the 20 Fiscal Years Ended September 2022

FERC Account	Account Description	Fiscal 2022	Fiscal 2021	Fiscal 2020	Fiscal 2019	Fiscal 2018	Fiscal 2017	Fiscal 2016	Fiscal 2015	Fiscal 2014	Fiscal 2013	Fiscal 2012	Fiscal 2011	Fiscal 2010	Fiscal 2009	Fiscal 2008	Fiscal 2007	Fiscal 2006	Fiscal 2005	Fiscal 2004	Fiscal 2003
8340	Maintenance of compressor station equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24
8350	Maintenance of measuring and regulating station equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	3,828	-	-	-	-	352	1,096
8432	Other storage-Maintenance of structures and improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79	284	948
8630	Transmission-Maintenance of mains	-	-	-	-	-	800	5,775	-	-	-	-	-	-	-	-	-	1,047	16,961	22	-
8650	Transmission-Maintenance of measuring and regulating station equipment	-	-	-	-	-	1,258	-	-	-	102	-	-	517	-	-	65	700	-	-	55
8660	Transmission-Maintenance of communication equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-
8670	Transmission-Maintenance of other equipment	-	-	-	-	-	-	-	-	11	-	-	-	-	-	-	74	-	-	-	-
8850	Distribution-Maintenance supervision and engineering	-	-	-	-	-	-	-	-	-	27	-	-	-	48	1,520	1,522	2,188	2,575	1,611	3,077
8860	Distribution-Maintenance of structures and improvements	-	-	843	389	7,965	4,429	4,457	3,569	9,836	16,760	23,038	6,722	10,086	17,736	20,985	13,659	2,353	2,190	2,245	3,285
8870	Distribution-Maint of mains	35,816	18,765	27,718	121,442	43,270	26,070	34,771	18,084	19,043	19,064	40,593	80,370	77,178	104,220	206,597	227,098	203,289	166,758	140,424	368,635
8890	Maintenance of measuring and regulating station equipment-General	139,514	191,208	40,834	189,603	112,484	82,861	3,247	43,090	24,379	-	324	4	-	860	3,383	3,008	1,249	5,031	2,429	3,553
8900	Maintenance of measuring and regulating station equipment-Industrial	-	-	-	2,093	33	-	-	-	-	-	(1,410)	1,570	-	-	-	-	-	-	1,181	1,571
8910	Maintenance of measuring and regulating station equipment-City gate check stations	-	-	-	4,772	139	596	-	3,116	-	-	16,425	-	-	-	-	4	2,906	1,787	471	1,835
8920	Maintenance of services	4,151	7,174	4,609	(13,857)	(23,550)	(2,256)	8,229	8,198	9,037	5,266	5,403	14,306	11,801	26,288	165,050	185,391	170,436	145,687	144,078	364,817
8930	Maintenance of meters and house regulators	17,785	3,424	123,397	28,228	24,447	28,244	11,094	20,328	15,113	17,124	16,928	11,528	8,958	17,864	74,239	66,461	103,274	79,764	105,233	112,600
8940	Distribution-Maintenance of other equipment	8	1,035	-	-	150	282	(56)	(316)	(3,069)	-	317	(903)	(1,359)	1,030	929	1,163	906	797	774	9,648
9320	A&G-Maintenance of general plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	201	-	-
		197,274	221,606	197,401	332,669	164,938	142,284	67,517	96,069	74,349	58,344	101,617	113,599	107,228	173,346	472,706	499,130	488,735	420,865	400,571	874,892

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-25
Page 1 of 1

REQUEST:

Explain what consideration, if any, Mr. Allis gave to annual maintenance expenses in his estimation of service lives, dispersion patterns and net salvage.

RESPONSE:

Mr. Allis considered how maintenance practices or changes in maintenance could impact the future service lives or net salvage of the Company's assets. To the extent discussed in meetings with the Company or on site visits, please see the notes provided in response to Consumer Advocate 1-19.

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-26
Page 1 of 1

REQUEST:

Provide the Company's most recent annual reports to the Commission. Reconcile the end-of-year ("EOY") plant and reserve balances shown in the Depreciation Study with the EOY plant and reserve balances shown in the most recent Commission Report and provide a complete explanation for each difference.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

CAD_1-26_Att1 - Net Plant Reconciliation.xlsx

Atmos Energy Corporation
Net Plant Reconciliation

Line No.	Description	Gross Plant	Book Reserve
	(a)	(b)	(c)
1	Depreciation Study at September 30, 2022	\$ 793,559,848	\$ 236,065,616
2			
3	Post 2022 Retirements (see CA DR No. 1-17)	(4,107,653)	(4,107,653)
4			
5	October 1 through December 31, 2022 Activity	4,215,341	(1,023,685)
6			
7	Annual Report at December 31, 2022	<u>\$ 793,667,536</u>	<u>\$ 230,934,278</u>

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-27
Page 1 of 1

REQUEST:

Provide Company's most recent Asset Management Plan, Integrated Resource Plan, Construction and Maintenance Plan.

RESPONSE:

We do not currently have a single formal enterprise construction and maintenance, integrated resource or Asset Management plan in place. Each business unit or division schedules their work based on annual system needs. The projects are planned and executed based on our prioritization tool, immediate need or coordinated with other utility work. We plan and manage the work utilizing integrated systems to budget (Planit), capital forecast (PowerPlant), and manage projects as they progress (EAM our compliance and PowerPlant). We also utilize a construction management tool to track progress (SmartSheet) as the projects are completed. Operations and Technical Services employees and manage all the work whether done with internal employees or contractors.

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-28
Page 1 of 1

REQUEST:

Provide the Company's capital and construction budgets for the next five years. Identify all retirements, replacements, new additions, and cost of removal reflected in these budgets. Provide this information by account where available and explain how the Company derived cost estimates for these items.

RESPONSE:

The Company does not make balance sheet projections as part of its budgeting and planning process. In general, the Company does not anticipate any change in the rate of retirements, replacements, additions and cost of removal from any of the plant accounts.

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-29
Page 1 of 1

REQUEST:

Provide all internal and external audit reports, management letters, and consultants' reports, etc., during the last 10 years that address in any way the Company's property accounting and/or depreciation practices.

RESPONSE:

The Company's audit reports are available on the SEC's website at [EDGAR Entity Landing Page \(sec.gov\)](#).

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-30
Page 1 of 1

REQUEST:

Provide copies of all industry statistics available to Mr. Allis and/or Company relating to gas depreciation rates and the longevity of plant.

RESPONSE:

Please see Attachment 1 for the industry statistics maintained by Gannett Fleming that Mr. Allis referenced when conducting the depreciation study.

ATTACHMENT:

CAD_1-30_Att1 - Industry Statistics.xlsx

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 01	374.0	LAND AND LAND RIGHTS	80	R4	0
COMPANY 01	374.0	LAND AND LAND RIGHTS - LEASED SITES	75	R2.5	0
COMPANY 01	374.0	LAND AND LAND RIGHTS - RIGHTS OF WAY	80	R4	0
COMPANY 01	375.0	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATIC	55	S0.5	(25)
COMPANY 01	375.0	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATIC	30	L0.5	(10)
COMPANY 01	375.0	STRUCTURES AND IMPROVEMENTS - OTHER	35	L2	(5)
COMPANY 01	376.0	MAINS - LOW PRESSURE	80	R1.5	(40)
COMPANY 01	376.0	MAINS - HIGH PRESSURE	80	R1.5	(40)
COMPANY 01	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GAUGES	45	R0.5	(20)
COMPANY 01	378.0	MEASURING AND REGULATING STATION EQUIPMENT - OTHER	45	R0.5	(20)
COMPANY 01	380.0	SERVICES	45	R2	(100)
COMPANY 01	381.0	METERS	29	R1	0
COMPANY 01	381.1	METERS - ERTs	15	S2.5	0
COMPANY 01	381.1	METERS - RECORDING GAUGES	30	R1	0
COMPANY 01	381.1	METERS - HEXAGRAM	30	R4	0
COMPANY 01	382.0	METER INSTALLATIONS - RESIDENTIAL	43	R1	(25)
COMPANY 01	382.0	METER INSTALLATIONS - COMMERCIAL	43	R1	(25)
COMPANY 01	383.0	HOUSE REGULATORS	42	R1	(20)
COMPANY 01	384.0	HOUSE REGULATOR INSTALLATIONS	45	R0.5	(5)
COMPANY 01	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - METERS	32	S0.5	(5)
COMPANY 01	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - TELEME	25	S3	(5)
COMPANY 01	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER	40	R0.5	(5)
COMPANY 01	390.0	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	40	S2.5	0
COMPANY 01	390.0	STRUCTURES AND IMPROVEMENTS - NGV STRUCTURES	25	R4	0
COMPANY 01	390.0	STRUCTURES AND IMPROVEMENTS - OTHER	20	R2.5	0
COMPANY 01	390.0	STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS	20	SQ	0
COMPANY 01	391.0	OFFICE FURNITURE AND EQUIPMENT - LEGAL BOOKS - AMORTIZED	25	SQ	0
COMPANY 01	391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE - AMORTIZED	20	SQ	0
COMPANY 01	391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT - AMORTIZED	15	SQ	0
COMPANY 01	391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	5	SQ	0
COMPANY 01	392.2	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	7	L2.5	20
COMPANY 01	392.5	TRANSPORTATION EQUIPMENT - TRAILERS	18	S0.5	25
COMPANY 01	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT - SHOP EQUIPMENT	25	SQ	0
COMPANY 01	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT - TOOLS AND EQUIPMENT	25	SQ	0
COMPANY 01	396.0	POWER OPERATED EQUIPMENT	13	L2	15
COMPANY 01	397.0	COMMUNICATION EQUIPMENT - OTHER - AMORTIZED	15	SQ	0
COMPANY 01	397.0	COMMUNICATION EQUIPMENT - RADIO - AMORTIZED	10	SQ	0
COMPANY 01	397.1	COMMUNICATION EQUIPMENT - TELEPHONE - AMORTIZED	15	SQ	0
COMPANY 01	397.2	COMMUNICATION EQUIPMENT - MICROWAVE - AMORTIZED	15	SQ	0
COMPANY 01	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 02	365.2	LAND RIGHTS	75	R4	0
COMPANY 02	366.3	STRUCTURES AND IMPROVEMENTS	55	R3	0
COMPANY 02	367.0	MAINS	70	R3	(40)
COMPANY 02	367.0	MAINS - NORTH MIST	70	R3	(40)
COMPANY 02	367.0	MAINS - SOUTH MIST	70	R3	(40)
COMPANY 02	367.0	MAINS - SOUTH MIST	70	R3	(40)
COMPANY 02	367.0	MAINS - 11.7M S MIST	70	R3	(40)
COMPANY 02	367.0	MAINS - 12M NORTH S MIST	70	R3	(40)
COMPANY 02	367.0	MAINS - 38M NORTH S MIST	70	R3	(40)
COMPANY 02	368.0	COMPRESSOR STATION EQUIPMENT	45	R3	(5)
COMPANY 02	369.0	MEASURING AND REGULATING EQUIPMENT	50	R2.5	(10)
COMPANY 02	374.0	LAND RIGHTS	75	R3	0
COMPANY 02	375.0	STRUCTURES AND IMPROVEMENTS	35	S0	0
COMPANY 02	376.0	MAINS - HP 4" AND LESS	68	R3	(75)
COMPANY 02	376.0	MAINS - HP 4" AND OVER	68	R3	(75)
COMPANY 02	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	55	R2.5	(25)
COMPANY 02	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	50	R2	(25)
COMPANY 02	380.0	SERVICES	65	R2	(100)
COMPANY 02	381.0	METERS	30	L1	0
COMPANY 02	381.1	METERS - ELECTRIC	16	S4	0
COMPANY 02	381.1	METERS - ERT	16	R2	0
COMPANY 02	381.1	METER INSTALLATIONS - ELECTRIC	14	L3	0
COMPANY 02	381.1	METER INSTALLATIONS - ERT	18	R3	0
COMPANY 02	382.0	METER INSTALLATIONS	26	L1	0
COMPANY 02	383.0	HOUSE REGULATORS	35	S2	0
COMPANY 02	390.0	STRUCTURES AND IMPROVEMENTS	48	S0	(5)
COMPANY 02	390.1	STRUCTURES AND IMPROVEMENTS - SOURCE CONTROL PLANT	48	S0	(5)
COMPANY 02	391.1	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 02	391.2	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5	SQ	0
COMPANY 02	392.0	TRANSPORTATION EQUIPMENT	13	L2	15
COMPANY 02	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 02	396.0	POWER OPERATED EQUIPMENT	17	L1.5	20
COMPANY 02	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 02	397.1	COMMUNICATION EQUIPMENT - MOBILE	10	SQ	0
COMPANY 02	397.2	COMMUNICATION EQUIPMENT - NON-MOBILE AND TELEMETER	15	SQ	0
COMPANY 02	397.3	COMMUNICATION EQUIPMENT - TELEMETER OTHER	15	SQ	0
COMPANY 02	397.4	COMMUNICATION EQUIPMENT - TELEMETER MICROWAVE	15	SQ	0
COMPANY 02	397.5	COMMUNICATION EQUIPMENT - TELEPHONE	10	SQ	0
COMPANY 02	398.0	MISCELLANEOUS EQUIPMENT - PRINT SHOP	15	SQ	0
COMPANY 02	398.0	MISCELLANEOUS EQUIPMENT - KITCHEN	15	SQ	0
COMPANY 03	365.2	RIGHTS OF WAY	70	R4	0
COMPANY 03	366.1	COMPRESSOR STATION STRUCTURES	55	R2.5	0
COMPANY 03	366.2	MEASURING AND REGULATING STATION EQUIPMENT	50	S1.5	0
COMPANY 03	366.3	OTHER STRUCTURES	35	S3	0
COMPANY 03	367.1	MAINS	47	R2.5	(10)
COMPANY 03	368.0	COMPRESSOR STATION EQUIPMENT	50	S2.5	(5)
COMPANY 03	369.0	MEASURING AND REGULATING STATION EQUIPMENT	50	S1.5	(5)
COMPANY 03	374.0	RIGHTS OF WAY	75	R4	0
COMPANY 03	375.0	STRUCTURES AND IMPROVEMENTS	50	S1	0
COMPANY 03	375.2	OTHER STRUCTURES	45	R3	0
COMPANY 03	376.1	MAINS	70	R2.5	(10)
COMPANY 03	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	55	R3	(10)

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 03	379.0	MEASURING AND REGULATING EQUIPMENT - CITY GATE	55	R3	(5)
COMPANY 03	380.1	SERVICES	55	R3	(90)
COMPANY 03	381.0	METERS	33	L2	0
COMPANY 03	381.0	METERS - ERT	15	S0.5	0
COMPANY 03	381.0	METERS - AMR	15	S1	0
COMPANY 03	382.0	METER INSTALLATIONS	50	R2	(5)
COMPANY 03	383.0	HOUSE REGULATORS	48	R3	(5)
COMPANY 03	384.0	HOUSE REGULATOR INSTALLATIONS	55	R3	0
COMPANY 03	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	32	R1.5	0
COMPANY 04	375.0	STRUCTURES AND IMPROVEMENTS	35	R4	0
COMPANY 04	376.1	MAINS - STEEL	65	R4	(75)
COMPANY 04	376.2	MAINS - PLASTIC	65	R4	(60)
COMPANY 04	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	35	S3	(5)
COMPANY 04	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35	S3	(5)
COMPANY 04	380.1	SERVICES - STEEL	50	R2.5	(100)
COMPANY 04	380.2	SERVICES - PLASTIC	50	R2.5	(60)
COMPANY 04	381.0	METERS	20	S2.5	0
COMPANY 04	381.1	METERS - ERT	20	S2.5	0
COMPANY 04	382.0	METER INSTALLATIONS	35	R3	(5)
COMPANY 04	382.0	METER INSTALLATIONS - ERT	20	R1.5	0
COMPANY 04	383.0	HOUSE REGULATORS	40	R2.5	(5)
COMPANY 04	384.0	HOUSE REGULATOR INSTALLATIONS	40	R2.5	0
COMPANY 04	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	35	S3	0
COMPANY 04	390.0	STRUCTURES AND IMPROVEMENTS	30	S0.5	0
COMPANY 04	392.0	TRANSPORTATION EQUIPMENT	10	L2.5	10
COMPANY 04	392.1	TRANSPORTATION EQUIPMENT - AUTOS AND LIGHT TRUCKS	9	S2	10
COMPANY 04	392.3	TRANSPORTATION EQUIPMENT - SERVICE TRUCKS	10	L3	10
COMPANY 04	392.4	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	13	L3	10
COMPANY 04	394.1	NATURAL GAS VEHICLE EQUIPMENT	20	S4	0
COMPANY 04	396.0	POWER OPERATED EQUIPMENT	15	L2.5	10
COMPANY 05	367.0	UNDERGROUND CONDUCTORS AND DEVICES	57	R2	(40)
COMPANY 05	390.0	STRUCTURES AND IMPROVEMENTS	50	R1.5	(10)
COMPANY 05	390.1	STRUCTURES AND IMPROVEMENTS - TRAINING ASSETS	5	SQ	0
COMPANY 05	391.0	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20	SQ	0
COMPANY 05	391.2	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5	SQ	0
COMPANY 05	391.3	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15	SQ	0
COMPANY 05	392.0	TRANSPORTATION EQUIPMENT	11	R2	15
COMPANY 05	392.1	TRANSPORTATION EQUIPMENT - TRAINING ASSETS	5	SQ	0
COMPANY 05	393.0	STORES EQUIPMENT	20	SQ	0
COMPANY 05	394.0	TOOLS, SHOP, AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 05	394.1	TOOLS, SHOP, AND GARAGE EQUIPMENT - TRAINING ASSETS	5	SQ	0
COMPANY 05	396.0	POWER OPERATED EQUIPMENT	15	L2	15
COMPANY 05	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 05	397.1	COMMUNICATION EQUIPMENT - TRAINING ASSETS	5	SQ	0
COMPANY 05	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 06	374.0	LAND AND LAND RIGHTS - EASEMENTS	60	R4	0
COMPANY 06	375.0	STRUCTURES AND IMPROVEMENTS	50	R2	0
COMPANY 06	376.0	MAINS	55	R3	(25)
COMPANY 06	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	36	S0.5	(15)
COMPANY 06	379.0	COMPRESSOR STATION EQUIPMENT	42	S0.5	(15)
COMPANY 06	380.0	SERVICES	50	R3	(30)
COMPANY 06	381.0	METERS	35	R1	(1)
COMPANY 06	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	55	R2.5	(15)
COMPANY 06	390.0	STRUCTURES AND IMPROVEMENTS	30	R3	(5)
COMPANY 06	391.0	OFFICE FURNITURE AND EQUIPMENT	15	SQ	0
COMPANY 06	391.3	COMPUTER HARDWARE	5	SQ	0
COMPANY 06	392.0	TRANSPORTATION EQUIPMENT - OTHER	15	L2	0
COMPANY 06	392.2	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	13	S1.5	0
COMPANY 06	392.3	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	16	L2.5	0
COMPANY 06	392.4	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	18	R3	0
COMPANY 06	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 06	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 06	396.0	POWER OPERATED EQUIPMENT	15	S0	0
COMPANY 06	396.1	POWER OPERATED EQUIPMENT - HEAVY TRUCKS	22	S1	0
COMPANY 06	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 06	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 07	375.0	STRUCTURES AND IMPROVEMENTS	65	R4	(5)
COMPANY 07	376.1	MAINS - STEEL	60	R2.5	(20)
COMPANY 07	376.2	MAINS - PLASTIC	48	R3	(20)
COMPANY 07	378.0	MEASURING AND REGULATING EQUIPMENT - GENERAL	40	R1	(20)
COMPANY 07	379.0	MEASURING AND REGULATING EQUIPMENT - CITY GATE	46	R0.5	(15)
COMPANY 07	380.1	SERVICES - STEEL	38	R0.5	(50)
COMPANY 07	380.2	SERVICES - PLASTIC	49	S2	(25)
COMPANY 07	381.0	METERS	31	S0	(30)
COMPANY 07	381.1	METER MODULES	13	S0.5	(20)
COMPANY 07	382.0	MANIFOLDS	41	S0.5	(5)
COMPANY 07	383.0	HOUSE REGULATORS	34	S0.5	(20)
COMPANY 07	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 07	392.0	TRANSPORTATION EQUIPMENT	13	R2	10
COMPANY 07	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 07	396.0	POWER OPERATED EQUIPMENT	15	S1	20
COMPANY 07	397.0	COMMUNICATION EQUIPMENT - ELECTRONICS	10	SQ	0
COMPANY 07	397.6	COMMUNICATION EQUIPMENT - SCADA	10	SQ	0
COMPANY 08	367.0	MAINS	90	R2	(50)
COMPANY 08	375.1	STRUCTURES AND IMPROVEMENTS - MAJOR	60	R1.5	(25)
COMPANY 08	375.1	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATIC	50	R1.5	(15)
COMPANY 08	375.2	STRUCTURES AND IMPROVEMENTS - GARAGE	60	S0.5	(20)
COMPANY 08	375.2	STRUCTURES AND IMPROVEMENTS - OTHER	50	R1.5	(10)
COMPANY 08	376.1	MAINS - STEEL	90	R2	(50)
COMPANY 08	376.2	MAINS - PLASTIC	75	R2.5	(30)
COMPANY 08	376.3	MAINS - CAST IRON	80	R0.5	(150)
COMPANY 08	378.0	MEASURING AND REGULATING STATION EQUIPMENT	35	L0.5	(40)

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 08	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	37	S0	(25)
COMPANY 08	380.1	SERVICES - STEEL AND COPPER	45	R0.5	(110)
COMPANY 08	380.2	SERVICES - PLASTIC	46	R2	(70)
COMPANY 08	381.0	METERS	35	S0	3
COMPANY 08	383.0	HOUSE REGULATORS	60	R3	0
COMPANY 08	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	47	S0	(15)
COMPANY 08	390.0	STRUCTURES AND IMPROVEMENTS	35	S0.5	0
COMPANY 08	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 08	391.2	OFFICE EQUIPMENT	15	SQ	0
COMPANY 08	391.3	EDP COMPONENTS	5	SQ	0
COMPANY 08	391.3	EDP EQUIPMENT	10	SQ	0
COMPANY 08	392.0	TRANSPORTATION EQUIPMENT	6	L2.5	20
COMPANY 08	392.2	TRUCKS	11	L3	15
COMPANY 08	393.0	STORES EQUIPMENT	30	SQ	0
COMPANY 08	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 08	396.0	POWER OPERATED EQUIPMENT	14	L2.5	10
COMPANY 08	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 08	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 09	365.2	LAND AND LAND RIGHTS - RIGHTS OF WAY	70	R4	0
COMPANY 09	366.0	STRUCTURES AND IMPROVEMENTS	60	R4	0
COMPANY 09	367.0	MAINS	70	R3	0
COMPANY 09	369.0	MEASURING AND REGULATING STATION EQUIPMENT	45	R2	(5)
COMPANY 09	374.0	LAND AND LAND RIGHTS	75	R4	0
COMPANY 09	375.0	STRUCTURES AND IMPROVEMENTS	60	R1	0
COMPANY 09	375.0	STRUCTURES AND IMPROVEMENTS - OTHER	45	R3	0
COMPANY 09	376.0	MAINS	70	R2.5	(30)
COMPANY 09	378.0	MEASURING AND REGULATING STATION EQUIPMENT	45	S1	(15)
COMPANY 09	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	60	R3	(15)
COMPANY 09	380.0	SERVICES	40	S0	(40)
COMPANY 09	381.0	METERS - SMALL VOLUME AND OTHER	26	R1.5	0
COMPANY 09	381.0	METERS - ERT, AMR AND AMI	13	S1.5	0
COMPANY 09	382.0	METER INSTALLATIONS	36	R2	(2)
COMPANY 09	383.0	HOUSE REGULATORS	40	R2	(15)
COMPANY 09	383.0	HOUSE REGULATORS - FARM TAPS	40	R2	0
COMPANY 09	384.0	HOUSE REGULATOR INSTALLATIONS	47	R4	(5)
COMPANY 09	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	38	R0.5	0
COMPANY 09	390.0	STRUCTURES AND IMPROVEMENTS	38	R2	(5)
COMPANY 09	390.0	LEASEHOLD IMPROVEMENTS	15	S1	0
COMPANY 09	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 09	391.3	COMPUTER HARDWARE	5	SQ	0
COMPANY 09	391.3	IPAD HARDWARE	5	SQ	0
COMPANY 09	391.4	SOFTWARE	5	SQ	0
COMPANY 09	392.1	CARS	9	S3	10
COMPANY 09	392.2	LIGHT TRUCKS	9	L3	25
COMPANY 09	392.3	MEDIUM TRUCKS	8	L2	25
COMPANY 09	392.4	HEAVY TRUCKS	11	R3	5
COMPANY 09	392.5	TRAILERS	12	S1	0
COMPANY 09	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 09	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 09	396.0	POWER OPERATED EQUIPMENT	13	L1.5	10
COMPANY 09	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 09	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 10	365.2	LAND RIGHTS	60	R4	0
COMPANY 10	367.0	MAINS	50	R1.5	(20)
COMPANY 10	369.0	MEASURING AND REGULATING STATION EQUIPMENT	30	S1.5	0
COMPANY 10	374.0	LAND AND LAND RIGHTS	65	R4	0
COMPANY 10	375.0	STRUCTURES AND IMPROVEMENTS	75	S2	0
COMPANY 10	376.0	MAINS	60	S2.5	(75)
COMPANY 10	378.0	MEASURING AND REGULATING STATION EQUIPMENT	35	L2	(10)
COMPANY 10	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35	R2	(10)
COMPANY 10	380.0	SERVICES	45	R4	(100)
COMPANY 10	381.0	METERS	34	S4	(10)
COMPANY 10	382.0	METER AND REGULATOR INSTALLATIONS	40	R3	(10)
COMPANY 10	383.0	HOUSE REGULATORS	35	S4	0
COMPANY 10	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	25	S2.5	(10)
COMPANY 10	390.0	STRUCTURES AND IMPROVEMENTS	75	S2	0
COMPANY 10	391.1	OFFICE FURNITURE	20	SQ	0
COMPANY 10	391.2	OFFICE EQUIPMENT	15	SQ	0
COMPANY 10	391.3	COMPUTER EQUIPMENT	5	SQ	0
COMPANY 10	391.3	MAINFRAME HARDWARE	7	SQ	0
COMPANY 10	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 10	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 10	396.0	POWER OPERATED EQUIPMENT	15	L2	15
COMPANY 10	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 10	398.0	MISCELLANEOUS EQUIPMENT	10	SQ	0
COMPANY 11	365.2	LAND RIGHTS	70	R4	0
COMPANY 11	366.0	STRUCTURES AND IMPROVEMENTS	40	R2	0
COMPANY 11	367.0	MAINS	65	R2.5	0
COMPANY 11	367.0	MAINS - PIPE LINES - FITTINGS	35	S1	0
COMPANY 11	368.0	COMPRESSOR STATION EQUIPMENT	35	R1.5	0
COMPANY 11	369.0	MEASURING AND REGULATING STATION EQUIPMENT	30	R2	0
COMPANY 12	365.2	RIGHTS OF WAY	65	R4	0
COMPANY 12	366.0	STRUCTURES AND IMPROVEMENTS	55	R3	0
COMPANY 12	367.1	MAINS - STEEL	70	R2.5	(20)
COMPANY 12	367.4	MAINS - CATHODIC PROTECTION	65	R2.5	0
COMPANY 12	369.0	MEASURING AND REGULATING STATION EQUIPMENT	40	L2.5	(10)
COMPANY 12	374.0	LAND AND LAND RIGHTS - LAND RIGHTS	65	R4	0
COMPANY 12	375.0	STRUCTURES AND IMPROVEMENTS	50	R3	0
COMPANY 12	376.1	MAINS - STEEL	67	R1.5	(25)
COMPANY 12	376.2	MAINS - PLASTIC	60	R2.5	(25)
COMPANY 12	376.4	MAINS - CATHODIC PROTECTION	65	R2.5	0
COMPANY 12	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	55	R3	(10)

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 12	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	40	R2.5	(10)
COMPANY 12	380.0	SERVICES	50	R0.5	(75)
COMPANY 12	381.0	METERS	25	S0	(5)
COMPANY 12	382.0	METER AND REGULATOR INSTALLATIONS	20	O1	(20)
COMPANY 12	383.0	HOUSE REGULATORS	35	S2.5	(10)
COMPANY 12	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	35	R2.5	(5)
COMPANY 12	390.0	STRUCTURES AND IMPROVEMENTS	40	R1.5	0
COMPANY 12	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 12	392.0	TRANSPORTATION EQUIPMENT	7	S2.5	10
COMPANY 12	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 12	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 12	396.0	POWER OPERATED EQUIPMENT	15	L3	5
COMPANY 12	396.1	BACKHOES	9	S1	5
COMPANY 12	396.1	DITCHERS	20	S4	5
COMPANY 12	396.2	WELDERS	12	L3	5
COMPANY 12	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 12	397.6	COMMUNICATION EQUIPMENT - MOBILE	10	SQ	0
COMPANY 12	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 12	399.0	OTHER INTANGIBLE PROPERTY - COMPUTER HARDWARE	7	SQ	0
COMPANY 12	399.0	OTHER INTANGIBLE PROPERTY - COMPUTER SOFTWARE	5	SQ	0
COMPANY 13	374.0	LAND RIGHTS	75	R4	0
COMPANY 13	375.0	STRUCTURES AND IMPROVEMENTS	50	S0	(20)
COMPANY 13	376.1	MAINS - STEEL	80	R1.5	(60)
COMPANY 13	376.2	MAINS - PLASTIC AND COPPER	60	R2.5	(40)
COMPANY 13	376.3	MAINS - CAST IRON	80	S0.5	(150)
COMPANY 13	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45	R0.5	(40)
COMPANY 13	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	45	R0.5	(20)
COMPANY 13	380.1	SERVICES - STEEL	46	R0.5	(110)
COMPANY 13	380.2	SERVICES - PLASTIC AND COPPER	43	R2	(70)
COMPANY 13	381.0	METERS	35	S0	3
COMPANY 13	381.1	SMART METERS	15	S2.5	0
COMPANY 13	382.0	METER INSTALLATIONS	55	R2	(5)
COMPANY 13	383.0	SMART METER INSTALLATIONS	15	S2.5	0
COMPANY 13	383.0	HOUSE REGULATORS	50	R3	0
COMPANY 13	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	45	R1.5	(10)
COMPANY 13	390.0	STRUCTURES AND IMPROVEMENTS	35	S0	0
COMPANY 13	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 13	391.2	MECHANICAL OFFICE EQUIPMENT	15	SQ	0
COMPANY 13	391.3	DATA PROCESSING EQUIPMENT	10	SQ	0
COMPANY 13	391.4	DATA PROCESSING SOFTWARE/SYSTEMS	5	SQ	0
COMPANY 13	391.4	ENTERPRISE SOFTWARE	10	SQ	0
COMPANY 13	392.1	TRANSPORTATION EQUIPMENT - AUTOS	8	L2	20
COMPANY 13	392.2	TRANSPORTATION EQUIPMENT - TRUCKS	11	S2	15
COMPANY 13	393.0	STORES EQUIPMENT	30	SQ	0
COMPANY 13	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 13	396.0	POWER OPERATED EQUIPMENT	14	L2.5	15
COMPANY 13	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 13	397.6	COMMUNICATION EQUIPMENT - ERT	15	SQ	0
COMPANY 13	397.7	COMMUNICATION EQUIPMENT - AMR	8	SQ	0
COMPANY 13	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 14	365.2	LAND RIGHTS	75	R4	0
COMPANY 14	366.2	MEASURING AND REGULATING STATION STRUCTURES	60	R3	(5)
COMPANY 14	366.3	OTHER STRUCTURES	55	R4	(5)
COMPANY 14	367.0	MAINS	95	R3	(30)
COMPANY 14	369.0	MEASURING AND REGULATING STATION EQUIPMENT	58	R2	(35)
COMPANY 14	374.0	LAND RIGHTS	75	R4	0
COMPANY 14	375.0	STRUCTURES AND IMPROVEMENTS	70	R4	(10)
COMPANY 14	376.1	MAINS - STEEL	85	R2.5	(40)
COMPANY 14	376.2	MAINS - PLASTIC	85	R2.5	(40)
COMPANY 14	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	55	R1.5	(35)
COMPANY 14	380.1	SERVICES - STEEL	63	R2	(120)
COMPANY 14	380.2	SERVICES - PLASTIC	63	R2	(120)
COMPANY 14	381.0	METERS	36	R2	(5)
COMPANY 14	382.0	METER INSTALLATIONS	55	R1	(30)
COMPANY 14	383.0	HOUSE REGULATORS	55	R1.5	(30)
COMPANY 14	384.0	HOUSE REGULATOR INSTALLATIONS	55	R2.5	(10)
COMPANY 14	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	60	R2	(10)
COMPANY 14	390.0	STRUCTURES AND IMPROVEMENTS	50	S0	(10)
COMPANY 14	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 14	391.3	COMPUTER EQUIPMENT	7	SQ	0
COMPANY 14	392.4	TRANSPORTATION EQUIPMENT - TRUCKS > 13,000 #	15	L4	15
COMPANY 14	393.0	STORES EQUIPMENT	30	SQ	0
COMPANY 14	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 14	396.0	POWER OPERATED EQUIPMENT	13	L2	15
COMPANY 14	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 14	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 15	365.2	RIGHTS OF WAY	75	R4	0
COMPANY 15	367.0	MAINS	65	R2.5	(40)
COMPANY 15	374.0	OTHER DISTRIBUTION LAND RIGHTS	75	S3	0
COMPANY 15	375.0	STRUCTURES AND IMPROVEMENTS - CITY GATE STATION	50	R3	(20)
COMPANY 15	375.0	STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION	42	L1.5	(20)
COMPANY 15	376.0	MAINS	67	R2.5	(40)
COMPANY 15	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	43	S0	(20)
COMPANY 15	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	37	S0	(40)
COMPANY 15	380.0	SERVICES	46	S0	(55)
COMPANY 15	381.0	METERS	26	R2.5	(10)
COMPANY 15	383.0	HOUSE REGULATORS	31	S1.5	(10)
COMPANY 15	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	45	S1.5	(5)
COMPANY 15	392.0	CARS AND LIGHT TRUCKS	10	S2	0
COMPANY 15	392.4	HEAVY TRUCKS AND OTHER	11	L3	0
COMPANY 15	392.5	TRAILERS	17	S2	0
COMPANY 15	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 15	396.1	LARGE MACHINERY	15	L2.5	0
COMPANY 15	396.2	OTHER	24	L1.5	0
COMPANY 16	375.0	STRUCTURES AND IMPROVEMENTS	40	R1	(5)
COMPANY 16	376.0	MAINS - OTHER	75	R3	(110)
COMPANY 16	376.0	MAINS - VALVES > 4 INCHES	65	R3	(110)
COMPANY 16	376.1	MAINS - STEEL	65	R3	(110)
COMPANY 16	376.2	MAINS - PLASTIC	65	R3	(110)
COMPANY 16	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	35	S1	(25)
COMPANY 16	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35	R3	(15)
COMPANY 16	380.0	SERVICES - OTHER	42	R0.5	(180)
COMPANY 16	380.1	SERVICES - STEEL	58	R2.5	(180)
COMPANY 16	380.2	SERVICES - PLASTIC	55	R3	(180)
COMPANY 16	381.0	METERS	33	R1.5	(10)
COMPANY 16	381.1	METERS - AMR	17	R3	0
COMPANY 16	383.0	HOUSE REGULATORS	38	O1	(10)
COMPANY 16	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	25	L1.5	(15)
COMPANY 16	390.0	STRUCTURES AND IMPROVEMENTS	45	R1	0
COMPANY 16	390.2	STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS	-	SQ	0
COMPANY 16	391.0	OFFICE FURNITURE AND EQUIPMENT	15	SQ	0
COMPANY 16	391.3	COMPUTER EQUIPMENT	5	SQ	0
COMPANY 16	392.0	TRANSPORTATION EQUIPMENT	10	L2	10
COMPANY 16	393.0	STORES EQUIPMENT	15	SQ	0
COMPANY 16	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 16	396.0	POWER OPERATED EQUIPMENT	12	L1.5	20
COMPANY 16	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 16	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 17	367.1	MAINS - STEEL	55	R2	(25)
COMPANY 17	367.4	MAINS - CATHODIC PROTECTION	55	R2	(25)
COMPANY 17	369.0	MEASURING AND REGULATING STATION EQUIPMENT	40	R2	(5)
COMPANY 17	374.0	RIGHTS OF WAY	60	R4	0
COMPANY 17	375.0	STRUCTURES AND IMPROVEMENTS	35	S0	(5)
COMPANY 17	376.0	MAINS - CATHODIC PROTECTION	55	R2	(25)
COMPANY 17	376.0	MAINS - ANODES	15	SQ	0
COMPANY 17	376.0	MAINS - LEAK CLAMPS	14	SQ	0
COMPANY 17	376.1	MAINS - STEEL	55	R2	(25)
COMPANY 17	376.2	MAINS - PLASTIC	55	R2	(25)
COMPANY 17	378.0	MEASURING AND REGULATING STATION EQUIPMENT	35	S0	(10)
COMPANY 17	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	40	R2	(5)
COMPANY 17	380.0	SERVICES	44	R2	(40)
COMPANY 17	381.0	METERS	20	R3	0
COMPANY 17	382.0	METER INSTALLATIONS	25	R1.5	(5)
COMPANY 17	383.0	HOUSE REGULATORS	25	R1.5	(5)
COMPANY 17	384.0	HOUSE REGULATOR INSTALLATIONS	25	R1.5	(5)
COMPANY 17	385.0	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	30	R1.5	(10)
COMPANY 17	390.0	STRUCTURES AND IMPROVEMENTS	40	R1.5	(5)
COMPANY 17	390.0	LEASEHOLD IMPROVEMENTS	30	R2	0
COMPANY 17	391.0	OFFICE FURNITURE AND EQUIPMENT	15	SQ	0
COMPANY 17	392.0	TRANSPORTATION EQUIPMENT	8	L3	10
COMPANY 17	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 17	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 17	396.0	POWER OPERATED EQUIPMENT	9	S0.5	5
COMPANY 17	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 17	397.6	FIXED RADIOS	15	SQ	0
COMPANY 17	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 17	399.0	SERVERS HARDWARE	7	SQ	0
COMPANY 17	399.0	SERVERS SOFTWARE	7	SQ	0
COMPANY 17	399.0	NETWORK HARDWARE	7	SQ	0
COMPANY 17	399.0	PC HARDWARE	5	SQ	0
COMPANY 17	399.0	PC SOFTWARE	5	SQ	0
COMPANY 17	399.0	APPLICATION SOFTWARE	7	SQ	0
COMPANY 18	365.2	RIGHTS-OF-WAY	70	R4	0
COMPANY 18	366.1	COMPRESSION STRUCTURES	50	R3	(5)
COMPANY 18	366.2	MEASURING AND REGULATING STATION STRUCTURES	50	R2.5	(5)
COMPANY 18	366.3	OTHER STRUCTURES	45	R3	(5)
COMPANY 18	367.0	MAINS	80	S2.5	(15)
COMPANY 18	368.0	COMPRESSOR STATION EQUIPMENT	50	R4	(5)
COMPANY 18	369.0	MEASURING AND REGULATING STATION EQUIPMENT	45	R2	(10)
COMPANY 18	374.0	RIGHTS-OF-WAY	75	R4	0
COMPANY 18	374.0	LAND RIGHTS	75	R4	0
COMPANY 18	375.0	STRUCTURES AND IMPROVEMENTS	55	R2.5	(5)
COMPANY 18	376.0	MAINS	65	R3	(15)
COMPANY 18	378.0	MEASURING AND REGULATING STATION EQUIPMENT	55	R2.5	(10)
COMPANY 18	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	50	R2.5	(5)
COMPANY 18	380.0	SERVICES	60	R3	(40)
COMPANY 18	381.0	METERS - SMALL VOLUME	40	R2	0
COMPANY 18	381.1	METERS - ERT	15	S2	0
COMPANY 18	381.1	METERS - AMI	15	S2.5	0
COMPANY 18	381.1	METERS - AMR EQUIPMENT	21	S1.5	0
COMPANY 18	382.0	METER INSTALLATIONS	45	R3	0
COMPANY 18	383.0	HOUSE REGULATORS	55	R4	0
COMPANY 18	384.0	HOUSE REGULATOR INSTALLATIONS	55	R4	0
COMPANY 18	385.0	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	12	R2	(5)
COMPANY 18	390.0	STRUCTURES AND IMPROVEMENTS - OWNED	30	R3	(5)
COMPANY 18	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 18	391.3	COMPUTER HARDWARE	5	SQ	0
COMPANY 18	391.3	SYSTEM DEVELOPMENT	5	SQ	0
COMPANY 18	391.3	IPAD HARDWARE	5	SQ	0
COMPANY 18	391.4	SOFTWARE	7	SQ	0
COMPANY 18	392.1	SUBUNIT	11	S2	10
COMPANY 18	392.1	CARS	13	S2.5	20
COMPANY 18	392.2	LIGHT TRUCKS	12	S2.5	5
COMPANY 18	392.3	MEDIUM TRUCKS	13	L3	10

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 18	392.4	HEAVY TRUCKS	17	S0.5	15
COMPANY 18	392.5	TRAILERS	25	L4	0
COMPANY 18	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 18	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 18	396.0	POWER OPERATED EQUIPMENT	20	S2.5	5
COMPANY 18	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 18	397.1	COMMUNICATION EQUIPMENT - MOBILE	10	SQ	0
COMPANY 18	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 19	375.0	STRUCTURES AND IMPROVEMENTS	65	S2	(15)
COMPANY 19	376.0	MAINS - STEEL	75	R3	(90)
COMPANY 19	376.2	MAINS - PLASTIC	75	R3	(75)
COMPANY 19	378.0	MEASURING AND REGULATING STATION EQUIPMENT	55	R2.5	(30)
COMPANY 19	380.0	SERVICES	53	R2	(50)
COMPANY 19	380.2	SERVICES - PLASTIC	53	R2	(50)
COMPANY 19	381.0	METERS AND METER INSTALLATIONS	28	R1	(15)
COMPANY 19	383.0	HOUSE REGULATORS AND HOUSE REGULATOR INSTALLATIONS	50	R2.5	(10)
COMPANY 19	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	50	R2	(10)
COMPANY 19	390.0	STRUCTURES AND IMPROVEMENTS	40	S0	(10)
COMPANY 19	390.0	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	20	R3	0
COMPANY 19	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 19	391.2	DATA PROCESSING EQUIPMENT	7	SQ	0
COMPANY 19	392.0	TRANSPORTATION EQUIPMENT - OTHER VEHICLES	9	R4	5
COMPANY 19	392.1	TRANSPORTATION EQUIPMENT - CARS	9	R4	0
COMPANY 19	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 19	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 19	396.0	POWER OPERATED EQUIPMENT	13	R4	15
COMPANY 19	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 19	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 20	374.0	LAND RIGHTS	75	R4	0
COMPANY 20	375.0	STRUCTURES AND IMPROVEMENTS	65	R4	(10)
COMPANY 20	375.0	STRUCTURES AND IMPROVEMENTS - ANR PIPELINE	65	R4	(10)
COMPANY 20	376.0	MAINS	68	R3	(50)
COMPANY 20	376.0	MAINS - ANR PIPELINE	68	R3	(50)
COMPANY 20	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	52	R1.5	(45)
COMPANY 20	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	55	R2.5	(50)
COMPANY 20	379.0	MEASURING AND REGULATING STATION EQUIPMENT - ANR PIPELINE	55	R2.5	(50)
COMPANY 20	380.0	SERVICES	57	R3	(100)
COMPANY 20	381.0	METERS	30	S0.5	(2)
COMPANY 20	381.0	METERS - ANR PIPELINE	30	S0.5	(2)
COMPANY 20	383.0	HOUSE REGULATORS	60	R2.5	0
COMPANY 20	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	55	R2.5	(5)
COMPANY 20	390.0	STRUCTURES AND IMPROVEMENTS	55	R1.5	(5)
COMPANY 20	391.0	OFFICE FURNITURE AND EQUIPMENT	10	SQ	0
COMPANY 20	391.0	CUSTOMER SERVICE OFFICE FURNITURE AND EQUIPMENT	10	SQ	0
COMPANY 20	391.1	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5	SQ	0
COMPANY 20	391.1	COMPUTER EQUIPMENT - SHARED	5	SQ	0
COMPANY 20	391.1	MOBILE DATA TERMINALS	5	SQ	0
COMPANY 20	391.1	CUSTOMER SERVICE COMPUTER EQUIPMENT	5	SQ	0
COMPANY 20	392.0	TRANSPORTATION EQUIPMENT - TRAILERS	22	S0	5
COMPANY 20	392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	11	L3	5
COMPANY 20	392.2	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS LESS THAN 8,000 LBS	13	L3	5
COMPANY 20	392.2	TRANSPORTATION EQUIPMENT - CUSTOMER SERVICE LIGHT TRUCKS LESS TH	13	L3	5
COMPANY 20	392.2	TRANSPORTATION EQUIPMENT - CUSTOMER SERVICE LIGHT TRUCKS LESS TH	13	L3	5
COMPANY 20	392.3	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS LESS THAN 12,000 LBS	13	L3	5
COMPANY 20	392.4	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS LESS THAN 18,000 LBS	19	S2	5
COMPANY 20	392.7	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS MORE THAN 18,000 LBS	19	S2	5
COMPANY 20	393.0	STORES EQUIPMENT	10	SQ	0
COMPANY 20	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	15	SQ	0
COMPANY 20	396.0	POWER OPERATED EQUIPMENT	10	L0	20
COMPANY 20	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 20	397.0	COMMUNICATION EQUIPMENT - SHARED	15	SQ	0
COMPANY 20	397.0	COMMUNICATION EQUIPMENT - PHONE	8	SQ	0
COMPANY 20	398.0	MISCELLANEOUS EQUIPMENT	10	SQ	0
COMPANY 21	374.0	LAND AND LAND RIGHTS - LAND RIGHTS	70	R3	0
COMPANY 21	374.0	LAND AND LAND RIGHTS - RIGHTS-OF-WAY	75	R4	0
COMPANY 21	375.0	STRUCTURES AND IMPROVEMENTS	50	R1	(5)
COMPANY 21	376.0	MAINS	58	R1.5	(15)
COMPANY 21	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	40	R1	(25)
COMPANY 21	380.0	SERVICES	33	S0	(45)
COMPANY 21	381.0	METERS	43	S1	0
COMPANY 21	382.0	METER INSTALLATIONS	50	R3	(10)
COMPANY 21	383.0	HOUSE REGULATORS	45	R3	(15)
COMPANY 21	384.0	HOUSE REGULATOR INSTALLATIONS	45	R3	0
COMPANY 21	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	36	R0.5	(15)
COMPANY 21	391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20	SQ	0
COMPANY 21	391.4	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	5	SQ	0
COMPANY 21	392.5	TRANSPORTATION EQUIPMENT - TRAILERS	17	L4	5
COMPANY 21	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 21	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 21	396.0	POWER OPERATED EQUIPMENT	14	L2	20
COMPANY 21	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 22	365.2	RIGHTS OF WAY	70	S3	0
COMPANY 22	365.2	LAND RIGHTS	70	S3	0
COMPANY 22	366.0	STRUCTURES AND IMPROVEMENTS	45	R2	(15)
COMPANY 22	367.0	MAINS	80	S0	(50)
COMPANY 22	369.0	MEASURING AND REGULATING STATION EQUIPMENT	40	R1	(40)
COMPANY 22	374.0	RIGHTS OF WAY	70	S3	0
COMPANY 22	376.0	MAINS	72	R2.5	(50)
COMPANY 22	378.0	MEASURING AND REGULATING STATION EQUIPMENT	45	R1	(40)
COMPANY 22	380.0	SERVICES	50	S3	(150)
COMPANY 22	381.0	METERS	38	S0	(3)
COMPANY 22	381.1	METERS - ERTs	20	S2	0

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 22	382.0	METER AND REGULATOR INSTALLATIONS	50	S3	(150)
COMPANY 22	382.0	METER AND REGULATOR INSTALLATIONS - ERTs	20	S2	0
COMPANY 22	383.0	HOUSE REGULATORS	50	S3	(150)
COMPANY 22	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	41	R1	(25)
COMPANY 22	390.1	STRUCTURES AND IMPROVEMENTS - LARGE STRUCTURES	75	S1.5	(20)
COMPANY 22	390.2	STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES	45	R0.5	(20)
COMPANY 22	391.1	OFFICE FURNITURE	20	SQ	0
COMPANY 22	391.3	COMPUTER HARDWARE	5	SQ	0
COMPANY 22	392.0	TRANSPORTATION EQUIPMENT	11	L2.5	10
COMPANY 22	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 22	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 23	375.0	STRUCTURES AND IMPROVEMENTS	55	R1.5	(10)
COMPANY 23	376.1	MAINS - STEEL	75	R3	(40)
COMPANY 23	376.2	MAINS - PLASTIC	75	R3	(40)
COMPANY 23	376.3	MAINS - CAST IRON	75	R3	(40)
COMPANY 23	378.0	MEASURING AND REGULATING STATION EQUIPMENT	45	R2	(20)
COMPANY 23	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	40	S0.5	(10)
COMPANY 23	380.0	SERVICES	55	R1.5	(40)
COMPANY 23	381.0	METERS	35	R2.5	0
COMPANY 23	381.1	METERS - ERTs	15	SQ	0
COMPANY 23	382.0	METER INSTALLATIONS	50	R3	(20)
COMPANY 23	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	35	S0.5	(20)
COMPANY 23	390.0	STRUCTURES AND IMPROVEMENTS	45	S0.5	(5)
COMPANY 23	391.0	OFFICE FURNITURE AND EQUIPMENT	15	SQ	0
COMPANY 23	391.4	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS AND SOFTW	5	SQ	0
COMPANY 23	392.0	ELECTRIC VEHICLE CHARGING STATION	10	S2.5	0
COMPANY 23	392.0	ROLLING EQUIPMENT	12	S2.5	10
COMPANY 23	392.2	LIGHT TRUCKS	10	S2	20
COMPANY 23	392.3	MEDIUM TRUCKS	12	S2	20
COMPANY 23	392.4	HEAVY TRUCKS	14	S1.5	20
COMPANY 23	392.5	TRAILERS	20	L2	0
COMPANY 23	393.0	STORES EQUIPMENT	20	SQ	0
COMPANY 23	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 23	396.0	POWER OPERATED EQUIPMENT	16	S1	10
COMPANY 23	397.0	COMMUNICATION EQUIPMENT	20	SQ	0
COMPANY 23	397.7	COMMUNICATION EQUIPMENT - GPS	5	SQ	0
COMPANY 23	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 24	366.0	STRUCTURES AND IMPROVEMENTS	45	S0.5	0
COMPANY 24	390.0	STRUCTURES AND IMPROVEMENTS	45	S0.5	0
COMPANY 24	397.0	COMMUNICATION EQUIPMENT	20	S2.5	0
COMPANY 25	365.2	LAND RIGHTS	60	S4	0
COMPANY 25	366.0	STRUCTURES AND IMPROVEMENTS	50	R2.5	(5)
COMPANY 25	367.0	MAINS	55	S0.5	(10)
COMPANY 25	368.0	COMPRESSOR STATION EQUIPMENT	45	S2.5	(5)
COMPANY 25	369.0	MEASURING AND REGULATING STATION EQUIPMENT	35	S1.5	(5)
COMPANY 25	376.0	MAINS - VALVES	55	R2	(30)
COMPANY 25	376.1	MAINS - STEEL	75	R2.5	(30)
COMPANY 25	376.3	MAINS - CAST IRON	55	R2	(30)
COMPANY 25	376.3	MAINS - WROUGHT IRON	43	L1	(30)
COMPANY 25	380.0	SERVICES	49	R2	(45)
COMPANY 25	381.0	METERS	35	R1	0
COMPANY 25	382.0	METER AND REGULATOR INSTALLATIONS	35	R1	0
COMPANY 25	383.0	HOUSE REGULATORS	35	R1	0
COMPANY 25	384.0	HOUSE REGULATOR INSTALLATIONS	35	R1	0
COMPANY 25	390.0	STRUCTURES AND IMPROVEMENTS	36	S0	(5)
COMPANY 25	391.1	OFFICE FURNITURE	25	SQ	0
COMPANY 25	391.2	OFFICE MACHINES	15	SQ	0
COMPANY 25	391.3	COMPUTER EQUIPMENT	5	SQ	0
COMPANY 25	391.4	SOFTWARE	5	SQ	0
COMPANY 25	392.0	TRANSPORTATION EQUIPMENT	10	L2.5	15
COMPANY 25	393.0	STORES EQUIPMENT	30	SQ	0
COMPANY 25	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 25	396.0	POWER OPERATED EQUIPMENT	14	L1.5	20
COMPANY 25	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 25	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 26	365.2	LAND RIGHTS	75	R4	0
COMPANY 26	365.2	RIGHTS OF WAY	75	R4	0
COMPANY 26	366.1	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	25	SQ	0
COMPANY 26	366.1	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION STRUCTURES	55	S0.5	0
COMPANY 26	367.0	MAINS	70	R3	(25)
COMPANY 26	368.0	COMPRESSOR STATION EQUIPMENT	30	S1.5	(5)
COMPANY 26	369.0	MEASURING AND REGULATING STATION EQUIPMENT	35	S3	(5)
COMPANY 26	374.0	LAND RIGHTS	75	R4	0
COMPANY 26	374.0	RIGHTS OF WAY	75	R4	0
COMPANY 26	375.0	STRUCTURES AND IMPROVEMENTS	50	R2.5	(5)
COMPANY 26	376.0	MAINS - MISCELLANEOUS	75	R3	(50)
COMPANY 26	376.0	MAINS - CIAC	75	R3	0
COMPANY 26	376.1	MAINS - STEEL	75	R3	(50)
COMPANY 26	376.2	MAINS - PLASTIC	75	R3	(50)
COMPANY 26	376.3	MAINS - CAST IRON	75	R3	(50)
COMPANY 26	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	52	R3	(20)
COMPANY 26	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	52	R3	(20)
COMPANY 26	380.0	SERVICES - MISCELLANEOUS	60	R4	(100)
COMPANY 26	380.1	SERVICES - STEEL	60	R4	(100)
COMPANY 26	380.2	SERVICES - PLASTIC	60	R4	(100)
COMPANY 26	380.3	SERVICES - COPPER	60	R4	(100)
COMPANY 26	381.0	METERS	22	S0.5	(4)
COMPANY 26	381.1	METERS - ERTs	16	S1	0
COMPANY 26	381.1	METERS - METRETEK	15	S2.5	0
COMPANY 26	382.0	METER INSTALLATIONS	41	S4	(4)
COMPANY 26	382.0	METER INSTALLATIONS - ERTs	30	R4	0
COMPANY 26	383.0	HOUSE REGULATORS	44	R2.5	(20)

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 26	384.0	HOUSE REGULATOR INSTALLATIONS	42	R4	0
COMPANY 26	390.0	STRUCTURES AND IMPROVEMENTS - MAJOR	55	S0.5	0
COMPANY 26	390.0	STRUCTURES AND IMPROVEMENTS - MINOR	50	R2.5	(5)
COMPANY 26	391.0	OFFICE FURNITURE AND EQUIPMENT	15	SQ	0
COMPANY 26	391.2	INDIVIDUAL EQUIPMENT	5	SQ	0
COMPANY 26	391.3	COMPUTER EQUIPMENT	5	SQ	0
COMPANY 26	391.3	COMPUTER HARDWARE	5	SQ	0
COMPANY 26	391.4	COMPUTER SOFTWARE	5	SQ	0
COMPANY 26	392.0	TRANSPORTATION EQUIPMENT - UNCLASSIFIED	11	L2.5	20
COMPANY 26	392.1	TRANSPORTATION EQUIPMENT - AUTOMOBILES	11	L2.5	20
COMPANY 26	392.2	TRANSPORTATION EQUIPMENT - SERVICE TRUCKS	11	L2.5	20
COMPANY 26	392.3	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	11	L2.5	20
COMPANY 26	393.0	STORES EQUIPMENT	20	SQ	0
COMPANY 26	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 26	396.0	POWER OPERATED EQUIPMENT	13	L2.5	25
COMPANY 26	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 26	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 27	365.2	LAND RIGHTS	70	R3	0
COMPANY 27	365.2	RIGHTS OF WAY	55	R3	0
COMPANY 27	366.1	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	35	S2.5	(5)
COMPANY 27	366.2	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	50	R3	(5)
COMPANY 27	366.3	STRUCTURES AND IMPROVEMENTS - OTHER	30	S1.5	(5)
COMPANY 27	367.0	MAINS	65	R2.5	(10)
COMPANY 27	368.0	COMPRESSOR STATION EQUIPMENT	30	R2.5	(10)
COMPANY 27	369.0	MEASURING AND REGULATING STATION EQUIPMENT	38	R1.5	(10)
COMPANY 27	390.0	STRUCTURES AND IMPROVEMENTS	45	S1.5	0
COMPANY 27	391.1	OFFICE FURNITURE	20	SQ	0
COMPANY 27	391.3	COMPUTER EQUIPMENT	5	SQ	0
COMPANY 27	391.4	SOFTWARE	7	SQ	0
COMPANY 27	392.1	CARS	9	S1.5	10
COMPANY 27	392.2	LIGHT TRUCKS	9	S1.5	5
COMPANY 27	392.4	HEAVY TRUCKS AND OTHER	12	S2.5	5
COMPANY 27	392.5	TRAILERS	19	L4	5
COMPANY 27	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 27	396.0	POWER OPERATED EQUIPMENT	28	R4	0
COMPANY 27	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 27	397.6	COMMUNICATION EQUIPMENT - MOBILE	10	SQ	0
COMPANY 27	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 28	376.0	MAINS	75	R3	(125)
COMPANY 28	378.0	MEASURING AND REGULATING STATION EQUIPMENT	30	R2.5	(50)
COMPANY 28	380.0	SERVICES	50	R3	(160)
COMPANY 28	381.0	METERS	30	S3	(10)
COMPANY 28	382.0	METER INSTALLATIONS	30	S3	(20)
COMPANY 28	383.0	HOUSE REGULATORS	30	S3	(5)
COMPANY 28	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 28	396.0	POWER OPERATED EQUIPMENT	20	S2	0
COMPANY 28	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 28	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	-
COMPANY 29	365.2	LAND RIGHTS	75	R4	-
COMPANY 29	366.2	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	48	R2	-
COMPANY 29	366.3	STRUCTURES AND IMPROVEMENTS - OTHER	40	R2.5	-
COMPANY 29	367.0	MAINS	75	R2	-
COMPANY 29	369.0	MEASURING AND REGULATING STATION EQUIPMENT	40	L0.5	-
COMPANY 29	374.0	LAND AND LAND RIGHTS - LAND RIGHTS	75	R3	-
COMPANY 29	375.1	STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULA	50	S1	-
COMPANY 29	375.1	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATIC	60	R2	-
COMPANY 29	375.2	STRUCTURES AND IMPROVEMENTS - OTHER	85	R1	-
COMPANY 29	376.0	MAINS	75	R2.5	-
COMPANY 29	378.0	MEASURING AND REGULATING STATION EQUIPMENT	43	R1.5	-
COMPANY 29	380.0	SERVICES	48	R1.5	-
COMPANY 29	381.0	METERS	32	S0.5	-
COMPANY 29	382.0	METER AND REGULATOR INSTALLATIONS	45	R2	-
COMPANY 29	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	48	O1	-
COMPANY 29	390.0	STRUCTURES AND IMPROVEMENTS	53	R3	-
COMPANY 29	391.1	OFFICE FURNITURE	20	SQ	-
COMPANY 29	391.2	OFFICE EQUIPMENT	15	SQ	-
COMPANY 29	391.3	COMPUTER EQUIPMENT	5	SQ	-
COMPANY 29	392.0	TRANSPORTATION EQUIPMENT	6	L2.5	-
COMPANY 29	392.0	TRANSPORTATION EQUIPMENT - GENERAL	13	S0	-
COMPANY 29	392.2	TRUCKS	12	L2	-
COMPANY 29	392.5	TRAILERS	17	L1.5	-
COMPANY 29	393.0	STORES EQUIPMENT	20	SQ	-
COMPANY 29	394.0	CNG EQUIPMENT	15	SQ	-
COMPANY 29	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-
COMPANY 29	396.0	POWER OPERATED EQUIPMENT	14	L2	-
COMPANY 29	397.0	COMMUNICATION EQUIPMENT	10	SQ	-
COMPANY 29	397.1	COMMUNICATION EQUIPMENT - TELEPHONE	15	SQ	-
COMPANY 29	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	-
COMPANY 30	365.2	RIGHTS OF WAY	75	R3	-
COMPANY 30	366.0	STRUCTURES AND IMPROVEMENTS	50	S3	-
COMPANY 30	367.0	MAINS	65	S2.5	-
COMPANY 30	368.0	COMPRESSOR STATION EQUIPMENT	30	R3	-
COMPANY 30	369.0	MEASURING AND REGULATING STATION EQUIPMENT	45	R3	-
COMPANY 30	374.0	LAND RIGHTS	80	R3	-
COMPANY 30	375.0	STRUCTURES AND IMPROVEMENTS	55	R2	-
COMPANY 30	376.0	MAINS - INSTALLATIONS 1971 AND SUBSEQUENT	75	R2.5	-
COMPANY 30	376.3	MAINS - INSTALLATIONS 1970 AND PRIOR	65	S0	-
COMPANY 30	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50	S0.5	-
COMPANY 30	378.0	MEASURING AND REGULATING STATION EQUIPMENT - ODORIZATION	30	R3	-
COMPANY 30	380.0	SERVICES	55	R1.5	-
COMPANY 30	381.0	METERS	34	S1	-
COMPANY 30	382.0	METER INSTALLATIONS	55	R1.5	-

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 30	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	40	R2	-
COMPANY 30	390.0	STRUCTURES AND IMPROVEMENTS - LEASED - NORTH SHORE	75	R0.5	-
COMPANY 30	390.0	STRUCTURES AND IMPROVEMENTS - OWNED	50	R1.5	-
COMPANY 30	391.1	FURNITURE	20	SQ	-
COMPANY 30	391.2	EQUIPMENT	15	SQ	-
COMPANY 30	391.3	COMPUTER HARDWARE	5	SQ	-
COMPANY 30	392.1	NON LUXURY AUTOMOBILES	9	S1.5	-
COMPANY 30	392.2	TRUCKS	9	S1.5	-
COMPANY 30	392.5	TRAILERS	22	L1	-
COMPANY 30	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-
COMPANY 30	396.0	POWER OPERATED EQUIPMENT	12	L3	-
COMPANY 30	397.0	COMMUNICATION EQUIPMENT	15	SQ	-
COMPANY 30	397.2	COMMUNICATION EQUIPMENT - MICROWAVE TOWERS	18	SQ	-
COMPANY 31	365.2	RIGHTS OF WAY	70	S4	0
COMPANY 31	366.0	STRUCTURES AND IMPROVEMENTS	45	R3	0
COMPANY 31	367.0	MAINS	70	S3	(20)
COMPANY 31	369.0	MEASURING AND REGULATING STATION EQUIPMENT	55	R3	(25)
COMPANY 31	374.0	LAND RIGHTS	75	R4	0
COMPANY 31	376.0	MAINS	55	S2.5	(25)
COMPANY 31	378.0	MEASURING AND REGULATING STATION EQUIPMENT	25	L2.5	(10)
COMPANY 31	380.0	SERVICES	43	R4	(50)
COMPANY 31	381.0	METERS	25	R4	0
COMPANY 31	381.1	METERS - ERTS	15	S2.5	0
COMPANY 31	382.0	METER INSTALLATIONS	28	S4	(10)
COMPANY 31	383.0	HOUSE REGULATORS	35	L4	(5)
COMPANY 31	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	38	R2.5	(10)
COMPANY 31	390.0	STRUCTURES AND IMPROVEMENTS	50	R4	0
COMPANY 31	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 31	391.3	COMPUTER HARDWARE - MID RANGE	5	SQ	0
COMPANY 31	391.3	COMPUTER HARDWARE - DESKTOP	5	SQ	0
COMPANY 31	391.4	COMPUTER SOFTWARE - MID RANGE	5	SQ	0
COMPANY 31	391.4	COMPUTER SOFTWARE - DESKTOP	5	SQ	0
COMPANY 31	391.5	NETWORK	7	SQ	0
COMPANY 31	392.0	TRANSPORTATION EQUIPMENT	9	L3	10
COMPANY 31	392.0	CNG FUELING STATION	12	L2.5	0
COMPANY 31	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 31	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 31	396.0	POWER OPERATED EQUIPMENT	20	R5	10
COMPANY 31	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 31	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 32	365.2	LAND RIGHTS	65	S3	0
COMPANY 32	367.0	MAINS	65	S2.5	(5)
COMPANY 32	369.0	MEASURING AND REGULATING STATION EQUIPMENT	45	S1.5	(5)
COMPANY 32	374.0	LAND RIGHTS	65	R4	0
COMPANY 32	375.0	STRUCTURES AND IMPROVEMENTS	33	L2	(5)
COMPANY 32	376.0	MAINS	70	R3	(40)
COMPANY 32	378.0	MEASURING AND REGULATING STATION EQUIPMENT	39	21.5	(25)
COMPANY 32	380.0	SERVICES	60	R3	(40)
COMPANY 32	381.0	METERS - SMALL VOLUME	25	R1.5	0
COMPANY 32	381.1	METERS - ERT AND AMI	18	S2.5	0
COMPANY 32	382.0	METER INSTALLATIONS	50	R2	0
COMPANY 32	383.0	HOUSE REGULATORS	50	R2.5	(50)
COMPANY 32	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	45	R0.5	(5)
COMPANY 32	390.0	STRUCTURES AND IMPROVEMENTS - OWNED	35	R2.5	(5)
COMPANY 32	391.1	FURNITURE AND EQUIPMENT	20	S1	0
COMPANY 32	391.3	COMPUTER HARDWARE	5	S1	0
COMPANY 32	391.3	IPAD HARDWARE	5	S1	0
COMPANY 32	392.1	SUBUNIT	9	R1.5	25
COMPANY 32	392.1	CARS	6	L2	25
COMPANY 32	392.2	LIGHT TRUCKS	8	S1.5	25
COMPANY 32	392.3	MEDIUM TRUCKS	8	L2	25
COMPANY 32	392.4	HEAVY TRUCKS	12	S2.5	25
COMPANY 32	392.5	TRAILERS	13	L1.5	25
COMPANY 32	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 32	394.1	TOOLS, SHOP AND GARAGE EQUIPMENT - VEHICLES	10	SQ	0
COMPANY 32	396.0	POWER OPERATED EQUIPMENT	16	S0	15
COMPANY 32	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 32	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 33	365.2	RIGHTS OF WAY	65	R4	0
COMPANY 33	366.0	STRUCTURES AND IMPROVEMENTS	55	R3	(5)
COMPANY 33	367.0	MAINS	68	R2.5	(40)
COMPANY 33	369.0	MEASURING AND REGULATING STATION EQUIPMENT	45	S0.5	(20)
COMPANY 33	380.0	SERVICES	52	S1	(100)
COMPANY 33	381.0	METERS	22	L1.5	(5)
COMPANY 33	382.0	METER INSTALLATIONS	38	S1.5	(10)
COMPANY 33	383.0	HOUSE REGULATORS	40	S2	(5)
COMPANY 33	390.0	STRUCTURES AND IMPROVEMENTS	50	S0.5	(5)
COMPANY 33	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 33	391.3	DATA PROCESSING EQUIPMENT	8	SQ	0
COMPANY 33	392.0	TRANSPORTATION EQUIPMENT	11	S1.5	10
COMPANY 33	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 33	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 33	396.0	POWER OPERATED EQUIPMENT	15	L3	0
COMPANY 33	397.0	COMMUNICATION EQUIPMENT	20	SQ	0
COMPANY 33	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 34	375.0	STRUCTURES AND IMPROVEMENTS	50	R3	(5)
COMPANY 34	376.1	MAINS - WRAPPED STEEL	55	R3	(50)
COMPANY 34	376.2	MAINS - PLASTIC	60	R2	(50)
COMPANY 34	376.4	MAINS - CATHODIC PROTECTION	30	SQ	0
COMPANY 34	378.0	MEASURING AND REGULATING STATION EQUIPMENT	43	R2	(50)
COMPANY 34	380.0	SERVICES - CATHODIC PROTECTION	30	SQ	0
COMPANY 34	380.1	SERVICES - WRAPPED STEEL	50	R2.5	(100)

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 34	380.2	SERVICES - PLASTIC	50	R2.5	(100)
COMPANY 34	381.0	METERS	42	R2	(30)
COMPANY 34	381.1	METER MODULES - AMI	20	S2.5	(5)
COMPANY 34	382.0	METER INSTALLATIONS	47	S1.5	(30)
COMPANY 34	382.1	METER MODULE INSTALLATIONS - AMI	20	S2.5	(5)
COMPANY 34	383.0	HOUSE REGULATORS	50	R3	(5)
COMPANY 34	384.0	HOUSE REGULATOR INSTALLATIONS	50	R3	(5)
COMPANY 34	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	25	R0.5	(10)
COMPANY 34	390.0	STRUCTURES AND IMPROVEMENTS	45	R2	(5)
COMPANY 34	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 34	391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5	SQ	0
COMPANY 34	392.0	TRANSPORTATION EQUIPMENT	12	L3	10
COMPANY 34	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 34	396.0	POWER OPERATED EQUIPMENT	14	L3	10
COMPANY 34	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 34	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 35	375.0	STRUCTURES AND IMPROVEMENTS	50	R3	0
COMPANY 35	376.0	MAINS	65	S1.5	(20)
COMPANY 35	378.0	MEASURING AND REGULATING STATION EQUIPMENT	40	R2.5	(10)
COMPANY 35	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	40	R2.5	(10)
COMPANY 35	380.0	SERVICES	50	R2	(40)
COMPANY 35	381.0	METERS	35	S0	0
COMPANY 35	382.0	METER AND REGULATOR INSTALLATIONS	35	S2.5	0
COMPANY 35	383.0	HOUSE REGULATORS	40	S2.5	0
COMPANY 35	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	35	S2	0
COMPANY 36	365.2	RIGHTS OF WAY - MAINS	70	R4	0
COMPANY 36	366.0	STRUCTURES AND IMPROVEMENTS	50	S1.5	(25)
COMPANY 36	366.2	STRUCTURES AND IMPROVEMENTS - REGULATING STATION - IROQUOIS	50	S1.5	(25)
COMPANY 36	367.0	MAINS	80	R3	(50)
COMPANY 36	367.0	MAINS - IROQUOIS	80	R3	(25)
COMPANY 36	369.0	REGULATING STATION EQUIPMENT - IN USE	33	L1	(20)
COMPANY 36	369.0	REGULATING STATION EQUIPMENT - SUPERVISORY	21	L2	(20)
COMPANY 36	369.0	REGULATING STATION EQUIPMENT - ELECTRONIC	25	S2	(20)
COMPANY 36	369.0	REGULATING STATION EQUIPMENT - IN USE - IROQUOIS	33	L1	(20)
COMPANY 36	374.0	LAND RIGHTS - MAINS	75	R3	0
COMPANY 36	374.0	LAND RIGHTS - REGULATING	75	R3	0
COMPANY 36	375.0	STRUCTURES AND IMPROVEMENTS	60	S1.5	(40)
COMPANY 36	376.0	MAINS	86	R2	(60)
COMPANY 36	378.0	REGULATING STATION EQUIPMENT	34	L0.5	(35)
COMPANY 36	378.0	REGULATING STATION EQUIPMENT - SUPERVISORY	34	R1	(35)
COMPANY 36	378.0	REGULATING STATION EQUIPMENT - ELECTRONIC	25	S2	(35)
COMPANY 36	380.0	SERVICES	75	R1.5	(100)
COMPANY 36	381.0	METERS	24	L1	0
COMPANY 36	382.0	METER INSTALLATIONS	24	L1	0
COMPANY 36	385.0	INDUSTRIAL REGULATING STATION EQUIPMENT	45	S1	(30)
COMPANY 36	385.0	INDUSTRIAL REGULATING STATION REMOTE METERING	40	R4	(30)
COMPANY 37	375.0	STRUCTURES AND IMPROVEMENTS	45	R3	(5)
COMPANY 37	376.1	MAINS - STEEL	65	R2.5	(40)
COMPANY 37	376.2	MAINS - PLASTIC	55	R3	(40)
COMPANY 37	378.0	MEASURING AND REGULATING STATION EQUIPMENT	30	L2.5	(10)
COMPANY 37	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	30	L2.5	(10)
COMPANY 37	380.1	SERVICES - STEEL AND COPPER	50	R4	(60)
COMPANY 37	380.2	SERVICES - PLASTIC	35	S3	(60)
COMPANY 37	381.0	METERS	30	S0.5	0
COMPANY 37	382.0	METER AND REGULATOR INSTALLATIONS	30	S0.5	0
COMPANY 37	383.0	HOUSE REGULATORS	30	R4	0
COMPANY 37	384.0	HOUSE REGULATOR INSTALLATIONS	30	R4	0
COMPANY 37	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	35	R2.5	(10)
COMPANY 37	390.0	STRUCTURES AND IMPROVEMENTS	25	S3	(5)
COMPANY 37	390.2	STRUCTURES AND IMPROVEMENTS - LEASHOLD IMPROVEMENTS	20	SQ	0
COMPANY 37	391.1	OFFICE FURNITURE	20	SQ	0
COMPANY 37	391.2	OFFICE EQUIPMENT	10	SQ	0
COMPANY 37	391.3	COMPUTER EQUIPMENT	5	SQ	0
COMPANY 37	392.0	TRANSPORTATION EQUIPMENT	8	S0	10
COMPANY 37	392.2	TRUCKS	10	R0.5	10
COMPANY 37	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 37	396.0	POWER OPERATED EQUIPMENT	12	L4	20
COMPANY 37	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 37	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 38	365.2	RIGHTS OF WAY	65	R4	0
COMPANY 38	366.0	STRUCTURES AND IMPROVEMENTS	45	S2.5	0
COMPANY 38	366.3	STRUCTURES AND IMPROVEMENTS - NON-BUILDING LAND IMPROVEMENT	45	S2.5	0
COMPANY 38	367.1	MAINS	70	S2	(20)
COMPANY 38	369.0	MEASURING AND REGULATING STATION EQUIPMENT	40	S2.5	(10)
COMPANY 38	374.0	RIGHTS OF WAY	75	R4	0
COMPANY 38	375.0	STRUCTURES AND IMPROVEMENTS	50	R1.5	(5)
COMPANY 38	375.1	STRUCTURES AND IMPROVEMENTS - NON-BUILDING LAND IMPROVEMENTS	50	R1.5	(5)
COMPANY 38	376.0	MAINS	63	R2.5	(35)
COMPANY 38	378.0	MEASURING AND REGULATING STATION EQUIPMENT	26	L1	(10)
COMPANY 38	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	26	L1	(10)
COMPANY 38	380.0	SERVICES	50	R1.5	(35)
COMPANY 38	381.0	METERS	35	S1.5	0
COMPANY 38	381.1	METERS - AUTOMATED METER READING SYSTEMS	25	R2	0
COMPANY 38	381.1	METERS - DEMAND MEASUREMENT DEVICES	25	R4	0
COMPANY 38	383.0	HOUSE REGULATORS	27	R2.5	0
COMPANY 38	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	33	R0.5	(10)
COMPANY 38	390.0	STRUCTURES AND IMPROVEMENTS	60	R1.5	(5)
COMPANY 38	390.1	STRUCTURES AND IMPROVEMENTS - NON-BUILDING LAND IMPROVEMENTS	60	R1.5	(5)
COMPANY 38	391.0	OFFICE FURNITURE AND EQUIPMENT	15	SQ	0
COMPANY 38	391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5	SQ	0
COMPANY 38	392.0	TRANSPORTATION EQUIPMENT	9	S2	15
COMPANY 38	393.0	STORES EQUIPMENT	20	SQ	0

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 38	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 38	396.0	POWER OPERATED EQUIPMENT	10	L2.5	15
COMPANY 38	397.0	COMMUNICATION EQUIPMENT	10	SQ	0
COMPANY 38	397.3	COMMUNICATION EQUIPMENT - DISPATCH AND CONTROL	10	SQ	0
COMPANY 38	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 39	365.2	LAND RIGHTS - RIGHTS OF WAY	70	S4	0
COMPANY 39	366.0	STRUCTURES AND IMPROVEMENTS	35	R2.5	0
COMPANY 39	367.0	MAINS	40	S2.5	0
COMPANY 39	368.0	COMPRESSOR STATION EQUIPMENT	45	R1.5	0
COMPANY 39	369.0	MEASURING AND REGULATING STATION EQUIPMENT	45	R2.5	0
COMPANY 39	391.1	OFFICE FURNITURE	20	SQ	0
COMPANY 39	392.0	TRANSPORTATION EQUIPMENT	18	R2	0
COMPANY 39	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 39	396.0	POWER OPERATED EQUIPMENT	20	L2.5	0
COMPANY 39	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 40	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	10	SQ	0
COMPANY 41	375.0	STRUCTURES AND IMPROVEMENTS	55	R3	(10)
COMPANY 41	376.1	MAINS - STEEL	62	R2.5	(20)
COMPANY 41	376.2	MAINS - PLASTIC	65	R3	(20)
COMPANY 41	378.0	MEASURING AND REGULATING STATION EQUIPMENT	50	R1	(15)
COMPANY 41	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	50	R3	(15)
COMPANY 41	380.0	SERVICES	57	R2	(50)
COMPANY 41	381.0	METERS	35	S2	3
COMPANY 41	381.1	METERS - ERT	17	R4	0
COMPANY 41	383.0	HOUSE REGULATORS	39	S0.5	(60)
COMPANY 41	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	45	R2.5	(5)
COMPANY 41	390.0	STRUCTURES AND IMPROVEMENTS	45	R2.5	(5)
COMPANY 41	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 41	392.0	TRANSPORTATION EQUIPMENT	14	L1.5	10
COMPANY 41	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 41	396.0	POWER OPERATED EQUIPMENT	8	L2	25
COMPANY 41	397.0	COMMUNICATION EQUIPMENT	10	SQ	0
COMPANY 41	397.6	COMMUNICATION EQUIPMENT - EMS	10	SQ	0
COMPANY 42	367.1	STEEL	65	R3	(40)
COMPANY 42	374.0	LAND AND LAND RIGHTS - EASEMENTS	75	R4	0
COMPANY 42	375.0	STRUCTURES AND IMPROVEMENTS	60	R2.5	(30)
COMPANY 42	376.1	STEEL	65	R3	(40)
COMPANY 42	376.2	PLASTIC	65	R3	(40)
COMPANY 42	378.0	MEASURING AND REGULATING STATION EQUIPMENT	35	S0	(20)
COMPANY 42	380.1	STEEL	60	R3	(90)
COMPANY 42	380.2	PLASTIC	60	R3	(90)
COMPANY 42	381.0	METERS	40	R2	0
COMPANY 42	381.1	METERS - AMI	20	S2	0
COMPANY 42	382.0	METER INSTALLATIONS	50	R3	(20)
COMPANY 42	382.0	METER INSTALLATIONS - AMI	20	S2	(20)
COMPANY 42	382.0	METER BAR INSTALLATIONS	50	R3	(20)
COMPANY 42	383.0	HOUSE REGULATORS	40	R2	0
COMPANY 42	384.0	HOUSE REGULATOR INSTALLATIONS	50	R3	(20)
COMPANY 42	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	35	R4	(5)
COMPANY 42	390.0	STRUCTURES AND IMPROVEMENTS	45	S0	(30)
COMPANY 42	390.0	STRUCTURES AND IMPROVEMENTS	45	S0	(30)
COMPANY 42	392.1	PASSENGER CARS	12	S2.5	10
COMPANY 42	392.1	PASSENGER CARS	12	S2.5	10
COMPANY 42	392.2	LIGHT TRUCKS	10	S1	10
COMPANY 42	392.2	LIGHT TRUCKS	10	S1	10
COMPANY 42	392.4	HEAVY TRUCKS	14	L3	5
COMPANY 42	392.4	HEAVY TRUCKS	14	L3	5
COMPANY 42	392.5	TRAILERS AND TRUCK MOUNTED EQUIPMENT	14	L3	5
COMPANY 42	392.5	TRAILERS AND TRUCK MOUNTED EQUIPMENT	14	L3	5
COMPANY 42	396.0	POWER OPERATED EQUIPMENT	18	R3	15
COMPANY 42	396.0	POWER OPERATED EQUIPMENT	18	R3	15
COMPANY 42	396.1	POWER OPERATED EQUIPMENT - NON FLEET	18	R3	15
COMPANY 42	396.1	POWER OPERATED EQUIPMENT - NON FLEET	18	R3	15
COMPANY 43	365.2	RIGHTS OF WAY	70	S2.5	0
COMPANY 43	366.0	STRUCTURES AND IMPROVEMENTS	50	S3	0
COMPANY 43	367.1	MAINS - STEEL	70	R1.5	(10)
COMPANY 43	367.4	MAINS - CATHODIC PROTECTION	55	R3	0
COMPANY 43	369.0	MEASURING AND REGULATING STATION EQUIPMENT	40	R2.5	(10)
COMPANY 43	374.0	LAND AND LAND RIGHTS - LAND RIGHTS	70	R4	0
COMPANY 43	375.0	STRUCTURES AND IMPROVEMENTS	45	R2	0
COMPANY 43	376.1	MAINS - STEEL	69	R2	(30)
COMPANY 43	376.2	MAINS - PLASTIC	50	R3	(25)
COMPANY 43	376.4	MAINS - CATHODIC PROTECTION	55	R3	0
COMPANY 43	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	40	R4	(15)
COMPANY 43	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	45	S2	(10)
COMPANY 43	380.0	SERVICES	28	L0.5	(25)
COMPANY 43	381.0	METERS	26	S0.5	(15)
COMPANY 43	382.0	METER AND REGULATOR INSTALLATIONS	20	L1.5	(20)
COMPANY 43	383.0	HOUSE REGULATORS	45	S3	0
COMPANY 43	384.0	HOUSE REGULATOR INSTALLATIONS	35	R3	0
COMPANY 43	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	35	R2.5	0
COMPANY 43	390.0	STRUCTURES AND IMPROVEMENTS	30	R2.5	0
COMPANY 43	390.2	STRUCTURES AND IMPROVEMENTS - FRAME	30	R2.5	0
COMPANY 43	390.2	STRUCTURES AND IMPROVEMENTS - LEASEHOLD IMPROVEMENTS	20	S2.5	0
COMPANY 43	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 43	392.0	TRANSPORTATION EQUIPMENT	8	L2.5	5
COMPANY 43	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 43	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 43	396.0	POWER OPERATED EQUIPMENT	13	L0.5	5
COMPANY 43	396.1	BACKHOES	8	L1	5
COMPANY 43	396.1	DITCHERS	14	S0.5	5
COMPANY 43	397.1	COMMUNICATION EQUIPMENT - TELEPHONE	15	SQ	0

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 43	397.6	COMMUNICATION EQUIPMENT - FIXED RADIOS	10	SQ	0
COMPANY 43	397.6	COMMUNICATION EQUIPMENT - MOBILE	10	SQ	0
COMPANY 43	397.6	COMMUNICATION EQUIPMENT - TELEMETRY	20	SQ	0
COMPANY 43	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 43	399.0	OTHER INTANGIBLE PROPERTY	20	SQ	0
COMPANY 43	399.0	OTHER INTANGIBLE PROPERTY - COMPUTER HARDWARE	7	SQ	0
COMPANY 43	399.0	OTHER INTANGIBLE PROPERTY - COMPUTER SOFTWARE	5	SQ	0
COMPANY 43	399.0	OTHER INTANGIBLE PROPERTY - NETWORK HARDWARE	7	SQ	0
COMPANY 44	365.2	RIGHTS OF WAY	70	R4	0
COMPANY 44	366.2	STRUCTURES AND IMPROVEMENTS	55	S2	(5)
COMPANY 44	367.0	MAINS	70	R4	(80)
COMPANY 44	369.0	MEASURING AND REGULATING STATION EQUIPMENT	60	R2.5	(20)
COMPANY 44	374.0	LAND RIGHTS	70	R4	0
COMPANY 44	374.0	LAND RIGHTS - 20 YEAR AMORTIZATION	20	SQ	0
COMPANY 44	374.0	LAND RIGHTS - 25 YEAR AMORTIZATION	25	SQ	0
COMPANY 44	375.0	STRUCTURES AND IMPROVEMENTS	55	S2	(5)
COMPANY 44	376.0	MAINS	70	R4	(80)
COMPANY 44	376.1	MAINS - BARE STEEL / CAST IRON REPLACEMENT	70	R4	(80)
COMPANY 44	378.0	MEASURING AND REGULATING STATION EQUIPMENT	60	R2.5	(20)
COMPANY 44	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	60	R2.5	(20)
COMPANY 44	380.0	SERVICES	65	R4	(150)
COMPANY 44	380.1	SERVICES - BARE STEEL / CAST IRON REPLACEMENT	65	R4	(150)
COMPANY 44	381.0	METERS	40	R3	(30)
COMPANY 44	382.0	METER INSTALLATIONS	50	S2.5	(50)
COMPANY 44	382.0	METER INSTALLATIONS - BARE STEEL / CAST IRON REPLACEMENT	50	S2.5	(50)
COMPANY 44	383.0	HOUSE REGULATORS	45	R3	(25)
COMPANY 44	384.0	HOUSE REGULATOR INSTALLATIONS	50	R4	0
COMPANY 44	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	50	R2.5	(10)
COMPANY 44	390.0	STRUCTURES AND IMPROVEMENTS	50	R2.5	(5)
COMPANY 44	391.1	FURNITURE AND FIXTURES	20	SQ	0
COMPANY 44	391.2	ELECTRONIC EQUIPMENT	15	SQ	0
COMPANY 44	392.1	AUTOS	11	L3	15
COMPANY 44	392.2	LIGHT TRUCKS	13	S2	15
COMPANY 44	392.4	HEAVY TRUCKS	16	S2.5	10
COMPANY 44	392.5	TRAILERS	22	S2	5
COMPANY 44	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 44	396.0	POWER OPERATED EQUIPMENT	23	R3	10
COMPANY 44	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 44	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 45	366.1	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	60	R3	(5)
COMPANY 45	366.2	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATIC	60	R3	(5)
COMPANY 45	366.3	STRUCTURES AND IMPROVEMENTS - OTHER	60	R3	(5)
COMPANY 45	367.0	MAINS - DISCONNECTED AND RECONNECTED	55	R3	(80)
COMPANY 45	367.1	MAINS - STEEL	55	R3	(80)
COMPANY 45	367.3	MAINS - CAST IRON	55	R3	(80)
COMPANY 45	369.0	MEASURING AND REGULATING STATION EQUIPMENT	45	R3	(50)
COMPANY 45	380.1	SERVICES - STEEL	35	R3	(80)
COMPANY 45	380.2	SERVICES - PLASTIC	35	R3	(80)
COMPANY 45	381.0	METERS	25	R1	(25)
COMPANY 45	381.1	METERS - ERTS	14	SQ	0
COMPANY 45	382.0	METER INSTALLATIONS	35	R2.5	(25)
COMPANY 45	383.0	HOUSE REGULATORS	35	R2.5	(25)
COMPANY 45	390.0	STRUCTURES AND IMPROVEMENTS	35	S0.5	(10)
COMPANY 45	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 45	391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5	SQ	0
COMPANY 45	392.0	TRANSPORTATION EQUIPMENT	20	L1	10
COMPANY 45	392.5	TRANSPORTATION EQUIPMENT - TRAILERS	10	S2	10
COMPANY 45	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 45	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 45	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 45	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 46	367.0	MAINS	70	S2	(30)
COMPANY 46	374.0	LAND AND LAND RIGHTS	75	R4	0
COMPANY 46	375.0	STRUCTURES AND IMPROVEMENTS	60	S4	(10)
COMPANY 46	375.0	STRUCTURES AND IMPROVEMENTS - LAND IMPROVEMENTS	65	R4	(10)
COMPANY 46	375.2	STRUCTURES AND IMPROVEMENTS - TBS	50	R2.5	(10)
COMPANY 46	376.0	MAINS	55	R1	(30)
COMPANY 46	376.1	MAINS - STEEL	70	R3	(30)
COMPANY 46	376.2	MAINS - PLASTIC	60	R2.5	(30)
COMPANY 46	378.0	MEASURING AND REGULATING STATION EQUIPMENT	55	R2	(20)
COMPANY 46	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	60	R2.5	(20)
COMPANY 46	380.1	SERVICES - STEEL	65	R4	(60)
COMPANY 46	380.2	SERVICES - PLASTIC	50	R2.5	(60)
COMPANY 46	381.0	METERS	41	R2	0
COMPANY 46	381.1	METERS - ELECTRIC	18	S2.5	0
COMPANY 46	382.0	METER AND REGULATOR INSTALLATIONS	42	R2	0
COMPANY 46	383.0	HOUSE REGULATORS	40	S2.5	0
COMPANY 46	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 46	391.3	COMPUTER EQUIPMENT	5	SQ	0
COMPANY 46	391.4	SOFTWARE	6	S5	0
COMPANY 46	392.2	LIGHT TRUCKS	12	L3	0
COMPANY 46	392.3	MEDIUM TRUCKS	10	S2.5	0
COMPANY 46	392.4	HEAVY TRUCKS AND OTHER	12	L2.5	0
COMPANY 46	392.5	TRAILERS	15	L2	0
COMPANY 46	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 46	396.1	POWER OPERATED EQUIPMENT - LONG LIFE	14	L2.5	0
COMPANY 46	396.2	POWER OPERATED EQUIPMENT - SHORT LIFE	10	S2.5	0
COMPANY 46	397.0	COMMUNICATION EQUIPMENT	20	SQ	0
COMPANY 46	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 47	375.0	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	60	R1.5	(50)
COMPANY 47	375.0	STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULA	45	R1.5	(50)
COMPANY 47	375.0	OTHER DISTRIBUTION SYSTEMS - DISTRIBUTION SYSTEM STRUCTURES	75	S0.5	0

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 47	375.0	OTHER DISTRIBUTION SYSTEMS - OTHER SMALL STRUCTURES	40	R1.5	(50)
COMPANY 47	375.0	COMMUNICATION	50	R4	0
COMPANY 47	376.0	MAINS	69	R1.5	(20)
COMPANY 47	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	44	R0.5	(20)
COMPANY 47	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	44	R0.5	(15)
COMPANY 47	380.0	SERVICES	46	S0	(80)
COMPANY 47	381.0	METERS	48	S0.5	5
COMPANY 47	381.1	METERS - AMR	15	S2.5	0
COMPANY 47	382.0	METER INSTALLATIONS	45	R4	(5)
COMPANY 47	383.0	HOUSE REGULATORS	43	R3	(25)
COMPANY 47	384.0	HOUSE REGULATOR INSTALLATIONS	43	R3	(5)
COMPANY 47	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	30	O1	(15)
COMPANY 47	391.1	FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 47	391.3	INFORMATION SYSTEMS	5	SQ	0
COMPANY 47	392.5	TRANSPORTATION EQUIPMENT - TRAILERS > 1,000#	12	L3	10
COMPANY 47	392.5	TRANSPORTATION EQUIPMENT - TRAILERS < 1,000#	17	L3	10
COMPANY 47	393.0	STORES EQUIPMENT	30	SQ	0
COMPANY 47	394.0	EQUIPMENT	25	SQ	0
COMPANY 47	394.0	CNG FACILITIES	11	S0.5	0
COMPANY 47	396.0	POWER OPERATED EQUIPMENT	13	L2.5	30
COMPANY 47	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 48	365.2	LAND RIGHTS	65	R4	0
COMPANY 48	366.0	STRUCTURES AND IMPROVEMENTS	55	R3	(5)
COMPANY 48	367.0	MAINS	65	R3	(30)
COMPANY 48	369.0	MEASURING AND REGULATING STATION EQUIPMENT	45	R2	(15)
COMPANY 48	374.0	LAND AND LAND RIGHTS	75	R4	0
COMPANY 48	375.0	STRUCTURES AND IMPROVEMENTS	55	R3	0
COMPANY 48	376.1	MAINS - STEEL	67	R2.5	(75)
COMPANY 48	376.2	MAINS - PLASTIC	60	R3	(75)
COMPANY 48	376.3	MAINS - CAST IRON	75	S1.5	(75)
COMPANY 48	378.0	MEASURING AND REGULATING STATION EQUIPMENT	55	R3	(25)
COMPANY 48	380.1	SERVICES - STEEL AND COPPER	45	R1	(100)
COMPANY 48	380.2	SERVICES - PLASTIC	50	R2.5	(100)
COMPANY 48	381.0	METERS	24	S0.5	(3)
COMPANY 48	381.1	METERS - AMI	15	S2.5	0
COMPANY 48	390.0	STRUCTURES AND IMPROVEMENTS	45	R2.5	0
COMPANY 48	391.1	OFFICE FURNITURE	20	SQ	0
COMPANY 48	391.3	COMPUTER EQUIPMENT	5	SQ	0
COMPANY 48	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 48	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 49	375.0	STRUCTURES AND IMPROVEMENTS	50	R4	0
COMPANY 49	376.1	MAINS - STEEL	70	R3	0
COMPANY 49	376.2	MAINS - PLASTIC	65	R3	0
COMPANY 49	376.3	MAINS - CAST IRON	60	R2	0
COMPANY 49	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50	R2	0
COMPANY 49	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	50	R3	0
COMPANY 49	380.1	SERVICES - STEEL	37	S0	0
COMPANY 49	380.2	SERVICES - PLASTIC	56	R3	0
COMPANY 49	381.0	METERS	40	R3	0
COMPANY 49	381.1	METER MODULES	20	S2	0
COMPANY 49	382.0	METER INSTALLATIONS	50	R3	0
COMPANY 49	390.0	STRUCTURES AND IMPROVEMENTS	45	R2	0
COMPANY 49	391.0	OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND FIXTURES	15	SQ	0
COMPANY 49	391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5	SQ	0
COMPANY 49	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 49	397.7	COMMUNICATION EQUIPMENT - SCADA HW & SW	5	R3	0
COMPANY 49	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 50	365.2	RIGHTS OF WAY	75	R4	0
COMPANY 50	366.1	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	50	S3	0
COMPANY 50	366.2	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATIC	60	R3	(10)
COMPANY 50	366.3	STRUCTURES AND IMPROVEMENTS - OTHER	60	R3	(10)
COMPANY 50	367.0	MAINS	65	R2	(25)
COMPANY 50	368.0	COMPRESSOR STATION EQUIPMENT	40	R2	0
COMPANY 50	369.0	MEASURING AND REGULATING STATION EQUIPMENT - METERS AND GAUGI	28	S0	(20)
COMPANY 50	369.0	MEASURING AND REGULATING STATION EQUIPMENT - OTHER	53	R2	(20)
COMPANY 50	374.0	LAND AND LAND RIGHTS - RIGHTS OF WAY	80	R4	0
COMPANY 50	375.0	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATIC	65	R1.5	(30)
COMPANY 50	375.0	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATIC	55	R1.5	(5)
COMPANY 50	375.0	STRUCTURES AND IMPROVEMENTS - OTHER	90	R2	(5)
COMPANY 50	376.0	MAINS	75	R2	(30)
COMPANY 50	378.0	MEASURING AND REGULATING STATION EQUIPMENT	55	R0.5	(20)
COMPANY 50	380.0	SERVICES - ALL PRESSURES	34	R2.5	(100)
COMPANY 50	380.0	SERVICES - LOW PRESSURE	45	R3	(100)
COMPANY 50	380.0	SERVICES - REGULATED PRESSURE	50	R4	(100)
COMPANY 50	380.0	SPECIAL SERVICES	34	O1	(100)
COMPANY 50	381.0	METERS	37	R2	(5)
COMPANY 50	381.0	METERS - HEXAGRAM	16	R4	(5)
COMPANY 50	381.1	METERS - RECORDING GAUGES	26	S0	(5)
COMPANY 50	382.0	METER INSTALLATIONS	28	L2.5	(5)
COMPANY 50	383.0	HOUSE REGULATORS	32	R4	(10)
COMPANY 50	384.0	HOUSE REGULATOR INSTALLATIONS	50	R2	0
COMPANY 50	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	50	R0.5	(10)
COMPANY 50	390.0	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	200	SQ	0
COMPANY 50	390.0	STRUCTURES AND IMPROVEMENTS - OTHER	30	S2	0
COMPANY 50	391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20	SQ	0
COMPANY 50	391.2	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	5	SQ	0
COMPANY 50	391.3	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10	SQ	0
COMPANY 50	392.0	TRANSPORTATION EQUIPMENT - NGV KITS	6	L2.5	0
COMPANY 50	392.3	TRANSPORTATION EQUIPMENT - TRUCKS	8	L2.5	20
COMPANY 50	392.5	TRANSPORTATION EQUIPMENT - TRAILERS	10	L2	30
COMPANY 50	393.0	STORES EQUIPMENT	20	SQ	0
COMPANY 50	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT - TOOLS AND EQUIPMENT	20	SQ	0

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 50	394.2	TOOLS, SHOP AND GARAGE EQUIPMENT - NGV STATION	25	R4	0
COMPANY 50	396.0	POWER OPERATED EQUIPMENT	12	L2	30
COMPANY 50	397.0	COMMUNICATION EQUIPMENT	10	SQ	0
COMPANY 50	397.1	COMMUNICATION EQUIPMENT - TELEPHONE SYSTEM	10	SQ	0
COMPANY 50	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 50	399.0	OTHER INTANGIBLE PROPERTY - COMPUTER SOFTWARE	15	SQ	0
COMPANY 51	374.0	RIGHTS OF WAY	80	R3	0
COMPANY 51	375.0	STRUCTURES AND IMPROVEMENTS - OTHER	40	R4	(5)
COMPANY 51	376.1	MAINS - COATED AND WRAPPED	50	R1	(50)
COMPANY 51	376.2	MAINS - PLASTIC	55	R1.5	(50)
COMPANY 51	376.4	MAINS - CATHODIC PROTECTION	30	S1.5	(15)
COMPANY 51	378.0	MEASURING AND REGULATING STATION EQUIPMENT	30	S2	(20)
COMPANY 51	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	30	S2	(20)
COMPANY 51	380.0	SERVICES	50	S1	(100)
COMPANY 51	381.0	METERS	30	S1	(5)
COMPANY 51	382.0	METER INSTALLATIONS	30	R3	(10)
COMPANY 51	383.0	HOUSE REGULATORS	40	S2	0
COMPANY 51	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 51	391.3	OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING	5	SQ	0
COMPANY 51	393.0	STORES EQUIPMENT	20	SQ	0
COMPANY 51	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 51	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT - TOOLS	20	SQ	0
COMPANY 51	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 51	397.6	COMMUNICATION EQUIPMENT - ERTs	15	SQ	0
COMPANY 52	374.0	LAND RIGHTS	75	R2.5	0
COMPANY 52	374.0	RIGHTS OF WAY	80	S4	0
COMPANY 52	375.0	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	75	R2.5	0
COMPANY 52	375.0	STRUCTURES AND IMPROVEMENTS - INDUSTRIAL MEASURING AND REGULA	40	S4	0
COMPANY 52	375.0	STRUCTURES AND IMPROVEMENTS - DISTRIBUTION SYSTEM STRUCTURES	90	R1.5	0
COMPANY 52	375.0	STRUCTURES AND IMPROVEMENTS - OTHER BUILDINGS	38	S1.5	0
COMPANY 52	375.0	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45	R3	0
COMPANY 52	376.0	MAINS - OTHER	65	R1	0
COMPANY 52	376.1	MAINS - BARE STEEL	65	R1	0
COMPANY 52	376.3	MAINS - CAST IRON	65	R1	0
COMPANY 52	378.0	MEASURING AND REGULATING EQUIPMENT - GENERAL	45	R0.5	0
COMPANY 52	379.0	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35	S2	0
COMPANY 52	380.0	SERVICES - OTHER	45	R0.5	0
COMPANY 52	380.1	SERVICES - BARE STEEL	45	R0.5	0
COMPANY 52	381.0	METERS	44	S1	0
COMPANY 52	381.1	METERS - AMR	20	S2.5	0
COMPANY 52	382.0	METER INSTALLATIONS	55	R3	0
COMPANY 52	383.0	HOUSE REGULATORS	50	S2	0
COMPANY 52	384.0	HOUSE REGULATOR INSTALLATIONS	40	S4	0
COMPANY 52	385.0	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN ME	30	R0.5	0
COMPANY 52	390.0	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45	R2	0
COMPANY 52	391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20	SQ	0
COMPANY 52	391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15	SQ	0
COMPANY 52	391.3	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	5	SQ	0
COMPANY 52	392.0	TRANSPORTATION EQUIPMENT - TRAILERS	13	L4	0
COMPANY 52	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT - EQUIPMENT	25	SQ	0
COMPANY 52	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES	12	S1.5	0
COMPANY 52	396.0	POWER OPERATED EQUIPMENT	13	L2.5	0
COMPANY 52	397.6	COMMUNICATION EQUIPMENT - TELEMETERING	21	R2	0
COMPANY 52	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 53	365.2	RIGHTS-OF-WAY	70	R4	0
COMPANY 53	366.2	MEASURING AND REGULATING STATION STRUCTURES	45	R3	(5)
COMPANY 53	367.0	MAINS	70	R2.5	(25)
COMPANY 53	369.0	MEASURING AND REGULATING STATION EQUIPMENT	45	R2.5	(25)
COMPANY 53	374.0	LAND RIGHTS	70	R4	0
COMPANY 53	375.0	STRUCTURES AND IMPROVEMENTS	60	R3	(15)
COMPANY 53	376.0	MAINS	70	R4	(40)
COMPANY 53	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	65	R3	(40)
COMPANY 53	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	60	R2.5	(40)
COMPANY 53	380.0	SERVICES	48	R3	(120)
COMPANY 53	381.0	METERS	35	S1	(10)
COMPANY 53	382.0	METER INSTALLATIONS	40	R3	(100)
COMPANY 53	383.0	HOUSE REGULATORS	50	R4	(30)
COMPANY 53	384.0	HOUSE REGULATOR INSTALLATIONS	50	R4	0
COMPANY 53	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	50	R2.5	(20)
COMPANY 53	390.0	STRUCTURES AND IMPROVEMENTS	55	S0	(15)
COMPANY 53	391.1	FURNITURE AND FIXTURES	20	SQ	0
COMPANY 53	391.3	ELECTRONIC EQUIPMENT	10	SQ	0
COMPANY 53	392.2	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	14	L2	5
COMPANY 53	392.4	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	18	S2	10
COMPANY 53	392.5	TRANSPORTATION EQUIPMENT - TRAILERS	21	L2	0
COMPANY 53	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 53	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 53	396.0	POWER OPERATED EQUIPMENT	25	S2	0
COMPANY 53	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 53	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 54	365.2	RIGHTS OF WAY	70	R4	0
COMPANY 54	365.2	LAND AND LAND RIGHTS	70	R4	0
COMPANY 54	366.1	COMPRESSOR STATION STRUCTURES	45	S2	(5)
COMPANY 54	366.2	MEASURING AND REGULATING STATION STRUCTURES	45	S2	0
COMPANY 54	366.3	OTHER STRUCTURES	45	S2	0
COMPANY 54	367.0	MAINS	65	R3	(25)
COMPANY 54	369.0	MEASURING AND REGULATING STATION EQUIPMENT	40	R2.5	(5)
COMPANY 54	374.0	LAND AND LAND RIGHTS	70	R4	0
COMPANY 54	375.0	STRUCTURES AND IMPROVEMENTS	50	R2.5	(5)
COMPANY 54	376.1	MAINS - PLASTIC	65	R2.5	(10)
COMPANY 54	376.2	MAINS - STEEL	65	R3	(25)
COMPANY 54	376.3	MAINS - CAST IRON	55	R2	(85)

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 54	378.0	MEASURING AND REGULATING STATION EQUIPMENT	55	R3	(10)
COMPANY 54	380.1	SERVICES - STEEL	70	S4	(100)
COMPANY 54	380.2	SERVICES - PLASTIC	43	R5	(70)
COMPANY 54	380.3	SERVICES - OTHER	48	R3	(150)
COMPANY 54	381.0	METERS	25	L1	0
COMPANY 54	381.1	METERS - ELECTRONIC	16	S1.5	0
COMPANY 54	382.0	METER INSTALLATIONS	48	S0	(5)
COMPANY 54	383.0	HOUSE REGULATORS	48	S0	(5)
COMPANY 54	384.0	HOUSE REGULATOR INSTALLATIONS	48	S0	(5)
COMPANY 54	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	40	R2.5	(5)
COMPANY 54	390.0	STRUCTURES AND IMPROVEMENTS	40	R1.5	0
COMPANY 54	390.2	LEASEHOLD IMPROVEMENTS	40	R1.5	0
COMPANY 54	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 54	391.2	OFFICE FURNITURE AND EQUIPMENT - OFFICE EQUIPMENT	15	SQ	0
COMPANY 54	391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS - PC	5	SQ	0
COMPANY 54	391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS - PC - SPECIAL	10	SQ	0
COMPANY 54	391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE - EXTERNAL	5	SQ	0
COMPANY 54	391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE - EXTERNAL - SPECIAL	10	SQ	0
COMPANY 54	392.0	TRANSPORTATION EQUIPMENT - MISCELLANEOUS EQUIPMENT	9	L2.5	15
COMPANY 54	392.0	TRANSPORTATION EQUIPMENT - CNG EQUIPMENT SPECIFIC	9	L2.5	15
COMPANY 54	392.1	TRANSPORTATION EQUIPMENT - AUTOS	9	L2.5	15
COMPANY 54	392.4	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	9	L2.5	15
COMPANY 54	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 54	394.0	TOOLS SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 54	394.0	CNG TOOLS SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 54	396.0	POWER OPERATED EQUIPMENT	15	S0	20
COMPANY 54	396.0	POWER OPERATED EQUIPMENT - TRENCH	15	S0	20
COMPANY 54	396.0	POWER OPERATED EQUIPMENT - TRAILER	15	S0	20
COMPANY 54	397.0	COMMUNICATION EQUIPMENT - BASE STATIONS	15	SQ	0
COMPANY 54	397.0	COMMUNICATION EQUIPMENT - MOBILE RADIOS	15	SQ	0
COMPANY 54	397.0	COMMUNICATION EQUIPMENT - TELEPHONE EQUIPMENT	15	SQ	0
COMPANY 54	397.0	COMMUNICATION EQUIPMENT - METER READERS	15	SQ	0
COMPANY 54	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 55	390.0	STRUCTURES AND IMPROVEMENTS	25	S1.5	(5)
COMPANY 55	391.1	OFFICE FURNITURE	25	SQ	0
COMPANY 55	391.2	OFFICE MACHINES	15	SQ	0
COMPANY 55	391.3	COMPUTER EQUIPMENT	5	SQ	0
COMPANY 55	391.4	SOFTWARE	5	SQ	0
COMPANY 55	392.0	TRANSPORTATION EQUIPMENT	10	L3	15
COMPANY 55	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 55	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 55	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 56	365.2	LAND RIGHTS	75	R3	0
COMPANY 56	366.0	STRUCTURES AND IMPROVEMENTS	40	R3	(20)
COMPANY 56	367.1	MAINS - STEEL	75	R2.5	(70)
COMPANY 56	367.3	MAINS - CAST IRON	50	R2	(70)
COMPANY 56	368.0	COMPRESSOR STATION EQUIPMENT	25	R1	(5)
COMPANY 56	369.0	MEASURING AND REGULATING EQUIPMENT	45	R3	(20)
COMPANY 56	374.0	LAND RIGHTS	75	R3	(20)
COMPANY 56	375.0	STRUCTURES AND IMPROVEMENTS	40	R3	(20)
COMPANY 56	376.1	MAINS - STEEL	75	R2.5	(70)
COMPANY 56	376.2	MAINS - PLASTIC	75	R2.5	(70)
COMPANY 56	376.3	MAINS - CAST IRON	50	R3	(70)
COMPANY 56	378.0	MEASURING AND REGULATING EQUIPMENT	40	R3	(20)
COMPANY 56	380.1	SERVICES - STEEL	50	R1	(50)
COMPANY 56	380.2	SERVICES - PLASTIC	50	R1	(50)
COMPANY 56	381.0	METERS	35	S0	(5)
COMPANY 56	382.0	METER INSTALLATIONS	40	R2.5	(5)
COMPANY 56	383.0	HOUSES REGULATORS	40	R2.5	0
COMPANY 56	384.0	HOUSE REGULATOR INSTALLATIONS	40	R2.5	0
COMPANY 56	390.0	STRUCTURES AND IMPROVEMENTS	30	R1.5	(10)
COMPANY 56	391.1	OFFICE EQUIPMENT - FURNITURE	26	SQ	0
COMPANY 56	391.2	OFFICE EQUIPMENT - MACHINES	15	SQ	0
COMPANY 56	391.3	OFFICE EQUIPMENT - EDP	8	SQ	0
COMPANY 56	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	32	SQ	0
COMPANY 56	396.0	POWER OPERATED EQUIPMENT	13	S4	10
COMPANY 56	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 56	397.7	COMMUNICATION EQUIPMENT - ERTS	15	SQ	0
COMPANY 56	398.0	MISCELLANEOUS EQUIPMENT	26	SQ	0
COMPANY 57	365.2	RIGHTS OF WAY	70	R4	N/A
COMPANY 57	366.1	MAJOR	75	R1.5	N/A
COMPANY 57	366.2	MAJOR	200	SQ	N/A
COMPANY 57	366.3	OTHER	55	R2	N/A
COMPANY 57	366.3	FENCING	35	SQ	N/A
COMPANY 57	366.3	OTHER	55	R3	N/A
COMPANY 57	366.3	OTHER	40	R2.5	N/A
COMPANY 57	367.0	MAINS	80	R2	N/A
COMPANY 57	368.0	COMPRESSOR STATION EQUIPMENT	48	S0.5	N/A
COMPANY 57	369.0	MEASURING AND REGULATING STATION EQUIPMENT	38	R1.5	N/A
COMPANY 57	374.0	LAND AND LAND RIGHTS - LAND RIGHTS	70	R4	N/A
COMPANY 57	375.1	MAJOR	75	R1.5	N/A
COMPANY 57	375.2	OTHER	55	R2	N/A
COMPANY 57	376.0	MAINS	65	R2.5	N/A
COMPANY 57	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	55	R2	N/A
COMPANY 57	380.0	SERVICES	52	R2.5	N/A
COMPANY 57	381.0	METERS	28	R1.5	N/A
COMPANY 57	382.0	METER INSTALLATIONS	50	R1.5	N/A
COMPANY 57	390.1	MAJOR	75	R1.5	N/A
COMPANY 57	390.2	OTHER	55	R2	N/A
COMPANY 57	391.1	FURNITURE	20	SQ	N/A
COMPANY 57	391.2	EQUIPMENT	10	SQ	N/A
COMPANY 57	391.3	COMPUTER EQUIPMENT	5	SQ	N/A

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 57	392.1	CARS	7	L3	N/A
COMPANY 57	392.2	LIGHT TRUCKS	9	L3	N/A
COMPANY 57	392.4	HEAVY TRUCKS	14	S1	N/A
COMPANY 57	393.0	STORES EQUIPMENT	25	SQ	N/A
COMPANY 57	394.0	TOOLS AND WORK EQUIPMENT	15	SQ	N/A
COMPANY 57	396.0	POWER OPERATED EQUIPMENT	18	L2.5	N/A
COMPANY 57	397.0	STRUCTURES	25	SQ	N/A
COMPANY 57	397.0	RADIO	15	SQ	N/A
COMPANY 58	365.2	RIGHTS OF WAY	75	R3	0
COMPANY 58	367.0	MAINS	70	R2.5	(30)
COMPANY 58	369.0	MEASURING AND REGULATING STATION EQUIPMENT	43	S1.5	(10)
COMPANY 58	374.0	RIGHTS OF WAY	75	R4	0
COMPANY 58	375.0	STRUCTURES AND IMPROVEMENTS	37	S1	(5)
COMPANY 58	376.0	MAINS	70	R2.5	(30)
COMPANY 58	378.0	MEASURING AND REGULATING STATION EQUIPMENT	43	S1.5	(10)
COMPANY 58	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	43	S1.5	(10)
COMPANY 58	380.0	SERVICES	60	R4	(40)
COMPANY 58	381.0	METERS - SMALL VOLUME	27	R1	0
COMPANY 58	381.0	METERS - OTHER	27	R1	0
COMPANY 58	381.1	METERS - ERT	15	R2	0
COMPANY 58	381.1	METERS - AMR	15	R2	0
COMPANY 58	381.1	METERS - AMI	15	S2.5	0
COMPANY 58	382.0	METER INSTALLATIONS	36	S1.5	0
COMPANY 58	383.0	HOUSE REGULATORS	40	R3	(5)
COMPANY 58	384.0	HOUSE REGULATORS INSTALLATIONS	40	R2.5	(5)
COMPANY 58	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	30	R0.5	(5)
COMPANY 58	390.0	STRUCTURES AND IMPROVEMENTS - OWNED	37	S1	(5)
COMPANY 58	391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 58	391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	5	SQ	0
COMPANY 58	391.3	OFFICE FURNITURE AND EQUIPMENT - IPAD HARDWARE	5	SQ	0
COMPANY 58	392.0	TRANSPORTATION EQUIPMENT - SUBUNIT	8	R3	0
COMPANY 58	392.1	TRANSPORTATION EQUIPMENT - CARS	9	S3	20
COMPANY 58	392.2	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	9	L2.5	25
COMPANY 58	392.3	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	6	S1.5	25
COMPANY 58	392.4	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	13	S2.5	25
COMPANY 58	392.5	TRANSPORTATION EQUIPMENT - TRAILERS	17	S1	15
COMPANY 58	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 58	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 58	396.0	POWER OPERATED EQUIPMENT	17	S1.5	5
COMPANY 58	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 58	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 59	374.0	LAND RIGHTS	75	R3	0
COMPANY 59	375.0	STRUCTURES AND IMPROVEMENTS	45	S1	(15)
COMPANY 59	376.0	MAINS - STEEL	70	R2.5	(50)
COMPANY 59	376.2	MAINS - PLASTIC	58	R2	(35)
COMPANY 59	376.3	MAINS - CAST IRON	65	S4	(85)
COMPANY 59	378.0	MEASURING AND REGULATING STATION EQUIPMENT	46	S0	(30)
COMPANY 59	380.0	SERVICES - STEEL	45	R0.5	(40)
COMPANY 59	380.2	SERVICES - PLASTIC	65	R2	(40)
COMPANY 59	381.0	METERS AND METER INSTALLATIONS	35	R2	(20)
COMPANY 59	383.0	HOUSE REGULATORS AND HOUSE REGULATOR INSTALLATIONS	40	R5	(25)
COMPANY 59	390.0	STRUCTURES AND IMPROVEMENTS	60	R3	(5)
COMPANY 59	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 60	365.2	RIGHTS-OF-WAY	70	R4	0
COMPANY 60	366.0	STRUCTURES AND IMPROVEMENTS	30	R1	0
COMPANY 60	367.0	MAINS	70	R3	0
COMPANY 60	369.0	MEASURING AND REGULATING STATION EQUIPMENT	49	R2	0
COMPANY 60	374.0	RIGHTS-OF-WAY (CPG)	75	R3	0
COMPANY 60	375.0	STRUCTURES AND IMPROVEMENTS	50	S0.5	0
COMPANY 60	376.1	MAINS - PRIMARILY STEEL	73	R2.5	0
COMPANY 60	376.2	MAINS - PLASTIC	67	R3	0
COMPANY 60	376.3	MAINS - CAST IRON	65	R1	0
COMPANY 60	376.5	MAINS - PRIMARILY WROUGHT IRON	70	R1	0
COMPANY 60	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	47	S0	0
COMPANY 60	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	45	R2	0
COMPANY 60	380.0	SERVICES	46	S1	0
COMPANY 60	381.0	METERS	35	R2	0
COMPANY 60	381.1	METERS - ERTS	17	S3	0
COMPANY 60	382.0	METER INSTALLATIONS	46	S1	0
COMPANY 60	383.0	HOUSE REGULATORS	46	S1	0
COMPANY 60	384.0	HOUSE REGULATOR INSTALLATIONS	46	S1	0
COMPANY 60	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	45	R2	0
COMPANY 60	390.1	STRUCTURES AND IMPROVEMENTS	80	R1.5	0
COMPANY 60	391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20	SQ	0
COMPANY 60	391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	10	SQ	0
COMPANY 60	391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	5	SQ	0
COMPANY 60	391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	10	SQ	0
COMPANY 60	392.1	TRANSPORTATION EQUIPMENT - SEDANS AND SUV'S	8	L2.5	0
COMPANY 60	392.2	TRANSPORTATION EQUIPMENT - SMALL PICK-UPS AND CARGO VANS	10	L2.5	0
COMPANY 60	392.3	TRANSPORTATION EQUIPMENT - LARGE PICK-UPS AND UTILITY VEHICLES	12	L3	0
COMPANY 60	392.4	TRANSPORTATION EQUIPMENT - LARGE TRUCKS AND DUMP TRUCKS	12	L3	0
COMPANY 60	392.5	TRANSPORTATION EQUIPMENT - TRAILERS	15	L2	0
COMPANY 60	393.0	STORES EQUIPMENT	20	SQ	0
COMPANY 60	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 60	396.0	POWER OPERATED EQUIPMENT	15	L2	0
COMPANY 60	397.0	COMMUNICATION EQUIPMENT	10	SQ	0
COMPANY 60	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 60	399.0	OTHER TANGIBLE PROPERTY	5	SQ	0
COMPANY 61	367.0	MAINS	62	R2.5	(15)
COMPANY 61	369.0	MEASURING AND REGULATING STATION EQUIPMENT	49	S2	(10)
COMPANY 61	376.0	MAINS	62	R2.5	(15)
COMPANY 61	378.0	MEASURING AND REGULATING STATION EQUIPMENT	40	R2	(10)

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 61	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	37	S0.5	(25)
COMPANY 61	380.0	SERVICES	53	R2	(35)
COMPANY 61	381.0	METERS	34	R2.5	1
COMPANY 61	381.1	METERS - AMR/AMI	14	S0.5	0
COMPANY 61	383.0	HOUSE REGULATORS	42	R4	5
COMPANY 61	385.0	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	35	S0.5	(5)
COMPANY 61	390.0	STRUCTURES AND IMPROVEMENTS - SHEBOYGAN	55	R1	(15)
COMPANY 62	375.0	STRUCTURES AND IMPROVEMENTS	50	R2	(10)
COMPANY 62	376.0	MAINS	80	R3	(25)
COMPANY 62	378.0	MEASURING AND REGULATING STATION EQUIPMENT	48	S0	(10)
COMPANY 62	378.0	MEASURING AND REGULATING STATION EQUIPMENT - SCPC	50	R2	(5)
COMPANY 62	379.0	CITY GATE CHECK STATIONS	48	S0	(10)
COMPANY 62	380.0	SERVICES	54	R2	(120)
COMPANY 62	381.0	METERS	42	R2.5	0
COMPANY 62	381.1	METERS AFB	42	R2.5	0
COMPANY 62	381.1	METERS ERTs	20	R3	0
COMPANY 62	381.1	METERS AFB ERTs	20	R3	0
COMPANY 62	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - COMM	55	R1	(5)
COMPANY 62	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - INDUST	55	R1	(5)
COMPANY 62	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - SCPC	40	R2	0
COMPANY 62	390.0	STRUCTURES AND IMPROVEMENTS - OFFICE	50	R2	(10)
COMPANY 62	390.0	STRUCTURES AND IMPROVEMENTS - WAREHOUSE	50	R2	(10)
COMPANY 62	390.0	STRUCTURES AND IMPROVEMENTS - LEASEHOLD OFFICE	50	R2	(10)
COMPANY 62	390.0	STRUCTURES AND IMPROVEMENTS - NORTH CHARLESTON GAS OPERATION	200	SQ	0
COMPANY 62	390.0	STRUCTURES AND IMPROVEMENTS - LEASEHOLD WAREHOUSE	50	R2	(10)
COMPANY 62	391.1	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 62	391.3	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEM EDP	5	SQ	0
COMPANY 62	391.3	OFFICE FURNITURE AND EQUIPMENT - DATA HANDLING	10	SQ	0
COMPANY 62	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT - POWER HAND TOOLS	20	SQ	0
COMPANY 62	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT - LINE TOOLS	20	SQ	0
COMPANY 62	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT - SHOP TOOLS	20	SQ	0
COMPANY 62	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT - GARAGE	20	SQ	0
COMPANY 62	397.0	COMMUNICATION EQUIPMENT	10	SQ	0
COMPANY 62	397.0	COMMUNICATION EQUIPMENT - LEASEHOLD	10	SQ	0
COMPANY 62	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 63	366.1	STRUCTURES AND IMPROVEMENTS	50	R2	(5)
COMPANY 63	367.0	MAINS	70	R1	(10)
COMPANY 63	368.0	COMPRESSOR STATION EQUIPMENT	25	S2.5	(5)
COMPANY 63	369.0	MEASURING AND REGULATING STATION EQUIPMENT	40	R2	(10)
COMPANY 63	375.0	STRUCTURES AND IMPROVEMENTS	35	S0	(5)
COMPANY 63	376.0	MAINS	57	R3	(10)
COMPANY 63	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45	R2.5	(10)
COMPANY 63	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35	S1.5	(10)
COMPANY 63	380.0	SERVICES	48	R4	(15)
COMPANY 63	381.0	METERS	22	S0	0
COMPANY 63	381.1	METERS - ERT AND AMI	15	R3	0
COMPANY 63	382.0	METER INSTALLATIONS	50	R1.5	0
COMPANY 63	383.0	HOUSE REGULATORS	37	S0.5	(5)
COMPANY 63	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	42	R0.5	(5)
COMPANY 63	390.0	OWNED	40	R2.5	(5)
COMPANY 63	390.0	LEASED	20	S3	0
COMPANY 63	391.0	FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 63	391.3	COMPUTER HARDWARE	5	SQ	0
COMPANY 63	391.3	IPAD HARDWARE	5	SQ	0
COMPANY 63	392.1	SUBUNIT	7	L3	25
COMPANY 63	392.2	LIGHT TRUCKS	8	L2.5	25
COMPANY 63	392.3	MEDIUM TRUCKS	6	R2.5	25
COMPANY 63	392.4	HEAVY TRUCKS	15	L2.5	25
COMPANY 63	392.5	TRAILERS	20	S1.5	25
COMPANY 63	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 63	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 63	396.0	POWER OPERATED EQUIPMENT	17	S1	0
COMPANY 63	397.0	COMMUNICATION EQUIPMENT	15	SQ	15
COMPANY 63	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 64	366.0	STRUCTURES AND IMPROVEMENTS	55	R2	(30)
COMPANY 64	367.0	MAINS	80	R2.5	(60)
COMPANY 64	369.0	MEASURING AND REGULATING STATION EQUIPMENT	45	S0	(25)
COMPANY 64	380.0	SERVICES	54	R2	(75)
COMPANY 64	381.0	METERS	35	R2.5	4
COMPANY 64	381.1	METERS - ERTs	15	S2.5	0
COMPANY 64	382.0	METER INSTALLATIONS	45	S1	0
COMPANY 64	383.0	HOUSE REGULATORS	23	S4	0
COMPANY 64	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	40	R2.5	0
COMPANY 64	390.0	STRUCTURES AND IMPROVEMENTS	100	S1.5	(5)
COMPANY 64	390.2	MINOR STRUCTURES	50	R1.5	(20)
COMPANY 64	390.2	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	20	SQ	0
COMPANY 64	391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20	SQ	0
COMPANY 64	391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5	SQ	0
COMPANY 64	392.0	ROLLING EQUIPMENT	12	L2.5	10
COMPANY 64	392.1	CARS	8	S2.5	10
COMPANY 64	392.2	LIGHT TRUCKS	10	L3	10
COMPANY 64	392.3	MEDIUM TRUCKS	12	S2	10
COMPANY 64	392.4	HEAVY TRUCKS	12	S2.5	10
COMPANY 64	392.5	TRAILERS	20	S1.5	10
COMPANY 64	393.0	STORES EQUIPMENT	20	SQ	0
COMPANY 64	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 64	396.0	POWER OPERATED EQUIPMENT	17	L3	10
COMPANY 64	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 64	397.7	COMMUNICATION EQUIPMENT - GPS	5	SQ	0
COMPANY 64	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 65	365.2	RIGHTS OF WAY	75	R4	0
COMPANY 65	366.1	STRUCTURES AND IMPROVEMENTS	55	R3	0

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 65	366.3	STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS	55	R3	0
COMPANY 65	367.1	MAINS	70	R2	(10)
COMPANY 65	369.0	MEASURING AND REGULATING STATION EQUIPMENT	45	S0	(15)
COMPANY 65	374.0	RIGHTS OF WAY	80	R3	0
COMPANY 65	375.0	STRUCTURES AND IMPROVEMENTS	55	R1.5	(25)
COMPANY 65	375.1	STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS	25	L3	(25)
COMPANY 65	376.1	MAINS - STEEL	70	R1.5	(100)
COMPANY 65	376.2	MAINS - PLASTIC	65	R2	(90)
COMPANY 65	376.3	MAINS - CAST IRON	78	S0	(250)
COMPANY 65	376.4	MAINS - TRESSELS AND TUNNELS	100	R3	(50)
COMPANY 65	378.0	MEASURING AND REGULATING STATION EQUIPMENT	34	L0.5	(10)
COMPANY 65	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	28	L1	(10)
COMPANY 65	380.1	SERVICES - STEEL	35	L0	(80)
COMPANY 65	380.2	SERVICES - PLASTIC	39	R1	(80)
COMPANY 65	380.3	SERVICES - COPPER	38	L1	(80)
COMPANY 65	381.0	METERS	36	R2.5	(2)
COMPANY 65	381.1	METERS - AUTOMATED METER READING SYSTEMS	25	R2.5	(1)
COMPANY 65	381.1	METERS - DEMAND MEASUREMENT DEVICES	25	R2.5	(2)
COMPANY 65	383.0	HOUSE REGULATORS	33	R2	(5)
COMPANY 65	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	33	R2	(5)
COMPANY 65	391.1	OFFICE FURNITURE AND EQUIPMENT	15	SQ	0
COMPANY 65	391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5	SQ	0
COMPANY 65	391.3	OFFICE EQUIPMENT	10	SQ	0
COMPANY 65	392.0	TRANSPORTATION EQUIPMENT	10	S1.5	10
COMPANY 65	393.0	STORES EQUIPMENT	20	SQ	0
COMPANY 65	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 65	396.0	POWER OPERATED EQUIPMENT	10	L2.5	10
COMPANY 65	397.0	COMMUNICATION EQUIPMENT	10	SQ	0
COMPANY 65	397.3	COMMUNICATION EQUIPMENT - DISPATCH AND CONTROL	10	SQ	0
COMPANY 65	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 66	374.0	LAND RIGHTS	70	R4	0
COMPANY 66	375.0	STRUCTURES AND IMPROVEMENTS	35	S0	(5)
COMPANY 66	376.1	MAINS - STEEL	70	R2	(30)
COMPANY 66	376.1	MAINS - STEEL - TRANSMISSION	80	R2.5	(30)
COMPANY 66	376.2	MAINS - PLASTIC	65	R3	(40)
COMPANY 66	376.3	MAINS - CAST IRON	65	S2.5	(100)
COMPANY 66	376.3	MAINS - CAST IRON ENCAPSULATIONS	65	S2.5	0
COMPANY 66	378.0	MEASURING AND REGULATING STATION - GENERAL	45	R0.5	(10)
COMPANY 66	379.0	MEASURING AND REGULATING STATION - CITY GATE	45	S0.5	(5)
COMPANY 66	380.1	SERVICES - STEEL	40	R1.5	(100)
COMPANY 66	380.2	SERVICES - COPPER AND PLASTIC	39	R2	(40)
COMPANY 66	381.0	METERS	28	O1	4
COMPANY 66	382.0	METER INSTALLATIONS	55	R2	(5)
COMPANY 66	383.0	HOUSE REGULATORS	35	S4	0
COMPANY 66	385.0	INDUSTRIAL MEASURING AND REGULATING STATIONS	37	S2	(5)
COMPANY 66	390.0	STRUCTURES AND IMPROVEMENTS	25	L2	0
COMPANY 66	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 66	391.4	DATA PROCESSING SOFTWARE	5	SQ	0
COMPANY 66	392.1	TRANSPORTATION EQUIPMENT - AUTOS	10	S1	20
COMPANY 66	392.4	TRANSPORTATION EQUIPMENT - TRUCKS	12	S2	25
COMPANY 66	393.0	STORES EQUIPMENT	30	SQ	0
COMPANY 66	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 66	396.0	POWER OPERATED EQUIPMENT	10	L2.5	25
COMPANY 66	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 66	397.6	COMMUNICATION EQUIPMENT - ERT	15	SQ	0
COMPANY 66	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 67	365.2	LAND RIGHTS	75	R3	0
COMPANY 67	366.0	STRUCTURES AND IMPROVEMENTS	55	R3	(20)
COMPANY 67	367.1	MAINS - STEEL	75	R2	(75)
COMPANY 67	367.3	MAINS - CAST IRON	50	S1.5	(75)
COMPANY 67	369.0	MEASURING AND REGULATING EQUIPMENT	50	R3	(20)
COMPANY 67	374.0	LAND RIGHTS	75	R3	0
COMPANY 67	375.0	STRUCTURES AND IMPROVEMENTS	60	R3	(20)
COMPANY 67	376.1	MAINS - STEEL	75	R2	(75)
COMPANY 67	376.2	MAINS - PLASTIC	75	R2	(75)
COMPANY 67	376.3	MAINS - CAST IRON	30	R3	(75)
COMPANY 67	378.0	MEASURING AND REGULATING EQUIPMENT	50	R2.5	(20)
COMPANY 67	380.1	SERVICES - STEEL	50	S0	(50)
COMPANY 67	380.2	SERVICES - PLASTIC	50	S0	(50)
COMPANY 67	381.0	METERS	30	R2.5	(5)
COMPANY 67	381.0	METERS - CORRECTORS	30	R4	(5)
COMPANY 67	382.0	METER INSTALLATIONS	35	S3	(10)
COMPANY 67	383.0	HOUSES REGULATORS	35	S3	0
COMPANY 67	384.0	HOUSE REGULATOR INSTALLATIONS	35	S3	0
COMPANY 67	385.0	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	40	R3	0
COMPANY 67	390.0	STRUCTURES AND IMPROVEMENTS	35	S1	(5)
COMPANY 67	390.0	STRUCTURES AND IMPROVEMENTS - OTHER	35	SQ	0
COMPANY 67	391.0	OFFICE FURNITURE AND EQUIPMENT - OFFICE MACHINES	15	SQ	0
COMPANY 67	391.0	OFFICE FURNITURE AND EQUIPMENT - OTHER METRO	20	SQ	0
COMPANY 67	391.0	OFFICE FURNITURE AND EQUIPMENT - OTHER	6	SQ	0
COMPANY 67	391.3	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS	5	SQ	0
COMPANY 67	393.0	STORES EQUIPMENT	32	SQ	0
COMPANY 67	394.0	TOOLS EQUIPMENT	32	SQ	0
COMPANY 67	394.0	SHOP EQUIPMENT	25	SQ	0
COMPANY 67	394.0	GARAGE EQUIPMENT	33	SQ	0
COMPANY 67	394.0	CNG GARAGE EQUIPMENT	20	SQ	0
COMPANY 67	396.0	POWER OPERATED EQUIPMENT	10	L1.5	10
COMPANY 67	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 67	398.0	MISCELLANEOUS EQUIPMENT	35	SQ	0
COMPANY 68	374.0	LAND AND LAND RIGHTS - LAND RIGHTS	70	R2.5	0
COMPANY 68	374.0	LAND AND LAND RIGHTS - LAND RIGHTS - REMINGTON	70	R2.5	0
COMPANY 68	374.0	LAND AND LAND RIGHTS - RIGHTS OF WAY	70	R4	0

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 68	375.0	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING	60	R2.5	(20)
COMPANY 68	375.0	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING - LADY:	60	R2.5	0
COMPANY 68	375.0	STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM STRUCT	40	S1	(5)
COMPANY 68	376.0	MAINS	64	R1.5	(15)
COMPANY 68	376.0	MAINS - LADYSMITH	64	R1.5	0
COMPANY 68	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50	R0.5	(10)
COMPANY 68	378.0	MEASURING AND REGULATING STATION EQUIPMENT - REMINGTON	50	R0.5	0
COMPANY 68	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	50	R0.5	(10)
COMPANY 68	380.0	SERVICES	42	R1.5	(60)
COMPANY 68	381.0	METERS	40	R1.5	5
COMPANY 68	381.1	METERS - AUTOMATED METER READING DEVICES	20	S3	0
COMPANY 68	382.0	METER INSTALLATIONS	47	S2	(2)
COMPANY 68	383.0	HOUSE REGULATORS	47	S1.5	0
COMPANY 68	384.0	HOUSE REGULATOR INSTALLATIONS	42	R3	0
COMPANY 68	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER	36	O1	(5)
COMPANY 68	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER	36	O1	0
COMPANY 68	391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20	SQ	0
COMPANY 68	391.2	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT	15	SQ	0
COMPANY 68	391.3	OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS	5	SQ	0
COMPANY 68	392.0	TRANSPORTATION EQUIPMENT - TRAILERS	18	S2	10
COMPANY 68	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT - EQUIPMENT	25	SQ	0
COMPANY 68	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES	15	S1.5	0
COMPANY 68	396.0	POWER OPERATED EQUIPMENT	18	S2.5	20
COMPANY 68	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 69	367.0	MAINS	70	R2.5	(15)
COMPANY 69	369.0	MEASURING AND REGULATING STATION EQUIPMENT	45	R2.5	(10)
COMPANY 69	374.0	LAND RIGHTS	70	R4	0
COMPANY 69	376.0	MAINS	65	S1.5	(20)
COMPANY 69	376.0	MAINS	65	S1.5	(20)
COMPANY 69	376.0	MAINS - PROPERTY UNDER CAPITAL LEASE	200	SQ	0
COMPANY 69	376.0	MAINS - PROPERTY UNDER CAPITAL LEASE - MISCELLANEOUS	200	SQ	0
COMPANY 69	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45	R2.5	(10)
COMPANY 69	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45	R2.5	(10)
COMPANY 69	380.0	SERVICES	40	S2	(30)
COMPANY 69	380.0	SERVICES	40	S2	(30)
COMPANY 69	381.0	METERS	15	S2.5	0
COMPANY 69	382.0	METER INSTALLATIONS	35	R3	0
COMPANY 69	383.0	HOUSE REGULATORS	35	R3	0
COMPANY 69	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	40	R2.5	(5)
COMPANY 69	390.0	STRUCTURES AND IMPROVEMENTS	40	S0.5	(5)
COMPANY 69	391.0	OFFICE FURNITURE AND EQUIPMENT	15	SQ	0
COMPANY 69	391.4	OFFICE FURNITURE AND EQUIPMENT - SAP	10	SQ	0
COMPANY 69	392.0	TRANSPORTATION EQUIPMENT	11	S1.5	5
COMPANY 69	392.0	TRANSPORTATION EQUIPMENT	11	S1.5	5
COMPANY 69	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 69	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 69	396.0	POWER OPERATED EQUIPMENT	17	S2	10
COMPANY 69	397.0	COMMUNICATION EQUIPMENT	10	SQ	0
COMPANY 69	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 70	374.0	LAND AND LAND RIGHTS - RIGHTS OF WAY	65	R3	0
COMPANY 70	375.0	STRUCTURES AND IMPROVEMENTS	55	R1.5	(15)
COMPANY 70	376.1	MAINS - STEEL	67	R2.5	(25)
COMPANY 70	376.2	MAINS - PLASTIC	60	R3	(25)
COMPANY 70	376.3	MAINS - CAST IRON	46	R2.5	(25)
COMPANY 70	378.0	MEASURING AND REGULATING STATION EQUIPMENT	48	R1.5	(15)
COMPANY 70	378.0	MEASURING AND REGULATING STATION EQUIPMENT - ELECTRIC EQUIPMEN	15	L2.5	(5)
COMPANY 70	378.0	MEASURING AND REGULATING STATION EQUIPMENT - EXCLUDING ELECTRI	49	R1	(15)
COMPANY 70	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	15	L0	0
COMPANY 70	380.1	SERVICES - STEEL	40	S0	(15)
COMPANY 70	380.2	SERVICES - PLASTIC	32	R2	(15)
COMPANY 70	380.3	SERVICES - CAST IRON, COPPER AND VALVES	37	R1.5	(15)
COMPANY 70	381.0	METERS	45	R2	0
COMPANY 70	382.0	METER AND REGULATOR INSTALLATIONS	50	R2.5	0
COMPANY 70	383.0	HOUSE REGULATORS	50	R2.5	0
COMPANY 70	384.0	HOUSE REGULATOR INSTALLATIONS	50	R2	0
COMPANY 70	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	40	R1	(5)
COMPANY 70	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - COMM	25	S2.5	(5)
COMPANY 70	390.0	STRUCTURES AND IMPROVEMENTS	30	S1	0
COMPANY 70	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 70	391.3	EDP EQUIPMENT	5	SQ	0
COMPANY 70	392.0	TRANSPORTATION EQUIPMENT	10	S2	10
COMPANY 70	392.5	TRAILERS	17	S1	15
COMPANY 70	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 70	396.0	POWER OPERATED EQUIPMENT	11	S1.5	30
COMPANY 70	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 71	367.0	MAINS	65	R1.5	(25)
COMPANY 71	369.0	MEASURING AND REGULATING STATION EQUIPMENT	30	S1.5	(30)
COMPANY 71	374.0	LAND AND LAND RIGHTS	25	SQ	0
COMPANY 71	376.0	MAINS	65	R1.5	(25)
COMPANY 71	378.0	MEASURING AND REGULATING STATION EQUIPMENT	35	S0.5	(15)
COMPANY 71	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35	S2.5	(40)
COMPANY 71	380.0	SERVICES	55	R1.5	(50)
COMPANY 71	381.0	METERS	39	S1	(1)
COMPANY 71	381.1	METERS - AMI DEVICES	15	S2.5	0
COMPANY 71	383.0	HOUSE REGULATORS	48	R3	(1)
COMPANY 71	385.0	MEASURING AND REGULATING STATION EQUIPMENT - INDUSTRIAL	38	R2	(10)
COMPANY 71	390.1	STRUCTURES AND IMPROVEMENTS - MAJOR	75	R2.5	(10)
COMPANY 71	390.2	STRUCTURES AND IMPROVEMENTS - MINOR	45	R2	(10)
COMPANY 71	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 71	391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT	5	SQ	0
COMPANY 71	392.0	TRANSPORTATION EQUIPMENT	8	L4	20
COMPANY 71	392.5	TRANSPORTATION EQUIPMENT - TRAILERS	20	R1.5	15

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 71	393.0	STORES EQUIPMENT	20	SQ	0
COMPANY 71	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 71	396.0	POWER OPERATED EQUIPMENT	20	S1.5	5
COMPANY 71	397.0	COMMUNICATION EQUIPMENT	12	SQ	0
COMPANY 71	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 72	374.0	LAND RIGHTS	80	R4	0
COMPANY 72	375.0	STRUCTURES AND IMPROVEMENTS	50	S0	(20)
COMPANY 72	376.0	MAINS	70	R4	(45)
COMPANY 72	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45	R1	(25)
COMPANY 72	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	45	S0	(20)
COMPANY 72	380.0	SERVICES	50	R3	(35)
COMPANY 72	381.0	METERS	35	R2.5	(15)
COMPANY 72	381.0	METER MODULES	15	S3	0
COMPANY 72	381.1	SMART GRID METERS	10	S3	(15)
COMPANY 72	381.1	SMART GRID METER MODULES	10	S3	0
COMPANY 72	382.0	METER INSTALLATIONS	39	R2	(20)
COMPANY 72	383.0	HOUSE REGULATORS	35	S2.5	(20)
COMPANY 72	390.0	STRUCTURES AND IMPROVEMENTS	40	S0	(10)
COMPANY 72	391.1	OFFICE FURNITURE	20	SQ	0
COMPANY 72	391.2	OFFICE EQUIPMENT	13	SQ	0
COMPANY 72	391.3	INFORMATION SYSTEMS HARDWARE	5	SQ	0
COMPANY 72	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 72	397.0	COMMUNICATION EQUIPMENT	20	SQ	0
COMPANY 72	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 73	374.0	LAND RIGHTS	75	R2	0
COMPANY 73	374.0	RIGHTS OF WAY	80	S4	0
COMPANY 73	375.0	MEASURING AND REGULATING	55	S0	(25)
COMPANY 73	375.0	OTHER DISTRIBUTION SYSTEM - DISTRIBUTION SYSTEM STRUCTURES	200	SQ	0
COMPANY 73	375.0	OTHER DISTRIBUTION SYSTEM - OTHER BUILDINGS	40	S2.5	0
COMPANY 73	376.1	MAINS - BARE STEEL	69	R1.5	(20)
COMPANY 73	376.1	MAINS - COATED STEEL	69	R1.5	(20)
COMPANY 73	376.2	MAINS - PLASTIC	69	R1.5	(20)
COMPANY 73	376.3	MAINS - CAST IRON	69	R1.5	(20)
COMPANY 73	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	42	O1	(15)
COMPANY 73	378.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	44	R1.5	(15)
COMPANY 73	380.0	SERVICES	41	R1	(70)
COMPANY 73	381.0	METERS	37	S0.5	3
COMPANY 73	381.1	METERS - AMI	15	S2.5	0
COMPANY 73	382.0	METER INSTALLATIONS	45	R3	(5)
COMPANY 73	383.0	HOUSE REGULATORS	50	S1.5	(5)
COMPANY 73	384.0	HOUSE REGULATOR INSTALLATIONS	43	S2.5	0
COMPANY 73	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	33	R0.5	(15)
COMPANY 73	391.1	FURNITURE	20	SQ	0
COMPANY 73	391.3	INFORMATION SYSTEMS	5	SQ	0
COMPANY 73	392.5	TRANSPORTATION EQUIPMENT - TRAILERS	17	L4	10
COMPANY 73	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 73	396.0	POWER OPERATED EQUIPMENT	19	S0.5	20
COMPANY 73	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 74	365.2	LAND RIGHTS	70	R4	0
COMPANY 74	366.0	STRUCTURES AND IMPROVEMENTS - TAKE-OFF STATION	40	S2	(20)
COMPANY 74	366.1	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATION	40	S2	(20)
COMPANY 74	366.2	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATIC	40	S2	(20)
COMPANY 74	366.2	STRUCTURES AND IMPROVEMENTS - REGULATING STATION	40	S2	(20)
COMPANY 74	367.0	MAINS	68	R2	(15)
COMPANY 74	368.0	COMPRESSOR STATION EQUIPMENT	34	S2.5	(5)
COMPANY 74	369.0	TAKE-OFF STATION EQUIPMENT	27	S0	(20)
COMPANY 74	369.0	MEASURING AND REGULATING STATION EQUIPMENT	40	R1	(20)
COMPANY 74	369.0	REGULATING STATION EQUIPMENT	35	R1	(20)
COMPANY 74	369.0	MAIN LINE INDUSTRIAL EQUIPMENT	23	S0	(20)
COMPANY 74	369.0	FARM TAP EQUIPMENT	30	R0.5	(20)
COMPANY 74	374.0	LAND RIGHTS	70	R4	0
COMPANY 74	375.1	STRUCTURES AND IMPROVEMENTS - MAJOR	85	R1	(5)
COMPANY 74	375.2	STRUCTURES AND IMPROVEMENTS - OTHER	38	S1	(5)
COMPANY 74	376.1	MAINS - STEEL	68	R2.5	(40)
COMPANY 74	376.2	MAINS - PLASTIC	65	R3	(40)
COMPANY 74	378.0	DISTRICT REGULATING EQUIPMENT	27	S0	(25)
COMPANY 74	380.1	SERVICES - STEEL	50	R1	(125)
COMPANY 74	380.2	SERVICES - PLASTIC	50	R2.5	(125)
COMPANY 74	381.0	METERS	41	R2.5	5
COMPANY 74	381.1	METERS - ERT	16	R5	1
COMPANY 74	382.0	METER INSTALLATIONS	50	R4	0
COMPANY 74	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	29	S0	(15)
COMPANY 74	390.0	STRUCTURES AND IMPROVEMENTS	85	R1	0
COMPANY 74	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 74	391.0	REMOTE METER READING EQUIPMENT	10	SQ	0
COMPANY 74	391.3	COMPUTER EQUIPMENT	5	SQ	0
COMPANY 74	392.1	AUTOMOBILES	5	R3	25
COMPANY 74	392.2	TRUCKS	9	L2.5	25
COMPANY 74	392.5	TRAILERS	22	S1.5	25
COMPANY 74	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 74	394.0	CNG REFUELING STATIONS - PRIOR TO NOVEMBER 1, 2006	17	R4	0
COMPANY 74	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT - NON SPECIFIC	20	SQ	0
COMPANY 74	394.0	CNG REFUELING STATIONS - POST NOVEMBER 1, 2006	14	S2.5	0
COMPANY 74	396.0	POWER OPERATED EQUIPMENT	12	L2.5	20
COMPANY 74	396.0	POWER OPERATED EQUIPMENT - NON SPECIFIC	11	R4	20
COMPANY 74	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 74	397.6	RADIO EQUIPMENT	10	SQ	0
COMPANY 74	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 74	398.0	ENERGY AUDIT EQUIPMENT	20	SQ	0
COMPANY 75	375.0	STRUCTURES AND IMPROVEMENTS	55	R2	(20)
COMPANY 75	376.1	STEEL	52	R3	(50)
COMPANY 75	376.3	PLASTIC	46	R3	(50)

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 75	378.0	MEASURING AND REGULATING STATION EQUIPMENT	41	R1	(20)
COMPANY 75	380.1	METALLIC	42	R1	(80)
COMPANY 75	380.2	PLASTIC	44	R3	(80)
COMPANY 75	381.0	METERS	35	R3	0
COMPANY 75	381.1	METERS - INTELIS	20	S2.5	(1)
COMPANY 75	382.0	METER INSTALLATIONS	50	R4	(50)
COMPANY 75	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	25	R3	(10)
COMPANY 75	390.0	STRUCTURES AND IMPROVEMENTS	60	S0.5	(10)
COMPANY 75	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 75	392.0	TRANSPORTATION EQUIPMENT	8	R1.5	15
COMPANY 75	393.0	STORES EQUIPMENT	15	SQ	0
COMPANY 75	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 75	396.0	POWER OPERATED EQUIPMENT	14	R2	10
COMPANY 75	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 75	397.7	COMMUNICATION EQUIPMENT - METER READING	11	R3	(5)
COMPANY 75	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 76	365.2	RIGHTS-OF-WAY	70	R4	0
COMPANY 76	366.2	MEASURING AND REGULATION STATION STRUCTURES	45	S0	(5)
COMPANY 76	367.0	MAINS	75	S2.5	(25)
COMPANY 76	368.0	COMPRESSOR STATION EQUIPMENT	45	R2.5	0
COMPANY 76	369.0	MEASURING AND REGULATING STATION EQUIPMENT	45	R1.5	(10)
COMPANY 76	374.0	LAND RIGHTS	70	R4	0
COMPANY 76	375.0	STRUCTURES AND IMPROVEMENTS	50	R2	0
COMPANY 76	376.0	MAINS	56	S2.5	(35)
COMPANY 76	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50	R2	(30)
COMPANY 76	380.0	SERVICES	40	S0.5	(60)
COMPANY 76	381.0	METERS	30	R2.5	(20)
COMPANY 76	382.0	METER INSTALLATIONS	35	S0.5	(5)
COMPANY 76	383.0	HOUSE REGULATORS	40	R3	(10)
COMPANY 76	384.0	HOUSE REGULATOR INSTALLATIONS	40	R1.5	0
COMPANY 76	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	45	R2.5	(5)
COMPANY 76	390.0	STRUCTURES AND IMPROVEMENTS	45	R3	0
COMPANY 76	391.1	FURNITURE AND FIXTURES	20	SQ	0
COMPANY 76	391.2	ELECTRONIC EQUIPMENT	10	SQ	0
COMPANY 76	392.1	AUTOMOBILES	11	L3	5
COMPANY 76	392.2	LIGHT TRUCKS	13	L3	5
COMPANY 76	392.4	HEAVY TRUCKS	15	S2.5	5
COMPANY 76	392.5	TRAILERS	20	S2	5
COMPANY 76	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 76	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 76	396.0	POWER OPERATED EQUIPMENT	23	S2	0
COMPANY 76	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 76	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 77	374.0	LAND AND LAND RIGHTS - RIGHTS OF WAY	70	R4	0
COMPANY 77	375.0	STRUCTURES AND IMPROVEMENTS	60	R2	(5)
COMPANY 77	376.1	MAINS - STEEL	65	R2.5	(20)
COMPANY 77	376.2	MAINS - PLASTIC	70	R3	(20)
COMPANY 77	376.3	MAINS - CAST IRON, COPPER AND ALL VALVES	47	R2.5	(20)
COMPANY 77	378.0	MEASURING AND REGULATING STATION EQUIPMENT - DISTRICT	55	R2	(25)
COMPANY 77	378.0	MEASURING AND REGULATING STATION EQUIPMENT - ELECTRONIC	25	S2	(25)
COMPANY 77	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	52	R1.5	(25)
COMPANY 77	380.1	SERVICES - STEEL	42	R2	(25)
COMPANY 77	380.2	SERVICES - PLASTIC	48	S0.5	(25)
COMPANY 77	380.3	SERVICES - CAST IRON, COPPER AND VALVES	40	R2	(25)
COMPANY 77	381.0	METERS	17	L0	0
COMPANY 77	382.0	METER INSTALLATIONS	30	S0	0
COMPANY 77	383.0	HOUSE REGULATORS	42	R1.5	0
COMPANY 77	384.0	HOUSE REGULATOR INSTALLATIONS	50	R3	0
COMPANY 77	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	42	R2	(10)
COMPANY 77	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - ELECTRIC	25	R2.5	(10)
COMPANY 77	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 77	391.3	ELECTRONIC DATA PROCESSING	5	SQ	0
COMPANY 77	392.5	TRAILERS	14	R1.5	5
COMPANY 77	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 77	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 77	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 78	375.1	STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING STATIC	60	R3	(5)
COMPANY 78	375.2	STRUCTURES AND IMPROVEMENTS - OTHER	80	R2	(5)
COMPANY 78	376.1	MAINS - BARE STEEL	71	S2.5	(40)
COMPANY 78	376.1	MAINS - COATED/WAPPED	58	R4	(40)
COMPANY 78	376.2	MAINS - PLASTIC	60	R2.5	(40)
COMPANY 78	376.3	MAINS - CAST IRON	80	R2	(40)
COMPANY 78	376.4	MAINS - CATHODIC PROTECTION	20	R5	0
COMPANY 78	376.5	MAINS - JOINT SEALS	27	R4	(40)
COMPANY 78	378.0	MEASURING AND REGULATING STATION EQUIPMENT	45	R2	(20)
COMPANY 78	380.0	SERVICES	53	R2	(80)
COMPANY 78	381.0	METERS	29	R4	0
COMPANY 78	382.0	METER AND REGULATOR INSTALLATIONS	39	S4	0
COMPANY 78	383.0	HOUSE REGULATORS	31	R5	(2)
COMPANY 78	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	40	R2.5	(5)
COMPANY 78	391.1	OFFICE FURNITURE	20	SQ	0
COMPANY 78	391.2	DATA HANDLING EQUIPMENT	15	SQ	0
COMPANY 78	391.3	INFORMATION SYSTEMS	5	SQ	0
COMPANY 78	392.0	TRANSPORTATION EQUIPMENT	10	R3	0
COMPANY 78	393.0	STORES EQUIPMENT	25	SQ	0
COMPANY 78	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 78	396.0	POWER OPERATED EQUIPMENT	13	R3	0
COMPANY 78	397.0	COMMUNICATION EQUIPMENT - GENERAL	15	SQ	0
COMPANY 78	397.7	COMMUNICATION EQUIPMENT - AMR	15	SQ	0
COMPANY 78	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 79	375.0	STRUCTURES AND IMPROVEMENTS	40	S1	0
COMPANY 79	376.0	MAINS	56	S2	(30)

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 79	378.0	MEASURING AND REGULATING STATION EQUIPMENT	32	S1.5	(10)
COMPANY 79	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	16	S2.5	0
COMPANY 79	380.0	SERVICES	38	R4	(80)
COMPANY 79	381.0	METERS	28	R2	(50)
COMPANY 79	383.0	HOUSE REGULATORS	32	L3	(15)
COMPANY 79	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	15	S0.5	0
COMPANY 79	390.0	STRUCTURES AND IMPROVEMENTS	30	S3	0
COMPANY 79	392.2	TRUCKS	11	L4	5
COMPANY 79	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 79	397.0	COMMUNICATION EQUIPMENT	10	SQ	0
COMPANY 80	367.0	MAINS	65	S2	(10)
COMPANY 80	369.0	MEASURING AND REGULATING STATION EQUIPMENT	30	S2.5	(10)
COMPANY 80	374.0	LAND AND LAND RIGHTS - SIDEWALKS AND CURBS ON PUBLIC PROPERTY	50	R3	0
COMPANY 80	375.0	STRUCTURES AND IMPROVEMENTS	55	S2.5	0
COMPANY 80	376.0	MAINS	70	R3	(50)
COMPANY 80	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50	R4	(10)
COMPANY 80	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	55	R3	(10)
COMPANY 80	380.0	SERVICES	60	R3	(75)
COMPANY 80	381.0	METERS	29	S0	(10)
COMPANY 80	382.0	METER AND REGULATOR INSTALLATIONS	29	S0	(10)
COMPANY 80	383.0	HOUSE REGULATORS	29	S0	(5)
COMPANY 80	384.0	HOUSE REGULATOR INSTALLATIONS	29	S0	(5)
COMPANY 80	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	35	S2	0
COMPANY 80	390.0	STRUCTURES AND IMPROVEMENTS	55	R2	0
COMPANY 80	391.1	OFFICE FURNITURE	20	SQ	0
COMPANY 80	391.2	OFFICE EQUIPMENT	4	SQ	0
COMPANY 80	391.3	COMPUTER EQUIPMENT	7	SQ	0
COMPANY 80	391.3	PERSONAL COMPUTING EQUIPMENT	3	SQ	0
COMPANY 80	392.1	CARS AND LIGHT TRUCKS	9	SQ	0
COMPANY 80	392.4	HEAVY TRUCKS AND OTHER	13	SQ	0
COMPANY 80	393.0	STORES EQUIPMENT	7	SQ	0
COMPANY 80	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	7	SQ	0
COMPANY 80	396.0	POWER OPERATED EQUIPMENT	13	SQ	0
COMPANY 80	397.0	COMMUNICATION EQUIPMENT	10	SQ	0
COMPANY 80	398.0	MISCELLANEOUS EQUIPMENT	7	SQ	0
COMPANY 81	366.0	STRUCTURES AND IMPROVEMENTS	40	R2	(50)
COMPANY 81	367.0	MAINS - ALL OTHER	70	R2.5	(90)
COMPANY 81	367.0	MAINS - TUNNEL	90	S4	(90)
COMPANY 81	367.0	MAINS - ALL OTHER	70	R2.5	(90)
COMPANY 81	368.0	COMPRESSOR STATION EQUIPMENT	35	R3	(30)
COMPANY 81	369.0	MEASURING AND REGULATING EQUIPMENT	40	R1.5	(30)
COMPANY 81	380.0	SERVICES	50	R1.5	(70)
COMPANY 81	381.0	METERS - PURCHASES	30	R0.5	(10)
COMPANY 81	381.1	METERS - PURCHASES - AMI	20	S2	0
COMPANY 81	382.0	METERS - INSTALLATIONS	30	R0.5	0
COMPANY 81	382.0	METERS - INSTALLATIONS - AMI	20	S2	0
COMPANY 81	383.0	HOUSE REGULATORS - PURCHASES	35	R3	(10)
COMPANY 81	384.0	HOUSE REGULATORS - INSTALLATIONS	35	R3	0
COMPANY 82	365.2	LAND RIGHTS	70	SQ	0
COMPANY 82	365.2	RIGHTS OF WAY	70	SQ	0
COMPANY 82	366.0	STRUCTURES AND IMPROVEMENTS	55	S1.5	(10)
COMPANY 82	366.1	COMPRESSOR STATION STRUCTURES	55	S1.5	(10)
COMPANY 82	366.2	MEASURING AND REGULATING STATION STRUCTURES	55	R3	(5)
COMPANY 82	366.2	MEASURING AND REGULATING STATION STRUCTURES	55	R3	(5)
COMPANY 82	366.3	OTHER STRUCTURES	50	R2.5	(5)
COMPANY 82	366.3	OTHER STRUCTURES	50	R2.5	(5)
COMPANY 82	367.0	MAINS	65	R2	(75)
COMPANY 82	367.0	MAINS	65	R2	(75)
COMPANY 82	368.0	COMPRESSOR STATION EQUIPMENT	40	R2	(30)
COMPANY 82	369.0	MEASURING AND REGULATING STATION EQUIPMENT	50	R1.5	(40)
COMPANY 82	369.0	MEASURING AND REGULATING STATION EQUIPMENT	50	R1.5	(40)
COMPANY 82	374.0	LAND RIGHTS	60	SQ	0
COMPANY 82	375.0	STRUCTURES AND IMPROVEMENTS	60	R2.5	(5)
COMPANY 82	376.0	MAINS	57	R3	(75)
COMPANY 82	378.0	MEASURING AND REGULATING STATION EQUIPMENT	55	R2	(50)
COMPANY 82	380.0	SERVICES	55	R3	(100)
COMPANY 82	381.0	METERS	28	S1	(50)
COMPANY 82	383.0	HOUSE REGULATORS	28	R2	(15)
COMPANY 82	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	40	R2.5	(10)
COMPANY 82	390.0	STRUCTURES AND IMPROVEMENTS	50	R1.5	(10)
COMPANY 82	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 82	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 82	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 82	397.7	COMMUNICATION EQUIPMENT - AMI	15	SQ	0
COMPANY 82	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 83	366.0	STRUCTURES AND IMPROVEMENTS	45	R2.5	(10)
COMPANY 83	367.0	MAINS	65	R3	(20)
COMPANY 83	368.0	COMPRESSOR STATION EQUIPMENT	32	S1	10
COMPANY 83	369.0	MEASURING AND REGULATING STATION EQUIPMENT	33	S0.5	(5)
COMPANY 83	390.0	STRUCTURES AND IMPROVEMENTS	45	R2.5	(10)
COMPANY 83	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 83	391.3	EDP COMPONENTS	7	SQ	0
COMPANY 83	391.3	EDP EQUIPMENT	5	SQ	0
COMPANY 83	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 83	397.0	COMMUNICATION EQUIPMENT	10	SQ	0
COMPANY 83	398.0	MISCELLANEOUS EQUIPMENT	20	SQ	0
COMPANY 84	374.0	LAND RIGHTS	75	R3	0
COMPANY 84	375.0	STRUCTURES AND IMPROVEMENTS	40	R1	(10)
COMPANY 84	376.0	MAINS	67	R2.5	(47)
COMPANY 84	378.0	MEASURING AND REGULATING STATION EQUIPMENT	38	S0	(33)
COMPANY 84	380.0	SERVICES	58	R3	(100)
COMPANY 84	381.0	METERS	31	R3	(5)

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 84	381.1	METERS - TELEMETRY EQUIPMENT	15	L2	0
COMPANY 84	381.1	METERS - TRANSPONDERS	13	S3	0
COMPANY 84	382.0	METER INSTALLATIONS	46	R3	(5)
COMPANY 84	383.0	HOUSE REGULATORS	31	R3	(5)
COMPANY 84	384.0	HOUSE REGULATOR INSTALLATIONS	52	R1.5	(5)
COMPANY 84	390.0	STRUCTURES AND IMPROVEMENTS	100	R1	0
COMPANY 84	390.0	STRUCTURES & IMPROVEMENTS - CNG FUEL STATIONS	18	S1.5	(5)
COMPANY 84	391.1	OFFICE FURNITURE & EQUIP. - FURNITURE	20	SQ	0
COMPANY 84	391.2	OFFICE FURNITURE & EQUIP. - EQUIPMENT	7	SQ	0
COMPANY 84	391.3	OFFICE FURNITURE & EQUIP. - COMPUTER HARDWARE	4	SQ	0
COMPANY 84	391.4	OFFICE FURNITURE & EQUIP. - COMPUTER SOFTWARE	10	SQ	0
COMPANY 84	392.0	TRANSPORTATION EQUIPMENT - GENERAL	11	L2.5	12
COMPANY 84	392.0	TRANSPORTATION EQUIPMENT - CNG TANKS	11	L2.5	4
COMPANY 84	393.0	STORES EQUIPMENT	20	SQ	0
COMPANY 84	394.0	TOOLS SHOP AND GARAGE EQUIP. - SMALL TOOLS	10	SQ	0
COMPANY 84	394.0	TOOLS SHOP AND GARAGE EQUIP. - SHOP EQUIP	20	SQ	0
COMPANY 84	394.0	TOOLS SHOP AND GARAGE EQUIP. - CNG EQUIP	15	SQ	0
COMPANY 84	396.0	POWER OPERATED EQUIPMENT	13	L3	15
COMPANY 84	397.3	COMMUNICATION EQUIPMENT - BASE STATIONS	10	SQ	0
COMPANY 84	397.5	COMMUNICATION EQUIPMENT - OTHER	10	SQ	0
COMPANY 84	397.6	COMMUNICATION EQUIPMENT - MOBILE RADIO	5	SQ	0
COMPANY 84	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 85	374.0	LAND AND LAND RIGHTS	80	R2	0
COMPANY 85	375.0	STRUCTURES AND IMPROVEMENTS	50	R1	(10)
COMPANY 85	375.2	STRUCTURES AND IMPROVEMENTS - BULKHEAD	40	R4	(20)
COMPANY 85	375.2	STRUCTURES AND IMPROVEMENTS - ENVIRONMENTAL REMEDIATION	40	R3	(20)
COMPANY 85	376.0	MAINS	60	S3	(60)
COMPANY 85	376.0	MAINS - OTHER	78	R2.5	(90)
COMPANY 85	378.0	MEASURING AND REGULATING STATION EQUIPMENT	32	S1	(15)
COMPANY 85	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	31	R4	(15)
COMPANY 85	380.1	SERVICES - STEEL	50	R1.5	(200)
COMPANY 85	380.2	SERVICES - PLASTIC	50	R2.5	(60)
COMPANY 85	381.0	METERS	30	R1	(10)
COMPANY 85	381.1	METERS - AMR	20	SQ	0
COMPANY 85	382.0	METER INSTALLATIONS	20	SQ	0
COMPANY 85	383.0	HOUSE REGULATORS	38	S0	(10)
COMPANY 85	384.0	HOUSE REGULATOR INSTALLATIONS	20	SQ	0
COMPANY 85	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	32	S1	(15)
COMPANY 85	390.0	STRUCTURES AND IMPROVEMENTS	45	R1	(10)
COMPANY 85	391.0	OFFICE FURNITURE AND EQUIPMENT	15	SQ	0
COMPANY 85	391.3	DATA HANDLING	6	SQ	0
COMPANY 85	392.1	CARS	8	L3	15
COMPANY 85	392.1	SERVICE VANS	8	R4	10
COMPANY 85	392.2	TRUCKS	11	R3	20
COMPANY 85	392.5	TRAILERS	8	L3	15
COMPANY 85	393.0	STORES EQUIPMENT	15	SQ	0
COMPANY 85	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	15	SQ	0
COMPANY 85	396.0	POWER OPERATED EQUIPMENT	13	S2.5	20
COMPANY 85	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 85	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 86	367.0	MAINS	60	R2	(20)
COMPANY 86	376.0	MAINS	60	R2.5	(25)
COMPANY 86	378.0	MEASURING AND REGULATING STATION EQUIPMENT	40	R1.5	(15)
COMPANY 86	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	40	R1.5	(15)
COMPANY 86	380.0	SERVICES	45	R2	(75)
COMPANY 86	381.0	METERS	40	R2	0
COMPANY 86	382.0	METER INSTALLATIONS	40	R2	0
COMPANY 86	383.0	HOUSE REGULATORS	35	R3	(5)
COMPANY 86	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	35	R0.5	(10)
COMPANY 86	390.0	STRUCTURES AND IMPROVEMENTS	40	S2	0
COMPANY 86	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 86	391.3	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5	SQ	0
COMPANY 86	392.0	TRANSPORTATION EQUIPMENT	9	S1.5	10
COMPANY 86	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 86	396.0	POWER OPERATED EQUIPMENT	14	S2	10
COMPANY 86	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 87	375.0	STRUCTURES AND IMPROVEMENTS	55	S0	(10)
COMPANY 87	376.0	MAINS	62	R1.5	(45)
COMPANY 87	378.0	MEASURING AND REGULATING STATION EQUIPMENT	36	S0.5	(25)
COMPANY 87	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35	S0	(25)
COMPANY 87	380.0	SERVICES	45	R1.5	(80)
COMPANY 87	381.0	METERS	20	L0	(10)
COMPANY 87	382.0	METER INSTALLATIONS	40	S0.5	(5)
COMPANY 87	383.0	HOUSE REGULATORS	43	R3	(25)
COMPANY 87	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	40	R1.5	(5)
COMPANY 87	390.0	STRUCTURES AND IMPROVEMENTS	42	S0	(15)
COMPANY 87	391.0	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 87	391.4	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5	SQ	0
COMPANY 87	392.0	TRANSPORTATION EQUIPMENT	12	S2.5	10
COMPANY 87	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 87	396.0	POWER OPERATED EQUIPMENT	19	S1.5	10
COMPANY 87	397.0	COMMUNICATION EQUIPMENT	10	SQ	0
COMPANY 88	378.0	MEASURING AND REGULATING STATION EQUIPMENT	10	L0.5	(5)
COMPANY 88	381.0	METERS	31	R2	2
COMPANY 88	381.1	METERS - ERTs	12	R1.5	0
COMPANY 88	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	30	R1.5	(5)
COMPANY 88	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - INDUST	20	S0.5	0
COMPANY 88	390.0	STRUCTURES AND IMPROVEMENTS - OWNED	50	R2.5	0
COMPANY 88	391.1	OFFICE FURNITURE AND EQUIPMENT - FURNITURE	20	SQ	0
COMPANY 88	391.3	OFFICE FURNITURE AND EQUIPMENT - HARDWARE	5	SQ	0
COMPANY 88	391.4	OFFICE FURNITURE AND EQUIPMENT - SOFTWARE	7	SQ	0
COMPANY 88	392.2	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	9	L3	5

COMPANY ID	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	NET SALVAGE
COMPANY 88	392.5	TRANSPORTATION EQUIPMENT - TRAILERS	20	S2	10
COMPANY 88	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 88	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 89	374.0	LAND RIGHTS	70	R4	0
COMPANY 89	375.0	STRUCTURES AND IMPROVEMENTS	50	R4	0
COMPANY 89	376.0	MAINS	70	R3	(80)
COMPANY 89	378.0	MEASURING AND REGULATING EQUIPMENT - GENERAL	45	R2.5	(10)
COMPANY 89	379.0	MEASURING AND REGULATING EQUIPMENT - CITY GATE	45	R3	(5)
COMPANY 89	380.0	SERVICES	65	R4	(75)
COMPANY 89	381.0	METERS	35	S2	(90)
COMPANY 89	381.1	METERS - AMI	35	S2	0
COMPANY 89	382.0	METER INSTALLATIONS	35	S2	0
COMPANY 89	383.0	HOUSE REGULATORS	35	S2	0
COMPANY 89	390.0	STRUCTURES AND IMPROVEMENTS	65	R3	(10)
COMPANY 89	391.1	OFFICE FURNITURE AND EQUIPMENT	20	SQ	0
COMPANY 89	391.2	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5	SQ	0
COMPANY 89	392.0	TRANSPORTATION EQUIPMENT	14	L1	10
COMPANY 89	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 89	396.0	POWER OPERATED EQUIPMENT	14	L1	10
COMPANY 89	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 89	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 90	375.0	STRUCTURES AND IMPROVEMENTS	55	R2.5	(10)
COMPANY 90	376.0	MAINS - COATED AND WRAPPED	55	R2.5	(60)
COMPANY 90	376.2	MAINS - PLASTIC	55	R2.5	(60)
COMPANY 90	376.4	MAINS - CATHODIC PROTECTION	30	S5	(60)
COMPANY 90	378.0	MEASURING AND REGULATING STATION EQUIPMENT	30	R2	(20)
COMPANY 90	380.0	SERVICES	45	R2.5	(90)
COMPANY 90	381.0	METERS	30	R2	(15)
COMPANY 90	382.0	METER INSTALLATIONS	30	R3	(10)
COMPANY 90	383.0	HOUSE REGULATORS	30	R3	0
COMPANY 90	391.1	OFFICE FURNITURE AND EQUIPMENT	15	SQ	0
COMPANY 90	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	0
COMPANY 90	397.0	COMMUNICATION EQUIPMENT	15	SQ	0
COMPANY 90	397.0	COMMUNICATION EQUIPMENT - ERTS	15	SQ	0
COMPANY 91	365.2	RIGHTS OF WAY	80	SQ	0
COMPANY 91	366.0	STRUCTURES AND IMPROVEMENTS	40	R3	(5)
COMPANY 91	367.0	MAINS	65	R4	(20)
COMPANY 91	369.0	MEASURING AND REGULATING STATION EQUIPMENT	49	R1.5	(10)
COMPANY 91	374.0	RIGHTS OF WAY	75	SQ	0
COMPANY 91	375.0	STRUCTURES AND IMPROVEMENTS	55	R1.5	(5)
COMPANY 91	376.0	MAINS	68	R2	(20)
COMPANY 91	378.0	MEASURING AND REGULATING STATION EQUIPMENT	48	R1	(5)
COMPANY 91	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	40	S1.5	(5)
COMPANY 91	380.0	SERVICES	53	R1	(55)
COMPANY 91	381.0	METERS	34	R1.5	3
COMPANY 91	381.1	METERS - AMI	20	S3	0
COMPANY 91	383.0	HOUSE REGULATORS	51	R1.5	(30)
COMPANY 91	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	38	R1.5	(5)
COMPANY 91	390.0	STRUCTURES AND IMPROVEMENTS	45	R2.5	(5)
COMPANY 91	391.0	OFFICE FURNITURE	20	SQ	0
COMPANY 91	391.2	OFFICE EQUIPMENT	10	SQ	0
COMPANY 91	391.3	PERSONAL COMPUTERS	5	SQ	0
COMPANY 91	392.0	TRANSPORTATION EQUIPMENT	14	L2.5	12
COMPANY 91	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 91	396.0	POWER OPERATED EQUIPMENT	15	S2.5	10
COMPANY 91	397.0	COMMUNICATION EQUIPMENT	11	R2	0
COMPANY 91	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0
COMPANY 92	375.0	STRUCTURES AND IMPROVEMENTS	60	R2	(20)
COMPANY 92	376.1	MAINS - STEEL AND OTHER	60	S3	(70)
COMPANY 92	376.2	MAINS - PLASTIC	60	R3	(70)
COMPANY 92	376.3	MAINS - CAST IRON	60	S1	(70)
COMPANY 92	378.0	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	50	R3	(20)
COMPANY 92	378.0	MEASURING AND REGULATING STATION EQUIPMENT - RTU	15	S2.5	0
COMPANY 92	379.0	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	50	R3	(20)
COMPANY 92	380.0	SERVICES	50	R3	(80)
COMPANY 92	381.0	METERS	40	R2.5	(5)
COMPANY 92	381.1	METERS - ERTS	15	SQ	0
COMPANY 92	382.0	METER INSTALLATIONS	35	R1.5	(5)
COMPANY 92	383.0	HOUSE REGULATORS	40	R2.5	0
COMPANY 92	384.0	HOUSE REGULATOR INSTALLATIONS	40	R2.5	0
COMPANY 92	385.0	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	30	R4	(5)
COMPANY 92	390.0	STRUCTURES AND IMPROVEMENTS	50	S2	(5)
COMPANY 92	391.0	OFFICE FURNITURE AND EQUIPMENT	15	SQ	0
COMPANY 92	394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	0
COMPANY 92	397.0	COMMUNICATION EQUIPMENT	5	SQ	0
COMPANY 92	397.6	COMMUNICATION EQUIPMENT - RADIO	20	S2.5	0
COMPANY 92	398.0	MISCELLANEOUS EQUIPMENT	15	SQ	0

COMPANY

ALLIANT ENERGY - INTERSTATE POWER AND LIGHT (IOWA)
ALLIANT ENERGY - MINNESOTA
ALLIANT ENERGY - WISCONSIN POWER AND LIGHT
AMEREN ILLINOIS COMPANY
AMEREN MISSOURI
ATMOS ENERGY CORPORATION - ILLINOIS PROPERTY
ATMOS ENERGY CORPORATION - KANSAS GAS
ATMOS ENERGY CORPORATION - MISSOURI PROPERTY
AVISTA CORPORATION
BALTIMORE GAS AND ELECTRIC
BANGOR NATURAL GAS COMPANY
BERKSHIRE GAS COMPANY
BLACK HILLS COLORADO GAS, INC.
BLACK HILLS CORPORATION
BLACK HILLS ENERGY ARKANSAS, INC.
BLACK HILLS KANSAS GAS
BLACK HILLS NEBRASKA
BLACK HILLS SERVICE COMPANY
BLACK HILLS/IOWA GAS UTILITY COMPANY, LLC
CAROLINA GAS TRANSMISSION CORPORATION
CENTENNIAL PIPELINE, LLC
CENTERPOINT ENERGY - MINNESOTA
CENTRAL HUDSON GAS AND ELECTRIC CORPORATION
CHEYENNE LIGHT, FUEL AND POWER COMPANY
CITIZENS ENERGY - CITIZENS GAS OF WESTFIELD
CITIZENS ENERGY GROUP
CITIZENS ENERGY GROUP - SHARED SERVICES
COLUMBIA GAS OF KENTUCKY
COLUMBIA GAS OF MARYLAND, INC.
COLUMBIA GAS OF MASSACHUSETTS, INC.
COLUMBIA GAS OF OHIO
COLUMBIA GAS OF PENNSYLVANIA, INC.
COLUMBIA GAS OF VIRGINIA, INC.
CONNECTICUT NATURAL GAS CORPORATION
CONSOLIDATED EDISON COMPANY OF NEW YORK
DELMARVA POWER AND LIGHT
DOMINION EAST OHIO
DOMINION ENERGY SOUTH CAROLINA, INC.
DOMINION ENERGY WEST VIRGINIA
DUKE ENERGY KENTUCKY
DUKE ENERGY OHIO
ELIZABETHTOWN GAS COMPANY
ELKTON GAS
EXELON GENERATION COMPANY - EVERETT LNG GAS FACILITY
FITCHBURG GAS AND ELECTRIC COMPANY
FLORIDA CITY GAS
GRANITE STATE GAS TRANSMISSION, INC.
INDIANA GAS COMPANY, INC. - VECTREN NORTH
LACLEDE GAS COMPANY
LOUISVILLE GAS AND ELECTRIC COMPANY
MADISON GAS AND ELECTRIC COMPANY
MIDAMERICAN ENERGY COMPANY
MINNESOTA ENERGY RESOURCES CORPORATION
MISSOURI GAS ENERGY
NARRAGANSETT GAS AND ELECTRIC COMPANY
NATIONAL GRID - BOSTON GAS COMPANY
NATIONAL GRID - KEYSPAN GAS EAST CORPORATION
NATIONAL GRID - THE BROOKLYN UNION GAS COMPANY
NATIONAL GRID LNG, LLC
NEW YORK STATE ELECTRIC AND GAS CORPORATION
NICOR GAS COMPANY
NORTH SHORE GAS COMPANY
NORTHEAST OHIO NATURAL GAS CORPORATION
NORTHERN INDIANA PUBLIC SERVICE COMPANY
NORTHERN UTILITIES, INC.
NORTHERN UTILITIES, INC. - MAINE DIVISION
NORTHWEST NATURAL GAS
NSTAR GAS
ORANGE AND ROCKLAND UTILITIES
PACIFIC GAS AND ELECTRIC COMPANY
PECO ENERGY COMPANY
PEOPLES GAS LIGHT AND COKE COMPANY
PEOPLES NATURAL GAS - EQUITABLE DIVISION (FORMERLY EQUITABLE GAS COMPANY)
PEOPLES NATURAL GAS, LLC
PEOPLES TWP, LLC (FORMERLY T.W. PHILLIPS GAS AND OIL COMPANY)
PUBLIC SERVICE COMPANY OF NORTH CAROLINA
PUBLIC SERVICE ELECTRIC AND GAS COMPANY
PUGET SOUND ENERGY
QUESTAR GAS COMPANY
ROCHESTER GAS AND ELECTRIC CORPORATION
ROCKY MOUNTAIN NATURAL GAS
SIERRA PACIFIC POWER COMPANY
SOUTHERN CONNECTICUT GAS COMPANY
SOUTHERN INDIANA GAS AND ELECTRIC COMPANY - VECTREN SOUTH
SPIRE ALABAMA INC.
SPIRE MISSOURI, INC.
UGI UTILITIES, INC. – GAS DIVISION
VECTREN ENERGY DELIVERY OF OHIO
VERMONT GAS SYSTEMS, INC.
VIRGINIA NATURAL GAS, INC.
WISCONSIN PUBLIC SERVICE CORPORATION
YANKEE GAS SERVICES COMPANY

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-31
Page 1 of 1

REQUEST:

Identify all industry statistics upon which Mr. Allis or the Company relied in formulating its depreciation proposals.

RESPONSE:

Please refer to Attachment 1 to the response to Consumer Advocate DR No. 1-30. Mr. Allis did not specifically rely on individual industry statistics. Rather, the range of estimates used for other utilities was one consideration in the informed judgment used in estimating service lives and net salvage.

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-32
Page 1 of 1

REQUEST:

Identify and explain all financial, operating, and maintenance changes since the last depreciation study that have affected depreciation lives, retirement patterns, or net salvage characteristics.

RESPONSE:

The current depreciation study incorporates additional historical data when compared to the previous study, which provides information on the impacts on service lives and net salvage due to the listed factors since the last study. Additional information obtained for the current study has been provided in Mr. Allis's testimony, the study and in the response to Consumer Advocate 1-19.

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-33
Page 1 of 1

REQUEST:

Refer to each net salvage study in the Depreciation Study. For each of the most recent five years, explain whether gross salvage and cost of removal were normal or abnormal and why. This request pertains to the Company's perception as to the normalcy of the amounts in question, not how Mr. Allis coded the amounts in his database.

RESPONSE:

The cost of removal and gross salvage activity for the most recent five years presented in the depreciation study are considered normal activity except for the 2020 transactions (retirements and gross salvage) related to the sale of the Morristown office building. These transactions were considered outliers and not normal activity that would be expected to occur regularly. A list of these transactions was provided with the response to Consumer Advocate 1-17.

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-34
Page 1 of 1

REQUEST:

Explain the Company's procedures for gross salvage and cost of removal for each plant account. In addition, explain how the Company allocates the cost of removal relating to replacements between cost of removal and new additions. Provide copies of actual source documents showing this allocation.

RESPONSE:

When a project is being set up, estimated materials and Company labor cost are split between install/removal and entered into Power Plant. Similarly, all material invoices and Company labor charged to the project follow this percentage split. If the replacement project is cost of removal (COR) eligible, then the install/removal split for contractor labor, contractor services, and Company labor defaults to 95%/5%, regardless of the split entered into Power Plant. Please see Attachments 1 and 2 for the time and motion studies that support the use of the 95%/5% split. Salvage value represents third party insurance recoveries or sale of assets that are recorded to the accumulated provision for depreciation account.

Removal Cost

Dr. Removal Cost (108)
Cr. Cash/AP

Dr. Accumulated Depreciation (108)
Cr. Removal Cost (108)

Salvage

Dr. Cash
Cr. Salvage (108)

Dr. Salvage (108)
Cr. Accumulated Depreciation (108)

ATTACHMENTS:

CAD_1-34_Att1 - Mains and Services Time and Motion Study.pdf
CAD_1-34_Att2 - Meters and M&R Time and Motion Study.pdf

Atmos Energy 2014 Removal Cost Study



Atmos Energy 2014 Removal Cost Study Table of Contents

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Introduction

Atmos Energy contracted with Alliance Consulting Group in 2014 to conduct a study to determine the percentages of labor costs related to replacement projects for Mains and Services. The study results would be used to allocate to removal cost for various capital replacement-related activities. Prior to this study, costs of activities solely related to the removal of old assets in replacement projects were generally estimated on a project by project basis and charged to a Removal Task associated with each project. The estimation of the removal effort varied based on, among other things, the type of project and the assumptions made by the estimator. Activities such as purging, cutting, capping, bypassing the existing gas flow and removal of the risers were applied at 100% to removal costs. Other costs related to common activities such as excavation, surface repairs, and backfilling were, in many cases, allocated between construction and removal cost. In this study, Alliance Consulting Group and Atmos Energy considered the various approaches to calculating the removal cost percentages and agreed to the exclusion of common activities from removal cost. A primary thought in moving to this approach is to create more consistency between the capitalization of the first installation of an asset and the replacement capitalization of the asset by attributing all activities necessary to the installation to the capitalized installation cost.

Study Methodology

In this study, the methodology of sharing common costs and a more conservative approach of only applying the cost of “incremental” activities that were specifically driven by the retirement of the old asset in replacement project were considered.

In the common cost sharing methodology, 50% (or some portion) of the costs of common activities are allocated to removal cost. These costs would be incurred whether solely constructing a new asset or solely retiring an asset. From this perspective, it is logical to assume the sharing costs of activities such as excavation, backfilling and surface repair between construction and removal. For example, records are not kept to determine or estimate the amount of excavation that would be required for the addition of the new pipe versus the removal of the old pipe. A joint allocation of costs is reasonable under this approach.

Under the incremental approach, the common costs for replacement projects are allocated solely to the installation of the construction project. The rationale for this approach is also compelling. When the first asset is constructed, the total cost of activities (including costs which would later be common activities in replacement projects such as mobilization, excavation, and street repair) would be charged to the installation of the asset. To consistently apply the same costs to the replacement asset on the same basis as the original asset, these

common activities should be charged to the installation of the new asset. Only those activities that would not have been necessary in the first installation would be charged as removal costs. These activities include the isolation of the pipe, cutting and capping the pipe and purging/foaming the pipe. These incremental activities would not normally be required in connecting to the end of an existing pipe.

Given the compelling logic of the incremental approach, the Company in this study has decided to move to the more conservative incremental approach to allocating removal costs for replacement projects.

Study Results

The following table shows the existing and recommended removal cost percentages for use in allocating labor for replacement projects to removal cost. No material is allocated to removal.

Project Type	Current Removal Cost Percentage	2015 Removal Cost Percentage
Mains	Various	5.00%
Services	Various	5.00%

Projects whose scope is solely the removal of an asset would still allocate 100% of labor costs to removal cost

Project Type	Current Removal Cost Percentage	2015 Removal Cost Percentage
Mains Removal Only	100%	100%
Services Removal Only	100%	100%

Detailed Discussion

Detailed Process Description

The process to determine the incremental removal costs of projects included three steps: 1. determining the incremental removal cost activities, 2. conducting a time study to determine the time and cost of the incremental removal activities and 3. analyzing the results and recommending new removal cost allocations to apply to labor costs within the PowerPlan system.

Determining the incremental removal cost activities began with detailed interviews with Atmos Energy Operations personnel to determine the incremental activities associated with replacing mains and services. The West Texas Division (“WTX”) had completed a similar sample during 2011 and the list of activities used in that study for removal activities was examined. From that list and previous experience, Alliance recommended an initial list that was validated through discussions with engineering and operations, and then analyzed during the interview process to determine which activities would be solely related to the removal of assets. Following the interviews, several field visits were made to talk with crew foremen and observe main and service replacement projects. These steps confirmed the selection of three activities that would be driven by the removal of the old asset and would not generally be required in a construction project with no replacement. These three activities are:

isolating the section of line to be removed, cutting and capping the removed line (including welding the cap on the line), and purging, blowing down, or foaming the line that was removed from service.

Once the activities to be measured were determined, a sampling program was developed. A long sample period was available from a similar 2011 WTX effort. This WTX data was the baseline for starting the Atmos Energy-wide analysis and, due to its large sample size, the WTX data was heavily weighted in the selection of the final allocation percentage. It is recommended that when the analysis is updated in the future, a longer sample period be used to validate the current shorter sample. The Atmos Energy-wide process sampled 100% of the projects during the time period data was gathered. A form was created that would be included in every work order sent to the field. See attachment A for a copy of the Sampling Form.

At the initiation of the study, Company engineers held detailed briefings with all crew foremen participating in the study. The communication with each of the foremen was to explain the reason and requirements for the process and answer any questions they might have. As projects were completed, the sampling forms were captured and sent to Atmos Energy corporate offices where analysts or Alliance personnel input the information into a database. The database matches the hours spent on each activity with the average cost per person of the specific crew working on the job and calculated the total cost of the removal activities for each job. The total project cost estimates for service projects are based on the most current

weighted average cost of construction study for service lines. The total project cost for mains projects is based on the estimated cost for each specific main project. Attached in Appendix B is the detailed cost and removal expense for each project. Detailed information from the 2011 WTX sample can be found in Appendix C.

As stated above, due to the smaller sample size of the Atmos Energy-wide analysis (67 discrete Mains replacement samples and 288 discrete Services samples), the results were not weighted as heavily as the 2011 WTX data. The WTX sample size was over 2,400 discrete removal samples. The overall results did demonstrate that the removal allocation should be lower than presently used. However, there was a wide variation in percentages between projects and the resulting allocation percentages of the smaller Atmos Energy-wide sample were not definitive and lower than expected. As noted in the individual account descriptions, the larger sample size of the WTX study was relied upon more heavily in the final allocation decision.

In the following sections, the specific results for each of the categories are discussed.

Mains

Incremental removal activities for Mains are: 1. isolating the Main, 2. cutting the old Main, and 3. blowing down/foaming the line. There were 39 Mains replacement projects with 67 discrete samples during the sample period. Using a 100% sample, the total removal cost of these activities for the 34 projects was \$36,230. The total labor cost for these projects was \$11,182,483. The project labor cost total included combined Mains and Services labor for some projects (the labor related to each category was not separated) which had the effect of reducing the removal percentage as compared to a stand-alone analysis. The percentage of labor cost associated with removal activities was less than 1%. In contrast, the WTX sample calculated a percentage of nearly 3.5% on the more robust sample and an overall Mains and Services percentage of 6.55%. Given the smaller sample and the WTX results, as well as judgment, a 5% Mains allocation factor was selected to apply against project labor cost to allocate removal cost for Mains projects.

Services

Incremental removal activities for Services are basically the same as for Mains. The activities tracked are: 1. isolating the Service, 2. cutting, capping and welding the stub of the old Service to seal it, and 3. foaming the line and removing the old riser. There were 48 Service replacement projects with 288 discrete samples during the sample period. Using a 100% sample, the total removal cost of these activities for the 48 projects was \$41,589. The total labor cost for these projects was \$15,896,463. The project labor cost total included combined Mains and Services labor for some projects (the labor related to each category was not separated) which had the effect of reducing the removal percentage as compared to a stand-alone analysis. The percentage of labor cost associated with removal activities was less than 1%. In contrast, the WTX sample calculated a percentage of nearly 7% on the more robust sample and an overall Mains and Services percentage of 6.55%. Given the smaller sample and the WTX results, as well as judgment, a 5% Services allocation factor was selected to apply against project labor cost to allocate removal cost for Services projects.

Appendix A Sampling Form



Daily Replacement Data Collection Sheet

Project or Functional #: _____

Job Address: _____

City: _____

Employee(s) _____

Work Date: _____

General Instructions:

- Complete this form for each excavation on each replacement
- Record the Start and Stop time for each replacement activity performed.
- Attach this form to the SSD

Replacement (Retirement) Activity

Mains		# of Employees			Misc. Notes
		Start Time	Stop Time	Involved	
Excavating (1)	1				
	2				
	3				
Isolation	1				
	2				
	3				
Capping & Purging	1				
	2				
	3				

Services					Misc. Notes
		Start	Stop		
Excavating (1)	1				
	2				
	3				
Isolation	1				
	2				
	3				
Capping & Purging	1				
	2				
	3				

(1) Excavating should only be recorded if it is a separate hole from the replacement pipe.
 A common excavation with the replacement pipe should be part of the new asset.

Appendix B Project Results

Atmos Energy Corporation
2014 Time & Motion Study Data Collection Summary
Study Results

Line No.	Classification	Jurisdiction	Project No.	Project Cost Excl Mat	Project Description	FERC Account(s)	Dollars						No. in Crew	Job Titles	Total RC	Calc RC	%
							Added	Retired	Excavating	Isolation	Cap & Purge	Total					
1	Replacement	Louisiana	020.17121	\$ 39,084.95	Replaced 3" Plastic Main	37602	-		60		60	120	3	crew leader, (2) distribution operators	\$ 91.51	\$ 183.02	\$ 183.02 0.47%
2	Replacement	Louisiana	020.17122	\$ 56,909.11	Replaced 2" Plastic Main	37602	-		30		60	90	2	crew leader, construction operator	\$ 66.51	\$ 99.76	\$ 99.76 0.18%
3	Replacement	Louisiana	020.17154	\$ 80,729.12	Replaced 2" Plastic Main	37602	-		5		75	80	3	crew leader, (2) construction operators	\$ 91.51	\$ 122.01	\$ 122.01 0.15%
4	Replacement	Louisiana	020.29296	\$ 8,834.19	Replaced 2" Plastic Main	37602	-		30		30	60	4	crew leader, (3) construction operators	\$ 116.51	\$ 116.51	\$ 116.51 1.32%
5	Replacement	Lafayette LA	020.29647	\$ 412,887.09		37600	295		220		45	560	2		\$ 66.51	\$ 620.72	\$ 620.72 0.15%
6	Replacement	Louisiana	020.29657	\$ 34,863.98	Replaced 3/4" Plastic Main	37602	-		20		69	89	5	crew leader, (4) construction operators	\$ 141.51	\$ 209.91	\$ 209.91 0.60%
8	Replacement	Kansas	060.23486	\$ 164,081.00	Replaced 2" Steel Main	37601	-		120		10	130	2	crew leader, construction operator	\$ 66.51	\$ 144.10	\$ 144.10 0.09%
9	Replacement	Kansas	060.31316	\$ 1,115.95	Replaced 2" Plastic Main	37602	-		30		225	255	2	crew leader, construction operator	\$ 66.51	\$ 282.65	\$ 282.65 25.33%
10	Replacement	Kansas	060.31377	\$ 7,258.09	Replaced 1.25" Plastic Main	37602	-				15	15	2	crew leader, construction operator	\$ 66.51	\$ 16.63	\$ 16.63 0.23%
14	Replacement	MS	070.15130	\$ 375,871.93	replace 1" steel line with 1/2" plastic	36701	120	-			2	122	5	crew leader, (4) construction operators	\$ 141.51	\$ 287.75	\$ 456.23 0.12%
15	Replacement	MS	070.15130		replace 1" steel line with 1/2" plastic	36701	60		14		2	76	4	2 Crew Leads and 2 Construction Operators	\$ 133.01	\$ 168.48	
16	Replacement	Houston MS	070.15141	\$ 8,938.67		37600	120		360		360	840	2		\$ 66.51	\$ 931.08	\$ 931.08 10.42%
17	Replacement	Tupelo MS	070.15166	\$ 43,934.82		37600	30		25		90	145	3		\$ 91.51	\$ 221.15	\$ 437.29 1.00%
18	Replacement	Tupelo MS	070.15166			37600	75		15		105	195	2		\$ 66.51	\$ 216.14	
19	Replacement	MS	070.15173	\$ 24,291.16	replace 2" plastic line	36701	150	-			-	150	2	Crew lead and Construction Operator	\$ 66.51	\$ 166.26	\$ 166.26 0.68%
20	Replacement	Hollandale MS	070.15201	\$ 151,545.75		37600	35		62		57	154	4		\$ 133.01	\$ 341.39	\$ 722.69 0.48%
21	Replacement	MS	070.15201		replace 2" cast iron pipe with 2" steel pipe	36701	39		7		24	70	4	2 Crew Leads and 2 Construction Operators	\$ 133.01	\$ 155.18	
22	Replacement	MS	070.15201		replace 2" plastic line	36701	36		66		-	102	4	2 Crew Leads and 2 Construction Operators	\$ 133.01	\$ 226.12	
24	Replacement	Lexington MS	070.15221	\$ 46,062.95		37600	95		15		15	125	3		\$ 91.51	\$ 190.64	\$ 190.64 0.41%
25	Replacement	MS	070.15245	\$ 65,166.02	replace 3" plastic line	36701	120		90		-	210	3	Crew lead and 2 Construction Operators	\$ 91.51	\$ 320.28	\$ 320.28 0.49%
26	Replacement	Flora	070.15229	\$ 259,933.75		37600	0		15		5	20	2		\$ 66.51	\$ 22.17	\$ 99.25 0.04%
27	Replacement	Mississippi	070.15229		Replaced 2" P. E. Main	37602			6			6	2	(2) construction operators	\$ 50.01	\$ 5.00	
28	Replacement	Mississippi	070.15229		Replaced 2" P. E. Main	37602			2		30	32	3	crew leader, (2) construction operators	\$ 91.51	\$ 48.80	
29	Replacement	Mississippi	070.15229		Replaced 2" Plastic Main	37602	-		16		5	21	2	crew leader, construction operator	\$ 66.51	\$ 23.28	
30	Replacement	Tupelo MS	070.15237	\$ 177,348.45		37600	0		240		120	360	1		\$ 25.00	\$ 150.02	\$ 150.02 0.08%
31	Replacement	Tupelo MS	070.15238	\$ 145,001.15		37600	0		240		120	360	1		\$ 25.00	\$ 150.02	\$ 150.02 0.10%
32	Replacement	Amory	070.15241	\$ 173,216.46		37600	0		180		210	390	1		\$ 25.00	\$ 162.52	\$ 3,289.80 1.90%
33	Replacement	Amory	070.15241			37600	0		300		120	420	10		\$ 316.03	\$ 2,212.19	
34	Replacement	Mississippi	070.15241		replaced 2" steel main - leak	37601	-		180		-	180	3	crew leader, (2) construction operators	\$ 91.51	\$ 274.53	
35	Replacement	Mississippi	070.15241		replaced 2" steel main - leak	37601	-		240		-	240	3	crew leader, (2) construction operators	\$ 91.51	\$ 366.03	
36	Replacement	Mississippi	070.15241		replaced 2" steel main with 2" plastic	37601	-		180		-	180	3	crew leader, (2) construction operators	\$ 91.51	\$ 274.53	
37	Replacement	Mississippi	070.15250	\$ 103,404.81	Replaced 2" Plastic Main	37602	-		30		30	60	2	(2) construction operators	\$ 50.01	\$ 50.01	\$ 50.01 0.05%
38	Replacement	Southaven MS	070.15261	\$ 81,574.75		37600	90		120		10	220	3		\$ 91.51	\$ 335.53	\$ 1,616.65 1.98%
39	Replacement	Mississippi	070.15261		Replaced 4" Steel Main	37601			120		300	420	6	(2) crew leaders, (4) construction operators	\$ 183.02	\$ 1,281.12	
40	Replacement	Mississippi	070.15262	\$ 128,292.41	replaced 2" steel main	37601	-				240	240	3	(2) crew leaders, construction operator	\$ 108.01	\$ 432.03	\$ 432.03 0.34%
41	Replacement	Richardson TX	080.33174	\$ 283,850.20		37600	0		80		15	95	4		\$ 133.01	\$ 210.60	\$ 210.60 0.07%
42	Replacement	Mid-Tex	080.33178	\$ 197,692.77	replaced 5 ft. of 3" plastic main	37602			180		30	210	4	2 Crew Leads and 2 Construction Operators	\$ 133.01	\$ 465.54	\$ 465.54 0.24%
43	Replacement	Irving TX	080.33181	\$ 133,851.09		37600	240		30		15	285	3		\$ 91.51	\$ 434.67	\$ 1,212.49 0.91%
44	Replacement	Mid-Tex	080.33181		replaced 2" pipe	37601	95		111		2	208	3	Crew lead and 2 Construction Operators	\$ 91.51	\$ 317.23	
45	Replacement	Mid-Tex	080.33181		replaced 6" poly	37601	39		262		1	302	3	Crew lead and 2 Construction Operators	\$ 91.51	\$ 460.59	
48	Replacement	Mid-Tex	080.33350	\$ 3,789,119.10	N/A	37601	180	-			-	180	3	Crew lead and 2 Construction Operators	\$ 91.51	\$ 274.53	\$ 549.05 0.01%
49	Replacement	Mid-Tex	080.33350		N/A	37601	180	-			-	180	3	Crew lead and 2 Construction Operators	\$ 91.51	\$ 274.53	
46	Replacement	Wichita Falls TX	080.33354	\$ 1,786,787.73		37600	120		60		60	240	3		\$ 91.51	\$ 366.03	\$ 442.29 0.02%
47	Replacement	Archer City TX	080.33354			37600	0		30		20	50	3		\$ 91.51	\$ 76.26	
50	Replacement	Arlington TX	080.33358	\$ 1,643,961.79		37600	95		52		5	152	3		\$ 91.51	\$ 231.82	\$ 5,526.29 0.34%
51	Replacement	Irving TX	080.33358			37600	55		1		55	111	5		\$ 158.01	\$ 292.33	
52	Replacement	Mid-Tex	080.33358		replaced 1/2" plastic pipe	37601	210		120		240	570	3	Crew lead and 2 Construction Operators	\$ 91.51	\$ 869.33	
53	Replacement	Mid-Tex	080.33358		replaced 2" plastic pipe	37601	450		240		30	720	4	2 Crew Leads and 2 Construction Operators	\$ 133.01	\$ 1,596.13	
54	Replacement	Mid-Tex	080.33358		replaced 2" plastic pipe	37601	80		30		75	185	5	2 crew leader, (3) construction operators	\$ 158.01	\$ 487.21	
55	Replacement	Mid-Tex	080.33358		replaced 2" steel pipe with 2" plastic	37601	240		30		25	295	4	2 Crew Leads and 2 Construction Operators	\$ 133.01	\$ 653.97	
56	Replacement	Mid-Tex	080.33358		replaced 3/4" plastic pipe	37601	285		360		270	915	3	Crew lead and 2 Construction Operators	\$ 91.51	\$ 1,395.50	
57	Replacement	Mid-Tex	080.41929	\$ 521,067.10	N/A	37601	300	-			-	300	4	2 Crew Leads and 2 Construction Operators	\$ 133.01	\$ 665.05	\$ 1,534.13 0.29%
58	Replacement	Mid-Tex	080.41929		N/A	37601	330	-			-	330	5	2 crew leader, (3) construction operators	\$ 158.01	\$ 869.08	
59	Replacement	Mid-Tex	080.43736	\$ 45,234.71		37601	630	-			-	630	3	Crew lead and 2 Construction Operators	\$ 91.51	\$ 960.84	\$ 1,921.68 4.25%
60	Replacement	Mid-Tex	080.43736		replaced 2" main	37601	630	-			-	630	3	Crew lead and 2 Construction Operators	\$ 91.51	\$ 960.84	
61	Replacement	Olney TX	080.44246	\$ 39,511.16		37600	300		240		75	615	3		\$ 91.51	\$ 937.96	\$ 937.96 2.37%
62	Replacement	Mid-Tex	080.44362	\$ 14,846.80	replaced 2" plastic pipe	37601	60		65		-	125	2	Crew lead and Construction Operator	\$ 66.51	\$ 138.55	\$ 138.55 0.93%
63	Replacement	Mid-Tex	080.44874	\$ 136,213.59	replace 4" main	37601	630	-			-	630	2	Crew lead and Construction Operator	\$ 66.51	\$ 698.31	\$ 10,053.18 7.38%
64	Replacement	Mid-Tex	080.44874		replace 4" main	37601	600	-			-	600	3	Crew lead and 2 Construction Operators	\$ 91.51	\$ 915.08	
65	Replacement	Mid-Tex	080.44874		replace 4" main	37601	600	-			-	600	3	Crew lead and 2 Construction Operators	\$ 91.51	\$ 915.08	
66	Replacement	Mid-Tex	080.44874		replace 4" main	37601	1,080	-			-	1,080	5	2 crew leader, (3) construction operators	\$ 158.01	\$ 2,844.25	
67	Replacement	Mid-Tex	080.44874		replace 4" main	37601	1,350	-			-	1,350	7	2 crew leader, (5) construction operators	\$ 208.02	\$ 4,680.45	
				\$ 11,182,482.60													
																\$ 33,799.30	0.30%
1	Replacement	Louisiana	020.17122	\$ 56,909.11	Replaced 1" Plastic Service	38000	-		180		75	255	4	crew leader, distribution operator, construction operator	\$ 108.49	\$ 461.10	\$ 1,675.30 2.94%
2	Replacement	Louisiana	020.17122		Replaced 1" Plastic Service	38000	-		30		60	90	3	crew leader, distribution operator, construction operator	\$ 108.49	\$ 162.74	
3	Replacement	Louisiana	020.17122		Replaced 1" Steel Service	38000	-		120		60	180	3	crew leader, distribution operator, construction operator	\$ 108.49	\$ 325.48	
4	Replacement	Louisiana	020.17122		Replaced 3/4" Plastic Service	38000	-		90		90	180	2	crew leader, distribution operator	\$ 83.49	\$ 250.47	
5	Replacement	Louisiana	020.17122		Replaced 3/4" Steel Service	38000	-		90		90	180	2	distribution operator, construction operator	\$ 66.99	\$ 200.98	
6	Replacement	Louisiana	020.17122		Replaced 3/4" Plastic Service	38000	-		90		90	180	3	crew leader, (2) construction operators	\$ 91.51	\$ 274.53	
7	Replacement	Louisiana	020.17157	\$ 221,550.62	Replaced 1" Steel Service	38000	-		60		60	120	3	crew leader, (2) construction operators	\$ 91.51	\$ 183.02	\$ 1,529.21 0.69%
8	Replacement	Louisiana	020.17157		Replaced 3/4" Plastic Service	38000	-		60		30	90	3	crew leader, (2) construction operators	\$ 91.51	\$ 137.26	
9	Replacement	Louisiana	020.17157		Replaced 3/4" Plastic Service	38000	-		30		60	90	3	crew leader, (2) construction operators	\$ 91.51	\$ 137.26	

Atmos Energy Corporation

2014 Time & Motion Study Data Collection Summary

Study Results

Line No.	Classification	Jurisdiction	Project No.	Project Cost Excl Mat	Project Description	FERC Account(s)	Dollars					Removal Activity Time (in minutes)					Total	No. in Crew	Job Titles	Total RC	Calc RC	%
							Added	Retired	Excavating	Isolation	Cap & Purge	Total										
10	Replacement	Louisiana	020.17157		Replaced 2" Plastic Service	38000			-	60	60	120	3			distribution operator, (2) construction operators	\$ 92.00	\$ 183.99				
11	Replacement	Louisiana	020.17157		Replaced 3/4" Plastic Service	38000			-	5	20	25	3			crew leader, distribution operator, construction operator	\$ 108.49	\$ 45.21				
12	Replacement	Louisiana	020.17157		Replaced 1" Steel Service	38000			-	15	60	75	3			crew leader, (2) construction operators	\$ 91.51	\$ 114.39				
13	Replacement	Louisiana	020.17157		Replaced 1" Steel Service	38000			-	60	60	120	3			crew leader, (2) construction operators	\$ 91.51	\$ 183.02				
14	Replacement	Louisiana	020.17157		Replaced 1" Steel Service	38000			-	60	60	120	3			crew leader, (2) construction operators	\$ 91.51	\$ 183.02				
15	Replacement	Louisiana	020.17157		Replaced 1" Steel Service	38000			-	5	5	10	3			crew leader, (2) construction operators	\$ 91.51	\$ 15.25				
16	Replacement	Louisiana	020.17157		Replaced 1" Steel Service	38000			-	90	-	90	2			(2) construction operators	\$ 50.01	\$ 75.01				
17	Replacement	Louisiana	020.17157		Replaced 1.25" Plastic Service	38000			-	60	-	60	4			distribution operator, (3) construction operators	\$ 117.00	\$ 117.00				
18	Replacement	Louisiana	020.17157		Replaced 1" Plastic Service	38000			-	5	30	35	3			crew leader, distribution operator, construction operator	\$ 108.49	\$ 63.29				
19	Replacement	Louisiana	020.17157		Replaced 3/4" Steel Service	38000			-	30	30	60	3			crew leader, (2) construction operators	\$ 91.51	\$ 91.51				
20	Replacement	Monroe LA	020.17232	\$ 33,676.42		38000			86	4	60	150	3				\$ 91.51	\$ 228.77	\$ 228.77	0.68%		
21	Replacement	Terrytown?	020.17267	\$ 186,988.83		38000			60	10	20	90	4				\$ 133.01	\$ 199.52	\$ 199.52	0.11%		
22	Replacement	Illegible	020.17269	\$ 179,417.85		38000			110	20	60	190	3				\$ 91.51	\$ 289.78	\$ 289.78	0.16%		
23	Replacement	Lafayette LA	020.26087	\$ 51,494.79		38000			360	120	120	600	4				\$ 133.01	\$ 1,330.11	\$ 1,330.11	2.58%		
24	Replacement	Louisiana	020.29657	\$ 34,863.98	Replaced 3/4" Plastic Service	38000			-	45	30	75	5			crew leader, (4) construction operators	\$ 141.51	\$ 176.89	\$ 176.89	0.51%		
27	Replacement	Kentucky	050.23724	\$ 34,784.94	replaced 3/4" plastic service	38000			60	15	10	85	2			Crew lead and Construction Operator	\$ 66.51	\$ 94.22	\$ 94.22	0.27%		
28	Replacement	Tennessee	050.23741	\$ 58,128.33	removed 3/4" steel service	38000			-	-	120	120	2			Crew lead and Construction Operator	\$ 66.51	\$ 133.01	\$ 299.27	0.51%		
29	Replacement	Tennessee	050.23741		removed 3/4" steel service	38000			-	-	150	150	2			Crew lead and Construction Operator	\$ 66.51	\$ 166.26				
30	Replacement	Kentucky	050.23754	\$ 172,312.81	move 1.25" service line	38000			15	35	30	80	2			Crew lead and Construction Operator	\$ 66.51	\$ 88.67	\$ 88.67	0.05%		
31	Replacement	Kentucky	050.23762	\$ 78,003.80	relocated 1.25" steel mill wrapped service line	38000			60	60	120	240	3			Crew lead and 2 Construction Operators	\$ 91.51	\$ 366.03	\$ 860.25	1.10%		
32	Replacement	Kentucky	050.23762		removed 3/4" line and relocated new 3/4" plastic	38000			120	90	45	255	3			Crew lead and 2 Construction Operators	\$ 91.51	\$ 388.91				
33	Replacement	Kentucky	050.23762		replaced 3/4" plastic service	38000			-	75	-	75	2			crew leader, construction operator	\$ 66.51	\$ 83.13				
34	Replacement	Kentucky	050.23762		replaced 3/4" plastic service	38000			-	-	20	20	2			crew leader, sr. construction operator	\$ 66.51	\$ 22.17				
35	Replacement	Kentucky	050.23763	\$ 92,161.47	relocated 1" service by adding 3/4" to moved service	38000			10	2	2	14	2			Crew lead and Construction Operator	\$ 66.51	\$ 15.52	\$ 573.84	0.62%		
36	Replacement	Kentucky	050.23763		relocated 1" service line	38000			5	1	2	8	3			Crew lead and 2 Construction Operators	\$ 91.51	\$ 12.20				
37	Replacement	Kentucky	050.23763		replaced 3/4" plastic service line	38000			-	1	3	4	2			distribution operator, construction operator	\$ 66.99	\$ 4.47				
38	Replacement	Kentucky	050.23763		retired 3/4" plastic service	38000			-	1	4	5	3			distribution operator, (2) construction operators	\$ 92.00	\$ 7.67				
39	Replacement	Kentucky	050.23763		retired 3/4" plastic service and replaced 3/4" plastic srvc.	38000			-	14	226	240	4			crew leader, distribution operator, (2) construction operators	\$ 133.50	\$ 533.99				
40	Replacement	Kansas	060.23483	\$ 236,571.65	Replaced 1/2" Plastic Service	38000			-	15	25	40	2			crew leader, construction operator	\$ 66.51	\$ 44.34	\$ 57.64	0.02%		
41	Replacement	Kansas	060.23483		Replaced 3/4" Plastic Service	38000			-	-	5	5	2			crew leader, construction operator	\$ 66.51	\$ 5.54				
42	Replacement	Kansas	060.23483		Replaced 3/4" Plastic Service	38000			-	5	2	7	2			crew leader, construction operator	\$ 66.51	\$ 7.76				
43	Replacement	Kansas	060.23485	\$ 186,548.15	replaced 1 1/4" steel service with 3/4" plastic service	38000			-	-	60	60	1			Contruction Operator only	\$ 25.00	\$ 25.00	\$ 101.93	0.05%		
44	Replacement	Kansas	060.23485		replaced 1" PE service with 1" PE service	38000			-	5	5	10	1			Contruction Operator only	\$ 25.00	\$ 4.17				
45	Replacement	Kansas	060.23485		replaced 1" PE service with 3/4" PE service	38000			-	-	15	15	1			Contruction Operator only	\$ 25.00	\$ 6.25				
46	Replacement	Kansas	060.23485		replaced 3/4" PE service with 1/2" PE service	38000			-	-	60	60	2			Crew lead and Construction Operator	\$ 66.51	\$ 66.51				
47	Replacement	Kansas	060.23487	\$ 207,334.20	replaced 1" bare steel service with 1" PE service	38000			-	5	5	10	1			Contruction Operator only	\$ 25.00	\$ 4.17	\$ 424.99	0.20%		
48	Replacement	Kansas	060.23487		replaced 1" bare steel service with 3/4" PE service	38000			-	-	15	15	1			Contruction Operator only	\$ 25.00	\$ 6.25				
49	Replacement	Kansas	060.23487		replaced 1" bare steel service with 3/4" PE service	38000			-	-	60	60	1			Contruction Operator only	\$ 25.00	\$ 25.00				
50	Replacement	Kansas	060.23487		replaced 3/4" PE service with 3/4" PE service	38000			-	-	5	5	1			Contruction Operator only	\$ 25.00	\$ 2.08				
51	Replacement	Kansas	060.23487		Replaced 1" Steel Service	38000			-	180	30	210	3			crew leader, distribution operator, construction operator	\$ 108.49	\$ 379.73				
52	Replacement	Kansas	060.23487		Replaced 1" Plastic Service	38000			-	2	5	7	2			crew leader, construction operator	\$ 66.51	\$ 7.76				
53	Replacement	Kansas	060.23499	\$ 12,644.63	Replaced 1" Steel Service	38000			-	15	25	40	4			(3) distribution operators, construction operator	\$ 150.97	\$ 100.65	\$ 100.65	0.80%		
54	Replacement	Kansas	060.23503	\$ 45,995.99	Replaced 3/4" Plastic Service	38000			-	8	-	8	3			(3) distribution operators	\$ 125.97	\$ 16.80	\$ 407.29	0.89%		
55	Replacement	Kansas	060.23503		Replaced 1" Plastic Service	38000			-	21	25	46	3			(3) distribution operators	\$ 125.97	\$ 96.57				
56	Replacement	Kansas	060.23503		Replaced 3/4" Plastic Service	38000			-	22	43	65	3			(3) distribution operators	\$ 125.97	\$ 136.46				
57	Replacement	Kansas	060.23503		Replaced 3/4" Plastic Service	38000			-	25	50	75	3			(3) distribution operators	\$ 125.97	\$ 157.46				
58	Replacement	Kansas	060.30334	\$ 450,357.62	replaced 1" bare steel service with 3/4" plastic service	38000			-	15	-	15	3			Crew lead and 2 Construction Operators	\$ 91.51	\$ 22.88	\$ 2,664.66	0.59%		
59	Replacement	Kansas	060.30334		replaced 1" bare steel service with 3/4" plastic service	38000			-	20	-	20	1			Contruction Operator only	\$ 25.00	\$ 8.33				
60	Replacement	Kansas	060.30334		replaced 1" steel yard line with 3/4" plastic	38000			-	5	-	5	2			Crew lead and Construction Operator	\$ 66.51	\$ 5.54				
61	Replacement	Kansas	060.30334		replaced 1.25" bare steel service with 3/4" plastic service	38000			-	5	-	5	1			Contruction Operator only	\$ 25.00	\$ 2.08				
62	Replacement	Kansas	060.30334		replaced 1.25" steel line with 3/4" plastic	38000			-	5	-	5	2			Crew lead and Construction Operator	\$ 66.51	\$ 5.54				
63	Replacement	Kansas	060.30334		replaced 1.25" steel line with 3/4" plastic	38000			-	5	-	5	3			Crew lead and 2 Construction Operators	\$ 91.51	\$ 7.63				
64	Replacement	Kansas	060.30334		replaced 1.25" steel line with 3/4" plastic	38000			-	19	-	19	2			Crew lead and Construction Operator	\$ 66.51	\$ 21.06				
65	Replacement	Kansas	060.30334		replaced 1/2" PE service with 1/2" PE service	38000			-	28	-	28	2			Crew lead and Construction Operator	\$ 66.51	\$ 31.04				
66	Replacement	Kansas	060.30334		replaced 3/4" PE service with 1/2" PE service	38000			-	26	-	26	3			Crew lead and 2 Construction Operators	\$ 91.51	\$ 39.65				
67	Replacement	Kansas	060.30334		replaced 3/4" PE service with 3/4" PE service	38000			-	18	-	18	2			Crew lead and Construction Operator	\$ 66.51	\$ 19.95				
68	Replacement	Kansas	060.30334		replaced 3/4" PE service with 3/4" PE service	38000																

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Line No.	Classification	Jurisdiction	Project No.	Project Cost	Excl Mat	Project Description	FERC Account(s)	Dollars					Removal Activity Time (in minutes)					Total	No. in Crew	Job Titles		Total RC	Calc RC	%
								Added	Retired	Excavating	Isolation	Cap & Purge												
90	Replacement	MS	070.15154	\$	59,271.82	replace 1/2" plastic line	38000			30	30		30	90	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 137.26	\$	274.53	0.46%		
91	Replacement	MS	070.15154			replace 1/2" plastic line	38000			45	15		30	90	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 137.26					
92	Replacement	Mississippi	070.15158	\$	853,470.79	Replaced 1" Steel Service	38000			75	5		30	110	2	crew leader, construction operator		\$ 66.51	\$ 121.93	\$	1,476.95	0.17%		
93	Replacement	Mississippi	070.15158			Replaced 1" Steel Service	38000			-	7		18	25	3	crew leader, (2) construction operators		\$ 91.51	\$ 38.13					
94	Replacement	Mississippi	070.15158			Replaced 3/4" Steel Service	38000			-	12		17	29	2	crew leader, construction operator		\$ 66.51	\$ 32.14					
95	Replacement	Mississippi	070.15158			Replaced 1" Steel Service	38000			-	71		19	90	3	crew leader, (2) construction operators		\$ 91.51	\$ 137.26					
96	Replacement	Mississippi	070.15158			Replaced 1" Steel Service	38000			-	7		70	77	3	crew leader, (2) construction operators		\$ 91.51	\$ 117.44					
97	Replacement	Mississippi	070.15158			Replaced 3/4" Steel Service	38000			-	12		17	29	2	crew leader, construction operator		\$ 66.51	\$ 32.14					
98	Replacement	Mississippi	070.15158			Replaced 1" Steel Service	38000			-	9		17	26	2	crew leader, construction operator		\$ 66.51	\$ 28.82					
99	Replacement	Jackson	070.15158				38000			0	12		16	28	3			\$ 91.51	\$ 42.70					
100	Replacement	Jackson	070.15158				38000			0	12		20	32	3			\$ 91.51	\$ 48.80					
101	Replacement	Jackson	070.15158				38000			0	12		17	29	3			\$ 91.51	\$ 44.23					
102	Replacement	Jackson	070.15158				38000			0	10		21	31	3			\$ 91.51	\$ 47.28					
103	Replacement	Jackson	070.15158				38000			0	5		40	45	4			\$ 133.01	\$ 99.76					
104	Replacement	Jackson	070.15158				38000			0	16		15	31	3			\$ 91.51	\$ 47.28					
105	Replacement	Jackson	070.15158				38000			0	11		18	29	3			\$ 91.51	\$ 44.23					
106	Replacement	Jackson	070.15158				38000			0	30		40	70	3			\$ 91.51	\$ 106.76					
107	Replacement	Jackson	070.15158				38000			0	30		35	65	3			\$ 91.51	\$ 99.13					
108	Replacement	Jackson	070.15158				38000			0	30		35	65	3			\$ 91.51	\$ 99.13					
109	Replacement	Jackson	070.15158				38000			0	30		35	65	3			\$ 91.51	\$ 99.13					
110	Replacement	Jackson	070.15158				38000			0	30		45	75	3			\$ 91.51	\$ 114.39					
111	Replacement	Jackson	070.15158				38000			0	20		30	50	3			\$ 91.51	\$ 76.26					
112	Replacement	MS	070.15174	\$	52,960.80	replace 1/2" plastic line	38000			60	-	-	60	2		Crew lead and Construction Operator		\$ 66.51	\$ 66.51	\$	66.51	0.13%		
113	Replacement	Mississippi	070.15178	\$	161,494.51	replaced 1" steel service with 1/2" plastic service	38000			-	15		35	50	2	crew leader, construction operator		\$ 66.51	\$ 55.42	\$	55.42	0.03%		
114	Replacement	Mississippi	070.15194	\$	92,574.51	Replaced 1" Steel Service	38000			75			75	2		(2) crew leaders		\$ 83.00	\$ 103.76	\$	103.76	0.11%		
115	Replacement	Mississippi	070.15202	\$	71,725.84	Replaced 1" Steel Service	38000			-	1	-	1	2		crew leader, construction operator		\$ 66.51	\$ 1.11	\$	5.54	0.01%		
116	Replacement	Mississippi	070.15202			Replaced 1" Steel Service	38000			-	2	-	2	2		crew leader, construction operator		\$ 66.51	\$ 2.22					
117	Replacement	Mississippi	070.15202			Replaced 1" Steel Service	38000			-	2	-	2	2		crew leader, construction operator		\$ 66.51	\$ 2.22					
118	Replacement	MS	070.15206	\$	18,291.12	replace 1" steel line with 1/2" plastic	38000			120	30	-	150	3		Crew lead and 2 Construction Operators		\$ 91.51	\$ 228.77	\$	262.02	1.43%		
119	Replacement	Mississippi	070.15206			replaced 1" steel service with 1/2" plastic service	38000			-	-		30	30	2	crew leader, utility worker		\$ 66.51	\$ 33.25					
120	Replacement	MS	070.15210	\$	32,561.44	replace 1" steel pipe with 1/2" plastic	38000			60	-		30	90	2	Crew lead and Construction Operator		\$ 66.51	\$ 99.76	\$	115.01	0.35%		
121	Replacement	Mississippi	070.15210			Replaced 3/4" Plastic Service	38000			-	-		10	10	3	crew leader, (2) construction operators		\$ 91.51	\$ 15.25					
122	Replacement	Yazoo City	070.15218	\$	69,731.58		38000			0	9		9	18	2			\$ 66.51	\$ 19.95	\$	19.95	0.03%		
123	Replacement	Mississippi	070.15222	\$	109,444.29	replace 1/2" service line	38000			-	30		30	60	3	crew leader, (2) construction operators		\$ 91.51	\$ 91.51	\$	91.51	0.08%		
124	Replacement	MS	070.15226	\$	174,226.02	replace 1" steel with 1/2" plastic	38000			30	30		30	90	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 137.26	\$	1,214.01	0.70%		
125	Replacement	MS	070.15226			replace 3/4" steel with 1/2" plastic	38000			60	30		30	120	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 183.02					
126	Replacement	Mississippi	070.15226			Replaced Service	38000			30	45		15	90	3	crew leader, (2) construction operators		\$ 91.51	\$ 137.26					
127	Replacement	Mississippi	070.15226			Replaced Service	38000			60	45		15	120	3	crew leader, (2) construction operators		\$ 91.51	\$ 183.02					
128	Replacement	Mississippi	070.15226			Replaced Service	38000			60	45		15	120	3	crew leader, (2) construction operators		\$ 91.51	\$ 183.02					
129	Replacement	Mississippi	070.15226			Replaced Service	38000			-	11		18	29	3	crew leader, (2) construction operators		\$ 91.51	\$ 44.23					
130	Replacement	Mississippi	070.15226			Replaced Service	38000			-	30		30	60	3	crew leader, (2) construction operators		\$ 91.51	\$ 91.51					
131	Replacement	Mississippi	070.15226			Replaced Service	38000			-	13		26	39	3	crew leader, (2) construction operators		\$ 91.51	\$ 59.48					
132	Replacement	Mississippi	070.15226			Replaced Service	38000			-	13		20	33	3	crew leader, (2) construction operators		\$ 91.51	\$ 50.33					
133	Replacement	Mississippi	070.15226			Replaced Service	38000			-	12		24	36	3	crew leader, (2) construction operators		\$ 91.51	\$ 54.91					
134	Replacement	Mississippi	070.15226			Replaced Service	38000			-	7		20	27	3	crew leader, (2) construction operators		\$ 91.51	\$ 41.18					
135	Replacement	Mississippi	070.15226			Replaced Service	38000			-	9		23	32	3	crew leader, (2) construction operators		\$ 91.51	\$ 48.80					
136	Replacement	Jackson	070.15229	\$	259,933.75		38000			0	300		90	390	5			\$ 158.01	\$ 1,027.09	\$	1,149.73	0.44%		
137	Replacement	Jackson	070.15229				38000			0	45		0	45	4			\$ 133.01	\$ 99.76					
138	Replacement	Jackson	070.15229				38000			0	10		5	15	3			\$ 91.51	\$ 22.88					
139	Replacement	Mississippi	070.15230	\$	954,547.69	Replaced 1" Steel Service	38000				60		15	75	2	(2) crew leaders		\$ 83.00	\$ 103.76	\$	3,259.14	0.34%		
140	Replacement	Mississippi	070.15230			Replaced 1" Steel Service	38000				4		10	90	3	crew leader, (2) construction operators		\$ 91.51	\$ 137.26					
141	Replacement	Mississippi	070.15230			Replaced 1" Steel Service	38000				2		9	11	3	crew leader, (2) construction operators		\$ 91.51	\$ 16.78					
142	Replacement	Mississippi	070.15230			Replaced 1/2" Plastic Service	38000				5		5	10	2	(2) construction operators		\$ 50.01	\$ 8.33					
143	Replacement	Mississippi	070.15230			Replaced 1" Steel Service	38000				5		10	15	2	(2) construction operators		\$ 50.01	\$ 12.50					
144	Replacement	Mississippi	070.15230			Replaced 3/4" Plastic Service	38000				5		5	10	2	(2) construction operators		\$ 50.01	\$ 8.33					
145	Replacement	Mississippi	070.15230			Replaced 1" Steel Service	38000				5		10	15										

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Line No.	Classification	Jurisdiction	Project No.	Project Cost Excl Mat	Project Description	FERC Account(s)	Dollars Removal Activity Time (in minutes)					Total	No. in Crew	Job Titles	Total RC	Calc RC	%	
							Added	Retired	Excavating	Isolation	Cap & Purge							
167	Replacement	Mississippi	070.15230		Replaced 3/4" Steel Service	38000	-	-	-	20	38	58	3	crew leader, (2) construction operators	\$ 91.51	\$ 88.46		
168	Replacement	Mississippi	070.15230		Replaced 1" Steel Service	38000	-	-	-	15	45	60	2	crew leader, construction operator	\$ 66.51	\$ 66.51		
169	Replacement	Mississippi	070.15230		Replaced 1/2" Plastic Service	38000	-	-	-	30	15	45	3	crew leader, (2) construction operators	\$ 91.51	\$ 68.63		
170	Replacement	Mississippi	070.15230		Replaced 1/2" Plastic Service	38000	-	-	-	69	15	84	3	crew leader, (2) construction operators	\$ 91.51	\$ 128.11		
171	Replacement	Mississippi	070.15230		Replaced 1" Steel Service	38000	-	-	-	5	9	14	3	crew leader, (2) construction operators	\$ 91.51	\$ 21.35		
172	Replacement	Mississippi	070.15230		Replaced 3/4" Steel Service	38000	-	-	-	15	15	30	5	crew leader, (4) construction operators	\$ 141.51	\$ 70.76		
173	Replacement	Mississippi	070.15230		Replaced 3/4" Steel Service	38000	-	-	-	15	15	30	2	crew leader (14040), construction operator (19569)	\$ 66.51	\$ 33.25		
174	Replacement	Mississippi	070.15230		Replaced 1" Steel Service	38000	-	-	-	15	30	45	4	crew leaders (14040, 13821), construction operators (25521, 19558)	\$ 133.01	\$ 99.76		
175	Replacement	Mississippi	070.15230		Replaced 3/4" Steel Service	38000	-	-	-	35	20	55	2	crew leader (14040), construction operator (25521)	\$ 66.51	\$ 60.96		
176	Replacement	Mississippi	070.15230		Replaced 1/2" Plastic Service	38000	-	-	-	-	30	30	3	crew leader (14040), construction operators (19561, 25505)	\$ 91.51	\$ 45.75		
177	Replacement	Mississippi	070.15230		Replaced 1/2" Plastic Service	38000	-	-	-	15	15	30	3	crew leader (14040), construction operators (19569, 13823)	\$ 91.51	\$ 45.75		
178	Replacement	Mississippi	070.15230		Replaced 1/2" Plastic Service	38000	-	-	-	15	10	25	3	crew leader (14040), construction operators (19569, 13823)	\$ 91.51	\$ 38.13		
179	Replacement	Mississippi	070.15230		Replaced 1" Steel Service	38000	-	-	-	15	30	45	2	crew leader (14040), construction operator (24782)	\$ 66.51	\$ 49.88		
180	Replacement	Mississippi	070.15230		Replaced 1" Steel Service	38000	-	-	-	2	110	112	3	crew leader (13841), construction operators (25505, 24825)	\$ 91.51	\$ 170.82		
181	Replacement	Jackson	070.15230			38000			90	15	5	110	3		\$ 91.51	\$ 167.77		
182	Replacement	Jackson	070.15230			38000	0		0	50	15	65	2		\$ 66.51	\$ 72.05		
183	Replacement	Jackson	070.15230			38000	0		0	65	20	85	2		\$ 66.51	\$ 94.22		
184	Replacement	Jackson	070.15230			38000	0		0	15	12	27	2		\$ 66.51	\$ 29.93		
185	Replacement	Jackson	070.15230			38000	0		0	3	2	5	3		\$ 91.51	\$ 7.63		
186	Replacement	Jackson	070.15230			38000	0		0	15	20	35	2		\$ 66.51	\$ 38.79		
187	Replacement	Jackson/Minds	070.15230			38000	40		40	45	125	4			\$ 133.01	\$ 277.11		
188	Replacement	Clinton MS	070.15230			38000	0		5	8	13	3			\$ 91.51	\$ 19.83		
189	Replacement	Clinton	070.15230			38000	0		10	15	25	3			\$ 91.51	\$ 38.13		
190	Replacement	Jackson	070.15230			38000	0		0	10	10	3			\$ 91.51	\$ 15.25		
191	Replacement	Florence MS	070.15230			38000	0		10	15	25	2			\$ 66.51	\$ 27.71		
192	Replacement	Jackson	070.15230			38000	0		4	20	24	2			\$ 66.51	\$ 26.60		
193	Replacement	Jackson	070.15230			38000	0		2	2	4	2			\$ 66.51	\$ 4.43		
194	Replacement	Jackson	070.15230			38000	0		50	15	65	2			\$ 66.51	\$ 72.05		
195	Replacement	Jackson	070.15230			38000	0		2	5	7	2			\$ 66.51	\$ 7.76		
196	Replacement	Jackson	070.15230			38000	0		1	15	16	3			\$ 91.51	\$ 24.40		
197	Replacement	Jackson	070.15230			38000	0		2	5	7	3			\$ 91.51	\$ 10.68		
198	Replacement	Richland	070.15230			38000	0		8	8	16	2			\$ 66.51	\$ 17.73		
199	Replacement	Hinds/Raymond	070.15230			38000	30		5	30	65	4			\$ 133.01	\$ 144.10		
200	Replacement	Jackson	070.15230			38000	0		15	15	30	3			\$ 91.51	\$ 45.75		
201	Replacement	Jackson	070.15230			38000	0		30	30	60	3			\$ 91.51	\$ 91.51		
202	Replacement	Mississippi	070.15242	\$ 109,128.62	replaced 1" steel service with 1/2" plastic service	38000	-		60	30	90	1	construction operator	\$ 25.00	\$ 37.50	\$ 174.77	0.16%	
203	Replacement	Mississippi	070.15242		replaced 1" steel service with 1/2" plastic service	38000	-		60	30	90	3	crew leader, (2) construction operators	\$ 91.51	\$ 137.26			
204	Replacement	Mississippi	070.15250	\$ 103,404.81	Replaced 1/2" Plastic Service	38000	-		15	30	45	2	(2) construction operators	\$ 50.01	\$ 37.50	\$ 37.50	0.04%	
205	Replacement	Mississippi	070.15261	\$ 81,574.75	Replaced 1" Steel Service	38000	30		270	60	360	2	crew leader, construction operator	\$ 66.51	\$ 399.03	\$ 442.26	0.54%	
206	Replacement	Mississippi	070.15261		Replaced 1" Steel Service	38000	20		-	19	39	2	crew leader, construction operator	\$ 66.51	\$ 43.23			
207	Replacement	Mississippi	070.15262	\$ 128,292.41	replace 1" steel pipe with 3/4" plastic	38000	-		15	20	35	4	2 Crew Leads and 2 Construction Operators	\$ 133.01	\$ 77.59	\$ 2,287.95	1.78%	
208	Replacement	Mississippi	070.15262		replace 1/2" plastic service line	38000	120		-	-	120	1	Contruction Operator only	\$ 25.00	\$ 50.01			
209	Replacement	Mississippi	070.15262		replace 1/2" plastic with 1/2" plastic	38000	-		35	25	60	3	Crew lead and 2 Construction Operators	\$ 91.51	\$ 91.51			
210	Replacement	Mississippi	070.15262		replace 3/4" plastic service line	38000	25		-	120	145	2	Crew lead and Construction Operator	\$ 66.51	\$ 160.72			
211	Replacement	Mississippi	070.15262		replace 3/4" plastic service line	38000	30		45	-	75	4	2 Crew Leads and 2 Construction Operators	\$ 133.01	\$ 166.26			
212	Replacement	Mississippi	070.15262		replace 3/4" plastic service line	38000	180		-	-	180	2	Crew lead and Construction Operator	\$ 66.51	\$ 199.52			
213	Replacement	Mississippi	070.15262		replaced 3/4" plastic service line	38000	-		10	30	40	2	crew leader, construction operator	\$ 66.51	\$ 44.34			
214	Replacement	Mississippi	070.15262		replaced 3/4" plastic service line	38000	-		5	-	5	2	crew leader, construction operator	\$ 66.51	\$ 5.54			
215	Replacement	Mississippi	070.15262		replaced 3/4" steel service line	38000	-		15	30	45	7	(3) crew leaders, (4) construction operators	\$ 224.52	\$ 168.39			
216	Replacement	Mississippi	070.15262		Replaced 1/2" Plastic Service	38000	15		5	40	60	2	crew leader, construction operator	\$ 66.51	\$ 66.51			
217	Replacement	Mississippi	070.15262		Replaced 3/4" Plastic Service	38000	25		5	55	85	2	crew leader, construction operator	\$ 66.51	\$ 94.22			
218	Replacement	Mississippi	070.15262		Replaced 3/4" Plastic Service	38000	45		5	70	120	2	crew leader, construction operator	\$ 66.51	\$ 133.01			
219	Replacement	Mississippi	070.15262		Replaced 1/2" Plastic Service	38000	45		5	10	60	3	crew leader, (2) construction operators	\$ 91.51	\$ 91.51			
220	Replacement	Mississippi	070.15262		Replaced 3/4" Plastic Service	38000	30		15	30	75	2	crew leader, construction operator	\$ 66.51	\$ 83.13			
221	Replacement	Mississippi	070.15262		Replaced 3/4" Plastic Service	38000	22		15	30	67	2	crew leader, construction operator	\$ 66.51	\$ 74.26			
222	Replacement	Mississippi	070.15262		Replaced 1" Steel Service	38000	30		60	60	150	2	crew leader, construction operator	\$ 66.51	\$ 166.26			
223	Replacement	Mississippi	070.15262		Replaced 2" Plastic Service	38000	30		15	90	135	2	crew leader, construction operator	\$ 66.51	\$ 149.64			
224	Replacement	Mississippi	070.15262		Replaced 1" Steel Service	38000	30		270	120	420	2	crew leader, construction operator	\$ 66.51	\$ 465.54			
227	Replacement	Mid-Tex	080.33168	\$ 577,309.95	replaced 3/4" plastic service with 3/4" plastic service	38000	-		40	5	45	2	crew leader, construction operator	\$ 66.51	\$ 49.88	\$ 301.53	0.05%	
228	Replacement	Rockwall TX	080.33168			38000	85		70	10	165	3			\$ 91.51	\$ 251.65		
229	Replacement	Mid-Tex	080.33171	\$ 266,383.94	replaced 1/4 plastic pipe	38000	15		20	20	55	3	Crew lead and 2 Construction Operators	\$ 91.51	\$ 83.88	\$ 1,877.50	0.70%	
230	Replacement	Mid-Tex	080.33171		replaced 3/4" plastic pipe	38000	10		25	25	60	3	Crew lead and 2 Construction Operators	\$ 91.51	\$ 91.51			
231	Replacement	Mid-Tex	080.33171		replaced 3/4" plastic pipe	38000	-		30	30	60	3	Crew lead and 2 Construction Operators	\$ 91.51	\$ 91.51			
232	Replacement	Grand Prarie TX	080.33171			38000	116		336	1	453	3			\$ 91.51	\$ 690.89		
233	Replacement	Grand Prarie TX	080.33171			38000	135		105	60	300	5			\$ 158.01	\$ 790.07		
234	Replacement	Arlington TX	080.33171			38000	15		65	5	85	3			\$ 91.51	\$ 129.64		
235	Replacement	Richardson TX	080.33345	\$ 1,289,607.14		38000	0		72	5	77	3			\$ 91.51	\$ 117.44	\$ 305.87	0.02%
236	Replacement	Plano TX	080.33345			38000	0		10	75	85	4			\$ 133.01	\$ 188.43		
237	Replacement	Mid-Tex	080.33346	\$ 1,088,173.41	replaced 1 1/4" steel service with 1/2" plastic service	38000	-		15	-	15	3	Crew lead and 2 Construction Operators	\$ 91.51	\$ 22.88	\$ 377.77	0.03%	
238	Replacement	Mid-Tex	080.33346		replaced 1 1/4" steel service with 3/4" plastic service	38000	-		15	-	15	2	Crew lead and Construction Operator	\$ 66.51	\$ 16.63			
239	Replacement	Mid																

Atmos Energy Corporation
2014 Time & Motion Study Data Collection Summary
Study Results

Line No.	Classification	Jurisdiction	Project No.	Project Cost Excl Mat	Project Description	FERC Account(s)	Dollars						Removal Activity Time (in minutes)				No. in Crew	Job Titles	Total RC	Calc RC	%
							Added	Retired	Excavating	Isolation	Cap & Purge	Total									
246	Replacement	Mid-Tex	080.33348		replaced 1" steel service with 3/4" plastic service	38000			30	50	5	85	3	Crew lead and 2 Construction Operators crew leader, sr. construction operator, (2) construction operators		\$ 91.51	\$ 129.64				
247	Replacement	Mid-Tex	080.33348		replaced 1.25" bare steel service with 1/2" plastic service	38000			-	40	45	85	4			\$ 133.01	\$ 188.43				
248	Replacement	Mid-Tex	080.33348		replaced 3 pre-bent risers	38000			255	-	-	255	3			\$ 91.51	\$ 388.91				
249	Replacement	Mid-Tex	080.33348		replaced 3 pre-bent risers	38000			315	-	-	315	3			\$ 91.51	\$ 480.42				
250	Replacement	Mid-Tex	080.33350	\$ 3,789,119.10	N/A	38000			180	-	-	180	3			\$ 91.51	\$ 274.53	\$ 11,611.39	0.31%		
251	Replacement	Mid-Tex	080.33350		N/A	38000			180	-	-	180	3			\$ 91.51	\$ 274.53				
252	Replacement	Mid-Tex	080.33350		N/A	38000			230	60	10	300	3			\$ 91.51	\$ 457.54				
253	Replacement	Mid-Tex	080.33350		N/A	38000			140	30	10	180	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 274.53				
254	Replacement	Mid-Tex	080.33350		N/A	38000			140	30	10	180	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 274.53				
255	Replacement	Mid-Tex	080.33350		N/A	38000			140	30	10	180	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 274.53				
256	Replacement	Mid-Tex	080.33350		N/A	38000			140	30	10	180	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 274.53				
257	Replacement	Mid-Tex	080.33350		N/A	38000			140	30	10	180	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 274.53				
258	Replacement	Mid-Tex	080.33350		N/A	38000			140	30	10	180	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 274.53				
259	Replacement	Mid-Tex	080.33350		N/A	38000			140	30	10	180	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 274.53				
260	Replacement	Mid-Tex	080.33350		N/A	38000			140	30	10	180	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 274.53				
261	Replacement	Mid-Tex	080.33350		N/A	38000			140	30	10	180	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 274.53				
262	Replacement	Mid-Tex	080.33350		N/A	38000			630	-	-	630	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 960.84				
263	Replacement	Mid-Tex	080.33350		N/A	38000			105	30	15	150	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 228.77				
264	Replacement	Mid-Tex	080.33350		N/A	38000			480	60	15	555	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 846.45				
265	Replacement	Mid-Tex	080.33350		N/A	38000			120	30	15	165	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 251.65				
266	Replacement	Mid-Tex	080.33350		N/A	38000			120	30	15	165	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 251.65				
267	Replacement	Mid-Tex	080.33350		N/A	38000			120	30	15	165	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 251.65				
268	Replacement	Mid-Tex	080.33350		N/A	38000			120	30	15	165	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 251.65				
269	Replacement	Mid-Tex	080.33350		N/A	38000			120	30	15	165	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 251.65				
270	Replacement	Mid-Tex	080.33350		replaced 1" steel s/l	38000			73	156	3	232	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 353.83				
271	Replacement	Mid-Tex	080.33350		replaced 2" steel pipe	38000			105	60	30	195	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 297.40				
272	Replacement	Mid-Tex	080.33350		replaced 3/4" steel pipe with 3/4" plastic	38000			210	60	30	300	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 457.54				
273	Replacement	Mansfield TX	080.33350			38000			95	20	60	175	3			\$ 91.51	\$ 266.90				
274	Replacement	Arlington TX	080.33350			38000			90	46	1	137	3			\$ 91.51	\$ 208.94				
275	Replacement	Grand Prairie TX	080.33350			38000			84	29	20	133	4			\$ 133.01	\$ 294.84				
276	Replacement	Irving TX	080.33350			38000			240	120	120	480	3			\$ 91.51	\$ 732.07				
277	Replacement	Arlington TX	080.33350			38000			25	65	15	105	6			\$ 183.02	\$ 320.28				
278	Replacement	Irving TX	080.33350			38000			210	60	30	300	3			\$ 91.51	\$ 457.54				
279	Replacement	Irving TX	080.33350			38000			150	60	30	240	3			\$ 91.51	\$ 366.03				
280	Replacement	Grand Prairie TX	080.33350			38000			98	161	2	261	3			\$ 91.51	\$ 398.06				
281	Replacement	Arlington TX	080.33350			38000			90	25	25	140	3			\$ 91.51	\$ 213.52				
282	Replacement	Irving TX	080.33350			38000			180	30	60	270	3			\$ 91.51	\$ 411.79				
283	Replacement	Grand Prairie TX	080.33350			38000			20	15	5	40	3			\$ 91.51	\$ 61.01				
284	Replacement	Mid-Tex	080.33352	\$ 1,477,898.09	replaced 1 1/4" bare steel service with 3/4" PE service	38000			-	50	-	50	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 76.26	\$ 213.48	0.01%		
285	Replacement	Mid-Tex	080.33352		replaced 1" bare steel service with 1/2" plastic service	38000			-	55	-	55	2	Crew lead and Construction Operator		\$ 66.51	\$ 60.96				
286	Replacement	Mid-Tex	080.33352			38000			-	10	20	30	3	crew leader, (2) construction operators		\$ 91.51	\$ 45.75				
287	Replacement	Mid-Tex	080.33352			38000			-	10	10	20	3	crew leader, (2) construction operators		\$ 91.51	\$ 30.50				
288	Replacement	Mid-Tex	080.43736	\$ 45,234.71 \$ 15,868,462.89	N/A	38000			630	-	-	630	3	Crew lead and 2 Construction Operators		\$ 91.51	\$ 960.84	\$ 960.84	2.12%		
																\$ 40,873.61	\$ 0.26%				

Appendix C
2011 WTX Sample Results

Atmos Energy, West Texas Division
Summary of COR Study
Feb-2011 Through August-2011

	COR	Total Labor	
Mains	5,645.12	168,881.55	3.34%
Services	4,839.43	70,158.74	6.90%
Both	28,167.36	351,379.10	8.02%
Total	38,651.90	590,419.39	6.55%

Atmos Energy Measuring and Regulating Time and Motion Study



Atmos Energy Measuring and Regulating Time and Motion Study Table of Contents

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Study Methodology	4
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Detailed Process Description	6
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Introduction

Atmos Energy asked Alliance Consulting Group in 2016 to conduct a study to determine the allocation of labor costs to removal activities for replacing Measuring and Regulating assets. These allocation factors would be used to charge a portion of the overall labor cost to removal cost for various capital replacement-related activities. Prior to this study, costs of activities solely related to the removal of old assets in replacement projects were generally estimated on a project by project basis and charged to a Removal Task associated with each project. The estimation of the removal effort varied based on, among other things, the type of project and the assumptions made by the estimator. The results of this study will provide a framework to consistently and accurately allocate the appropriate charges to both construction and removal cost.

Study Methodology

This study focused on assets related to measurement and regulation of gas as it is moved through distribution mains to the end user. The work flows related to the replacement of measurement assets and regulation assets are different and are addressed separately in this report. The methodology consistently used in this study is a conservative approach of only categorizing the cost of incremental activities that were specifically driven by the retirement of the old asset in replacement projects as removal activities.

Under the incremental approach, the common costs for replacement projects are allocated solely to the installation of the construction project. The rationale for this approach is compelling. When the first asset is constructed, the total cost of activities (including costs which would later be common activities in replacement projects such as mobilization and bringing the site back to its original condition) would be charged to the installation of the asset. To consistently apply the same costs to the replacement asset on the same basis as the original asset, these common activities should be charged to the installation of the new asset. Only those activities that would not have been necessary in the first installation would be charged as removal costs. This methodology is consistent with that used in the Mains and Services removal cost study.

Study Results

The following table shows the recommended removal cost percentages for use in allocating labor for replacement projects to removal cost. No material is allocated to removal.

Project Type	Current Removal Cost Percentage	Proposed Removal Cost Percentage
Meters, house regulators and meter loops	Various	5.00%
Regulator Stations (District and City Gate)	Various	5.00%

Projects where the scope is solely the removal of assets would still allocate 100% of labor costs to removal cost

Project Type	Current Removal Cost Percentage	Proposed Removal Cost Percentage
Meters, House Regulators and Meter Loop Removal Only	100%	100%
Regulator Stations (District and City Gate) Removal Only	100%	100%

Detailed Discussion

Detailed Process Description

The process to determine the incremental removal costs of projects included three steps: 1. determining the incremental removal cost activities, 2. Interviewing subject matter experts to determine the expected time for each activity, 3. conducting a time study, when appropriate (conducted for meter related assets but not appropriate for regulation assets), to determine the time and cost of the incremental removal activities and 4. analyzing the results and recommending new removal cost allocations to apply to labor costs within the PowerPlan system.

Determining the incremental removal cost activities began with detailed interviews with Atmos Operations personnel to determine the incremental activities associated with replacing measurement and regulation assets. These removal steps are addressed in the individual sections of this report.

In the following sections, the specific process and results for each of the categories are discussed.

Measurement

Measurement assets encompass the meter, regulator and meter loop. There are two different sets of process depending on whether just the meter is replaced or the meter and regulator/loop are replaced. The first process is when only the meter is replaced. There is significant overlap between the meter-only replacement process and the process used when the regulator/meter loop are also replaced. Note that 100% of meter replacements are made by Company personnel. The designation of “C” and “R” denote whether the activity is related to the construction (“C”) of the replacement asset or the removal (“R”) of the existing asset.

Process when meter is replaced but not regulator

- Verify that meter needs replacing (malfunction or age of meter, etc.) – R
- Turn gas off (verify if customer is home) – R
- Check out regulator after gas is off to see if it needs replacing (This is a regulator activity) - R
- If regulator is good, will just replace the meter - R
- Loosen swivels, - R
- Connect inlet side of meter to riser - C
- Run pressure test on customer line, - C
- If customer line is losing pressure, isolate each appliance until leak is found), - C
- Test new meter being installed – C

- Connect outlet side of meter to customer line, - C
- Turn gas on, - C
- Relight appliances (would not general light on new services) – R

Process where meter and regulator need replacing

- Turn gas off (verify if customer is home) – R
- Verify the regulator needs replacing (leak, malfunction or age, etc.) –R
- Generally, will have removed the meter before testing the regulator – see Meter process - R
- Break meter loop down to stop, - R
- remove old regulator, - R
- rebuild loop with new regulator, - C
- test loop, regulator, meter and customer side – C
- Turn gas on – C
- Relight appliances – R

This analysis used a two-part approach to determining the amount of effort required for the removal activities. Information from the Company's automated time tracking system, called ClickSchedule, was used to determine the time required for removal-only projects and compared to the total time required for replacement projects. The percentage of the time required for removal-only projects are separately tracked in ClickSchedule. Below is a description of the ClickSchedule application.

ClickSchedule is an enterprise application used to provide better and more efficient scheduling of service personnel and other field resources. ClickSchedule can be integrated with any Enterprise Resource Planning (ERP) System, or other legacy systems that may be in use for the creation and management of tasks, orders, jobs, projects, or any other type of work.

Designed for organizations that provide various types of service, ClickSchedule ensures that appropriately skilled and available resources are selected to complete a task or series of tasks. Selecting the best resource can maximize resource utilization, minimize time to respond or complete work, and minimize cost of service.

ClickSchedule utilizes built-in scheduling criteria to automate much of the scheduling process. Parameters such as resource details, task data, and scheduling policies are configured, while other unique scheduling criteria can be added as needed. The system schedules tasks according to predefined service policies and ensures that dispatchers make scheduling decisions that comply with Atmos Energy policies.

ClickSchedule tracks the following types of projects related to meter activity. The DEMOPUL and MTRPULL categories are removal-only project types while the rest relate to replacement activities.

DEMOPUL	Meter work - Pull Meter due to demolition
MTRPACH	Meter Work - Appointable Periodic Change
MTRPULL	Meter work - Pull Meter
MTRPXCH	Meter Work - Periodic Change
MTRSIZE	Meter Work - Meter Size Change
MTRXCHG	Meter Work - Meter Change

Using the data from the ClickSchedule database, the actual time required for removal-only activities across the Atmos system could be found and averaged. This average was then compared to the time required for full replacement projects to determine the percentage of total labor that is required for the removal activities. In addition, to supplement the results of the time tracking application, the field was asked to manually capture the time spend during projects on removal activities. A data input form was created and field personnel reported their time spent in performing removal activities. The data input sheet is found in Appendix B. This information was added to the results from the ClickSchedule analysis. A summary of the results of the ClickSchedule data and the manual time tracking data is found in Appendix A.

Regulation

Regulation assets encompass District Regulator Stations and City Gates.

The activities related to removing District Regulator Stations (“DRS”) and City Gates is different from that of removing meters and meter loops. Due to the wide variety of situations and configurations of DRS and City Gates and the infrequency of removal, a time tracking approach was not applicable. Most of the time, DRS will be replaced stand alone and DRS will generally just be retired if it is a low pressure DRS. Determining the labor allocation for removal activities for DRS and City Gates relies on detailed discussions with Company Subject Matter Experts (“SME”). Below are the process steps to replace a DRS or City Gate. The designation of “C” and “R” denote whether the activity is related to the construction (“C”) of the replacement asset or the removal (“R”) of the existing asset.

To retire a station, it is basically the same process as retiring and replacing a main.

- Take down the fence if necessary – C
- Dig up inlet and outlet – C
- Isolate valves as appropriate – C
- If no valves, weld on new valves as appropriate – C
- Run a temporary bypass as needed - R
- Stop the gas on both ends - R
- Cut the pipe on both end and pull out the equipment - R

- If prefab (as most are), weld on inlet and outlet risers – C
- Either weld or bolt the DRS onto the risers (the bigger the station, the more complicated it is) – C
- When put together, will crack the stoppers and purge the air out of the equipment - C

A 2 inch station replacement could be completed in a day – a 12 inch station may take 2-3 weeks to complete. On the larger stations, crews would generally construct the new station in parallel to the old when possible.

On a 2 inch station, it would only take perhaps ½ hour to remove the old equipment. Stopping gas, blowing down, cutting the pipe and removing the station does not require the care and plumbing /aligning properly the pipe. 30 minutes out of an 8 hour day is slightly over 5% (6.25%). 30 minutes may be longer than would be required in many cases.

The only difference between replacing the DRS and the pipe is that the pipe is generally left in place while the DRS will have to be hauled off and disposed. However, the cost of the project is higher for a DRS due to the cost of the equipment other than the pipe.

Based on the above input from Company SMEs, a 5 percent allocation for removal cost is recommended. This appropriately will parallel the percentage used for the removal of Mains and Services

since the activities related to the replacement of stations is roughly the same as that of replacing other categories of pipe.

Appendix A Meter Results

Atmos Energy Corporation

Meter Time and Motion Study Summary
January 1, 2016 through August 31, 2016
Total Project Times by Job Code

Line No.	Job Code	Texas	KMD	COKS	Louisiana	Mississippi	Total
1	Retirement Activity:						
2	DEMOPUL	6,052	1,037	305	1,301	467	9,162
3	MTRPULL	32,720	22,692	7,404	16,939	3,694	83,449
4	Data Collection Sheets	-	340	166	168	396	1,070
5	Total Retirement (mins)	38,772	24,069	7,875	18,408	4,557	93,681
6							
7	Replacement Activity:						
8	MTRPACH	152,853	101,178	129,254	39,528	230,085	652,898
9	MTRPXCH	411,457	69,514	101,384	67,104	140,519	789,978
10	MTRSIZE	96,598	23,765	4,459	25,623	5,560	156,005
11	MTRXCHG	136,739	18,544	28,204	19,858	26,274	229,619
12	Data Collection Sheets	-	2,479	1,766	1,277	4,635	10,157
13	Total Replacement (mins)	797,647	215,480	265,067	153,390	407,073	1,838,657
14							
15	Percentage	4.86%	11.17%	2.97%	12.00%	1.12%	5.10%

Note: The total project times in the summary above are in minutes.

Job Code	Description
DEMOPUL	Meter Pull due to demolition.
MTRPULL	Meter Pull.
MTRPACH	Appointable Periodic Change.
MTRPXCH	Periodic Change
MTRXCHG	Meter Change
MTRSIZE	Meter Size Change.

Appendix B
Meter Sampling Form



Meter Loop Replacement - Cost of Removal Time and Motion Study

Technician Name _____

Supervisor _____

General Instructions:

Cost Center _____

- Complete this form for ten (10) Non-Growth meter change exchanges.
- Use a watch to record the time necessary to conduct the activities below. Precise times are crucial to this study, **DO NOT ESTIMATE TIMING!!!**
- Supervisor: Return Completed Forms to John Johnson via email at john.johnson@atmosenergy.com, for questions call (214) 303-9135.

	Service Order#	Address	Date Work Performed	Meter Removed	Activity	No. of Minutes
x	10000-6577718	1234 Anywhere Street	03/07/2016		Travel Time to Project Site	12
		Lubbock, TX 79424		American-175	Removal of Old Meter	2
					All Other Activities	46
					Total Project Time	60
1					Travel Time to Project Site	
					Removal of Old Meter	
					All Other Activities	
					Total Project Time	
2					Travel Time to Project Site	
					Removal of Old Meter	
					All Other Activities	
					Total Project Time	
3					Travel Time to Project Site	
					Removal of Old Meter	
					All Other Activities	
					Total Project Time	
4					Travel Time to Project Site	
					Removal of Old Meter	
					All Other Activities	
					Total Project Time	
5					Travel Time to Project Site	
					Removal of Old Meter	
					All Other Activities	
					Total Project Time	
6					Travel Time to Project Site	
					Removal of Old Meter	
					All Other Activities	
					Total Project Time	
7					Travel Time to Project Site	
					Removal of Old Meter	
					All Other Activities	
					Total Project Time	
8					Travel Time to Project Site	
					Removal of Old Meter	
					All Other Activities	
					Total Project Time	
9					Travel Time to Project Site	
					Removal of Old Meter	
					All Other Activities	
					Total Project Time	
10					Travel Time to Project Site	
					Removal of Old Meter	
					All Other Activities	
					Total Project Time	

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-35
Page 1 of 1

REQUEST:

State whether the Company agrees that, in the case of a replacement, they control the portion of the replacement cost assigned to the retirement as cost of removal, and the portion capitalized to plant-in-service. Explain the answer fully.

RESPONSE:

The cost assigned is determined by the work performed. Please see the response to Consumer Advocate 1-34.

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-36
Page 1 of 1

REQUEST:

Provide all manuals, guidelines, memoranda, or other documentation that deals with the Company's policies on the assignment of capital costs and net salvage regarding the replacement of retired plant. Also, provide a sample workorder for a replacement project, showing these cost assignments.

RESPONSE:

The Company maintains its books and records in accordance with the Federal Energy Regulatory Commission's (FERC) Uniform System of Accounts (USOA) and Generally Accepted Accounting Principles (GAAP). The USOA is the prescribed methodology for maintaining utility records in all of the state jurisdictions which regulate the Company's natural gas utility operations, which currently include Colorado, Kansas, Kentucky, Louisiana, Mississippi, Tennessee, Texas, Virginia.

Please see Attachment 1 for the Company's account coding manual.

Assets are retired at historic cost plus any applicable net cost of removal

Please see Attachment 2 for a sample work order.

ATTACHMENTS:

CAD_1-36_Att 1 - Account Code Manual.pdf

CAD_1-36_Att2 - Sample Work Order.pdf



Account Coding Manual

Note: Atmos Energy accounting practices follow Federal Energy Regulatory Commission (FERC) standards and Generally Accepted Accounting Principles (GAAP). The Account Coding Manual is intended to provide guidance in applying FERC standards and GAAP to labor and invoice coding within the Atmos Energy accounting system. If any clarification is needed to ensure proper accounting treatment, please contact Dallas Accounting or the Business Unit Finance Department.



Account Coding Manual

Hyperlinks have been set up for each table of contents item, so that when an underlined item is clicked, you will be taken to that section of the document.

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Introduction to the Account Coding Manual

1. Introduction:

The purpose of this manual is to show the proper use of company/account/sub-account combinations. This is one of three documents associated with the Account Coding Manual. The other two documents are the Cost Allocation Manual (CAM) and the Capitalization Manual.

Account Coding Structure:

Atmos' account coding structure enables it to capture the costs for direct and allocable activities. Expenses, assets, and liabilities for Atmos' shared services and other operating division general office divisions are coded to applicable location codes and cost centers as necessary, and are then allocated to the appropriate rate divisions based upon the methodologies described in the Cost Allocation Manual. Allocations recorded in the books and records of the Company are primarily for management control purposes and may not reflect the allocation methodology used for rate making purposes.

Atmos' account coding structure is as follows:

XXX.	XXXX.	XXXX.	XXXXX.	XXXXXX.	XXXX.
Company	Cost Center	FERC Account	Sub-Account	Service Area	Future Use
3 digit	4 digit	4 digits	5 digits	6 digits	4 digits

Within the above coding structure, "Company" and "Cost Center" are primarily utilized for internal management responsibility reporting purposes for Atmos' operating divisions. The FERC account field contains the three-digit FERC USOA account plus one extension digit which in some cases is utilized by the FERC USOA.

The first three digits of the Service Area field are the primary coding utilized for cost allocations within Atmos and is generally referred to as "rate division number". This portion of the field denotes Atmos' various rate divisions as well as the Company's various shared services and operating division general office divisions. These codes are the primary source of information for regulatory reporting and rate activity. The remaining three digits represent "town" location which is utilized only for some accounts. Atmos Pipeline-Texas uses the final three digits of the service area to represent the actual storage or compressor facility; however, this is used for O&M expenses only.

Corporate Structure:

Atmos Energy Corporation, headquartered in Dallas, Texas, and incorporated in Texas and Virginia, is engaged primarily in the regulated natural gas distribution and transmission and storage businesses. We deliver natural gas through regulated sales and transportation arrangements to over three million residential, commercial, public authority and industrial customers in eight states located primarily in the South, which makes us one of the country's largest natural-gas-only distributors based on number of customers. We also operate one of the largest intrastate pipelines in Texas based on miles of pipe.

Operating Segments:

We operate the Company through the following segments:

- The *natural gas distribution segment*, which includes our regulated natural gas distribution and related sales operations.
- The *regulated transmission and storage segment*, which includes the regulated pipeline and storage operations of our Atmos Pipeline —Texas Division.

Atmos Energy Corporation (Atmos or the Company) operates its Regulated Operations through seven operating divisions in eight states. The seven operating divisions and their service areas are:

Division	Service Area
Atmos Energy Colorado-Kansas Division	Colorado, Kansas
Atmos Energy Kentucky/Mid-States Division	Kentucky, Tennessee, Virginia
Atmos Energy Louisiana Division	Louisiana
Atmos Energy Mid-Tex Division	Texas, including the Dallas/Fort Worth metropolitan area
Atmos Energy Mississippi Division	Mississippi
Atmos Energy West Texas Division	West Texas
Atmos Pipeline – Texas Division	Intrastate pipeline business in Texas

These operating divisions are not subsidiaries or separate legal entities. Therefore, by definition, they cannot be considered affiliates of Atmos.

Technical and support services are provided to the operating divisions by centralized shared services departments primarily located at the Atmos headquarters in Dallas. These centralized functions currently include, but are not limited to, accounting, gas supply, human resources, information technology, legal, rates and customer support. The costs for these shared services are allocated to the operating divisions. In addition, for operating divisions that operate in more than one rate jurisdiction, costs from an operating division's general office are allocated to separate rate divisions within the operating division.

Account Coding Matrix – General Office and Customer Expenses:

The below account coding matrix for general office and customer expenses includes operation and maintenance (O&M) activities related to customer accounts (FERC accounts 901-905), customer service and informational (FERC accounts 907-910), Sales (FERC accounts 911-916) and administrative and general (FERC 920-932). Administrative and general costs are O&M expenses that are not chargeable to a particular operating function.

Expense Description	Acct	A&G Account Description
Costs associated with the supervision of call centers, revenue management and other customer accounts related supervision	9010	Customer Accounts – Supervision
Employee labor and contract labor related to meter reading	9020	Customer Accounts – Meter Reading Expenses
Vehicle and fuel expenses related to meter reading	9020	Customer Accounts – Meter Reading Expenses
AMI Tower rent and fees	9020	Customer Accounts – Meter Reading Expenses
Non-supervisor labor for call centers, revenue management and other customer accounts related functions	9030	Customer Accounts – Customer Records and Collection Expenses
Costs associated with collection fees and bill print fees	9030	Customer Accounts – Customer Records and Collection Expenses
Costs associated with uncollectible accounts (bad debt expense)	9040	Customer Accounts – Uncollectible Accounts
Miscellaneous customer accounts related expenses not provided for in other accounts	9050	Customer Accounts – Miscellaneous Customer Accounts Expense
Supervision related to customer service and customer information activities not provided for in other accounts	9070	Customer Service - Supervision
Costs associated with customer informational assistance such as energy efficiency and safety	9080	Customer Service – Customer Assistance Expenses
Required by law advertising related to safety, GCA public notices, etc.	9090	Customer Service – Informational and Instructional Expenses
Costs associated with customer assistance, communication and education not provided for in other accounts	9100	Customer Service – Miscellaneous Customer Service and Informational Expenses
Costs associated with the supervision of marketing and other sales related activities	9110	Sales – Supervision
Costs associated with the marketing and sales activities that promote the use of our natural gas services	9120	Sales – Demonstrating and Selling Expenses
Costs associated with advertising that promotes the use of natural gas services	9130	Sales - Advertising
Costs associated with marketing and sales activities not provided for in other accounts	9160	Sales – Miscellaneous Sales Expenses
Salaries for Shared Services general office employees and other administrative employees not charged to a particular operating function	9200	A&G – Administrative & General Salaries
A&G Overhead Clearing	9200	A&G – Administrative & General Salaries
Office supplies, breakroom supplies, newspapers and magazine subscriptions, janitorial supplies, first aid supplies, United Way expenses, offsite storage	9210	A&G - Office Supplies and Expenses
Costs for communications, administrative and general purposes	9210	A&G – Office Supplies and Expenses
Printing costs for annual reports, budget reports, etc.	9210	A&G – Office Supplies and Expenses
Software support and maintenance	9210	A&G – Office Supplies and Expenses
Hardware equipment support and maintenance	9210	A&G – Office Supplies and Expenses
Building maintenance, pest control, air conditioning repair, lawn care, utilities	9210	A&G – Office Supplies and Expenses
Postage and delivery services	9210	A&G – Office Supplies and Expenses
Telephone services, cell phones, internet and other telecom related charges	9210	A&G – Office Supplies and Expenses
Business oriented meals, entertainment and travel, safety luncheons, meeting snacks and refreshments	9210	A&G – Office Supplies and Expenses
Training, employee development, employee broadcast, AtmoSpirit, books and manuals, continuing education, seminars	9210	A&G – Office Supplies and Expenses
Employee association dues and membership fees	9210	A&G – Office Supplies and Expenses
Expenses transferred to or from general offices or rate divisions	9220	A&G – Administrative Expenses Transferred
Fees and expenses for professional consultants, outside attorneys and other contract labor related to general purposes and not applicable to a particular operating function	9230	A&G – Outside Services Employed
Property insurance premiums and other property insurance related charges	9240	A&G – Property Insurance

Expense Description	Acct	A&G Account Description
Insurance reserves, premiums for public liability and D&O insurance, workers compensation, damage claims, settlements	9250	A&G – Injuries and Damages
Benefits load and variance (medical, dental, pension, OPEB, HSA, life, LTD, 401k match, FACC and other employee benefits)	9260	A&G – Employee Pensions and Benefits
Employer 401K expenses, COLI premiums, CSV and loan interest, Nonqualified retirement costs and Rabbi Trust activity	9260	A&G – Employee Pensions and Benefits
Incentive compensation costs (VPP/MIP/LTIP)	9260	A&G – Employee Pensions and Benefits
Pension and OPEB regulatory asset activity	9260	A&G – Employee Pensions and Benefits
Educational Assistance Program, uniforms, other employee welfare costs	9260	A&G – Employee Pensions and Benefits
Costs related to franchise requirements	9270	A&G – Franchise Requirements
Rate case expenses including amortization of rate case costs	9280	A&G – Regulatory Commission Expenses
General Advertising and Promotional Items	9301	A&G – General Advertising Expenses
Board Meeting expenses, Directors Fees, Directors Retirement	9302	A&G – Miscellaneous General Expenses
Proxy services, transfer agent services, analyst activities and other investor relations costs	9302	A&G – Miscellaneous General Expenses
Building leases/rents in connection with the customer service and general administrative functions of the company	9310	A&G – Rents
Costs associated with the maintenance of general plant	9320	A&G – Maintenance of General Plant

Account Coding Matrix – Field Expenses:

The below account coding matrix for field expenses includes O&M activities related to distribution, transmission, storage and production. It should be noted that some work activities can be considered either expense or capital depending on the nature of the activity. Please see the Capitalization Manual for examples of charges that are capitalized.

Distribution – These expenses relate to the operation and maintenance of our distribution system and are included in FERC accounts 870 – 894.

	Expense Description	Acct	Distribution Account Description
	Above Ground Piping Maintenance	8870	Distribution - Maintenance of Mains
	Aerial Patrols	8740	Distribution - Mains and Services Expenses
	Capping Idle Meter Loops	8930	Distribution - Maintenance of Meters and House Regulators
	Cast Iron Main Leak Repairs less than 5 feet	8870	Distribution - Maintenance of Mains
(1)	Cathodic Protection	8740	Distribution - Mains and Services Expenses
	Cathodic Protection Maintenance	8870	Distribution - Maintenance of Mains
	Change Pressure Charts	8750	Distribution - Measuring and Regulating Station Expenses - General
	Check Non Registering Meters	8740	Distribution - Mains and Services Expenses
	City Requested Dig-Ups	8740	Distribution - Mains and Services Expenses
	Clean and Paint Meters and Loops	8930	Distribution - Maintenance of Meters and House Regulators
	Clean Around Meter and Meter Loops	8930	Distribution - Maintenance of Meters and House Regulators
	Control/Monitor Pressures	8740	Distribution - Mains and Services Expenses
	Corrosion, Evaluates data	8870	Distribution - Maintenance of Mains
	Corrosion, Inspect and monitor for atmospheric corrosion	8870	Distribution - Maintenance of Mains
	Corrosion, Inspect coating on piping at ground surface	8870	Distribution - Maintenance of Mains
	Corrosion, Inspect for internal corrosion	8870	Distribution - Maintenance of Mains
	Corrosion, install, maintain & repair insulators	8870	Distribution - Maintenance of Mains
	Corrosion, Maintains corrosion control equipment	8870	Distribution - Maintenance of Mains
	Corrosion, Operates corrosion control equipment	8870	Distribution - Maintenance of Mains
	Corrosion, Performs cathodic protection interference tests	8870	Distribution - Maintenance of Mains
	Corrosion, Pipeline Casing Survey	8870	Distribution - Maintenance of Mains
	Corrosion, rectifier installation	8870	Distribution - Maintenance of Mains
	Corrosion, Rectifier Maintenance/Bonds & Ground beds	8870	Distribution - Maintenance of Mains
	Corrosion, Rectifier Readings	8870	Distribution - Maintenance of Mains
	Corrosion, Repair coating on piping at ground surface	8870	Distribution - Maintenance of Mains

	Expense Description	Acct	Distribution Account Description
	Corrosion, Retrieving coupons and evaluation of data	8870	Distribution - Maintenance of Mains
	Corrosion, Take pipe to soil readings during repairs	8870	Distribution - Maintenance of Mains
	Corrosion, Taking annual & bimonthly pipe-to-soil readings	8870	Distribution - Maintenance of Mains
	Corrosion, Taking pipe-to-soil readings when uncovered	8870	Distribution - Maintenance of Mains
	Corrosion, Test/Inspect Insulators	8870	Distribution - Maintenance of Mains
	Corrosion, Troubleshoot anodes	8870	Distribution - Maintenance of Mains
	Damage Prevention - Dig Ups	8740	Distribution - Mains and Services Expenses
	Damage Prevention - Line Locates	8740	Distribution - Mains and Services Expenses
	Environmental Expenses	8740	Distribution - Mains and Services Expenses
	Fork Lift Repair - Gas Warehouse	1630	Stores Expense Undistributed
	Fresh Air - Air Liquid - MIC Gases & Rental	8890	Distribution - Maintenance of Measuring and Regulating Station Equipment - General
	Fresh Air - Air Liquid Gases & Rental	8940	Distribution - Maintenance of Other Equipment
	Grass Replacement for Damage O&M related	8740	Distribution - Mains and Services Expenses
	Heavy Equipment - bulk oil and antifreeze	8740	Distribution - Mains and Services Expenses
	Heavy Equipment Repair	8740	Distribution - Mains and Services Expenses
	Heavy Equipment-Diesel	8740	Distribution - Mains and Services Expenses
	Heavy Equipment-Gasoline	8740	Distribution - Mains and Services Expenses
	Heavy Equipment-Tires	8740	Distribution - Mains and Services Expenses
	Inspect For Leaks and Repair - Cast Iron Mains	8870	Distribution - Maintenance of Mains
	Inspect For Leaks and Repair - Poly Mains	8870	Distribution - Maintenance of Mains
	Inspect For Leaks and Repair - Poly Services	8920	Distribution - Maintenance of Services
	Inspect For Leaks and Repair - Steel Mains	8870	Distribution - Maintenance of Mains
	Inspect For Leaks and Repair - Steel Services	8920	Distribution - Maintenance of Services
	Inspection/Maintenance of Regulator/Border Stations	8750	Distribution - Measuring and Regulating Station Expenses - General
	Install & Maintain R-O-W markers	8740	Distribution - Mains and Services Expenses
(1)	Install Leak Clamps as a Temporary Repair	8870	Distribution - Maintenance of Mains
	Investigating Fire Call	8740	Distribution - Mains and Services Expenses
	Investigation of Leak	8740	Distribution - Mains and Services Expenses
	Investigation of Pressure Complaint - Customer	8790	Distribution - Customer Installations Expenses
	Leak Calls	8740	Distribution - Mains and Services Expenses
(1)	Leak Surveys	8740	Distribution - Mains and Services Expenses
(1)	Leak Investigations - Mains	8870	Distribution - Maintenance of Mains
(1)	Leak Investigations - Service Lines	8920	Distribution - Maintenance of Services
(1)	Leak Monitoring	8870	Distribution - Maintenance of Mains
	Light Bulbs/Ballast for Service Center	8800	Distribution - Other Expenses
(1)	Line Locates	8740	Distribution - Mains and Services Expenses
	Maintain Cast Iron Mains	8870	Distribution - Maintenance of Mains
	Maintain District Regulator Stations - Planned	8890	Distribution - Maintenance of Measuring and Regulating Station Equipment - General
	Maintain District Regulator Stations - Reactive	8890	Distribution - Maintenance of Measuring and Regulating Station Equipment - General
	Maintain Mains - Oil & Water Problems	8870	Distribution - Maintenance of Mains
	Maintain Meters-Planned	8890	Distribution - Maintenance of Measuring and Regulating Station Equipment - General
	Maintain Meters-Reactive	8930	Distribution - Maintenance of Meters and House Regulators
	Maintain Poly Mains	8870	Distribution - Maintenance of Mains
	Maintain Poly Services	8920	Distribution - Maintenance of Services
	Maintain Services - Oil & Water Problems	8920	Distribution - Maintenance of Services
	Maintain Steel Mains	8870	Distribution - Maintenance of Mains
	Maintain Steel Services	8920	Distribution - Maintenance of Services
	Maintenance of Above Ground Piping	8870	Distribution - Maintenance of Mains
	Maintenance of Valves	8940	Distribution - Maintenance of Other Equipment
	Manage Vegetation - Reactive	8940	Distribution - Maintenance of Other Equipment
	Measurement	8890	Distribution - Maintenance of Measuring and Regulating Station Equipment - General
	Miscellaneous Customer Work Orders	8780	Distribution - Meter and House Regulator Expenses
	Odorization Readings	8740	Distribution - Mains and Services Expenses
	Oil Spill Cleanup	8870	Distribution - Maintenance of Mains
	Other Maintenance Activities	8940	Distribution - Maintenance of Other Equipment
	Painting Facilities	8740	Distribution - Mains and Services Expenses

	Expense Description	Acct	Distribution Account Description
	Painting Measuring Stations	8890	Distribution - Maintenance of Measuring and Regulating Station Equipment - General
	Pigging Operations	8740	Distribution - Mains and Services Expenses
	Pipeline Integrity work O & M related	8740	Distribution - Mains and Services Expenses
	Pressure Investigations	8740	Distribution - Mains and Services Expenses
	Refilling Gas Bottles for leased bottles	8800	Distribution - Other Expenses
	Regulator & Relief Valve	8890	Distribution - Maintenance of Measuring and Regulating Station Equipment - General
(1)	Relocation of Meter on Customers' Property	8920	Distribution - Maintenance of Services
	Repairing Hand Tools	8740	Distribution - Mains and Services Expenses
(1)	Replace/Retire Existing Main	8870	Distribution - Maintenance of Mains
(1)	Replace/Retire Service Line	8920	Distribution - Maintenance of Services
	Restore Service - Distribution Problem (Town Outage)	8780	Distribution - Meter and House Regulator Expenses
	Restore Service - Pipeline Problem	8740	Distribution - Mains and Services Expenses
	Right of Way/Vegetation Management	8740	Distribution - Mains and Services Expenses
	RTU/SCADA	8740	Distribution - Mains and Services Expenses
	Sensit Gold Leak Detection Equipment	8740	Distribution - Mains and Services Expenses
	System Inspections	8740	Distribution - Mains and Services Expenses
	Test Welds on Existing Pipe	8740	Distribution - Mains and Services Expenses
	Turn On/Off - Other Than Non Pay	8780	Distribution - Meter and House Regulator Expenses
	Valve Maintenance	8940	Distribution - Maintenance of Other Equipment
	Valve Patrol	8740	Distribution - Mains and Services Expenses
	Vehicle - bulk oil and antifreeze	8740	Distribution - Mains and Services Expenses
	Vehicle - car washes, flat repairs, etc.	8740	Distribution - Mains and Services Expenses
	Vehicle Repair	8740	Distribution - Mains and Services Expenses
	Vehicle-Diesel	8740	Distribution - Mains and Services Expenses
	Vehicle-Gasoline	8740	Distribution - Mains and Services Expenses
	Vehicle-Tires	8740	Distribution - Mains and Services Expenses
	Welding qualification tests	8740	Distribution - Mains and Services Expenses

(1): These charges may be either capital or expense based upon the nature of the activity (if it requires installation it will primarily be a capital activity). Please see the Capitalization Manual for examples of activities that are capitalized.

Transmission, Storage and Production – These expenses relate to the operation and maintenance of our transmission assets (FERC accounts 850-867), storage operations (FERC accounts 814-847.8) and production activities (FERC accounts 750-798).

Expense Description	Acct	Transmission Account Description
Aerial Patrols	8560	Transmission - Mains Expenses
Assistance to Engineering on System Operations Issues	8560	Transmission - Mains Expenses
Assistance to Engineering on Uprates & Corrosion Issues	8560	Transmission - Mains Expenses
Cathodic Protection	8560	Transmission - Mains Expenses
Change Pressure Charts	8560	Transmission - Mains Expenses
Compressor Blow down and purge	8530	Transmission - Compressor Station Labor and Expenses
Compressor Clearances for M/L compressor projects	8530	Transmission - Compressor Station Labor and Expenses
Compressor Code compliance records	8530	Transmission - Compressor Station Labor and Expenses
Compressor Filter Changes & Checks	8530	Transmission - Compressor Station Labor and Expenses
Compressor Inspect and maintain emergency shut-in device	8640	Transmission - Maintenance of Compressor Station Equipment
Compressor Leases	8530	Transmission - Compressor Station Labor and Expenses
Compressor Maintain site appearance, access and security	8640	Transmission - Maintenance of Compressor Station Equipment
Compressor Maintenance Painting for compressor	8640	Transmission - Maintenance of Compressor Station Equipment
Compressor Major maintenance & engineering work	8640	Transmission - Maintenance of Compressor Station Equipment
Compressor Major maintenance of automation system	8640	Transmission - Maintenance of Compressor Station Equipment
Compressor Minor maintenance	8640	Transmission - Maintenance of Compressor Station Equipment
Compressor Monitoring liquid in drips, headers & separators maintenance	8530	Transmission - Compressor Station Labor and Expenses
Compressor Operation	8530	Transmission - Compressor Station Labor and Expenses

Expense Description	Acct	Transmission Account Description
Compressor Operation of compressor control system	8530	Transmission - Compressor Station Labor and Expenses
Compressor Removing liquids from tanks and drip pots	8640	Transmission - Maintenance of Compressor Station Equipment
Compressor Reporting Liquid Production (R3's) to Region	8530	Transmission - Compressor Station Labor and Expenses
Compressor Signage & Locking Devices	8530	Transmission - Compressor Station Labor and Expenses
Compressor SPCC checks and maintenance	8640	Transmission - Maintenance of Compressor Station Equipment
Control/Monitor Pressures	8560	Transmission - Mains Expenses
Corrosion, Collection of data (except pipe-to-soil readings)	8560	Transmission - Mains Expenses
Corrosion, Coordination and Injection of Inhibitor and Biocide Treatment	8560	Transmission - Mains Expenses
Corrosion, Correcting atmospheric corrosion on R&C	8630	Transmission - Maintenance of Mains
Corrosion, Correcting corrosion (anodes on existing pre-bent risers)	8630	Transmission - Maintenance of Mains
Corrosion, Correcting corrosion (except R&C)	8630	Transmission - Maintenance of Mains
Corrosion, Data entry to BASS Program,	8560	Transmission - Mains Expenses
Corrosion, Evaluates data	8560	Transmission - Mains Expenses
Corrosion, Inspect and monitor for atmospheric corrosion	8560	Transmission - Mains Expenses
Corrosion, Inspect coating on piping at ground surface	8560	Transmission - Mains Expenses
Corrosion, Inspect for internal corrosion	8560	Transmission - Mains Expenses
Corrosion, install, maintain & repair insulators	8560	Transmission - Mains Expenses
Corrosion, Interference Testing	8560	Transmission - Mains Expenses
Corrosion, Maintain/Repair coating on piping at ground surface - R&C	8630	Transmission - Maintenance of Mains
Corrosion, Maintain/Repair coating on piping at ground surface for pipeline	8630	Transmission - Maintenance of Mains
Corrosion, Maintains corrosion control equipment	8630	Transmission - Maintenance of Mains
Corrosion, Monitor for internal corrosion	8560	Transmission - Mains Expenses
Corrosion, Monitor Inhibitor Injection & Biocide Treatment	8560	Transmission - Mains Expenses
Corrosion, Monitors corrosion control data	8560	Transmission - Mains Expenses
Corrosion, Operate and Maintain Bullhorns	8560	Transmission - Mains Expenses
Corrosion, Operates corrosion control equipment	8560	Transmission - Mains Expenses
Corrosion, Performs cathodic protection interference tests	8560	Transmission - Mains Expenses
Corrosion, Pipeline Casing Survey	8560	Transmission - Mains Expenses
Corrosion, rectifier installation	8560	Transmission - Mains Expenses
Corrosion, Rectifier Maintenance/Bonds & Ground beds	8630	Transmission - Maintenance of Mains
Corrosion, Rectifier Readings	8560	Transmission - Mains Expenses
Corrosion, Repair coating on piping at ground surface	8630	Transmission - Maintenance of Mains
Corrosion, Retrieving coupons and evaluation of data	8560	Transmission - Mains Expenses
Corrosion, Smart Pigging (Data Review)	8630	Transmission - Maintenance of Mains
Corrosion, Take pipe to soil readings during repairs	8560	Transmission - Mains Expenses
Corrosion, Taking annual & bimonthly pipe-to-soil readings	8560	Transmission - Mains Expenses
Corrosion, Taking pipe-to-soil readings when uncovered	8560	Transmission - Mains Expenses
Corrosion, Test/Inspect Insulators	8560	Transmission - Mains Expenses
Corrosion, Troubleshoot anodes	8560	Transmission - Mains Expenses
Encroachments	8560	Transmission - Mains Expenses
Environmental Expenses	8560	Transmission - Mains Expenses
Fork Lift Repair - Gas Warehouse	1630	Stores Expense Undistributed
Fresh Air - Air Liquid - MIC Gases & Rental	8570	Transmission - Measuring and Regulating Station Expenses
Fresh Air - Air Liquid Gases & Rental	8630	Transmission - Maintenance of Mains
Gathering Maintenance	7640	Production - Maintenance of Field Lines
Gathering Measurement Maintenance	7660	Production - Maintenance of Field Measuring and Regulating Station Equipment
Gathering Measurement Operations	7560	Production - Field Measuring and Regulating Station Expenses
Gathering Operations	7530	Production - Field Lines Expenses
Grass Replacement for Damage O&M related	8630	Transmission - Maintenance of Mains
Incidents, Investigation	8560	Transmission - Mains Expenses
Incidents, Reporting	8560	Transmission - Mains Expenses
Inspection/Maintenance of Regulator/Border Stations	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Instrumentation, Installs SCADA equipment	8520	Transmission - Communication System Expenses
Instrumentation, Maintains SCADA equipment	8660	Transmission - Maintenance of Communication Equipment

Expense Description	Acct	Transmission Account Description
Instrumentation, operates SCADA equipment	8520	Transmission - Communication System Expenses
Instrumentation, SCADA/RTU repair	8660	Transmission - Maintenance of Communication Equipment
Leak, Classification	8560	Transmission - Mains Expenses
Leak, Investigation, pipeline (from Gas Control)	8560	Transmission - Mains Expenses
Leak, Monitoring	8630	Transmission - Maintenance of Mains
Leak, Repair of pipeline, mains & services	8630	Transmission - Maintenance of Mains
Leak, Repair with slip fit on cut service lines	8630	Transmission - Maintenance of Mains
Leak, Survey of Business District	8560	Transmission - Mains Expenses
Leak, Survey of Pipeline	8560	Transmission - Mains Expenses
Light Bulbs/Ballast for Service Center	8560	Transmission - Mains Expenses
Liquid Production, Reporting (P2)	8560	Transmission - Mains Expenses
Liquid Production, Reporting (R3's) to TRC	8560	Transmission - Mains Expenses
Mainline Compressor Blow down and purge	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor Clearances/LOTO for M/L compressor projects	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor Code compliance records	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor Filter Changes & Checks	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor Inspect and maintain emergency shut-in device (ESD)	8640	Transmission - Maintenance of Compressor Station Equipment
Mainline Compressor Leases	8180	Natural gas storage - Compressor station expenses
Mainline Compressor Maintain site appearance, access and security	8640	Transmission - Maintenance of Compressor Station Equipment
Mainline Compressor Maintenance Painting for compressor	8640	Transmission - Maintenance of Compressor Station Equipment
Mainline Compressor Major maintenance & engineering work	8640	Transmission - Maintenance of Compressor Station Equipment
Mainline Compressor Major maintenance of automation system	8640	Transmission - Maintenance of Compressor Station Equipment
Mainline Compressor Minor maintenance	8640	Transmission - Maintenance of Compressor Station Equipment
Mainline Compressor Operation	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor Operation of compressor control system	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor Removing liquids from tanks and drip pots	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor Reporting Liquid Production (R3's) to Region	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor Signage & Locking Devices	8530	Transmission - Compressor Station Labor and Expenses
Mainline Compressor SPCC checks and maintenance	8640	Transmission - Maintenance of Compressor Station Equipment
Mainline Compressor, Monitoring liquid in drips, headers & separators maintenance	8530	Transmission - Compressor Station Labor and Expenses
Measurement	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Measurement, Balancing Systems - monitoring	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Balancing Systems - Operating	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Change Charts for billing	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Clearances/LOTO for measurement projects	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Data Collection	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Download EFM Meters	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Gas Quality, Enforcement	8560	Transmission - Mains Expenses
Measurement, Gas Quality, Gas Samples Obtaining	8560	Transmission - Mains Expenses
Measurement, Gas Quality, Inspections	8560	Transmission - Mains Expenses
Measurement, Gas Quality, Installs BTU and gas sampling equipment	8560	Transmission - Mains Expenses
Measurement, Gas Quality, Monitors	8560	Transmission - Mains Expenses
Measurement, Inspect & Change Orifice Plates	8560	Transmission - Mains Expenses
Measurement, Install & Maintain Transducers	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment

Expense Description	Acct	Transmission Account Description
Measurement, Install, Maintain & Repair Current Isolaters	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Measurement, Maintain & operate automatic samplers	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Maintain communications for data	8520	Transmission - Communication System Expenses
Measurement, Maintain EFM recorders (replace boards, AMU's, etc.)	8520	Transmission - Communication System Expenses
Measurement, Maintains BTU and gas sampling equipment	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Measurement, Maintains measurement equipment	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Measurement, Meter Calibration	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Meter switching devices, Inspect & Maintain	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Mow station	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Operates BTU and gas sampling equipment	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Painting Measuring Stations	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Measurement, Perform Hydrogen Sulfide Test	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Perform Moisture Test	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Performs measurement audits	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Proving Positive Meters	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Repair Electronic Correctors	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Measurement, Repair positive meters	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Measurement, Signage & Locking Devices	8560	Transmission - Mains Expenses
Measurement, Test & Calibrate Positive Displacement Chart Recorders	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Test & Calibrate EFM Meters	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Test & Repair Meter (Diaphragm/Rotary/Turbine)	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Test Ultra Sonic Meters	8570	Transmission - Measuring and Regulating Station Expenses
Measurement, Valve (Plug, ball or gate) repair (not emergency valves)	8560	Transmission - Mains Expenses
Measurement, Valve Actuators, Inspect & Maintain (not emergency valve)	8560	Transmission - Mains Expenses
Measurement, Valve Inspect DOT Block Valve (Flow Control Valves) at Regulator Stations	8560	Transmission - Mains Expenses
Measurement, Valve Maintenance (not emergency valves)	8630	Transmission - Maintenance of Mains
Measurement, Vegetation monitoring/reporting	8560	Transmission - Mains Expenses
Measurement, Witness Testing	8570	Transmission - Measuring and Regulating Station Expenses
Odor, Escort Odorant Delivery Truck To Various Sites	8560	Transmission - Mains Expenses
Odor, Fill & Maintain Farm Tap Odorizers	8630	Transmission - Maintenance of Mains
Odor, Inspect & Maintain Injection Type Odorizers	8560	Transmission - Mains Expenses
Odor, Operate and Maintain Bullhorns at Odorizers	8560	Transmission - Mains Expenses
Odor, Ordering odorant	8130	Other Gas Supply Expenses
Odor, Performs Odor Concentration Tests	8560	Transmission - Mains Expenses
Odor, Smell Test	8560	Transmission - Mains Expenses
Odor, Trouble Shoot and Maintain Injection Type Odorizers	8630	Transmission - Maintenance of Mains
Odorization Readings	8560	Transmission - Mains Expenses
Other Maintenance Activities	8630	Transmission - Maintenance of Mains
Painting Facilities	8560	Transmission - Mains Expenses
Painting Measuring Stations	8650	Transmission - Maintenance of Measuring and Regulating Station Equipment
Pigging Operations	8560	Transmission - Mains Expenses

Expense Description	Acct	Transmission Account Description
Pipeline Integrity work O & M related	8560	Transmission - Mains Expenses
Pipeline, Blow down and purge	8560	Transmission - Mains Expenses
Pipeline, Clearances/LOTO for pipeline projects	8560	Transmission - Mains Expenses
Pipeline, Code compliance records (other than compressor)	8560	Transmission - Mains Expenses
Pipeline, Contacting public liaison for Damage Prevention	8560	Transmission - Mains Expenses
Pipeline, control soil erosion	8560	Transmission - Mains Expenses
Pipeline, Dehydration operation and maintenance (located on pipeline)	8560	Transmission - Mains Expenses
Pipeline, Excavate and Dig-ups (Spot mains)	8560	Transmission - Mains Expenses
Pipeline, Filter Changes & Checks	8560	Transmission - Mains Expenses
Pipeline, Filters at City Gate	8560	Transmission - Mains Expenses
Pipeline, Heater, Direct or Water Bath	8560	Transmission - Mains Expenses
Pipeline, Identify and monitor soil erosion	8560	Transmission - Mains Expenses
Pipeline, Inspection & testing of welding on steel pipe	8560	Transmission - Mains Expenses
Pipeline, Installs & Maintains R-O-W markers	8560	Transmission - Mains Expenses
Pipeline, Line locates & Damage Prevention	8560	Transmission - Mains Expenses
Pipeline, Maintain site appearance, access and security - pipeline & meter	8560	Transmission - Mains Expenses
Pipeline, Maintenance Painting for pipeline	8630	Transmission - Maintenance of Mains
Pipeline, Monitoring liquid in drips, headers & separators maintenance	8560	Transmission - Mains Expenses
Pipeline, Mowing ROW	8560	Transmission - Mains Expenses
Pipeline, Notification for blow down/purge	8560	Transmission - Mains Expenses
Pipeline, Patrol, Aerial - contact & record retention	8560	Transmission - Mains Expenses
Pipeline, Patrol, foot on Bare Pipe	8560	Transmission - Mains Expenses
Pipeline, Patrol, foot on coated pipe	8560	Transmission - Mains Expenses
Pipeline, Pigging (cleaning)	8560	Transmission - Mains Expenses
Pipeline, Reclaiming easement	8560	Transmission - Mains Expenses
Pipeline, Recognize Safety Related Conditions on pipeline facilities	8560	Transmission - Mains Expenses
Pipeline, Removing liquids from tanks and drip pots	8560	Transmission - Mains Expenses
Pipeline, Reporting Liquid Production (R3's) to Region	8560	Transmission - Mains Expenses
Pipeline, Reporting of class location changes	8560	Transmission - Mains Expenses
Pipeline, Signage & Locking Devices	8560	Transmission - Mains Expenses
Pipeline, Smart Pigging (launching & receiving)	8560	Transmission - Mains Expenses
Pipeline, SPCC verification	8560	Transmission - Mains Expenses
Pipeline, Stopping or plugging	8630	Transmission - Maintenance of Mains
Pipeline, System Uprates to change MAOP	8560	Transmission - Mains Expenses
Pipeline, Taps pipelines under pressure	8560	Transmission - Mains Expenses
Pipeline, Valve (Plug, ball or gate) repair (not emergency valves)	8560	Transmission - Mains Expenses
Pipeline, Valve Actuators, Inspect & Maintain (not emergency valve)	8560	Transmission - Mains Expenses
Pipeline, Valve Inspect DOT Block Valve (Flow Control Valves) - everywhere except at Reg Stations	8560	Transmission - Mains Expenses
Pipeline, Valve Maintenance (not emergency valves)	8630	Transmission - Maintenance of Mains
Pipeline, Vault Inspection and Maintenance	8560	Transmission - Mains Expenses
Pipeline, Vegetation monitoring/reporting	8560	Transmission - Mains Expenses
Pipeline, Welding	8560	Transmission - Mains Expenses
Pressure, Change Low Point Charts	8570	Transmission - Measuring and Regulating Station Expenses
Pressure, Changing Charts	8570	Transmission - Measuring and Regulating Station Expenses
Pressure, Code Compliance records (regulator station and measuring station)	8560	Transmission - Mains Expenses
Pressure, Investigating Complaints	8570	Transmission - Measuring and Regulating Station Expenses
Pressure, Maintain Regulator Pilot Instrumentation Heaters	8630	Transmission - Maintenance of Mains
Pressure, Maintains Pressure control equipment for R&C	8630	Transmission - Maintenance of Mains
Pressure, Maintains pressure controlling devices	8630	Transmission - Maintenance of Mains
Pressure, Manual Operation of Valve during Cold Weather (bypass)	8560	Transmission - Mains Expenses
Pressure, Methanol at Injectors - Filling with Methanol	8570	Transmission - Measuring and Regulating Station Expenses
Pressure, Methanol at Injectors - Monitor Level of Methanol	8570	Transmission - Measuring and Regulating Station Expenses

Expense Description	Acct	Transmission Account Description
Pressure, Monitoring during cold weather	8560	Transmission - Mains Expenses
Pressure, Monitoring, operating and maintaining Bullhorns	8560	Transmission - Mains Expenses
Pressure, Operates pressure controlling devices	8560	Transmission - Mains Expenses
Pressure, Operating within established MAOP	8560	Transmission - Mains Expenses
Pressure, Regulator & Relief Valves, Inspect	8560	Transmission - Mains Expenses
Pressure, Regulator & Relief Valves, Inspect (District Regulator Stations)	8560	Transmission - Mains Expenses
Pressure, Regulator & Relief Valves, Inspect for R&C	8560	Transmission - Mains Expenses
Pressure, Regulator & Relief Valves, Maintain	8630	Transmission - Maintenance of Mains
Pressure, Regulator & Relief Valves, Maintain (District Regulator Stations)	8630	Transmission - Maintenance of Mains
Pressure, Regulator & Relief Valves, Maintain for R&C	8630	Transmission - Maintenance of Mains
Pressure, Regulators, Cold Weather Manual Set	8630	Transmission - Maintenance of Mains
Pressure, Resolving pressure problems at pipeline and city gates	8560	Transmission - Mains Expenses
Regulator & Relief Valve	8560	Transmission - Mains Expenses
Repairing Hand Tools	8560	Transmission - Mains Expenses
Right of Way/Vegetation Management	8560	Transmission - Mains Expenses
RTU/SCADA	8520	Transmission - Communication System Expenses
Storage - Compressor Station Fuel Expense	8190	Natural gas storage - Compressor Station Fuel and Power
Storage - Compressor Station Maintenance	8340	Natural Gas Storage - Maintenance of Compressor Station Equipment
Storage - Compressor Stations	8180	Natural Gas Storage - Compressor Station Expenses
Storage - Lines Expenses	8170	Natural Gas Storage - Lines Expense
Storage - Measurement Maintenance	8350	Natural Gas Storage - Maintenance of Measuring Equipment
Storage - Measurement Operations	8200	Natural Gas Storage - Measuring and Regulating Station Expenses
Storage - Purification Expenses	8210	Natural Gas Storage - Purification Expenses
Storage - Purification Maintenance Expenses	8360	Natural Gas Storage - Maintenance of Purification
Storage - Wells Expenses	8160	Natural Gas Storage - Wells Expense
Storage, Dehydration maintenance (located at storages)	8360	Natural Gas Storage - Maintenance of Purification
Storage, Dehydration operation (located at storages)	8210	Natural Gas Storage - Purification Expenses
System Inspections	8560	Transmission - Mains Expenses
Transmission - Compressor Station Maintenance	8640	Transmission - Maintenance of Compressor Station Equipment
Transmission - Compressor Stations	8530	Transmission - Compressor Station Labor and Expenses
Valve Patrol	8560	Transmission - Mains Expenses
Welding qualification tests	8560	Transmission - Mains Expenses

Note: Charges classified as expensed or capitalized should be determined to the best of the employee's ability. Please see the Capitalization Manual for examples of charges that are capitalized. If a question arises regarding whether to charge an expenditure to expense or capital please contact your supervisor or contact Dallas Accounting.

Below-the-line Expenses – These are expenses that are not recoverable through our rates. As such, they should be coded to FERC accounts 426.1 – 426.5 and not included in O&M. Employees should consult the Policy on Reimbursements to Employees for Business-Related Expenses to determine if the costs incurred are reimbursable.

Expense Description	Acct	Below-the-line Account Description
Company donations made for charitable, social or community welfare purposes such as United Way donations	4261	Dues and Membership Fees
Payments related to penalties or fines for regulatory violations made by the company	4263	Penalties
Payments related to political activities and lobbying	4264	Expenditures for Certain Civic, Political and Related Activities
Labor related to political activities and lobbying	4264	Expenditures for Certain Civic, Political and Related Activities
Payments related to sporting events or similar entertainment	4265	Other Deductions
Meals and entertainment not related to company business	4265	Other Deductions
Bar tabs related to any company function	4265	Other Deductions
Employee retirement gifts	4265	Other Deductions
Non-recoverable expenses of any kind not included above	4265	Other Deductions

ATMOS ENERGY – Chart of Accounts

Balance Sheet Accounts:

CHART OF ACCOUNTS:

Account: (Utility Plant) – Balance Sheet

1010 - Gas plant in service - The original cost of gas plant owned and used by the utility in its gas operations, and having an expectation of life in service of more than one year from date of installation.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C180	Atmos Pipeline - Texas
C020	Atmos Energy-Louisiana	C220	Atmos Energy Louisiana Industrial Gas
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex		

Sub-Accounts enabled to use this account:

10001	Lp – Production Plant
10002	Ng - Production Plant
10003	Ng - Storage Plant
10004	Transmission Plant
10006	General Dist System Plant
10008	General Plant
10026	Gas Plant in Service - Beginning Balance Mid-Tex Assets

Contra - NSC Account: (Utility Plant) – Balance Sheet

1019 - Gas plant in service – The original cost of gas plant owned and used by the utility in its gas operations, and having an expectation of life in service of more than one year from date of installation.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C180	Atmos Pipeline - Texas
C020	Atmos Energy-Louisiana	C220	Atmos Energy Louisiana Industrial Gas
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex		

Sub-Accounts enabled to use this account:

10001	Lp – Production Plant
10002	Ng - Production Plant
10003	Ng - Storage Plant
10004	Transmission Plant
10006	General Dist System Plant

10008 General Plant
 10026 Gas Plant in Service - Beginning Balance Mid-Tex Assets

Account: (Utility Plant) – Balance Sheet

1020 - Gas plant purchased or sold

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C070	Atmos Energy-Mississippi
C030	Atmos Energy-West Texas	C231	Atmos Pipeline & Storage

Sub-Accounts enabled to use this account:

00000	Default	04889	Land Rights

Account: (Construction Work in Progress) – Balance Sheet

1070 - Construction work in progress - The total of the balances of work orders for gas plant in process of construction.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C231	Atmos Pipeline & Storage LLC
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C220	Atmos Energy Louisiana Industrial Gas		

Sub-Accounts enabled to use this account:

00000	Default	04873	WIP Interest Cao AFUDX
01000	Non-project Labor	04822	WIP Removal cost
01001	Capital Labor	04888	Land
01005	Capitalized Project Labor	04889	Land Rights
01009	Capital Labor Accrual	05010	Office Supplies
01010	PTO Accrual	05111	Postage/Delivery Services
01011	Capital Labor Transfer In	05310	Monthly Lines and service
01200	Benefits Load	05316	Telecom Maintenance & Repair
01202	Pension Benefits Load	05331	WAN/LAN/Internet Service
01210	Fica Load		
01221	Worker's Comp Insurance	05364	Cellular, radio, pager charges
01253	Medical Benefits Projects	05411	Meals & Entertainment
01256	Payroll Tax Projects	05412	Spousal & Dependent Travel
01259	ESOP Benefits Projects	05413	Transportation
01262	HSA Benefits Projects	05414	Lodging
01265	RSP FACC Benefits Projects	05417	Club Dues - Deductible
01268	Life Benefits Projects	05419	Misc Employee Expense
01271	LTD Benefits Projects	05420	Employee Development
01290	Benefit Load Projects	05424	Books & Manuals
01291	Pension Benefits Projects	06111	Contract Labor
01292	OPEB Benefits Projects	06121	Legal
01293	Workers Comp Benefits Projects	07111	Damages
02001	Inventory Materials	07443	Uniforms

02002	Material Cost - Major Items	07452	Variable Pay & Mgmt Incentive Plans
02003	Material Cost - Other	07458	Restricted Stock - Long Term Incentive Plan - Performance Based
02004	Warehouse Loading Charge	07499	Misc Employee Welfare Exp
02005	Non-Inventory Supplies	07520	Donations
03003	Capitalized transportation costs	07590	Misc General Expense
03004	Vehicle Expense	07591	Supplies & Expense
04023	GCA Public Notice Publication	07600	CWIP Accruals
04070	Insurance	07601	Vehicle Cap Accrual
04072	Insurance Capitalized	07602	Depreciation Cap Accrual
04143	NAIC	07603	Rent Cap Accrual
04201	Software Maintenance	07604	Restricted Stock Cap Accrual
04212	IT Equipment Maintenance	07605	Heavy Equipment Cap Accrual
04301	Equipment Lease	07606	Insurance Cap Accrual
04302	Heavy Equipment	07607	Telecom Cap Accrual
04581	Building Lease/Rents	07608	Uniform Cap Accrual
04582	Building Maintenance	07609	Utility Cap Accrual
04590	Utilities	07612	Benefits Cap Accrual
04862	A&G Overhead Load	07651	FAS 87 Cap Reg Asset
04863	A&G Overhead Clearing	07652	FAS 106 Cap Reg Asset
04871	WIP Closing	07653	SERP Cap Reg Asset
04873	WIP Interest Cap AFUDC	09278	Storage O/H - Clrg
04881	WIP Salvage	09911	Reimbursements
07654	FAS87 Cap Reg Asset Def	10003	Ng - Storage Plant
07655	OPEB Cap Reg Asset Def	10026	Beginning Balance Mid-Tex Assets
07656	SERP Cap Reg Asset Def	10028	MEC Payment
		14218	Texas Rule 8
		27341	Cust Adv for Construction

Contra – NSC Account: (Construction Work in Progress) – Balance Sheet

1079 - Construction work in progress – Non-service cost contra-account. The total of the balances of work orders for gas plant in process of construction.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C231	Atmos Pipeline & Storage LLC
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C220	Atmos Energy Louisiana Industrial Gas		

Sub-Accounts enabled to use this account:

00000	Default	04873	WIP Interest Cao AFUDX
01000	Non-project Labor	04822	WIP Removal cost
01001	Capital Labor	04888	Land
01005	Capitalized Project Labor	04889	Land Rights
01009	Capital Labor Accrual	05010	Office Supplies
01010	PTO Accrual	05111	Postage/Delivery Services
01011	Capital Labor Transfer In	05310	Monthly Lines and service
01200	Benefits Load	05316	Telecom Maintenance & Repair
01202	Pension Benefits Load	05331	WAN/LAN/Internet Service
01297	NSC-Pension Benefits Load		
01210	Fica Load	05364	Cellular, radio, pager charges

01221	Worker's Comp Insurance	05411	Meals & Entertainment
01253	Medical Benefits Projects	05412	Spousal & Dependent Travel
01256	Payroll Tax Projects	05413	Transportation
01259	ESOP Benefits Projects	05414	Lodging
01262	HSA Benefits Projects	05417	Club Dues - Deductible
01265	RSP FACC Benefits Projects	05419	Misc Employee Expense
01268	Life Benefits Projects	05420	Employee Development
01271	LTD Benefits Projects	05424	Books & Manuals
01290	Benefit Load Projects	06111	Contract Labor
01291	Pension Benefits Projects	06121	Legal
01292	OPEB Benefits Projects	07111	Damages
01293	Workers Comp Benefits Projects	07443	Uniforms
01296	NSC – OPEB Benefits Projects	07452	Variable Pay & Mgmt Incentive Plans
02001	Inventory Materials	07458	Restricted Stock - Long Term Incentive Plan - Performance Based
02002	Material Cost - Major Items	07499	Misc Employee Welfare Exp
02003	Material Cost - Other	07520	Donations
02004	Warehouse Loading Charge	07590	Misc General Expense
02005	Non-Inventory Supplies	07591	Supplies & Expense
03003	Capitalized transportation costs	07600	CWIP Accruals
03004	Vehicle Expense	07601	Vehicle Cap Accrual
04023	GCA Public Notice Publication	07602	Depreciation Cap Accrual
04070	Insurance	07603	Rent Cap Accrual
04072	Insurance Capitalized	07604	Restricted Stock Cap Accrual
04143	NAIC	07605	Heavy Equipment Cap Accrual
04201	Software Maintenance	07606	Insurance Cap Accrual
04212	IT Equipment Maintenance	07607	Telecom Cap Accrual
04301	Equipment Lease	07608	Uniform Cap Accrual
04302	Heavy Equipment	07609	Utility Cap Accrual
04581	Building Lease/Rents	07612	Benefits Cap Accrual
04582	Building Maintenance	07651	FAS 87 Cap Reg Asset
04590	Utilities	07652	FAS 106 Cap Reg Asset
04862	A&G Overhead Load	07653	SERP Cap Reg Asset
04863	A&G Overhead Clearing	09278	Storage O/H - Clrg
04871	WIP Closing	09911	Reimbursements
04873	WIP Interest Cap AFUDC	10003	Ng - Storage Plant
04881	WIP Salvage	10026	Beginning Balance Mid-Tex Assets
07654	FAS87 Cap Reg Asset Def	10028	MEC Payment
07655	OPEB Cap Reg Asset Def	14218	Texas Rule 8
07656	SERP Cap Reg Asset Def	27341	Cust Adv for Construction

Account: (Accumulated Depreciation and Amortization) – Balance Sheet

1080 - Accumulated provision for depreciation of gas utility plant - At the time of retirement of depreciable gas utility plant, this account shall be charged with the book cost of the property retired and the cost of removal and shall be credited with the salvage value and any other amounts recovered.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C306	Atmos Exploration & Production

C220 Atmos Energy Louisiana Industrial Gas

Sub-Accounts enabled to use this account:

00000 Default
 04881 WIP Salvage
 04882 WIP Removal Cost
 07600 CWIP Accruals

Contra – NSC Account: (Accumulated Depreciation and Amortization) – Balance Sheet

1080 - Accumulated provision for depreciation of gas utility plant – Non-service cost contract-account. At the time of retirement of depreciable gas utility plant, this account shall be charged with the book cost of the property retired and the cost of removal and shall be credited with the salvage value and any other amounts recovered.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C306	Atmos Exploration & Production
C220	Atmos Energy Louisiana Industrial Gas		

Sub-Accounts enabled to use this account:

00000 Default
 04881 WIP Salvage
 04882 WIP Removal Cost
 07600 CWIP Accruals

Account: (Accumulated Depreciation and Amortization) – Balance Sheet

1110 - Accumulated provision for amortization and depletion of gas utility plant - Amortization applicable to producing natural gas land and land rights, other gas plant in service, gas plant leased to others, abandonment of leases and gas plant held for future use.

Companies enabled to use this account:

C010 Shared Services
 C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default

Account: (Utility Plant) – Balance Sheet

1140 - Gas plant acquisition adjustments - The difference between (a) the cost to the accounting utility of gas plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise, and (b) the original cost of such property, less the amount or amounts credited by the accounting utility at the time of acquisition to accumulated provisions for depreciation, depletion, and amortization and contributions in aid of construction with respect to such property.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

10011 Acquisition Adj - Winn
10012 Acquisition Adj-Long Gas
10017 Acquisition Adj
10018 Acquisition Adj-Oceana
10021 Acquisition Adj-prior to purchase
10024 Acquisition Adj-MVG 1
10025 Acquisition Adj-MVG 2
10026 Beginning Balance Mid-Tex Assets
10030 Acquisition Adj-EnLink Pipeline
10031 Acquisition Adj - Roxie system

Account: (Accumulated Depreciation and Amortization) – Balance Sheet

1150 - Accumulated provision for amortization of gas plant acquisition adjustments - Providing for the extinguishment of amounts in account 114.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

10010 Great River Acquisition	10024 Acquisition Adj-MVG 1
10013 Amort-Acquisition Adj	10025 Acquisition Adj-MVG 2
10014 Amort-Acquisition Adj-Winn	10026 Beginning Balance Mid-Tex Assets
10015 Amort-Acquisition Adj-Long	10027 Acquisition Adj-Mid-Tex
10016 Amort-Acqu Adj Oceana	10029 Acquisition Adj-Bude & Meadville
10021 Acquisition Adj-prior to purchase	
10030 Acquisition Adj-EnLink Pipeline	
10031 Acquisition Adj - Roxie system	

Account: (Utility Plant) – Balance Sheet

1170 – Gas stored underground – Noncurrent

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States	
C060 Atmos Energy-Colorado-Kansas	
C070 Atmos Energy-Mississippi	
C180 Atmos Pipeline – Texas	
C232 UCG Storage	C233 WKG Storage

Sub-Accounts enabled to use this account:

00000 Default

Account: (Utility Plant) – Balance Sheet

1171 - Gas stored-base gas - The cost of recoverable gas volumes that are necessary to maintain pressure and deliverability requirements for each storage facility.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default

Account: (Non-Utility Plant) – Balance Sheet

1210 - Nonutility property - The book cost of land, structures, equipment or other tangible or intangible property owned by the utility, but not used in utility service. This account shall also include the amount recorded under capital leases for property leased from others and used by the utility in its nonutility operations.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C232 UCG Storage
C020 Atmos Energy-Louisiana	C233 WKG Storage
C030 Atmos Energy-West Texas	C234 Trans Louisiana Gas Storage
C050 Atmos Energy-KY/Mid-States	C301 Atmos Energy Services LLC
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	
C080 Atmos Energy-Mid-Tex	
C220 Atmos Energy Louisiana Industrial Gas	

Sub-Accounts enabled to use this account:

10001 Lp - Production Plant	10223 Nonutility-Buildings & Improvements
10002 Ng - Production Plant	10224 Nonutility-Furniture & Fixtures
10003 Ng - Storage Plant	10225 Nonutility-Communication Equipment
10004 Transmission Plant	10226 Nonutility-Shop Equipment
10006 General Dist System Plant	10227 Nonutility-Transportation Equip-Rental
10008 General Plant	10228 Nonutility-Plant in Service
10201 Nonutility Prop Ss#	10229 Nonutility-Gas Stored Underground-NC
10210 Investment UCGS	10248 East Diamond Storage Facility
10222 Nonutility-Land	14158 MVG Rights of Way

Account: (Accumulated Depreciation and Amortization) – Balance Sheet

1220 - Accumulated provision for depreciation and amortization of nonutility property - The accumulated provision for depreciation and amortization applicable to nonutility property.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C232 UCG Storage
C030 Atmos Energy-West Texas	C233 WKG Storage
C050 Atmos Energy-KY/Mid-States	C234 Trans Louisiana Gas Storage
C060 Atmos Energy-Colorado-Kansas	C236 Atmos Gathering Company, LLC
C070 Atmos Energy-Mississippi	C301 Atmos Energy Services LLC
C220 Atmos Energy Louisiana Industrial Gas	C303 Trans Louisiana Gas Pipeline
C221 Atmos Power Systems Inc	C306 Atmos Exploration & Production

Sub-Accounts enabled to use this account:

00000 Default

Account: (Investment in Subsidiary Companies) – Balance Sheet

1231 - Investment in subsidiary companies - The cost of investments in securities issued or assumed by subsidiary companies and investment advances to such companies, including interest accrued thereon when such interest is not subject to current settlement plus the equity in undistributed earnings or losses of such subsidiary companies since acquisition.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C981	Atmos Energy Corporation Cons (Elim)
C231	Atmos Pipeline & Storage LLC	C983	TLGP and TLGS (Elim)
C236	Atmos Gathering Company, LLC	C987	Other Operating Companies (Elim)
C301	Atmos Energy Services LLC	C989	Blueflame Insurance (Elim)
C312	Atmos Energy Holdings Inc		

Sub-Accounts enabled to use this account:

00000	Default	10232	Investment in AEM-Atmos Energy Marketing
10204	Investment in TLGP (Prev TLIG)	10233	Investment in Atmos Pipeline & Storage I
10208	Inv/Asse-Aes Captl	10234	Investment in Enertrust Inc
10210	Investment UCGS	10238	Investment in Egasco LLC
10211	Investment in Atmos Power Systems (Pre.	10242	Investment in Woodward Marketing LLC
10213	Inv in Nonregulated Shared Svc	10250	Inv in Blueflame Insurance
10214	Investment in UC Propane	10266	Investment in AGC
10218	Investment in AEP-Atmos Exploration	10268	Inv in Phoenix Gas Gathering

Account: (Deferred Charges and Other Assets) – Balance Sheet

1240 - Other investments - The book cost of investments in securities issued or assumed by nonassociated companies, investment advances to such companies, and any investments not accounted for elsewhere.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C050	Atmos Energy-KY/Mid-States
C210	Blueflame Insurance Services, LTD

Sub-Accounts enabled to use this account:

10301	Owensboro Country Club
10312	Blueflame Investments

Account: (Deferred Charges and Other Assets) – Balance Sheet

1280 - Other special funds - The amount of cash and book cost of investments which have been segregated in special funds for insurance, employee pensions, savings, relief, hospital, and other purposes not provided for elsewhere. Also include unrealized holding gains and losses on trading and available-for-sale types of security investments.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

00000 Default
10350 Rent Deposits

Account: (Cash and Temporary Cash Investments) – Balance Sheet

1310 – Cash - The amount of current cash funds except working funds.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C234	Trans Louisiana Gas Storage
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C210	Blueflame Insurance Services, LTD	C302	Egasco
C220	Atmos Energy Louisiana Industrial Gas	C303	Trans Louisiana Gas Pipeline
C231	Atmos Pipeline & Storage LLC	C306	Atmos Exploration & Production
C232	UCG Storage	C312	Atmos Energy Holdings Inc
C233	WKG Storage	C236	Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

00000	Default	10488	Egasco LLC 3751371991
10400	ANB 523	10489	TLGP 3751371917
10408	Cash-BoA 0180347500	10490	AEPI-Cash 3751371904
10413	Cash-Fleet Dental	10493	Cash - BofA
10417	Bank One Dallas 656510930	10514	Cash-TLGS Inc BoA 3751592628
10419	Cash-Chase - 875568113	10515	Cash-ANB 00531
10434	AES 04-003-7	10517	Cash-Refunds ANB 82805
10437	Cash-3751029418 Storage	10518	Cash-Oracle AR BoA 3756617812
10438	Cash-3751029405	10522	Cash - Cash-ANB checking 788481
10465	BofA MM Savings - 4426854412	10530	Cash-TLIG BoA 3751849928
10466	BofA MM Savings - 4426854425	10533	Cash - Woodward 3751561125
10468	Cash Payroll 82821	10625	Cash-Miss Water, Inc.# 3751986441
10483	AEH-Cash 3751371962	10636	Cash-Blueflame BoB 822397
10485	APSI - Cash 3751371881	10638	Cash-Atmos Gathering BoA 4426357993
10486	WKG Storage Inc 3751371894	10639	Cash-US Bank
10487	Atmos Energy Services 3751372000	10640	Cash - Chase 273559150-SAP CC collections

Account: (Other Current Assets) – Balance Sheet

1340 - Other special deposits - Deposits with fiscal agents or others for special purposes other than the payment of interest and dividends.

Examples:

1. Cash deposited with federal, state, or municipal authorities as a guaranty for the fulfillment of obligations.
2. Cash deposited with trustees to be held until mortgaged property sold, destroyed, or otherwise disposed of is replaced.
3. Cash realized from the sale of the accounting utility's securities and deposited with trustees to be held until invested in property of the utility, etc.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States		
C060	Atmos Energy-Colorado-Kansas		

Sub-Accounts enabled to use this account:

10806 Auto Liability Loss Fund
 10807 Flex Spending Deposit
 10812 Mnt Crestd Butte-Fran Esc
 10813 UCG Escrw 1St Mort Bonds
 10830 Naylor Rectifier-Malden

10831 City of Jackson
 10832 County of Williamson
 10834 BNP Paribas
 10835 Docucorp Postage Meter Deposit

Account: (Other Property & Investments) – Balance Sheet

1350 – Temporary cash investments- includes cash advanced to officers, agents, employees, and other as petty cash or working funds.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

00000 Default

Account: (Other Property & Investments) – Balance Sheet

1360 – Temporary cash investments- includes the book cost of investments, such as demand and time loans, bankers' acceptances, US Treasury certificates, marketable securities, and other similar investments, acquired for the purpose of temporarily investing cash.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C210 Blueflame Insurance Services, LTD
 C312 Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

10834 Inv BNP IBDDA
 10838 Inv CIBC IBDDA
 10876 Investment-Money Market

Account: (Accounts Receivable, Less Allowance for Doubtful Accounts) – Balance Sheet

1410 - Notes receivable - The book cost of all collectible obligations in the form of notes receivable and similar evidences of money due on demand or within one year from the date of issue, except, however, notes receivable from associated companies.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C220 Atmos Energy Louisiana Industrial Gas
 C312 Atmos Energy Holdings Inc
 C981 Atmos Energy Corporation Cons (Elim)
 C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default
 11199 Woodward Revolving Credit Line
 27341 Cust Adv for Contruction

Account: (Accounts Receivable, Less Allowance for Doubtful Accounts) – Balance Sheet

1420 - Customer accounts receivable - Amounts due from customers for utility service, and for merchandising, jobbing, and contract work and shall not include amounts due from associated companies.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C220	Atmos Energy Louisiana Industrial Gas
C020	Atmos Energy-Louisiana	C221	Atmos Power Systems Inc
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C302	Egasco
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C210	Blueflame Insurance Services, LTD		

Sub-Accounts enabled to use this account:

10911	Unbilled Revenue	10971	Misc
10915	Mechanized Billing	10990	Premium Receivable
10912	Unbilled Commodity Charge	10995	AR Trade-WMLLC
10917	Unapplied Banner Payments	10996	Trade AR Pre Petition Bankruptcy (Former
10918	Misc Banner Charges	10997	Oracle AR Damage Claims
10921	Special Billing-Gas Serv	10998	Oracle AR Unidentified Receipts
10926	Mid-Tex Gas Master	11103	MVG Cust Cont Sales-Merch-CIS
10928	Manual Revenue Accruals	11106	MVG Gas Advantage A/R
10929	Reclass of Credit Balances	11111	Loan Third Party Sale
10930	AR Transfers Between Customers	11317	Estimated A/R
10933	MVG-Purchased Receivables Clearing	11323	TBS-Accounts Receivable
10937	Colorado PIPP Payments	11358	Misc Accounts Receivable

Account: (Accounts Receivable, Less Allowance for Doubtful Accounts) – Balance Sheet

1430 - Other accounts receivable - Amounts due the utility upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing, and contract work.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC (Previous Inc)
C060	Atmos Energy-Colorado-Kansas	C302	Egasco
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C987	Other Operating Companies (Elim)
C231	Atmos Pipeline & Storage LLC		

Sub-Accounts enabled to use this account:

10997	Oracle AR Damage Cl	11347	Employee Merchandise-Payroll Deduction
10998	Unidentified Receipts	11350	Other A/R Emp Payroll Ded
10999	Oracle AR Other	11351	Tuition Receivable
11313	Misc - Cleared Currently	11354	La Interstate Gas Company
11317	Estimated A/R	11358	Misc Accounts Receivable
11323	TBS-Accounts Receivable	11363	A/R- Undistributed Net Income
11325	Commonwealth Storage Billings	11371	Roadmove Receivables
11326	Meter Reading Charges	11373	Employee equity advance
11327	Co-Generation Transp	11375	AEM- Ad Valorem Collections
11334	OPEB Reimbursements	11377	AC Mitigation

11337 AR Atmos Employee B
 11339 Insurance Company Receivable
 11342 Oracle AR Road Move
 11345 IBIS AR Estimate
 11346 Employee Advances
 13869 SAP Cash Clearing Chase CC

13864 SAP Cash Clearing US Bank
 13865 SAP Cash Clearing ANB Draft
 13866 SAP Cash Clearing Banner Refund
 13867 PNF US Bank
 13868 PNF ANB Draft

Account: (Accounts Receivable, Less Allowance for Doubtful Accounts) – Balance Sheet

1440 - Accumulated provision for uncollectible accounts - Amounts provided for losses on accounts receivable which may become uncollectible and also with collections on accounts previously charged hereto.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

12001 Beginning of Year Reserve
 12002 Unwritten Off Accounts
 12003 Monthly Bad Debt Provision
 12004 Bad debt posting from Banner
 12005 Merchandise Ldgr Custmr
 12008 Oracle AR Allowance - Other invoices
 12009 Misc-Oracle AR
 12011 TBS Net write off
 12012 TBS Provisio

Account: (Intercompany Accounts – Assets) – Balance Sheet

1460 - Accounts receivable from associated companies - Notes and drafts upon which associated companies are liable, and which mature and are expected to be paid in full not later than one year from date of issue, together with any interest thereon, and debit balances subject to current settlement in open accounts with associated companies.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C234	Trans Louisiana Gas Storage
C020	Atmos Energy-Louisiana	C235	Trans Louisiana Industrial Gas
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C237	Phoenix Gas Gathering Company
C060	Atmos Energy-Colorado-Kansas	C240	Fort Necessity Gas Storage, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C302	Egasco
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C210	Blueflame Insurance Services, LTD	C306	Atmos Exploration & Production
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc	C981	Atmos Energy Corporation Cons (Elim)
C231	Atmos Pipeline & Storage LLC	C982	Atmos Energy Company (BU Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)
C233	WKG Storage	C989	Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

00000	Default	12703	Inventory Transfer to COKS
01000	Non-project Labor	12704	Inventory Transfer to UCG
12147	Interco between AGC & HNNG Devel	12705	Inventory Transfer to MVG

12148 Line of Credit Intercompany
 12700 Inventory Transfer to West Texas
 12701 Inventory Transfer to TransLa
 12702 Inventory Transfer to KY

12706 Inventory Transfer to Mid-Tex
 12707 Inventory Transfer to APS
 12800 FA Transfer

Account: (Inventories) – Balance Sheet

1510 - Fuel stock - The book cost of fuel on hand.

Examples:

1. Invoice price of fuel less any cash or other discounts.
2. Freight, switching, demurrage and other transportation charges, not including, however, any charges for unloading from the shipping medium.
3. Excise taxes, purchasing agents' commissions, insurance and other expenses directly assignable to cost of fuel.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

00000 Default

Account: (Inventories) – Balance Sheet

1540 - Plant materials and operating supplies - The cost of materials purchased primarily for use in the utility business for construction, operation and maintenance purposes.

Examples:

1. Invoice price of materials less cash or other discounts.
2. Freight, switching or other transportation charges when practicable to include as part of the cost of particular materials to which they relate.
3. Customs duties and excise taxes.
4. Costs of inspection and special tests prior to acceptance.
5. Insurance and other directly assignable charges.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi

C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C221 Atmos Power Systems Inc
 C232 UCG Storage
 C306 Atmos Exploration & Production

Sub-Accounts enabled to use this account:

00000 Default
 09911 Reimbursements
 12002 Unwritten Off Accounts
 12900 Plnt M&S General
 12906 Receiving Inventory

Account: (Inventories) – Balance Sheet

1550 – Merchandise - The book cost of materials and supplies, and appliances and equipment held primarily for merchandising, jobbing, and contract work.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

00000 Default

Account: (Inventories) – Balance Sheet

1560 - Other materials and supplies - The book cost of materials and supplies held primarily for nonutility purposes.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default
02001 Inventory Materials
02003 Material Cost - Other
02004 Warehouse Loading Charge
02005 Non-Inventory Supplies
04018 Safety
04212 IT Equipment - 04212
07443 Uniforms
06111 Contract Labor
10201 Nonutility Prop Ss#

Account: (Inventories) – Balance Sheet

1630 - Stores expense undistributed - The cost of supervision, labor and expenses incurred in the operation of general storerooms, including purchasing, storage, handling and distribution of materials and supplies.

Examples:*Labor:*

1. Inspecting and testing materials and supplies when not assignable to specific items.
2. Unloading from shipping facility and putting in storage.
3. Supervision of purchasing and stores department to extent assignable to materials handled through stores.
4. Getting materials from stock and in readiness to go out.
5. Inventorying stock received or stock on hand by stores employees but not including inventories by general department employees as part of internal or general audits.
6. Purchasing department activities in checking material needs, investigating sources of supply, analyzing prices, preparing and placing orders, and related activities to extent applicable to materials handled through stores. (Optional. Purchasing department expenses may be included in administrative and general expenses.)
7. Maintaining stores equipment.
8. Cleaning and tidying storerooms and stores offices.
9. Keeping stock records, including recording and posting of material receipts and issues and maintaining inventory record of stock.
10. Collecting and handling scrap materials in stores.

Supplies and Expenses:

11. Adjustments of inventories of materials and supplies but not including large differences which can readily be assigned to important classes of materials and equitably distributed among the accounts to which such classes of materials have been charged since the previous inventory.
12. Cash and other discounts not practically assignable to specific materials.
13. Freight, express, etc., when not assignable to specific items.
14. Heat, light and power for storerooms and store offices.
15. Brooms, brushes, sweeping compounds and other supplies used in cleaning and tidying storerooms and stores offices.
16. Injuries and damages.
17. Insurance on materials and supplies and on stores equipment.
18. Losses due to breakage, leakage, evaporation, fire or other causes, less credits for amounts received from insurance, transportation companies or others in compensation of such losses.
19. Postage, printing, stationery and office supplies.
20. Rent of storage space and facilities.
21. Communication service.
22. Excise and other similar taxes not assignable to specific materials.
23. Transportation expense on inward movement of stores and on transfer between storerooms but not including charges on materials recovered from retirements which shall be accounted for as part of cost of removal.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C180	Atmos Pipeline - Texas
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C981	Atmos Energy Corporation Cons (Elim)
C080	Atmos Energy-Mid-Tex	C982	Atmos Energy Company (BU Elim)

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05010	Office Supplies
01001	Capital Labor	05111	Postage/Delivery Services
01008	Expense Labor Accrual	05310	Monthly Lines and service
01200	Benefits Load	05312	Long Distance
01202	Pension Benefits Load	05316	Telecom Maintenance & Repair
01203	OPEB Benefits Load	05331	WAN/LAN/Internet Service
01210	Operation supervi - Fica Load	05364	Cellular, radio, pager charges
01221	Worker's Comp Insurance	05377	Cell phone equipment and accessories
01251	Medical Benefits Load	05411	Meals & Entertainment
01257	ESOP Benefits Load	05412	Spousal & Dependent Travel
01260	HSA Benefits Load	05413	Transportation
01263	RSP FACC Benefits Load	05414	Lodging
01266	Life Benefits Load	05415	Membership Fees
01269	LTD Benefits Load	05416	Club Dues - Nondeductible
01290	Other Benefits Projects	05417	Club Dues - Deductible
02001	Inventory Materials	05419	Misc Employee Expense
02002	Material Cost - Major Items	05420	Employee Development
02003	Material Cost - Other	05421	Training
02004	Warehouse Loading Charge	05424	Books & Manuals
02005	Non-Inventory Supplies	05427	Technical (Job Skills) Training
02006	Purchasing Card Charges	05428	Computer Skills & Systems Training
03001	Vehicle Depreciation Capitalized	05429	Work Environment Training
03002	Vehicle Lease Payments	06111	Contract Labor
03004	Vehicle Expense	07120	Environmental & Safety
04018	Safety	07443	Uniforms
04040	Community Rel&Trade Shows	07499	Misc Employee Welfare Exp
04201	Software Maintenance	07590	Misc General Expense
04301	Equipment Lease	09172	Receipt O/H Dr/Cr
04302	Heavy Equipment	09173	W/H Adjmnt - Dr/Cr
04580	Building Lease/Rents Capitalized	09174	W/H Obsolete Inv Adj

04581	Building Lease/Rents	09175	W/H Obsolete Merch Adj
04582	Building Maintenance	09176	Transferring Inventory
04590	Utilities	09278	Storage O/H - Clearing
04592	Misc Rents	09341	Admin & General Expenses
04802	PGA Recoverable Company Used Gas	09911	Reimbursements
04861	A&G Overhead		

Account: (Gas Stored Underground) – Balance Sheet

1641 - Gas stored underground - The inventory of gas stored underground.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C220	Atmos Energy Louisiana Industrial Gas
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas	C981	Atmos Energy Corporation Cons (Elim)
C070	Atmos Energy-Mississippi	C987	Other Operating Companies (Elim)
C080	Atmos Energy-Mid-Tex		

Sub-Accounts enabled to use this account:

15900	CIG No Notice	15941	P/L Stor-Tex Ea-Gss	16011	P/L Storage-Transco-Gainesville
15901	P/L Stored Gas	15946	GS Under Texas Eastern	16012	Southern(LNG)-Columbus
15902	P/L Stored Gas Lig-La	15947	Lng Stored	16013	Bon Harbor Storage
15903	P/L Stored Gas Tnn-La	15953	GS Under Untd Bisteneau	16014	Grandview Storage
15904	P/L Stored Gas Sonat-La	15956	P/L Stor Gas-Williams 545	16015	Hickory Storage
15905	P/L Stored Gas Koch-La	15973	Riverway Storage Facility	16016	Kirkwood Storage
15906	P/L Storage-Wng Tss	15974	Pontchartrain Storage Cavern	16017	St. Charles Storage
15908	P/L Strd Gas-Wiliams Nat	15975	Koch Storage	16019	Gulf South-Park and Loan
15909	P/L Strd Gas - K N Enrgy	15976	GS Under Bear Creek-Sng	16023	Keystone
15911	Reliant	15977	Gulf South-ISS	16027	Current - Caledonia Storage in VA
15912	P/L Storage-Anr	15983	GS Under Muldon-Sng	16028	Current - Oneok Texas Gas Storage FELMAC
15916	Prepaid Commodity 2	15991	Fair Value Hedge Inv	16029	Current - Petal Gas Storage
15918	P/L Storage-Panh-Fs	15993	WMLLC Storage Gas	16030	Current - Worsham Steed Storage
15920	P/L Storage-Panh-Virden	15995	Other Systems	16031	Current - Sequent Leased Storage
15921	P/L Storage-Southern	15996	SNG System	16032	Current - Enstor Grama Ridge Stored Gas
15922	P/L Storage-Transco-Gss	15997	PEPL	16033	Current - Hill-Lake Storage
15923	P/L Storage-Transco-Wss	15998	Tenn System	16034	Current - Bobcat Storage
15924	P/L Storage-Transco-Ess	15999	Consigned Inventory	16035	Current - Southern Natural Gas
15929	P/L Stor-Trunkline-Salem	16003	Gulf South -Woodward (NOPSI)	16036	Current - Tennessee Gas Pipeline
15933	P/L Stor-Tenn Gas-Fs3981	16005	TLGP-LGSN Stg Est	16037	Current - Trunkline Gas Company
15935	GS Under Amory Storage	16006	East Diamond Storage Facility	16038	Current - Monroe Gas Storage
15937	P/L Stor-Etn-Va Early	16007	Huntsman Storage Facility	16039	Current - Monroe FSS
15938	Ppd Comm Etn-Saltville	16008	Gulf South Storg FSS Asset Mgt	35954	Current - MTM storage
15939	GS Under Tenn Storage				

Account: (Gas Stored Underground) – Balance Sheet

1643 - Liquefied natural gas held for processing - The cost of base load liquefied natural gas available for vaporization and injection into the utility's natural gas system.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

15947 Current - Lng Stored
16012 Southern(LNG)-Columbus

Account: (Other Current Assets) – Balance Sheet

1650 – Prepayments - Payments for undelivered gas and other prepayments of rents, taxes, insurance, interest, and like disbursements made prior to the period to which they apply.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C210	Blueflame Insurance Services, LTD
C020	Atmos Energy-Louisiana	C220	Atmos Energy Louisiana Industrial Gas
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas	C989	Blueflame Insurance (Elim)
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C080	Atmos Energy-Mid-Tex	C312	Atmos Energy Holdings Inc
C180	Atmos Pipeline - Texas		

Sub-Accounts enabled to use this account:

13000	Prepaid Expences Misc	13040	Prepayments - Prepaid-Misc 1
13001	Prepaid-Worker's Comp Ins	13041	Tennessee Regulatory Authority
13003	Prepaid-Auto Liabty Ins	13047	Prepaid-Bill Printing Supplies
13004	Prepaid-Liability Insurance-Other	13054	Prepaid - Rent-Leased Gas Prop.
13005	Prepaid-Insurance-D&O	13060	Prepaid - Tx Tech
13006	Prepaid-Aegis General Liability	13067	Blueflame Property Insurance
13007	Prepaid-La Occup Licenses	13072	State Occupation Tax Prepayment
13009	Prepaid-Gross Receipt Tax	13073	Local Gross Receipts Prepayments
13010	Prepaid-Symantec Software	13083	Red Hat Software
13012	Prepaid-COLI Ins Premium	13089	Prepaid-BlueFlame M
13013	Prepaid-SS Mail Postage Machine	13090	Prepaid DOT Fee/Rig
13015	Prepaid-Postage for Cust Billing	13092	Antispan Software
13019	Prepaid-Other WMLLC	13093	Scanmail Software
13020	Prepaid-Gilliland G-Prt-I	13111	Prepayments - Prepaid-Altiris 1650-13111
13021	Prepaid-Gilliland Ptr-II	13118	Prepayments - Prepaid-MS Virtual Desktop 1650-13118
13022	Pd Rent-Gilliland COKS	13123	Prepayments - Construction Materials & Services 1650-13123
13027	Prepaid-Southern Gas Dues	13124	Prepayments - Ppd SW & HW Maint 1650-13124
13028	Prepaid-American Gas Dues	13125	Prepayments - Ppd-Asset Mangement Plan 1650-13125
13030	Prepaid-Ky Psc Assessment	13126	Prepayments - Prepaid-Towers Rewards System 1650-13126
13031	Prepaid-Co Puc Assesemnt	13127	Prepayments - Prepaid-Easement Rent 1650-13127
13035	Prepaid-NationsBank Of Tx	13129	DSM Prepaid

Account: (Other Current Assets) – Balance Sheet

1710 – Interest and dividends receivable - The amount of interest on bonds, mortgages, notes, commercial paper, loans, open accounts, deposits, and the amount of dividends declared or guaranteed on stocks owned.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C080 Atmos Energy-Mid-Tex
C210 Blueflame Insurance Services, LTD

Sub-Accounts enabled to use this account:

Account: (Other Current Assets) – Balance Sheet

1720 – Rents receivable - The rents receivable or accrued on property rented or leased by the utility to others.

Companies enabled to use this account:

C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

00000 Default

Account: (Other Current Assets) – Balance Sheet

1730 – Rents receivable - The estimated amount accrued for service rendered, but not billed at the end of any accounting period. .

Companies enabled to use this account:

C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

00000 Default

Account: (Other Current Assets) – Balance Sheet

1740 - Miscellaneous current and accrued assets - The book cost of all other current and accrued assets.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C180 Atmos Pipeline - Texas
C020 Atmos Energy-Louisiana	C220 Atmos Energy Louisiana Industrial Gas
C030 Atmos Energy-West Texas	C303 Trans Louisiana Gas Pipeline
C050 Atmos Energy-KY/Mid-States	C981 Atmos Energy Corporation Cons (Elim)
C060 Atmos Energy-Colorado-Kansas	C987 Other Operating Companies (Elim)
C070 Atmos Energy-Mississippi	C990 Mid-Tex Eliminations
C080 Atmos Energy-Mid-Tex	

Sub-Accounts enabled to use this account:

00000 Default	27404 Nymex Swaps-Closed Positions
13401 Imbalances Colorado	27407 NWPL
13403 Exchange Gas	27408 Questar
13405 Imbalances Mississippi	27409 KGS
13406 Stable Rate Revenue Accrual	27410 PEPL
13407 Misc Current & Accrued	35101 Index Price Contracts-Nonaff
13499 Interest Receivable	35251 Fixed Price Futures
14221 Myriant Lease Rec	35261 Fixed Price Swaps Non-Aff
15999 Consigned Inventory	35262 Fixed Price Swaps Aff
27347 Hedging Open Positions	35351 Storage Futures
27358 CIG(Colorado Inters	35361 Storage Swaps-NonAff
27359 Deferred Franchise	35362 Storage Swaps-Aff
27371 Amarillo LDC	35561 Enhance Swaps-Nonaff
27381 PSCO Front Range	35702 Fixed Fees-Aff

27382	PSCO Southern	35801	Basis Swaps-Nonaff
27383	PSCO Western	35802	Basis Swaps-Aff
27384	Texas Gas Imbalance	35901	MTM Reserve Overhead-Nonaff
27386	Misc	35902	MTM Reserve Overhead-Aff
27387	Storage Imbalance	35921	MTM Reserve NPV-Nonaff
27394	El Paso Imbal	35922	MTM Reserve NPV-Aff
27401	Nymex Swaps-Open Po	35931	MTM Reserve Credit-NonAff
27403	Options-Open Positi		

Account: (Deferred Charges and Other Assets) – Balance Sheet

1810 - Unamortized debt expense - Expenses related to the issuance or assumption of debt securities.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

13501	Med Terms Ser A-1	13532	8.50 percent Senior
13521	Debentures 6.75 percent	13534	400MM 5.5% due Jun-41
13526	LTD Interest rate hedge	13535	500MM 4.15% due JAN 2043
13529	4.95 percent Senior notes due 2014	13536	Oct-14 debt issuance costs
13530	5.95 percent Senior notes due 2034	13537	Jun-17 debt issuance costs
13531	Fixed Rate due 2017		

Account: (Deferred Charges and Other Assets) – Balance Sheet

1823 - Other regulatory assets - The amounts of regulatory-created assets resulting from the ratemaking actions of regulatory agencies.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

13704	KS Ad Valorem-Current	13756	FAS 87 Reg Asset
13705	KS Ad Valorem-Future	13757	FAS 106 Reg Asset
13707	VA WNA	13758	Mid-Tex DARR Tariff
13710	PL Cost Recovery-Residential	13760	SERP Reg Asset
13711	PL Cost Recovery-Transport	13761	Kansas Rate Case 2012
13714	Denton Settlement-Pmt Recovery	13762	Dallas Rider IR
13725	Gas Cost Review-GUD 9233	13765	FAS87 2013
13729	Pipeline Safety Fee	13766	FAS106 2013
13733	TN environmental cl	13767	SERP 2013
13735	KS WNA	13768	MAOP Records
13738	MDTX-9762 ATM	13769	Rider IR reserve
13740	MDTX-9762 Appeal NC	13770	Dkt 10000 Rate Case Exp
13741	CO DSM	13771	MTX Rate Case GUD 10194 Dallas
13744	KS WNA Recovery	13772	MTX Rate Case GUD 10194 non-Dallas
13746	CO Rate Case	13773	WTX Rate Case GUD 10100
13747	GUD 9787-Rate Case Expenses from 976	13774	WTX Rate Case 2013 SOI
13750	KS Rate Case 2010	27725	Income Tax Recover Future
13755	Reserve for City Resolution for GUD		

Account: (NSC – Other Regulatory Assets) – Balance Sheet

1829 – NSC regulatory assets – Non-service cost regulatory assets

Companies enabled to use this account:

C010 Atmos Energy – Shared services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

13780 NSC Reg Asset/Liability
13784 NSC OH Reg Asset/Liability

Account: (Deferred Charges and Other Assets) – Balance Sheet

1840 - Clearing accounts – The undistributed balances in clearing accounts at the date of the balance sheet.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C221 Atmos Power Systems Inc
C020 Atmos Energy-Louisiana	C231 Atmos Pipeline & Storage LLC
C030 Atmos Energy-West Texas	C232 UCG Storage
C050 Atmos Energy-KY/Mid-States	C233 WKG Storage
C060 Atmos Energy-Colorado-Kansas	C236 Atmos Gathering Company, LLC
C070 Atmos Energy-Mississippi	C301 Atmos Energy Services LLC
C080 Atmos Energy-Mid-Tex	C302 Egasco
C180 Atmos Pipeline - Texas	C303 Trans Louisiana Gas Pipeline
C220 Atmos Energy Louisiana Industrial Gas	C312 Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

04863 A&G Overhead Clearing	13656 Capital Benefits I Medical Trans in	13840 Benefit Credits from CC's
04882 WIP Removal Cost	13657 Capital Benefits I Payroll Tax	13841 Emp. ESOP Match Accr.
13600 Benefits A Cr Exp Medical Load	13658 Capital Benefits I Emp ESOP	13842 Capital Benefits Trans. In
13602 Benefits A Cr Exp ESOP Load	13659 Capital Benefits I Emp HSA Trans in	13843 Capital Benefits Trans Out
13603 Benefits A Cr Exp Emp HSA Load	13660 Capital Benefits I RSP FACC	13844 Expense Benefits Transfer In
13604 Benefits A Cr Exp RSP FACC Load	13661 Capital Benefits I Basic Life Trans	13845 Expense Benefits Transfer Out
13605 Benefits A Cr Exp Basic Life Load	13662 Capital Benefits I LTD Trans in	13846 Benefits Transferred In
13606 Benefits A Cr Exp LTD Load	13663 Expense Benefits J Medical Trans in	13847 Clearing Account - Misc 1840-13847
13607 Benefits B Medical Variance Clr	13664 Expense Benefits J Payroll Tax	13848 Oracle AR Clearing
13609 Benefits B Emp ESOP Variance Clr	13665 Expense Benefits J Emp ESOP	13850 Work Comp Credits from CC
13610 Benefits B Emp HSA Variance Clr	13666 Expense Benefits J Emp HSA	13851 Work Comp Variance Clearing
13611 Benefits B RSP FACC Variance Clr	13667 Expense Benefits J RSP FACC	13852 TBS AMR Equipment
	Trans in	

13612	Benefits B Emp Basic Life Variance C	13668	Expense Benefits J Basic Life Trans	13853	Mid-Tex Taxes Other
13613	Benefits B Emp LTD Variance Clr	13669	Expense Benefits J LTD Trans in	13854	Clearing Account - Benefits C Gross Trans 1840-13854
13614	Benefits C Gross Trans Medical	13670	Benefits K Medical Transfers	13855	Mid-Tex Money Pool
13616	Benefits C Gross Trans Emp ESOP	13671	Benefits K Payroll Tax Transfers	13856	Line Pack
13617	Benefits C Gross Trans Emp HSA	13672	Benefits K Emp ESOP Transfers	13857	AEH 401k Match
13618	Benefits C Gross Trans RSP FACC	13673	Benefits K Emp HSA Transfers	13858	Lincoln Rent Cleari
13619	Benefits C Gross Trans Basic Life	13674	Benefits K RSP FACC Transfers	13859	Gilliland Rent Clea
13620	Benefits C Gross Trans LTD	13675	Benefits K Basic Life Transfers	13860	Clearing Account
13621	Capital Benefits D True up Medical	13676	Benefits K LTD Transfers	13861	RSP FACC
13623	Capital Benefits D True up Emp ESOP	13741	CO DSM	13863	Employer Match HSA
13624	Capital Benefits D True up Emp HSA	13800	Expense Advance Clearing	13864	SAP Cash Clearing US Bank
13625	Capital Benefits D True up RSP FACC	13801	Inventory/PA Clearing Account	13865	SAP Cash Clearing ANB Draft
13626	Capital Benefits D True up Basic Lif	13803	Benefit Clearing	13866	SAP Cash Clearing Banner Refund
13627	Capital Benefits D True up LTD	13805	Employer P/R Taxes Clearing	13870	Capital Benefits G Workers Comp Tran
13628	Capital Benefits E Cap TU offset Med	13806	Returns from collection agencies	13871	Capital Benefits I Pension Trans in
13630	Capital Benefits E Cap TU offset Emp	13807	Cap Benefits F Pension Load Clr	13872	Capital Benefits I FAS106 Trans in
13631	Capital Benefits E Cap TU offset Emp	13808	Cap Benefits F FAS 106 Load Clr	13873	Capital Benefits G Pension Trans out
13632	Capital Benefits E Cap TU offset RSP	13809	Cap Benefits F Workers Comp Clr	13874	Capital Benefits G FAS106 Trans out
13633	Capital Benefits E Cap TU offset Bas	13810	Employer FICA Clearing	13875	Expense Benefits H Pension Trans out
13634	Capital Benefits E Cap TU offset LTD	13811	Employer FUTA Clearing	13876	Expense Benefits H FAS106 Trans out
13635	Capital Benefits F Medical Load Clr	13812	Employer SUTA Clearing	13877	Expense Benefits J Pension Trans in
13636	Capital Benefits F Payroll Tax Load	13813	Employer Denver City Tax Clear.	13878	Expense Benefits J FAS106 Trans in
13637	Capital Benefits F Emp ESOP Load Clr	13815	Benefits K Pension Transfers	13879	SAP FIGL Document Overflow
13638	Clearing Account - Capital Benefits F Emp HSA Load Clr	13816	Benefits K FAS106 Transfers	13880	Benefits A Cr Exp Load Pension
13639	Capital Benefits F RSP FACC Load Clr	13819	Benefits C Gross Trans Workers Comp	13881	Benefits A Cr Exp Load FAS106
13640	Capital Benefits F Basic Life Load C	13820	Workers' Comp Clearing	13882	Capital Benefits E Cap TU offset Pen
13641	Capital Benefits F LTD Load Clr	13821	Basic Life Insurance Clearing	13883	Capital Benefits E Cap TU offset FAS
13642	Capital Benefits G Medical Trans out	13822	FAS/106 Clearing	13884	Benefits C Gross Trans Pension
13643	Capital Benefits G Payroll Tax Trans	13823	Medical/Dental Insurance Clearing	13885	Benefits C Gross Trans FAS106
13644	Capital Benefits G Emp ESOP Trans ou	13824	LTD Clearing	13886	Capital Benefits D True up Pension
13645	Capital Benefits G Emp HSA Trans out	13826	Employer ESOP Matching	13887	Capital Benefits D True up FAS106
13646	Capital Benefits G RSP FACC Trans ou	13827	ESOP-Other Clearing	13889	Benefits B Pension Variance Clr

13647	Capital Benefits G Basic Life Trans	13828	Pension Cost Clearing	13890	Benefits B FAS106 Variance Clr
13648	Capital Benefits G LTD Trans out	13829	Deferred Asset Clearing	13891	Capital Benefits D True up WorkComp
13649	Expense Benefits H Medical Trans out	13830	Proj. Conversion Clearing	13892	Capital Benefits E Cap TU offset Wor
13650	Expense Benefits H Payroll Tax Trans	13832	Clearing Account - Deferred Project Conversion Clearing	13893	Expense Benefits H Workers Comp Tran
13651	Expense Benefits H Emp ESOP Trans ou	13834	Main Ext.Proj.Conv. Clear	13895	Capital Benefits I Workers Comp Tran
13652	Expense Benefits H Emp HSA Trans out	13835	Vehicle Insurance Alloc.	13897	Expense Benefits J Workers Comp Tran
13653	Expense Benefits H RSP FACC Trans ou	13836	PA Entry Clearing	13899	Benefits K Workers Comp Transfers
13654	Expense Benefits H Basic Life Trans	13838	Clearing Account - 1099 Entries 1840-13838	14162	2 B Universal Shelf Registration
13655	Expense Benefits H LTD Trans out	13839	Benefit Variance Clearing	14163	Goodwill - Mid-Tex Acquisition

Account: (Deferred Charges and Other Assets) – Balance Sheet

1849 – NSC Clearing accounts – The undistributed balances in non-service cost clearing accounts at the date of the balance sheet.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C302	Egasco
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

13807	Cap Benefits F Pension Load Clr	13883	Capital Benefits E Cap TU offset FAS106
13808	Cap Benefits F FAS 106 Load Clr	13884	Benefits C Gross Trans Pension
13822	FAS/106 Clearing	13885	Benefits C Gross Trans FAS106
13828	Pension Cost Clearing	13886	Capital Benefits D True up Pension
13880	Benefits A Cr Exp Load Pension	13887	Capital Benefits D True up FAS106
13881	Benefits A Cr Exp Load FAS106	13889	Benefits B Pension Variance Clr
13882	Capital Benefits E Cap TU offset Pension	13890	Benefits B FAS106 Variance Clr

Account: (Deferred Charges and Other Assets) – Balance Sheet

1860 - Miscellaneous deferred debits - All debits not elsewhere provided for.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C302	Egasco

C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C220 Atmos Energy Louisiana Industrial Gas
 C221 Atmos Power Systems Inc
 C232 UCG Storage

C303 Trans Louisiana Gas Pipeline
 C306 Atmos Exploration & Production
 C312 Atmos Energy Holdings Inc
 C981 Atmos Energy Corporation Cons (Elim)
 C982 Atmos Energy Company (BU Elim)
 C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default
 01000 Non-project Labor
 01008 Expense Labor Accrual
 01200 Other Benefits Load
 01290 Other Benefits Projects
 02001 Inventory Materials
 02002 Material Cost - Major Items
 02003 Material Cost - Other
 02004 Warehouse Loading Charge
 02005 Non-Inventory Supplies
 04145 Printing/Slides/Graphics
 04590 Utilities
 04861 Operation supervi - A&G Overhead
 04862 A&G Overhead Load
 04871 WIP Closing
 05010 Office Supplies
 05111 Postage/Delivery Services
 05314 Toll Free Long Distance
 05411 Meals and Entertainment
 05413 Transportation
 05419 Misc Employee Expense
 06111 Contract Labor
 07421 Service Awards
 07590 Misc General Expense
 07591 Supplies & Expense
 09911 Reimbursements
 13900 Deferred Asset Projects
 13904 Goodwill
 13921 TN Rate Case
 13931 Energy Efficiency Program
 13941 Nashville NFL PSL Fee
 13942 Houston NFL PSL Fee
 13944 Other Misc Def Dr - Misc
 13945 Stock Issuance Costs
 14152 Goodwill - Citizens Aquisition
 13953 Goodwill - Comfort Gas
 13956 Line Pack
 13957 Def Dr - Payroll Clearing
 13992 Deferred Retirement Costs
 13993 Pension Assets Noncurrent
 14000 MVG-Unbilled Jobbing Work
 14001 DSM Project - Ky
 14031 UCG Ks Capacity Rel Rev
 14032 Colorado Rate Case
 14087 PBR Recoveries

14088 Recoveries
 14089 Unbilled Recoveries
 14093 Goodwill-Woodward
 14132 COLI Cash surrender Value
 14133 COLI Loans Against CSV
 14135 DSM project - KY Recoveries
 14142 MVG LT A/R MERCH
 14147 Goodwill - MVG Aquisition
 14151 Customer Contracts
 14152 Goodwill - Citizens Acquisition
 14153 Investment in Pine Pipeline
 14155 LGS Integration Costs
 14160 WT Surcharge
 14162 2 B Universal Shelf Registration
 14163 Goodwill - Mid-Tex Acquisition
 14167 FY14 Equity Offering
 14177 BC Materials
 14184 Lincoln II Construc
 14214 Sports Option #5
 14216 Def Dr - Park City
 14217 Def - Park City - c
 14218 Texas Rule 8
 14219 CO PIPP Cost Accumulation
 14220 Colorado PIPP Recoveries
 14221 Myriant Lease Rec
 27347 Hedging Open Positions
 27401 Nymex Swaps-Open Po
 27403 Options-Open Positions
 27783 Rider Revenue Accrual
 35101 Index Price Contracts-Nonaff
 35251 Fixed Price Futures
 35261 Fixed Price Swaps Non-Aff
 35262 Fixed Price Swaps Aff
 35311 Storage Inv
 35361 Storage Swaps-NonAff
 35362 Storage Swaps-Aff
 35561 Enhance Swaps-Nonaff
 35702 Fixed Fees-Aff
 35801 Basis Swaps-Nonaff
 35802 Basis Swaps-Aff
 35901 MTM Reserve Overhead-Nonaff
 35902 MTM Reserve Overhead-Aff
 35921 MTM Reserve NPV-Nonaff
 35922 MTM Reserve NPV-Aff
 35931 MTM Reserve Credit-NonAff

Account: (Deferred Charges and Other Assets) – Balance Sheet

1890 - Unamortized loss on reacquired debt - The losses on long-term debt reacquired or redeemed.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

13531	Fixed Rate due 2017	19107	Retirement Premium on NP Series T
13532	450MM 8.5% due Mar-19	19108	Retirement Premium on NP Series U
13533	4.00 percent Senior	19110	Retirement Premium
19100	Retirement of MVG Debt	19113	Retirement Premium on NP Series J
19105	Retirement Premium on NP Series Q		

Account: (Deferred Income Taxes) – Balance Sheet

1900 - Accumulated deferred income taxes – For general accounting purposes, taxes that will not be fully reflected in the utility's determination of annual net income until subsequent years.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C234	Trans Louisiana Gas Storage
C070	Atmos Energy-Mississippi	C236	Atmos Gathering Company, LLC
C080	Atmos Energy-Mid-Tex	C301	Atmos Energy Services LLC
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C210	Blueflame Insurance Services, LTD	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C989	Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

05411 Meals and Entertainment
14152 Goodwill
28201 Accum Defer Fed Income
28201 Federal - Other
28206 Accum Defer State Inc Tax

Account: (Deferred Gas Costs) – Balance Sheet

1910 - Unrecovered purchased gas costs - Purchase gas costs related to Commission approved purchased gas adjustment clauses when such costs are not included in the utility's rate schedule on file with the Commission.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas	C983	TLGP and TLGS (Elim)

Sub-Accounts enabled to use this account:

13707	VA WNA	29002	MTM-Open Futures Contracts
13710	PL Cost Recovery-Residential	29003	Asset Management
13711	PL Cost Recovery-Transport	29005	Bad Debt Gas Cost
14031	UCG Ks Capacity Rel Rev	29007	Margin Loss Recovery

14066 Kansas Hedging Program
 14084 Gas Purchases
 14087 PBR Recoveries
 14088 Recoveries
 14089 Unbilled Recoveries
 23116 Over/Under-Pr Yr
 27313 Exchange Gas
 27314 Pipeline Refunds
 27733 KS Ad Valorem Tax Refund
 29000 Unrealized Gas Cost

29011 Bad Debt Recovery
 29013 Asset Management-MS Valley Gas
 29014 Deferred APT Pipeli
 29015 Dallas Res & Comm B
 29016 Environs Res & Comm
 29017 Settled Cities Res
 29019 Environs Indust Bad Debt Gas Cost
 29020 Settled Cities Indu
 29021 Deferred Option Premiums

Account: (Common Stock) – Balance Sheet

2010 - Common stock issued - Common stock issued.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C070 Atmos Energy-Mississippi
 C220 Atmos Energy Louisiana Industrial Gas
 C221 Atmos Power Systems Inc
 C231 Atmos Pipeline & Storage LLC
 C232 UCG Storage
 C233 WKG Storage
 C234 Trans Louisiana Gas Storage
 C301 Atmos Energy Services LLC

C302 Egasco
 C303 Trans Louisiana Gas Pipeline
 C306 Atmos Exploration & Production
 C312 Atmos Energy Holdings Inc
 C981 Atmos Energy Corporation Cons (Elim)
 C982 Atmos Energy Company (BU Elim)
 C983 TLGP and TLGS (Elim)
 C984 Atmos Energy Services (Elim)
 C987 Atmos Energy Holdings (Elim)

Sub-Accounts enabled to use this account:

00000 Default

Account: (Common Stock) – Balance Sheet

2020 - Common stock issued - Common stock subscribed.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

00000 Default

Account: (Additional Paid in Capital) – Balance Sheet

2110 - Miscellaneous paid-in capital - The balance of all other credits for paid in capital.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C210 Blueflame Insurance Services, LTD
 C220 Atmos Energy Louisiana Industrial Gas
 C221 Atmos Power Systems Inc
 C231 Atmos Pipeline & Storage LLC

C234 Trans Louisiana Gas Storage
 C236 Atmos Gathering Company, LLC
 C237 Phoenix Gas Gathering Company
 C301 Atmos Energy Services LLC
 C302 Egasco
 C303 Trans Louisiana Gas Pipeline
 C312 Atmos Energy Holdings Inc
 C981 Atmos Energy Corporation Cons (Elim)
 C982 Atmos Energy Company (BU Elim)
 C983 TLGP and TLGS (Elim)
 C984 Atmos Energy Services (Elim)
 C987 Other Operating Companies (Elim)

C232 UCG Storage
C233 WKG Storage

C989 Blueflame Insurance (Elim) TO CONSUMER ADVOCATE DR NO. 1-36

Sub-Accounts enabled to use this account:

00000	Default	10238	Investment in Egasco LLC
10204	Investment in TLGP (Prev TLIG)	10242	Investment in Woodward Marketing LLC
10208	Inv/Asse-Aes Captl	10251	Non Qualified Stock
10210	Investment UCGS	10256	Restricted Stock Gr
10211	Investment in Atmos Power Systems (Pre.	10257	Restricted Stock Ac
10213	Inv in Nonregulated Shared Svc	10260	RSU Grant Value - L
10214	Investment in UC Propane	10261	RSU Accumulated Amo
10218	Investment in AEP-Atmos Exploration	10264	RSU Grant Value - MIP
10232	Investment in AEM-Atmos Energy Mark.	10265	RSU Accumulated Amort - MIP
10233	Investment in Atmos Pipeline & Storage I	10267	RSU Grant Value - LTIP PBDEU
10234	Investment in Enertrust Inc		

Account: (Additional Paid in Capital) – Balance Sheet

2140 – Capital stock expense - The amount of all commissions and expenses incurred in connection with the original issuance and sale of capital stock, including additional capital stock of a particular class or series as well as first issues.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-State
C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

27215 KY Utility School Tax
27206 Emp Local Tax-Accrual
27253 Sales Tax-Tupelo 6 1/4%

Account: (Accumulated Other Comprehensive Income) – Balance Sheet

2150 - Appropriated retained earnings - The amount of earned surplus which has been appropriated or set aside for specific purposes.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C210 Blueflame Insurance Services, LTD
C220 Atmos Energy Louisiana Industrial Gas
C232 UCG Storage
C303 Trans Louisiana Gas Pipeline
C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

20000	Accumulated Other Comprehensive Income	20104	OCI-Suntrust T Lock
20090	Blueflame OCI	20105	OCI-\$400M T Lock June 2011
20100	OCI CF Hedge Non-Aff	20107	OCI-\$350M T Lock Feb-13
20101	OCI CF Hedge Aff	20108	OCT 2014 Int rate swaps
20102	OCI-Other	20109	JUN 2017 Int rate swaps
20103	OCI-Scotland T lock	20111	MAR 2019 Int rate swaps

Account: (Retained Earnings) – Balance Sheet

2160 - Unappropriated retained earnings - The balances of unappropriated retained earnings arising from earnings of the utility.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C237	Phoenix Gas Gathering Company
C020	Atmos Energy-Louisiana	C240	Fort Necessity Gas Storage, LLC
C030	Atmos Energy-West Texas	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C302	Egasco
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C080	Atmos Energy-Mid-Tex	C312	Atmos Energy Holdings Inc
C180	Atmos Pipeline - Texas	C323	Mississippi Wastewater
C210	Blueflame Insurance Services, LTD	C981	Atmos Energy Corporation Cons (Elim)
C220	Atmos Energy Louisiana Industrial Gas	C982	Atmos Energy Company (BU Elim)
C221	Atmos Power Systems Inc	C983	TLGP and TLGS (Elim)
C231	Atmos Pipeline & Storage LLC	C984	Atmos Energy Services (Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)
C233	WKG Storage	C989	Blueflame Insurance (Elim)
C234	Trans Louisiana Gas Storage	C990	Mid-Tex Eliminations
C236	Atmos Gathering Company, LLC		

Sub-Accounts enabled to use this account:

00000 Default

Account: (Retained Earnings) – Balance Sheet

2170 – Reacquired capital stock – The cost of capital stock actually issued by the utility and reacquired by it and not retired or canceled, except, however, stock which is held by trustees in sinking or other funds.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

00000 Default

Account: (Long-Term Debt, including current maturities) – Balance Sheet

2210 – Bonds - The face value of the actually issued and unmatured bonds which have not been retired or canceled; also the face value of such bonds issued by others the payment of which has been assumed by the utility.

Companies enabled to use this account:

C070 Atmos Energy-Mississippi
C981 Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

00000 Default

Account: (Long-Term Debt, including current maturities) – Balance Sheet

2220 – Reacquired bonds - The face value of bonds actually issued or assumed by the utility and reacquired by it and not retired, or canceled.

Companies enabled to use this account:

C030 Atmos Energy-West Texas

Sub-Accounts enabled to use this account:

04802 PGA Recoverable Company Used Gas

Account: (Long-Term Debt, including current maturities) – Balance Sheet

2240 - Other long-term debt - All long-term debt not otherwise provided for.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

20200	Med Term Notes	20233	Fixed Rate due 2017
20223	Debentures 6.75	20234	8.50 % Senior Notes
20231	4.95% Senior Notes due 2014	20235	5.50% Senior Notes due 2041
20232	5.95% Senior Notes due 2034	20236	4.15% Senior Notes due 2043

Account: (Long-Term Debt, including current maturities) – Balance Sheet

2241 - Unamortized debt expense

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

13501	Med Terms Ser A-1	13532	450MM 8.5% due Mar-19
13521	150MM 6.75% due Jul-28	13534	400MM 5.5% due Jun-41
13530	200MM 5.95% due Oct-34	13535	500MM 4.15% due JAN-43
13531	250MM 6.35% due Jun-17	13536	750MM 4.125% due Oct-44
13537	500MM 3.000% due Jun-27	13538	200MM BBT 3 YR Term Loan

Account: (Long-Term Debt, including current maturities) – Balance Sheet

2250 - Long Term Debt Premium- includes the excess of the cash value of consideration received over the face value upon the issuance or assumption of long-term debt securities.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

13536 750MM 4.125% due Oct-44

Account: (Long-Term Debt, including current maturities) – Balance Sheet

2260 - Unamortized discount on long-term debt - The excess of the face value of long-term debt securities over the cash value of consideration received related to the issue or assumption of all types and classes of debt.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

13521	Debentures 6.75 percent	13534	400MM 5.5% due Jun-41
13529	4.95 percent Senior notes due 2014	13535	500MM 4.15% due JAN 2043
13530	5.95 percent Senior notes due 2034	25123	Use Tax
13531	Fixed Rate due 2017	30166	5.5% Senior Notes disc

13532 8.50 percent Senior

Account: (Other Current Liabilities) – Balance Sheet

2281 - Accumulated provision for property insurance – Amounts reserved by the utility for losses through accident, fire, flood, or other hazards to its own property or property leased from others, not covered by insurance.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C210 Blueflame Insurance Services, LTD
 C989 Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

28101 Inj & Damages-Ins Reserve
 28111 Property Insurance

Account: (Other Current Liabilities) – Balance Sheet

2282 - Accumulated provision for injuries and damages - Amounts charged to meet the probable liability, not covered by insurance, for deaths or injuries to employees and others, and for damages to property neither owned nor held under lease by the utility.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C220 Atmos Energy Louisiana Industrial Gas
C020 Atmos Energy-Louisiana	C221 Atmos Power Systems Inc
C030 Atmos Energy-West Texas	C231 Atmos Pipeline & Storage LLC
C050 Atmos Energy-KY/Mid-States	C232 UCG Storage
C060 Atmos Energy-Colorado-Kansas	C236 Atmos Gathering Company, LLC
C070 Atmos Energy-Mississippi	C303 Trans Louisiana Gas Pipeline
C080 Atmos Energy-Mid-Tex	C312 Atmos Energy Holdings Inc
C180 Atmos Pipeline - Texas	C989 Blueflame Insurance (Elim)
C210 Blueflame Insurance Services, LTD	

Sub-Accounts enabled to use this account:

28101 Inj & Damages-Ins Reserve
 28102 Workers' Comp-Ins Reserve

Account: (Other Current Liabilities) – Balance Sheet

2284 - Accumulated miscellaneous operating provisions - All operating provisions which are not provided for elsewhere.

Companies enabled to use this account:

C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

28109 R&D Surcharge

Account: (Notes Payable) – Balance Sheet

2310 – Notes payable - All amounts payable by the utility within one year.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C981	Atmos Energy Corporation Cons (Elim)
C220	Atmos Energy Louisiana Industrial Gas	C987	Other Operating Companies (Elim)
C312	Atmos Energy Holdings Inc		

Sub-Accounts enabled to use this account:

20605	N/P-ST Loan	20638	CP- Goldman Sachs
20609	Intercompany Borrowing	20639	CP- Goldman Sachs Discount
20627	Commercial Paper - ML	20640	CP- Morgan Stanley
20628	Commercial Paper - ML Disc	20641	CP- Morgan Stanley Discount
20632	Commercial Paper-Su	20642	CP- Royal Bank of Scotland
20633	Commercial Paper-Su	20643	CP- Royal Bank of Scotland Discount
20634	CP-Wells Fargo	21000	Net Payroll Accrual
20635	CP-Wells Fargo Disc	21001	Current Liab-A/P Vouchers
20636	CP- Deutsche Bank	24957	Line of Credit - AEH
20637	CP- Deutsche Bank Discount		

Account: (Accounts Payable) – Balance Sheet

2320 - Accounts payable - All amounts payable by the utility within one year.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C231	Atmos Pipeline & Storage LLC
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C302	Egasco
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C306	Atmos Exploration & Production
C210	Blueflame Insurance Services, LTD	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	21054	Pretax Depdent Care Plan	21115	Other Payable
04834	Unbilled gas cost	21055	A/P Clearing/Suspense	21136	Aligne Accounts Payable
13090	Prepaid DOT Fee/Right-of-way	21059	Closed Assurant Gro	21170	Emp GVUL Investment
21000	Net Payroll Accrual	21060	GE FAMG-USP	21178	Health Spending Account
21001	Curr. Liab-A/P Vouchers	21061	GE FAMG-SAH	21250	A/P Brokerage Gas
21007	Emp Supp Life Ins	21062	GE FAMG-HP	21252	Borrowed Gas
21010	Emp Ad&D	21063	PT US Able ADD	21253	Accrued Gas Liability
21012	Emp Esop	21067	Fix6	21254	Tetco Cashout
21016	Emp Credit Union	21068	Auto Club	21305	Accrued Gas Payable
21017	Emp Union Dues	21069	Employee Direct Deposit	21306	RSP FACC Empr Payable
21018	Emp United Way	21076	OGLM	21307	Involuntary Deductions
21020	Federal PAC	21078	Emp voluntary deduction	23116	Over/Under-Pr Yr
21026	401K Match	21081	AEH Opt Emp Life	23500	Contract Retain
21028	Emp 401K Loan	21082	Med AEH Base Plan	23501	Customer Contributions
21029	Emp 401k	21083	Med AEH Buy-Up	23502	CO Low Income
21032	Empr Esop-Other Exp	21084	AEH Vision Plan	23512	Payable to Liberty
21033	Empr Esop	21085	AEH Dental Plan	24603	Other A/P-Def Cr Cl Cur
21035	Empr Ltd Ins	21086	AEH 401K	24607	EY Atmos Audit 10-K ARS Fees
21036	Empr Basic Life	21087	AEH 401K Loan	24612	Other A/P-Uncashed Checks
21040	Empr Medical/Dental	21089	AEH FSA Medical	24613	Mailed Refunds
21043	Emp Medical Prem W/H	21091	AEH FSA DepCare	24618	Stocked Item PO Clearing

21045	Emp Dental Prem W/H	21092	AEH Pre Tax Colonial	24619	Non-Stocked Item PO Clearing
21047	Medical/Dental Clearing	21093	AEH Post Tax Colonial	24634	EY Interim Reviews 10-Q Fees
21048	Med/Dent-Oth Exp Pymt	21095	APB 10	24635	Internal Audit KPMG Service Fees
21049	PTO Accrual	21096	AEH 401k Match	24638	Deposits for Customer Assistance
21050	Accrued Payroll	21099	Conservation & Ener	24644	Atmos-Wrong Payee
21052	Vision Plan	21100	AEH 401k Safe Harbor	24646	BFI property insurance tax
21053	Pretax Flex Medical Plan	21101	Estimated Gas Cost	29021	Deferred Option Premiums

Account: (Accounts Payable) – Balance Sheet

2340 - Accounts payable to associated companies - Amounts owing to associated companies on notes, drafts, acceptances, or other similar evidences of indebtedness, and open accounts payable on demand or not more than one year from date of issue or creation.

Companies enabled to use this account:

C080	Atmos Energy-Mid-Tex
C180	Atmos Pipeline - Texas
C220	Atmos Energy Louisiana Industrial Gas
C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default
24957	Line of Credit – AEH

Account: (Customer Deposits) – Balance Sheet

2350 - Customer deposits - All amounts deposited with the utility by customers as security for the payment of bills.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C232	UCG Storage
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

23501	Customer Contributions
25000	Customer Deposits- Active
25001	Customer Deposits-Non CIS

Account: (Other Current Liabilities) – Balance Sheet

2360 - Taxes accrued - The amount of taxes accrued during the accounting period.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C234	Trans Louisiana Gas Storage
C020	Atmos Energy-Louisiana	C236	Atmos Gathering Company, LLC
C030	Atmos Energy-West Texas	C237	Phoenix Gas Gathering Company
C050	Atmos Energy-KY/Mid-States	C240	Fort Necessity Gas Storage, LLC
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C302	Egasco
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C306	Atmos Exploration & Production

C210 Blueflame Insurance Services, LTD
 C220 Atmos Energy Louisiana Industrial Gas
 C221 Atmos Power Systems Inc
 C231 Atmos Pipeline & Storage LLC
 C232 UCG Storage
 C233 WKG Storage

C312 Atmos Energy Holdings Inc
 C981 Atmos Energy Corporation Cons (Elim)
 C982 Atmos Energy Company (BU Elim)
 C983 TLGP and TLGS (Elim)
 C987 Other Operating Companies (Elim)
 C989 Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

00000 Default
 25102 Empr Fica-Accrual
 25104 Empr Futa-Accrual
 25107 State Unemployment Tax
 25113 La Superv & Inspect Tax
 25114 State Franchise Tax Accr
 25115 Permit Fees
 25116 Gross Receipts Tax
 25123 TN Use Tax
 25142 Tx Gas Transportation Tax

25144 Severance Tax
 25179 OH Commerical Activity
 25201 Ad Valorem Tax
 26501 Federal Income Tax
 26502 Fed Inc Tax-Prior Year
 26503 State Income Tax
 26504 Federal Tax Interest
 26505 State Tax Interest
 26506 Fin 48 Liability
 27202 Sales Tax

Account: (Other Current Liabilities) – Balance Sheet

2370 - Interest accrued - The amount of interest accrued but not matured on all liabilities of the utility.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi

C080 Atmos Energy-Mid-Tex
 C220 Atmos Energy Louisiana Industrial Gas
 C232 UCG Storage
 C301 Atmos Energy Services LLC
 C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

26628 UCG - Mtn 95-1
 26631 Int Accr-Deb. 6.75
 26647 Int-4.95 % Senior Notes due 2014
 26648 Int-5.95 % Senior Notes due 2034
 26652 Fixed Rate due 2017
 26653 Int-8.50 % Senior N
 26654 Int-5.50% Senior Notes due 2041

26655 Int-4.15% Senior Notes due 2043
 26906 Accrued Bank LC Fees
 26908 Int Accr - New ST loan
 26916 Commit Fees-Amarillo NB
 26918 Commit Fees-Nations
 26919 Int On Customer Deposits
 26922 Int On Non-CIS Depo

Account: (Dividends Declared) – Balance Sheet

2380 - Dividends declared - The amount of dividends which have been declared but not paid.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

Sub-Accounts enabled to use this account:

00000 Default

Account: (Accounts Payable) – Balance Sheet

2410 - Tax collections payable - The amount of taxes collected by the utility through payroll deductions or otherwise pending transmittal of such taxes to the proper taxing authority.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex		
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas		

Sub-Accounts enabled to use this account:

07590	Misc General Expense	27238	Georgia State Sales Tax
27201	Emp Fica-Accrual	27239	Indiana State Sales Tax
27202	Sales Tax	27240	Illinois State Sales Tax
27204	Emp Fit-Accrual	27242	Mississippi State Sales Tax
27205	Emp Sit-Accrual	27243	Missouri State Sales Tax
27206	Emp Local Tax-Accrual	27245	Oklahoma State Sales Tax
27208	Emp Co Local Tax-Accrual	27252	Tennessee Sales Tax Collected
27209	City Franchise Tax	27253	Sales Tax-Tupelo 6 1/4%
27210	State Sales Tax	27259	Ohio State Sales Tax
27211	County Sales Tax	27262	Kansas State Sales Tax
27212	City Sales Tax	27263	Louisiana Pipeline & Safety Fees
27213	Texas State & City Sales Tax	27264	Texas Pipeline & Safety Fees
27214	KY State Sales Tax	27265	Jefferson Parish Permit Fees
27215	KY Utility School Tax	27266	Huntsville Alabama Licence Tax
27217	Iowa Sales Tax	27267	Indiana Utility Receipt Tax
27218	Alabama Sales Tax	27269	State-Gross Production
27222	Gross Receipts	27270	3rd Party Transport Tax Estima
27223	Consumer Tax	27273	KY School Tax
27233	LA State Sales Tax-Code 1	27276	IL Severance Tax
27235	WKG County-School Taxes	27277	KY Severance Tax
27236	Arkansas State Sales Tax	27279	VA State Tax

Account: (Other Current Liabilities) – Balance Sheet

2420 - Miscellaneous current and accrued liabilities - The amount of all other current and accrued liabilities not provided for elsewhere.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C220	Atmos Energy Louisiana Industrial Gas
C020	Atmos Energy-Louisiana	C221	Atmos Power Systems Inc
C030	Atmos Energy-West Texas	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas	C312	Atmos Energy Holdings Inc
C070	Atmos Energy-Mississippi	C987	Other Operating Companies (Elim)
C080	Atmos Energy-Mid-Tex	C989	Blueflame Insurance (Elim)
C180	Atmos Pipeline - Texas		

Sub-Accounts enabled to use this account:

00000	Default	27387	Storage Imbalance
13403	Exchange Gas	27401	Nymex Swaps-Open Po
21099	Conservation & Energy Eff (Rider CEE)	27404	Nymex Swaps-Closed

24612	Other A/P-Uncashed Checks	27406	Options-Closed Positions
27253	Sales Tax-Tupelo 6 1/4%	27413	Texas Gas Transmission
27307	Performance Plan	27417	Reserve for Interim Rates
27313	Exchange Gas	27703	Other
27314	Pipeline Refunds	27714	Deferred Revenue-Nonaff
27318	Fas 106/OPEB Accrual	35101	Index Price Contracts-Nonaff
27325	Employee Flexible Comp Plan	35105	Genl Feed Adjustment
27339	Inc Tax Pay Future Rates	35251	Fixed Price Futures
27342	Accr Liab 401K Propane	35261	Fixed Price Swaps Non-Aff
27346	Gas Research Institute	35262	Fixed Price Swaps Aff
27347	Hedging Open Positions	35311	Storage Inv
27349	WM Performance Plan	35351	Storage Futures
27350	PBR Savings Reserve	35361	Storage Swaps-NonAff
27351	Customer Billing Accrual	35362	Storage Swaps-Aff
27352	Automated Meter Reading credits	35381	Fair Value Hedge In
27353	Deferred Billing AR	35561	Enhance Swaps-Nonaff
27354	Leased Gas District	35563	Enhance Basis
27357	Deposit for future	35702	Fixed Fees-Aff
27364	Gas Imbalance Payable	35704	Fixed Fee Options-Affiliate
27365	Unbilled Financial Settlement-WMLLC	35801	Basis Swaps-Nonaff
27368	Def Staley Lease IC-Curr	35802	Basis Swaps-Aff
27384	Texas Gas Imbalance	35921	MTM Reserve NPV-Nonaff
27385	MVG - Unfunded deferred comp	35922	MTM Reserve NPV-Aff
27386	Misc	35931	MTM Reserve Credit-NonAff

Account: (Other Current Liabilities) – Balance Sheet

2430 - Obligations under capital leases - The portion due within one year, of the obligations recorded for the amounts applicable to leased property.

Companies enabled to use this account:

C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

00000 Default

Account: (Deferred Credits and Other Liabilities) – Balance Sheet

2520 - Customer advances for construction - Advances by customers for construction which are to be refunded either wholly or in part.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C060	Atmos Energy-Colorado-Kansas
C020	Atmos Energy-Louisiana	C070	Atmos Energy-Mississippi
C030	Atmos Energy-West Texas	C080	Atmos Energy-Mid-Tex
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

27341 Cust Adv for Construction

Account: (Deferred Credits and Other Liabilities) – Balance Sheet

2530 - Other deferred credits - Advance billings and receipts and other deferred credit items not provided for elsewhere.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C312	Atmos Energy Holdings Inc
C080	Atmos Energy-Mid-Tex	C981	Atmos Energy Corporation Cons (Elim)
C180	Atmos Pipeline - Texas	C982	Atmos Energy Company (BU Elim)
C220	Atmos Energy Louisiana Industrial Gas	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	27742	Def Staley Lease IC - LT	27780	Plano Lease Level
13707	VA WNA	27743	FAS 106/OPEB - MVG	27781	Poydras Lease leveling
13735	KS WNA	27748	Gross up- CIAC	27782	Surcharges on steel svc line replace
13741	CO DSM	27749	FAS 106 Ret. Life Ins. Pre.	27783	Rider Revenue Accrual
13744	KS WNA Recovery	27750	MVG medical subsidy	27785	Columbia Lease Leveling
14001	Conservation Project Cost	27751	Medicare Advantage	27786	Meeker Lease Leveling
14135	Conservation Project Recoveries	27752	LT Fin 48 Liability	27787	Tower Lease Leveling
14220	Colorado PIPP Recoveries	27753	McKinney Lease Leve	27788	Burnet, TX Lease Leveling
27347	Hedging Open Positions	27754	Olathe Lease Leveli	27789	Houston-Granite Lease Leveling
27401	Nymex Swaps-Open Po	27755	Canyon Dr Lease Lev	27790	Franklin Lease Leveling-Riverside 12
27703	Other	27756	Mid-Tex Lease Level	29021	Deferred Option Premiums
27706	Fas 106/OPEB	27757	Louisville Lease Le	35101	Index Price Contracts-Nonaff
27707	Directors' Def Comp	27759	Mid-Tex Lincoln Lea	35261	Fixed Price Swaps Non-Aff
27709	Fas106-Veba Trust/Admin	27760	Midland Lease Level	35262	Fixed Price Swaps Aff
27710	Fas 106 - Veba Trust	27761	Austin Lease Leveli	35311	Storage Inv
27712	Deferred Retirement Costs	27762	SS Lincoln Lease Level	35361	Storage Swaps-NonAff
27713	Dir Retirement Plan Accr	27763	Franklin Lease Leveling	35362	Storage Swaps-Aff
27714	Deferred Revenue-Nonaff	27770	Sugarcube Denver Le	35561	Enhance Swaps-Nonaff
27725	Income Tax Recover Future	27771	Greeley Lease Level	35563	Enhance Basis
27728	FAS 106 Prem. Incurred	27772	Bristol Lease Level	35704	Fixed Fee Options-Affiliate
27729	FAS 106 Claims Incurred	27774	Franklin Lease Level	35801	Basis Swaps-Nonaff
27730	FAS 106 Premiums W/H	27775	Franklin Lease Level	35802	Basis Swaps-Aff
27731	FAS 106 Admin Fees	27777	Mayfield Lease Level	35921	MTM Reserve NPV-Nonaff
27736	Durango Sublease Deposit	27778	Bowling Green Lease	35922	MTM Reserve NPV-Aff
27737	Accrued Int. on COLI Pol.	27779	Owensboro Lease Level		

Account: (Deferred Credits and Other Liabilities) – Balance Sheet

2540 - Other regulatory liabilities - The amounts of regulatory liabilities, not includible in other accounts, imposed on the utility by the ratemaking actions of regulatory agencies.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

13707	VA WNA	13756	FAS 87 Reg Asset
13710	PL Cost Recovery-Residential	13757	FAS 106 Reg Asset

13711 PL Cost Recovery-Transport
 13735 KS WNA
 13741 CO DSM
 13744 KS WNA Recovery

23116 Over/Under-PP
 27339 Inc Tax Pay Future Rates
 27908 Virginia SAVE

Account: (Deferred Credits and Other Liabilities) – Balance Sheet

2549 – NSC - Other regulatory liabilities - The amounts of non-service cost regulatory liabilities, not includible in other accounts, imposed on the utility by the ratemaking actions of regulatory agencies.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

13780 NSC Reg Asset/Liability

Account: (Deferred Credits and Other Liabilities) – Balance Sheet

2550 - Accumulated deferred investment tax credits - All investment tax credits deferred by companies which have elected to follow deferral accounting, partial or full, rather than recognizing in the income statement the total benefits of the tax credit as realized.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

28001 Deferred Itc – Federal

Account: (Deferred Income Taxes) – Balance Sheet

2820 - Accumulated deferred income taxes—Other property - The tax deferrals resulting from adoption of the principle of comprehensive inter-period income tax allocation.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C233 WKG Storage
C020 Atmos Energy-Louisiana	C234 Trans Louisiana Gas Storage
C030 Atmos Energy-West Texas	C236 Atmos Gathering Company, LLC
C050 Atmos Energy-KY/Mid-States	C237 Phoenix Gas Gathering Company
C060 Atmos Energy-Colorado-Kansas	C301 Atmos Energy Services LLC
C070 Atmos Energy-Mississippi	C302 Egasco
C080 Atmos Energy-Mid-Tex	C303 Trans Louisiana Gas Pipeline
C180 Atmos Pipeline - Texas	C306 Atmos Exploration & Production
C210 Blueflame Insurance Services, LTD	C312 Atmos Energy Holdings Inc
C220 Atmos Energy Louisiana Industrial Gas	C981 Atmos Energy Corporation Cons (Elim)
C221 Atmos Power Systems Inc	C982 Atmos Energy Company (BU Elim)
C231 Atmos Pipeline & Storage LLC	C987 Other Operating Companies (Elim)
C232 UCG Storage	C989 Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

28001 Ot - Deferred Itc - Federal

28201 Accum Defer Fed Income
 28204 Federal - Other
 28206 Accum Defer State Inc Tax

Account: (Deferred Income Taxes) – Balance Sheet

2830 - Accumulated deferred income taxes—Other. - The tax deferrals resulting from adoption of the principle of comprehensive inter-period income tax allocation.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C232	UCG Storage
C020	Atmos Energy-Louisiana	C233	WKG Storage
C030	Atmos Energy-West Texas	C234	Trans Louisiana Gas Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C237	Phoenix Gas Gathering Company
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C306	Atmos Exploration & Production
C210	Blueflame Insurance Services, LTD	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C987	Other Operating Companies (Elim)
C231	Atmos Pipeline & Storage LLC		

Sub-Accounts enabled to use this account:

28201 Accum Defer Fed Income
 28204 Federal - Other
 28206 Accum Defer State Inc Tax

Account: (Extraordinary Items) – Balance Sheet

4350 – Extraordinary deductions – Amounts associated with unusual nature and infrequent occurrence, which would significantly distort the current year's income computed before Extraordinary Items

Companies enabled to use this account:

C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

04582 Building Maintenance

Account: (Dividends) – Balance Sheet

4380 - Dividends declared—common stock - Amounts declared payable out of retained earnings as dividends on actually outstanding common capital stock issued by the utility.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C221	Atmos Power Systems Inc

Sub-Accounts enabled to use this account:

30122 Div-Common Stock
 30123 NonCash-PB-Stock Dividend
 30164 Common stock - Cash equivalent

Income Statement Accounts:

CHART OF ACCOUNTS:

Account: (Depreciation and Amortization) – Income Statement

4030 - Depreciation expense - The amount of depreciation expense for all classes of depreciable gas plant in service.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C302	Egasco
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C982	Atmos Energy Company (BU Elim)
C231	Atmos Pipeline & Storage LLC	C983	TLGP and TLGS (Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	30031	Vehicle Depreciation
02002	Material Cost - Major Items	30032	Vehicle Depreciation Capitalized
03001	Vehicle Depreciation Capitalized	30041	Heavy Equipment Depreciation
07600	CWIP Accruals	30042	Heavy Equipment Depreciation Capitalized
07602	Depreciation Cap Accrual	30051	Stores Depreciation
09195	Use only for HR exp default	30052	Stores Depreciation Capitalized
09344	Depr & Taxes Other Expense	30061	Tools & Shop Depreciation
09345	Taxes Other Than Inc Tax	30062	Tools & Shop Depreciation Capitalized
10003	Ng - Storage Plant	30071	Lab Depreciation
10008	General Plant	30072	Lab Depreciation Capitalized
11313	Misc - Cleared Currently	30075	West Tex Reg Asset
30002	Depr Exp-Natural Gas Prod	40001	Billed to West Tex Div
30003	Depr Exp-Underground Storage	40002	Billed to CO/KS Div
30004	Depr Exp-Transmission Plant	40003	Billed to LA Div
30005	Depr Exp-Distribution Plant	40004	Billed to Mid St Div
30007	Depr Exp-General Plant	40007	Billed to Nonutilities
30008	Depr Exp-Credits-Other Accounts	40008	Billed to Mid-Tex Div
30010	Amort-Lease Improvements	40009	Billed to MS Div
30011	Amort Util/Plant Acq Adj	40010	Billed to Atmos Pipeline Div
30013	Depreciation-Building	41124	Billing for Taxes Other and Depr
30014	Depreciation-Office furniture	41129	Billing for CSC Depr & Taxes Other
30015	Depreciation-Comm Equip	41130	Billing for SS Depr & Taxes Other

Account: (Depreciation and Amortization) – Income Statement

404.1 – Amorization and depletion of producing natural gas land and land rights - The charges for amortization and depletion of producing natural gas land and land rights.

Companies enabled to use this account:

C080	Atmos Energy-Mid-Tex
C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000	Default
30011	Amort Util/Plant Acq Adj

Account: (Depreciation and Amortization) – Income Statement

404.2 – Amortization of underground storage land and land rights - The charges for amortization of land and land rights of underground storage projects for natural gas.

Companies enabled to use this account:

C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default
30011 Amort Util/Plant Acq Adj

Account: (Depreciation and Amortization) – Income Statement

404.3 - Amortization of other limited-term gas plant - Amortization charges applicable to amounts included in the gas plant accounts for limited-term franchises, licenses, patent rights limited-term interests in land, and expenditures on leased property where the service life of the improvements is terminable by action of the lease.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC

Sub-Accounts enabled to use this account:

09195 Use only for HR exp default
09344 Depr & Taxes Other Expense
30005 Depr Exp-Distribution Plant
30007 Depr Exp-General Plant
30010 Amort-Lease Improvements
30011 Amort Util/Plant Acq Adj
30021 Customer Contracts - Amort

Account: (Depreciation and Amortization) – Income Statement

4050 - Amortization of other gas plant - Charges for amortization of intangible or other gas utility plant, which does not have a definite or terminable life and which is not subject to charges for depreciation expense.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default
30003 Depr Exp-Underground Storage
30004 Depr Exp-Transmission Plant
30005 Depr Exp-Distribution Plant
30011 Amort Util/Plant Acq Adj

Account: (Depreciation and Amortization) – Income Statement

4060 - Amortization of gas plant acquisition adjustments - Amounts includible in operating expenses for the purpose of providing for the extinguishment of the amount in account 1140 - Gas Plant Acquisition Adjustments.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

09195 Use only for HR exp default
09344 Depr & Taxes Other Expense
30011 Amort Util/Plant Acq Adj

Account: (Depreciation and Amortization) – Income Statement

407.1 - Amortization of property losses, unrecovered plant and regulatory study costs – Amortization of charges associated with Account 182.1 - Extraordinary Property Losses and Account 182.2 - Unrecovered Plant and Regulatory Study Costs.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default
30011 Amort Util/Plant Acq Adj

Account: (Others Income) – Income Statement

407.3 - Regulatory debits - To record regulatory liabilities imposed on the utility by the ratemaking actions of regulatory agencies.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C060 Atmos Energy-Colorado-Kansas
C020 Atmos Energy-Louisiana	C070 Atmos Energy-Mississippi
C030 Atmos Energy-West Texas	C080 Atmos Energy-Mid-Tex
C050 Atmos Energy-KY/Mid-States	C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

30023 Amortization of FAS109 Regulatory Items	40008 Billed to Mid-Tex Div
30025 Rate Case Expenses (GUD 10132)	40009 Billed to MS Div
40001 Billed to West Tex Div	40010 Billed to Atmos Pipeline Div
40002 Billed to CO/KS Div	41134 Billed from BTL SS
40003 Billed to LA Div	41136 Billed from BTL HQ
40004 Billed to Mid St Div	41137 Billed from BTL State

Account: (Others Income) – Income Statement

407.4 Regulatory credits – To establish regulatory assets.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C060 Atmos Energy-Colorado-Kansas
C020 Atmos Energy-Louisiana	C070 Atmos Energy-Mississippi
C030 Atmos Energy-West Texas	C080 Atmos Energy-Mid-Tex

C050 Atmos Energy-KY/Mid-States

C180 Atmos Pipeline - Texas

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Sub-Accounts enabled to use this account:

00000 Default
 30023 Amortization of FAS109 Regulatory Items
 40001 Billed to West Tex Div
 40002 Billed to CO/KS Div
 40003 Billed to LA Div
 40004 Billed to Mid St Div

40008 Billed to Mid-Tex Div
 40009 Billed to MS Div
 40010 Billed to Atmos Pipeline Div
 41134 Billed from BTL SS
 41136 Billed from BTL HQ
 41137 Billed from BTL State

Account: (Taxes other than Income Taxes) – Income Statement

408.1 - Taxes other than income taxes, utility operating income - Taxes other than income taxes which relate to utility operating income.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C220 Atmos Energy Louisiana Industrial Gas
 C221 Atmos Power Systems Inc
 C231 Atmos Pipeline & Storage LLC
 C232 UCG Storage

C233 WKG Storage
 C234 Trans Louisiana Gas Storage
 C236 Atmos Gathering Company, LLC
 C237 Phoenix Gas Gathering Company
 C301 Atmos Energy Services LLC
 C302 Egasco
 C303 Trans Louisiana Gas Pipeline
 C306 Atmos Exploration & Production
 C312 Atmos Energy Holdings Inc
 C981 Atmos Energy Corporation Cons (Elim)
 C982 Atmos Energy Company (BU Elim)
 C983 TLGP and TLGS (Elim)
 C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default
 01200 Other Benefits Load
 01201 Other Benefits Variance
 01210 Fica Load
 01211 Futa Load
 01212 Suta Load
 01213 Fica Load Accrual
 01214 Futa Load Accrual
 01215 Suta Load Accrual
 01219 Kentucky Local Tax
 01220 Denver City Tax Load
 01256 Payroll Tax Projects
 01290 Benefit Load Projects
 09195 Use only for HR exp default
 09344 Depr & Taxes Other Expense
 09345 Taxes Other Than Inc Tax
 30101 Ad Valorem - Accrual
 30102 Taxes Property And Other
 30103 Occupational Licenses
 30104 State Supv & Inspection
 30105 Corp/State Franchise Tax

30107 City Franchise
 30108 Dot Transmission User Tax
 30109 State Gross Receipts
 30110 State Gas Transportation
 30112 Public Serv Comm Assesmnt
 30113 Ill Energy Assist Tax Exp
 30118 Penalty - Interest
 30157 Int on Taxes
 30170 CP- Deutsche Bank Int Exp
 40001 Billed to West Tex Div
 40002 Billed to CO/KS Div
 40003 Billed to LA Div
 40004 Billed to Mid St Div
 40007 Billed to Nonutilities
 40008 Billed to Mid-Tex Div
 40009 Billed to MS Div
 40010 Billed to Atmos Pipeline Div
 41124 Billing for Taxes Other and Depr
 41129 Billing for CSC Depr & Taxes Other
 41130 Billing for SS Depr & Taxes Other

Account: (Income Taxes) – Income Statement

409.1 - Income taxes, utility operating income - Amount of those local, state and federal income taxes which relate to utility operating income.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C232	UCG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C237	Phoenix Gas Gathering Company
C060	Atmos Energy-Colorado-Kansas	C240	Fort Necessity Gas Storage, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C302	Egasco
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C210	Blueflame Insurance Services, LTD	C306	Atmos Exploration & Production
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc	C981	Atmos Energy Corporation Cons (Elim)
C231	Atmos Pipeline & Storage LLC	C982	Atmos Energy Company (BU Elim)
C233	WKG Storage	C987	Other Operating Companies (Elim)
		C989	Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

00000	Default
09195	Use only for HR exp default
30201	Federal Income Taxes
30202	State Income Taxes
30205	FIN48 Federal Tax

Account: (Income Taxes) – Income Statement

409.3 – Income taxes, extraordinary items - Amount of those local, state and federal income taxes (both positive and negative), which relate to Extraordinary Items.

Companies enabled to use this account:

C981	Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

00000	Default

Account: (Income Taxes) – Income Statement

410.1 - Provision for deferred income taxes, utility operating income - Amounts of those deferrals of taxes and allocations of deferred taxes which relate to Utility Operating Income.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C237	Phoenix Gas Gathering Company
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C302	Egasco
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C306	Atmos Exploration & Production
C210	Blueflame Insurance Services, LTD	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C982	Atmos Energy Company (BU Elim)
C231	Atmos Pipeline & Storage LLC	C987	Other Operating Companies (Elim)

C232 UCG Storage

C989 Blueflame Insurance (Elim) TO CONSUMER ADVOCATE DR NO. 1-36

Sub-Accounts enabled to use this account:

27201 Emp Fica-Accrual
 28201 Accum Defer Fed Income
 28206 Accum Defer State Inc Tax
 30201 Federal Income Taxes
 30202 State Income Taxes

Account: (Investment Tax Credits) – Income Statement

411.4 - Investment tax credit adjustments, utility operations - Amount of those investment tax credit adjustments related to property used in Utility Operations.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

30201 Federal Income Taxes

Account: (Others Income) – Income Statement

4150 - Revenues from merchandising, jobbing and contract work - Revenues derived from the sale of merchandise and jobbing or contract work.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C232 UCG Storage
C020 Atmos Energy-Louisiana	C233 WKG Storage
C030 Atmos Energy-West Texas	C234 Trans Louisiana Gas Storage
C050 Atmos Energy-KY/Mid-States	C301 Atmos Energy Services LLC
C060 Atmos Energy-Colorado-Kansas	C302 Egasco
C070 Atmos Energy-Mississippi	C303 Trans Louisiana Gas Pipeline
C080 Atmos Energy-Mid-Tex	C306 Atmos Exploration & Production
C180 Atmos Pipeline - Texas	C981 Atmos Energy Corporation Cons (Elim)
C220 Atmos Energy Louisiana Industrial Gas	C987 Other Operating Companies (Elim)
C221 Atmos Power Systems Inc	

Sub-Accounts enabled to use this account:

00000 Default	40004 Billed to Mid St Div
30301 MJC Warranty Revenues	40008 Billed to Mid-Tex Div
30303 Gross Sales - Merchandising	40009 Billed to MS Div
30306 Mjc Revenues - Yardlines	40010 Billed to Atmos Pipeline Div
40001 Billed to West Tex Div	41134 Billed from BTL SS
40002 Billed to CO/KS Div	41136 Billed from BTL HQ
40003 Billed to LA Div	41137 Billed from BTL State

Account: (Other Non-Operating Expenses) – Income Statement

4160 - Costs and expenses of merchandising, jobbing and contract work – Expenses derived from the sale of merchandise and jobbing or contract work.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

00000 Default	05411 Meals & Entertainment
01000 Non-project Labor	05412 Spousal & Dependent Travel
01006 O&M Project Labor and Contra	05413 Transportation
01008 Expense Labor Accrual	05414 Lodging
01200 Other Benefits Load	05415 Membership Fees
01221 Workers Comp Benefits Load	05417 Club Dues - Deductible
02001 Inventory Materials	05418 Settlement
02002 Material Cost - Major Items	05419 Misc Employee Expense
02003 Material Cost - Other	06111 Contract Labor
02004 Warehouse Loading Charge	06112 Collection Fees
02005 Non-Inventory Supplies	06121 Legal
02006 Purchasing Card Charges	07499 Misc Employee Welfare Exp
03004 Vehicle Expense	07590 Misc General Expense
04001 Safety,Newspaper	07591 Supplies & Expense
04017 Promo Sales, Consumer Rel	09927 Cust Uncol Acct-Write Off
04018 Safety	09999 SSU Allocation
04021 Promo Other,Misc	30403 Cost Of Yardlines
04022 Promo Sales, Misc	30411 Costs from EDS field
04040 Community Rel&Trade Shows	30412 Costs from Barnsley field
04044 Advertising	40001 Billed to West Tex Div
04046 Cust Relations & Assist	40002 Billed to CO/KS Div
04070 Insurance-Other	40003 Billed to LA Div
04121 Inv Relations/Bnkg Inst	40004 Billed to Mid St Div
04302 Heavy Equipment	40008 Billed to Mid-Tex Div
04582 Building Maintenance	40009 Billed to MS Div
04590 Utilities	40010 Billed to Atmos Pipeline Div
04799 Compressor Repairs/Maint	41134 Billed from BTL SS
05111 Postage/Delivery Services	41134 Billed from BTL SS
05310 Monthly Lines and service	41136 Billed from BTL HQ
05312 Long Distance	41137 Billed from BTL State
05364 Cellular, radio, pager charges	

Account: (Others Income) – Income Statement

4170 - Revenues from nonutility operations - Revenues and expenses applicable to operations which are nonutility in character but nevertheless constitute a distinct operating activity of the enterprise as a whole.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C080 Atmos Energy-Mid-Tex
C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C301 Atmos Energy Services LLC
C050 Atmos Energy-KY/Mid-States	C302 Egasco
C060 Atmos Energy-Colorado-Kansas	C306 Atmos Exploration & Production
C070 Atmos Energy-Mississippi	C981 Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

00000 Default	40004 Billed to Mid St Div

09195 Use only for HR exp default
 30526 Misc Other Revenue
 30543 Other Misc
 30554 Retail Ventures Allocation
 40001 Billed to West Tex Div
 40002 Billed to CO/KS Div
 40003 Billed to LA Div

40008 Billed to Mid-Tex Div
 40009 Billed to MS Div
 40010 Billed to Atmos Pipeline Div
 41134 Billed from BTL SS
 41136 Billed from BTL HQ
 41137 Billed from BTL State

Account: (Interest Income) – Income Statement

4190 - Interest and dividend income - Interest revenues on securities, loans, notes, advances, special deposits, tax refunds and all other interest-bearing assets along with dividends on stocks of other companies. This account may include the pro rata amount necessary to extinguish the difference between the cost to the utility and the face value of interest-bearing securities.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C233 WKG Storage
C020 Atmos Energy-Louisiana	C234 Trans Louisiana Gas Storage
C030 Atmos Energy-West Texas	C236 Atmos Gathering Company, LLC
C050 Atmos Energy-KY/Mid-States	C237 Phoenix Gas Gathering Company
C060 Atmos Energy-Colorado-Kansas	C301 Atmos Energy Services LLC
C070 Atmos Energy-Mississippi	C302 Egasco
C080 Atmos Energy-Mid-Tex	C303 Trans Louisiana Gas Pipeline
C180 Atmos Pipeline - Texas	C306 Atmos Exploration & Production
C210 Blueflame Insurance Services, LTD	C312 Atmos Energy Holdings Inc
C220 Atmos Energy Louisiana Industrial Gas	C981 Atmos Energy Corporation Cons (Elim)
C221 Atmos Power Systems Inc	C982 Atmos Energy Company (BU Elim)
C231 Atmos Pipeline & Storage LLC	C983 TLGP and TLGS (Elim)
C232 UCG Storage	C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default	31149 Interest Income
07590 Misc General Expense	40001 Billed to West Tex Div
09195 Use only for HR exp default	40002 Billed to CO/KS Div
30601 Int & Div Inc-Other Inv	40003 Billed to LA Div
30602 Int & Div Inc-Temp Cash I	40004 Billed to Mid St Div
30603 Int & Div Incom-Non Oper	40008 Billed to Mid-Tex Div
30604 Int & Div Incom-Misc	40009 Billed to MS Div
30606 Misc Non-Operating Income	40010 Billed to Atmos Pipeline Div
30608 Invest Income-Tax Free	41134 Billed from BTL SS
30609 Int & Div Inc-Alloc	41136 Billed from BTL HQ
30612 Int & Div Inc-Interco	41137 Billed from BTL State
30625 CIAC Gross-Up Amort	

Account: (Interest Income) – Income Statement

4191 - Allowance for other funds used during construction – Concurrent credits for allowance for other funds used during construction.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C180	Atmos Pipeline – Texas

Sub-Accounts enabled to use this account:

09195	Use only for HR exp default
40001	Billed to West Tex Div
40002	Billed to CO/KS Div
40003	Billed to LA Div
40004	Billed to Mid St Div
40008	Billed to Mid-Tex Div
40009	Billed to MS Div
40010	Billed to Atmos Pipeline Div
41134	Billed from BTL SS
41136	Billed from BTL HQ
41137	Billed from BTL State

Account: (PBR) – Income Statement

4210 - Miscellaneous nonoperating income - Revenue and expense items except taxes properly includible in the income account and not provided for elsewhere.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C232	UCG Storage
C020	Atmos Energy-Louisiana	C233	WKG Storage
C030	Atmos Energy-West Texas	C234	Trans Louisiana Gas Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC (Previous Inc)
C070	Atmos Energy-Mississippi	C302	Egasco
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C306	Atmos Exploration & Production
C210	Blueflame Insurance Services, LTD	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C982	Atmos Energy Company (BU Elim)
C231	Atmos Pipeline & Storage LLC	C983	TLGP and TLGS (Elim)
		C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	35375	Realized Gains on Storage
06111	Contract Labor	35376	Storage demand fees
09195	Use only for HR exp default	40001	Billed to West Tex Div
30554	Retail Ventures Allocation	40002	Billed to CO/KS Div
30603	Int & Div Income-Non Operation	40003	Billed to LA Div
30604	Int & Div Income-Misc	40004	Billed to Mid St Div
30606	Misc Non-Operating Income	40008	Billed to Mid-Tex Div
30607	Incentive Rates Income	40009	Billed to MS Div
30608	Invest Income-Tax Free	40010	Billed to Atmos Pipeline Div
30611	Misc Operating Income	41134	Billed from BTL SS
31132	Realized Enhancement	41136	Billed from BTL HQ
35311	Storage Inv	41137	Billed from BTL State
35351	Storage Futures		

Account: (Others Income) – Income Statement

421.1 - Gain on disposition of property - The gain on the sale, conveyance, exchange or transfer of utility or other property to another. Income taxes on gains recorded in this account shall be recorded in account 409.2, Income Taxes, Other Income and Deductions.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C221	Atmos Power Systems Inc
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

00000	Default	40008	Billed to Mid-Tex Div
30543	Other Misc	40009	Billed to MS Div
40001	Billed to West Tex Div	40010	Billed to Atmos Pipeline Div
40002	Billed to CO/KS Div	41134	Billed from BTL SS
40003	Billed to LA Div	41136	Billed from BTL HQ
40004	Billed to Mid St Div	41137	Billed from BTL State

Account: (Other Non-Operating Expenses) – Income Statement

421.2 - Loss on disposition of property - The loss on the sale, conveyance, exchange or transfer of utility or other property to another. The reduction in income taxes relating to losses recorded in this account shall be recorded in account 409.2, Income Taxes, Other Income and Deductions.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C180	Atmos Pipeline - Texas
C020	Atmos Energy-Louisiana	C220	Atmos Energy Louisiana Industrial Gas
C030	Atmos Energy-West Texas	C221	Atmos Power Systems Inc
C050	Atmos Energy-KY/Mid-States	C232	UCG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C080	Atmos Energy-Mid-Tex		

Sub-Accounts enabled to use this account:

00000	Default	40008	Billed to Mid-Tex Div
30543	Other Misc	40009	Billed to MS Div
40001	Billed to West Tex Div	40010	Billed to Atmos Pipeline Div
40002	Billed to CO/KS Div	41134	Billed from BTL SS
40003	Billed to LA Div	41136	Billed from BTL HQ
40004	Billed to Mid St Div	41137	Billed from BTL State

Account: (Depreciation and Amortization) – Income Statement

4250 - Miscellaneous amortization – The amortization charges not includible in other accounts which are properly deductible in determining the income of the utility before interest charges.

Companies enabled to use this account:

C060	Atmos Energy-Colorado-Kansas

C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C301 Atmos Energy Services LLC

Sub-Accounts enabled to use this account:

01201 Other Benefits Variance
05111 Postage/Delivery Services
05411 Meals and Entertainment
07590 Misc General Expense

Account: (Donations) – Income Statement

426.1 – Donations - All payments or donations for charitable, social or community welfare purposes.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C080 Atmos Energy-Mid-Tex
C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C301 Atmos Energy Services LLC
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	

Sub-Accounts enabled to use this account:

00000 Default	30710 Youth Clubs & Centers
02005 Non-Inventory Supplies	30711 Heat Help Assist. Program
03004 Vehicle Expense	30713 American Red Cross
04040 Community Rel&Trade Shows	30736 Community Welfare
04046 Customer Relations & Assist	30740 Misc Income Deductions
04146 Public Relations	30743 Entertainment & Sports Events
05411 Meals and Entertainment	40001 Billed to West Tex Div
05415 Membership Fees	40002 Billed to CO/KS Div
05417 Club Dues - Deductible	40003 Billed to LA Div
07510 Association Dues	40004 Billed to Mid St Div
07520 Donations	40008 Billed to Mid-Tex Div
07590 Misc General Expense	40009 Billed to MS Div
30702 Education	40010 Billed to Atmos Pipeline Div
30703 United Way Agencies	41134 Billed from BTL SS
30705 Health	41136 Billed from BTL HQ
30706 Museums & Arts	41137 Billed from BTL State
30709 Salvation Army	

Account: (Other Non-Operating Expenses) – Income Statement

426.3 – Penalties - Payments by the company for penalties or fines for violation of any regulatory statutes by the company or its officials.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C070 Atmos Energy-Mississippi
C020 Atmos Energy-Louisiana	C080 Atmos Energy-Mid-Tex
C030 Atmos Energy-West Texas	C180 Atmos Pipeline - Texas
C050 Atmos Energy-KY/Mid-States	C220 Atmos Energy Louisiana Industrial Gas
C060 Atmos Energy-Colorado-Kansas	C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

07590 Misc General Expense
 07590 Misc General Expense
 30110 State Gas Transportation
 30118 Penalty - Interest
 30157 Int on Taxes
 30743 Entertainment & Sports Events
 40001 Billed to West Tex Div
 40002 Billed to CO/KS Div

40003 Billed to LA Div
 40004 Billed to Mid St Div
 40008 Billed to Mid-Tex Div
 40009 Billed to MS Div
 40010 Billed to Atmos Pipeline Div
 41134 Billed from BTL SS
 41136 Billed from BTL HQ
 41137 Billed from BTL State

Account: (Other Non-Operating Expenses) – Income Statement

426.4 - Expenditures for certain civic, political and related activities - Expenditures for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation, or ordinances or approval, modification, or revocation of franchises.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C220 Atmos Energy Louisiana Industrial Gas
 C302 Egasco

Sub-Accounts enabled to use this account:

00000 Default	05424 Books & Manuals
01000 Non-project Labor	06111 Contract Labor
01008 Expense Labor Accrual	07452 Variable Pay & Mgmt Incentive Plans
01200 Benefits Load	07456 Restricted Stock -Long Term Incentiv
01201 Other Benefits Variance	07457 Restricted Stock - Management Incent
01202 Pension Benefits Load	07458 Restricted Stock - Long Term Incenti
01203 OPEB Benefits Load	07460 RSU-Long Term Incentive Plan - Time
01221 Worker's Comp Insurance	07463 RSU-Managment Incentive Plan
01251 Medical Benefits Load	07499 Misc Employee Welfare Exp
01257 ESOP Benefits Load	07520 Donations
01260 HSA Benefits Load	07590 Misc General Expense
01263 RSP FACC Benefits Load	09195 Use only for HR exp default
01266 Life Benefits Load	09999 SSU Allocation
01269 LTD Benefits Load	30702 Education
01290 Other Benefits Projects	30703 United Way Agencies
04040 Community Rel&Trade Shows	30705 Health
04581 Building Lease/Rents	30706 Operation supervi - Museums & Arts
04592 Misc Rents	30710 Youth Clubs & Centers
05010 Office Supplies	30736 Community Welfare
05111 Postage/Delivery Services	30737 Political Activities
05312 Long Distance	30740 Misc Income Deductions
05316 Telecom Maintenance & Repair	30742 Membership/Club Dues
05331 WAN/LAN/Internet Service	30743 Sports Events
05364 Cellular, radio, pager charges	40001 Billed to West Tex Div
05377 Cell phone equipment and accessories	40002 Billed to CO/KS Div
05411 Meals & Entertainment	40003 Billed to LA Div
05412 Spousal & Dependent Travel	40004 Billed to Mid St Div
05413 Transportation	40008 Billed to Mid-Tex Div
05414 Lodging	40009 Billed to MS Div
05415 Membership Fees	40010 Billed to Atmos Pipeline Div

05416	Club Dues - Nondeductible	41106	Billed from Govt Affairs
05417	Club Dues - Deductible	41134	Billed from BTL SS
05419	Misc Employee Expense	41136	Billed from BTL HQ
05420	Employee Development	41137	Billed from BTL State
05421	Training		

Account: (Other Non-Operating Expenses) – Income Statement

426.5 - Other deductions - Other miscellaneous expenses which are nonoperating in nature, but which are properly deductible before determining total income before interest charges.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C231	Atmos Pipeline & Storage LLC
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C302	Egasco
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C220	Atmos Energy Louisiana Industrial Gas	C306	Atmos Exploration & Production
C221	Atmos Power Systems Inc	C312	Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

00000	Default	04111	Director's Fees	06121	Legal
01000	Non-project Labor	04112	Board Meeting Expenses	07421	Service Awards
01001	Capital Labor	04145	Printing/Slides/Graphics	07443	Uniforms
01002	Capital Labor Contra	04146	Public Relations	07449	Non-Qual Retirement Exp
01006	O&M Project Labor and Contra	04212	IT Equipment	07490	SERP Capitalized
01008	Expense Labor Accrual	04302	Heavy Equipment	07499	Misc Employee Welfare Exp
01200	Other Benefits Load	04306	Parts	07510	Association Dues
01202	Pension Benefits Load	04581	Building Lease/Rents	07520	Donations
01203	OPEB Benefits Load	04582	Building Maintenance	07590	Misc General Expense
01221	Workers Comp Benefits Load	04592	Misc Rents	09195	Use only for HR exp default
01251	Medical Benefits Load	05010	Office Supplies	09999	SSU Allocation
01257	ESOP Benefits Load	05111	Postage/Delivery Services	30702	Education
01260	HSA Benefits Load	05312	Long Distance	30703	United Way Agencies
01263	RSP FACC Benefits Load	05364	Cellular, radio, pager charges	30705	Health
01266	Life Benefits Load	05376	Cell service for MDT's, PC's, SCADA	30706	Museums & Arts
01269	LTD Benefits Load	05377	Cell phone equipment and accessories	30709	Salvation Army
01290	Other Benefits Projects	05411	Meals & Entertainment	30710	Youth Clubs & Centers
02001	Inventory Materials	05412	Spousal & Dependent Travel	30736	Community Welfare
02002	Material Cost - Major Items	05413	Transportation	30740	Misc Income Deductions
02004	Warehouse Loading Charge	05414	Lodging	30742	Membership/Club Dues
02005	Non-Inventory Supplies	05415	Membership Fees	30743	Sports Events
02006	Purchasing Card Charges	05416	Club Dues - Nondeductible	40001	Billed to West Tex Div
03004	Vehicle Expense	05417	Club Dues - Deductible	40002	Billed to CO/KS Div
04001	Safety,Newspaper	05419	Misc Employee Expense	40003	Billed to LA Div
04018	Safety	05420	Employee Development	40004	Billed to Mid St Div
04021	Promo Other,Misc	05421	Training	40007	Billed to Nonutilities
04030	Energy Efficiency - Residential	05424	Books & Manuals	40008	Billed to Mid-Tex Div
04040	Community Rel&Trade Shows	05425	Regulatory Compliance Training	40009	Billed to MS Div
04044	Advertising	05427	Technical (Job Skills) Training	40010	Billed to Atmos Pipeline Div
04046	Cust Relations & Assist	05428	Computer Skills & Systems Training	41134	Billed from BTL SS
04065	Offsite Storage	06111	Contract Labor	41136	Billed from BTL HQ

Account: (Other Non-Operating Expenses) – Income Statement**426.9 – NSC Expense – Non-service cost expenses.****Companies enabled to use this account:**

C010	Atmos Regulated Shared Services
C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01294	NSC-OPEB Benefits Load	40004	Billed to Mid St Div
01295	NSC-OPEB Benefits Variance	40008	Billed to Mid-Tex Div
01297	NSC-Pension Benefits Load	40009	Billed to MS Div
01298	NSC-Pension Benefits Variance	40010	Billed to Atmos Pipeline Div
07486	Rabbi Trust Realized Gain/Loss-Div	41134	Billed from SS - Below the line
07492	NSC-NQ Retirement Cost	41136	Billed from HQ - Below the line
40001	Billed to West Tex Div		
40002	Billed to CO/KS Div		
40003	Billed to LA Div		

Account: (Long-Term Interest Expense) – Income Statement

4270 - Interest on long-term debt - The amount of interest on outstanding long-term debt issued or assumed by the utility, the liability for which is included in account 221, Bonds, or account 224, Other Long-Term Debt. This account shall also be so kept or supported as to show the interest accruals on each class and series of long-term debt.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C302	Egasco
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C080	Atmos Energy-Mid-Tex	C312	Atmos Energy Holdings Inc
C180	Atmos Pipeline - Texas	C981	Atmos Energy Corporation Cons (Elim)
C220	Atmos Energy Louisiana Industrial Gas	C982	Atmos Energy Company (BU Elim)
C221	Atmos Power Systems Inc	C983	TLGP and TLGS (Elim)
C231	Atmos Pipeline & Storage LLC	C987	Other Operating Companies (Elim)
C232	UCG Storage		

Sub-Accounts enabled to use this account:

00000	Default	30940	LTD-8.50 % Senior N
09195	Use only for HR exp default	30941	LTD-5.50% Sr Notes due 2041
30130	Deferred Interest Infrastructure	30942	LTD-4.15% Sr Notes due 2043
30910	10 percent Note Payable	40001	Billed to West Tex Div
30918	UCG - Mtn 95-1	40002	Billed to CO/KS Div
30921	Debentures 6.75 percent	40003	Billed to LA Div
30926	LTD-Leasing	40004	Billed to Mid St Div
30928	LTD- 7.375 % Senior Notes	40008	Billed to Mid-Tex Div

30930 Int-5.125 % Senior Notes
 30935 LTD-4.95 % Senior Notes due 2014
 30936 LTD-5.95 % Senior Notes due 2034
 30937 LTD-Rate Lock
 30939 Fixed rate due 2017

40009 Billed to MS Div
 40010 Billed to Atmos Pipeline Div
 41134 Billed from BTL SS
 41136 Billed from BTL HQ
 41137 Billed from BTL State

Account: (Long-Term Interest Expense) – Income Statement

4280 - Amortization of debt discount and expense - The amortization of unamortized debt discount and expense on outstanding long-term debt. Amounts charged to this account shall be credited concurrently to accounts 181, Unamortized Debt Expense, and 226, Unamortized Discount on Long-Term Debt—Debit. This account shall also be so kept or supported as to show the debt discount and expense on each class and series of long-term debt.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default	30167 4.15% Senior Notes discount
09195 Use only for HR exp default	40001 Billed to West Tex Div
30129 Int On S/T Loan-Misc	40002 Billed to CO/KS Div
30130 Deferred Interest Infrastructure	40003 Billed to LA Div
30131 5.125% Senior Notes discount	40004 Billed to Mid St Div
30132 1St Mortg Bonds Series I	40008 Billed to Mid-Tex Div
30134 Debentures 6.75 percent	40009 Billed to MS Div
30159 Debt expense on Mid-Tex LTD	40010 Billed to Atmos Pipeline Div
30161 6.35% Note Amortiza	41134 Billed from BTL SS
30163 8.50% Senior Notes	41136 Billed from BTL HQ
30166 5.5% Senior Notes disc	41137 Billed from BTL State

Account: (Long-Term Interest Expense) – Income Statement

428.1 - Amortization of loss on reacquired debt - The amortization of the losses on reacquisition of debt. Amounts charged to this account shall be credited concurrently to account 189, Unamortized Loss on Reacquired Debt. This account shall be maintained so as to allow ready identification of the loss amortized applicable to each class and series of long-term debt reacquired.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

30131 5.125% Senior Notes discount	40003 Billed to LA Div
30160 FMB Early Retirement Premium	40004 Billed to Mid St Div
30161 6.35% Note Amortiza	40008 Billed to Mid-Tex Div
30163 8.50% Senior Notes disc	40009 Billed to MS Div

30167 4.15% Senior Notes discount
 30706 Museums & Arts
 40001 Billed to West Tex Div
 40002 Billed to CO/KS Div

40010 Billed to Atmos Pipeline Div
 41134 Billed from BTL SS
 41136 Billed from BTL HQ
 41137 Billed from BTL State

Account: (Long-Term Interest Expense) – Income Statement

4290 - Amortization of premium on debt – This account shall include the amortization of unamortized net premium on outstanding long-term debt. Amounts credited to this account shall be charge concurrently to account 225, Unamortized Premium on Long-Term Debt. This account shall be so kept or supported ss to show the premium on each class and series of long-term debt.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

30168 4.125 Senior Notes disc	40008 Billed to Mid-Tex Div
40001 Billed to West Tex Div	40009 Billed to MS Div
40002 Billed to CO/KS Div	40010 Billed to Atmos Pipeline Div
40003 Billed to LA Div	41134 Billed from BTL SS
40004 Billed to Mid St Div	

Account: (Short-Term Interest Expense) – Income Statement

4300 - Interest on debt to associated companies – The interest accrued on amounts included in account 223, Advances from Associated Companies, and on all other obligations to associated companies.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C180 Atmos Pipeline - Texas
C020 Atmos Energy-Louisiana	C220 Atmos Energy Louisiana Industrial Gas
C030 Atmos Energy-West Texas	C231 Atmos Pipeline & Storage LLC
C050 Atmos Energy-KY/Mid-States	C236 Atmos Gathering Company, LLC
C060 Atmos Energy-Colorado-Kansas	C312 Atmos Energy Holdings Inc
C070 Atmos Energy-Mississippi	C981 Atmos Energy Corporation Cons (Elim)
C080 Atmos Energy-Mid-Tex	C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

30128 Int On Debt To Assoc. Co
 40001 Billed to West Tex Div
 40002 Billed to CO/KS Div
 40003 Billed to LA Div
 40004 Billed to Mid St Div
 40008 Billed to Mid-Tex Div
 40009 Billed to MS Div
 40010 Billed to Atmos Pipeline Div
 41134 Billed from BTL SS
 41136 Billed from BTL HQ
 41137 Billed from BTL State

Account: (Short-Term Interest Expense) – Income Statement**4310 - Other interest expense - All interest charges not provided for elsewhere.****Examples:**

1. Interest on notes payable on demand or maturing one year or less from date and on open accounts, except notes and accounts with associated companies.
2. Interest on customers' deposits.
3. Interest on claims and judgments, tax assessments, and assessments for public improvements past due.
4. Income and other taxes levied upon bondholders of utility and assumed by it.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C237	Phoenix Gas Gathering Company
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C302	Egasco
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C306	Atmos Exploration & Production
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc	C981	Atmos Energy Corporation Cons (Elim)
C231	Atmos Pipeline & Storage LLC	C982	Atmos Energy Company (BU Elim)
C232	UCG Storage	C983	TLGP and TLGS (Elim)
		C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	30165	CP-Wells Fargo Interest Exp
09195	Use only for HR exp default	30170	CP- Deutsche Bank Int Exp
30105	Corp/State Franchise Tax	30171	CP- Goldman Sachs Int Exp
30118	Penalty - Interest	30172	CP- Morgan Stanley Int Exp
30119	Cust Deps-By Acct/Div	30173	CP- Royal Bank of Scotland Int Exp
30120	Commitment Fees-Anb	30926	Term debt - LTD-Leasing
30121	Commitment Fee-Nations	40001	Billed to West Tex Div
30128	Int On Debt To Assoc. Co	40002	Billed to CO/KS Div
30129	Int On S/T Loan-Misc	40003	Billed to LA Div
30130	Other Interest Expense	40004	Billed to Mid St Div
30140	Int On S/T Debt-New ST loan	40008	Billed to Mid-Tex Div
30141	Int On S/T Debt-JP Morgan ST bridge	40009	Billed to MS Div
30147	Comm Paper - Discount-ML	40010	Billed to Atmos Pipeline Div
30155	Commitment Fees _ Fortis Capital	41134	Billed from BTL SS
30156	Int On deferred director comp	41136	Billed from BTL HQ
30157	Int on Taxes	41137	Billed from BTL State
30162	Comm paper - SunTrust		

Account: (Short-Term Interest Expense) – Income Statement**4320 - Allowance for borrowed funds used during construction - Concurrent credits for allowance for borrowed funds used during construction.****Companies enabled to use this account:**

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C234	Trans Louisiana Gas Storage
C070	Atmos Energy-Mississippi	C236	Atmos Gathering Company, LLC
C080	Atmos Energy-Mid-Tex	C237	Phoenix Gas Gathering Company

C180 Atmos Pipeline - Texas
C220 Atmos Energy Louisiana Industrial Gas

C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

00000	Default	40009	Billed to MS Div
40001	Billed to West Tex Div	40010	Billed to Atmos Pipeline Div
40002	Billed to CO/KS Div	41134	Billed from BTL SS
40003	Billed to LA Div	41136	Billed from BTL HQ
40004	Billed to Mid St Div	41137	Billed from BTL State
40008	Billed to Mid-Tex Div		

Account: (Operating Revenues) – Income Statement

4800/4805 - Residential sales/Unbilled residential revenue - The net billing for gas supplied for residential or domestic purposes and records shall be maintained so that the quantity of gas sold and the revenues received under each rate schedule shall be readily available.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C233	WKG Storage
C030	Atmos Energy-West Texas	C234	Trans Louisiana Gas Storage
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C302	Egasco
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C982	Atmos Energy Company (BU Elim)
C231	Atmos Pipeline & Storage LLC	C983	TLGP and TLGS (Elim)
C232	UCG Storage	C984	Atmos Energy Services (Elim)
		C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	31181	City franch revenue
31101	Gas Rev-Dist Inc	31182	State Occup revenue
31108	Dist Inc. Base Charges	31183	Surcharge revenue
31109	Irr Plant Income	31195	WNA
31115	Office Rental	31200	GRIP 2009
31116	Appliance Rental	31201	Forfeited Disc-Dist Plant Inc
31121	Service Revenue	31210	GRIP 2010
31126	Shop At Home - Sales	31211	GRIP 2011
31127	Home Protection Revenue	31214	2010 Investment Settlement
31128	Gas Cost Adjustment Surcharge	31301	Misc Service Revenue
31133	Auto Club - Sales	31304	Gas Transport Rev-Distr
31134	Fix6 (Mail,Tele) Appliance Guard	31309	Other Gas Revenues

Account: (Operating Revenues) – Income Statement

4810 - Commercial and industrial sales - The net billing for gas supplied to commercial and industrial customers and records shall be maintained so that the quantity of gas sold and revenue received under each rate schedule shall be readily available.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C301	Atmos Energy Services LLC

C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C220 Atmos Energy Louisiana Industrial Gas
 C221 Atmos Power Systems Inc
 C231 Atmos Pipeline & Storage LLC
 C232 UCG Storage
 C233 WKG Storage
 C234 Trans Louisiana Gas Storage
 C236 Atmos Gathering Company, LLC

C302 Egasco
 C303 Trans Louisiana Gas Pipeline
 C306 Atmos Exploration & Production
 C312 Atmos Energy Holdings Inc
 C981 Atmos Energy Corporation Cons (Elim)
 C982 Atmos Energy Company (BU Elim)
 C987 Other Operating Companies (Elim)
 C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default	31138 Gas Sales-Fuel-Nonaff
31101 Gas Rev-Dist Inc	31139 Gas Sales Fuel-Aff
31109 Irr Plant Income	31140 Transport Reimbursed-Nonaff
31121 Service Revenue	31141 Transport Reimbursed-Aff
31136 Gas Sales-Nonaff	31142 Storage Reimbursed-Nonaff
31137 Gas Sales-Aff	31143 Storage Reimbursed-Aff

Account: (Operating Revenues) – Income Statement

4811/4815 - Commercial revenue banner/Unbilled commercial revenue - The net billing for gas supplied to commercial customers and records shall be maintained so that the quantity of gas sold and revenue received under each rate schedule shall be readily available.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C234 Trans Louisiana Gas Storage
C030 Atmos Energy-West Texas	C301 Atmos Energy Services LLC
C050 Atmos Energy-KY/Mid-States	C302 Egasco
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	C306 Atmos Exploration & Production
C080 Atmos Energy-Mid-Tex	C312 Atmos Energy Holdings Inc
C180 Atmos Pipeline - Texas	C981 Atmos Energy Corporation Cons (Elim)
C220 Atmos Energy Louisiana Industrial Gas	C982 Atmos Energy Company (BU Elim)
C221 Atmos Power Systems Inc	C983 TLGP and TLGS (Elim)
C231 Atmos Pipeline & Storage LLC	C984 Atmos Energy Services (Elim)
C232 UCG Storage	C987 Other Operating Companies (Elim)
C233 WKG Storage	

Sub-Accounts enabled to use this account:

00000 Default	31200 GRIP 2009
31101 Gas Rev-Dist Inc	31210 GRIP 2010
31108 Gas Rev-Dist Inc. Base Charges	31211 GRIP 2011
31121 Service Revenue	31214 2010 Investment Settlement
31128 Gas Cost Adjustment Surcharge	31215 CB Gas Rev-Dist Inc
31180 Handbill Est. - Unbilled	31216 CB Gas Rev-Dist Inc Base Charge
31181 City franch revenue	31217 CB Gas Cost Adjustment Surcharge
31182 State Occup revenue	31218 CB Surcharge Revenue
31183 Surcharge revenue	31301 Misc Service Revenue
31195 WNA	

Account: (Operating Revenues) – Income Statement

4812/4816 – Industrial revenue banner/Unbilled industrial revenue - The net billing for gas supplied to industrial customers and records shall be maintained so that the quantity of gas sold and revenue received under each rate schedule shall be readily available.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C233	WKG Storage
C030	Atmos Energy-West Texas	C234	Trans Louisiana Gas Storage
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C302	Egasco
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C982	Atmos Energy Company (BU Elim)
C231	Atmos Pipeline & Storage LLC	C983	TLGP and TLGS (Elim)
C232	UCG Storage		

Sub-Accounts enabled to use this account:

31101	Gas Rev-Dist Inc	31199	GRIP 2007
31128	Gas Cost Adjustment Surcharge	31215	CB Gas Rev-Dist Inc
31180	Handbill Est. - Unbilled	31216	CB Gas Rev-Dist Inc Base Charges
31181	City franch revenue	31217	CB Gas Cost Adjustment Surcharges
31182	State Occup revenue	31218	CB Surcharge Revenue
31183	Surcharge revenue	31304	Gas Transport Rev-Distr
31197	GRIP 2006		

Account: (Operating Revenues) – Income Statement

4813/4819 – Irrigation revenue banner/Unbilled irrigation revenue - The net billing for gas supplied to irrigation customers and records shall be maintained so that the quantity of gas sold and revenue received under each rate schedule shall be readily available.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C302	Egasco
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc	C981	Atmos Energy Corporation Cons (Elim)
C231	Atmos Pipeline & Storage LLC	C982	Atmos Energy Company (BU Elim)
C232	UCG Storage	C983	TLGP and TLGS (Elim)
C233	WKG Storage	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	31181	City franch revenue
31101	Gas Rev-Dist Inc	31182	State Occup revenue
31108	Gas Rev-Dist Inc. Base Charges	31183	Surcharge revenue
31121	Service Revenue	31195	WNA
31128	Gas Cost Adjustment Surcharge	31301	Misc Service Revenue
31180	Handbill Est. - Unbilled	31304	Gas Transport Rev-Distr

Account: (Operating Revenues) – Income Statement

4820/4825 - Other sales to public authorities/Unbilled public authority - The net billing for gas supplied to municipalities or divisions or agencies of Federal or State Governments, under special contracts or agreements or service classifications, applicable only to public authorities, for general governmental and institutional purposes and records shall be maintained so that the quantity of gas sold and the revenue received from each customer and from each major special contract shall be readily available.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C302	Egasco
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C080	Atmos Energy-Mid-Tex	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C982	Atmos Energy Company (BU Elim)
C231	Atmos Pipeline & Storage LLC	C983	TLGP and TLGS (Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)
C233	WKG Storage		

Sub-Accounts enabled to use this account:

00000	Default	31183	Surcharge revenue
31101	Gas Rev-Dist Inc	31195	WNA
31108	Gas Rev-Dist Inc. Base Charges	31215	CB Gas Rev-Dist Inc
31121	Service Revenue	31216	CB Gas Rev-Dist Inc Base Charges
31128	Gas Cost Adjustment Surcharge	31217	CB Gas Cost Adjustment Surcharge
31180	Handbill Est. – Unbilled	31218	CB Surcharge Revenue
31181	City franch revenue	31301	Misc Service Revenue
31182	State Occup revenue		

Account: (Operating Revenues) – Income Statement

4830 - Sales for resale - The net billing for gas supplied to other gas utilities or to public authorities for resale purposes and records shall be maintained so that there shall be readily available the revenues for each customer under each revenue schedule and the billing determinants.

Companies enabled to use this account:

C030	Atmos Energy-West Texas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

31101	Gas Rev-Dist Inc
31113	Sales For Resale
31128	Gas Cost Adjustment Surcharge
31180	Handbill Est. - Unbilled
31305	Sales For Resale

Account: (Operating Revenues) – Income Statement

4840 – Interdepartmental sales – The amounts charged by the gas department at tariff or other specified rates for gas supplied by it to other utility departments and records shall be maintained so that the quantity of gas supplied each other department and the charge made therefore shall be readily available.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

31101	Gas Rev-Dist Inc

Account: (Other Operating Revenue) – Income Statement

4861 – Rental and leasing revenue

Companies enabled to use this account:

C220 Atmos Energy Louisiana Industrial Gas
C221 Atmos Power Systems Inc
C981 Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

00000 Default
31115 Office Rental
31131 Bolivar Lease Income
31149 Staley Lease Income

Account: (Forfeited Discounts) – Income Statement

4870 - Forfeited discounts - The amount of discounts forfeited or additional charges imposed because of the failure of customers to pay gas bills on or before a specified date.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C234 Trans Louisiana Gas Storage
C030 Atmos Energy-West Texas	C301 Atmos Energy Services LLC
C050 Atmos Energy-KY/Mid-States	C302 Egasco
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	C306 Atmos Exploration & Production
C080 Atmos Energy-Mid-Tex	C312 Atmos Energy Holdings Inc
C220 Atmos Energy Louisiana Industrial Gas	C981 Atmos Energy Corporation Cons (Elim)
C221 Atmos Power Systems Inc	C982 Atmos Energy Company (BU Elim)
C231 Atmos Pipeline & Storage LLC	C983 Atmos Storage (Elim)
C232 UCG Storage	C987 Other Operating Companies (Elim)
C233 WKG Storage	

Sub-Accounts enabled to use this account:

00000 Default
31201 Forfeited Disc-Dist Plant Inc

Account: (Other Operating Revenue) – Income Statement

4880 - Miscellaneous service revenues - Revenues from all miscellaneous services and charges billed to customers which are not specifically provided for in other accounts.

Examples:

1. Fees for changing, connecting, or disconnecting service.
2. Profit on maintenance of appliances, piping, gas firing, and other utilization facilities, or other installations on customers' premises.
3. Net credit or debit on closing work orders for plant installed for temporary service of less than 1 year.
4. Recovery of expenses in connection with gas diversion cases.
5. Services performed for other gas companies for testing and adjusting meters, changing charts, etc.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C220 Atmos Energy Louisiana Industrial Gas
C030 Atmos Energy-West Texas	C231 Atmos Pipeline & Storage LLC
C050 Atmos Energy-KY/Mid-States	C232 UCG Storage
C060 Atmos Energy-Colorado-Kansas	C301 Atmos Energy Services LLC
C070 Atmos Energy-Mississippi	C303 Trans Louisiana Gas Pipeline
C080 Atmos Energy-Mid-Tex	C981 Atmos Energy Corporation Cons (Elim)
C180 Atmos Pipeline - Texas	C987 Other Operating Companies (Elim)
C210 Blueflame Insurance Services, LTD	C989 Blueflame Insurance (Elim)

Sub-Accounts enabled to use this account:

00000	Default	31309	Other Gas Revenues
31101	Gas Rev-Dist Inc	31316	NN Natural Gas & Pipeline Services
31121	Service Revenue	31321	Rev-Storing 311 Gas for Others
31136	Gas Sales-Nonaff	31365	Financial
31180	Handbill Est. - Unbilled	31367	Asset management
31215	CB Gas Rev-Dist Inc	31368	Intercompany transportation revenue
31301	Misc Service Revenue	31369	Capacity Utilization
31304	Gas Transport Rev-Distr	31371	Asset Management-MS

Account: (Transportation Revenue) – Income Statement**4890 – Revenue from transportation of gas of others****Companies enabled to use this account:**

C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C303	Trans Louisiana Gas Pipeline
C050	Atmos Energy-KY/Mid-States	C981	Atmos Energy Corporation Cons (Elim)
C060	Atmos Energy-Colorado-Kansas	C982	Atmos Energy Company (BU Elim)
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

00000	Default
31304	Gas Transport Rev-Distr
31305	Sales For Resale
31306	Intraco Transport Rev
31307	Op Inc&Exp-Prod Extr Ng
31325	LDC Transp - 3rd parties

Account: (Transportation Revenue) – Income Statement**4891 - Revenues from transportation of gas of others through gathering facilities - Revenues from transporting gas for other companies through the gathering facilities of the utility.****Companies enabled to use this account:**

C060	Atmos Energy-Colorado-Kansas
C180	Atmos Pipeline - Texas
C220	Atmos Energy Louisiana Industrial Gas
C236	Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

00000	Default
31137	Gas Sales-Aff
31141	Transport Reimbursed-Aff
31304	Gas Transport Rev-Distr
31319	HUB Transaction Revenue

Account: (Transportation Revenue) – Income Statement**4892 - Revenues from transportation of gas of others through transmission facilities - Revenues from transporting gas for other companies through the transmission facilities of the utility.****Companies enabled to use this account:**

C020	Atmos Energy-Louisiana	C303	Trans Louisiana Gas Pipeline
C030	Atmos Energy-West Texas	C981	Atmos Energy Corporation Cons (Elim)

C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas

C987 Other Operating Companies (Elim)
C990 Mid-Tex Eliminations

Sub-Accounts enabled to use this account:

00000 Default	31338 Pipeline-311(A)(2)-Texas
31220 Gas Utility Tax	31340 Compress Rev-Transp Customers
31304 Gas Transport Rev-Distr	31341 Other Transport Related Rev
31309 Other Gas Revenues	31342 HUB Trans Rev - 311(A)(2)Texas
31319 HUB Transaction Revenue	31345 Parking Trans Rev-Affiliate/AEM
31323 Electric Gen-311(A)(2)-Texas	31347 Pipeline-311(a)(2)-Texas-Affiliate/AEM
31324 Parking Transp Rev- 311(A)(2)	31348 Pipeline-Affiliate/AEM
31325 LDC Transp - 3rd parties	31368 Intercompany transportation revenue
31326 Industrial Transportation	31372 Ind Trans - Regulated
31332 Trans for Midtex-Rate CGS	31373 Ind Trans - Other Revenue
31333 Electric Generation	31376 Other Revenue-Operating Fee Intra
31335 Parking Transportation Revenue	31377 Other Revenue-Operating Fee 311(a)2
31336 Lending Transportation Revenue	31378 Ind Trans-Other Rev-Non-Taxable
31337 Pipeline	

Account: (Transportation Revenue) – Income Statement

4893 - Revenues from transportation of gas of others through distribution facilities - Revenues from transporting gas for other companies through the distribution facilities of the utility.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C070 Atmos Energy-Mississippi
C030 Atmos Energy-West Texas	C080 Atmos Energy-Mid-Tex
C050 Atmos Energy-KY/Mid-States	C303 Trans Louisiana Gas Pipeline
C060 Atmos Energy-Colorado-Kansas	C981 Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

00000 Default	31214 2010 Investment Settlement
31181 City franch revenue	31215 CB Gas Rev-Dist Inc
31108 Gas Rev-Dist Inc. Base Charges	31216 CB Gas Rev-Dist Inc Base Charges
31121 Service Revenue	31220 Gas Utility Tax
31126 Shop At Home - Sales	31301 Misc Service Revenue
31128 Gas Cost Adjustment Surcharge	31304 Gas Transport Rev-Distr
31180 Handbill Est - Unbilled	31305 Sales For Resale
31181 City franch revenue	31306 Intraco Transport Rev
31182 State Occup revenue	31326 Industrial Transportation
31183 Surcharge revenue	31333 Electric Generation
31195 WNA	31341 Transportation Transmi - Other Transport Related Rev
31200 GRIP 2009	31368 Transportation Transmi - Intercompany transportation revenue
31210 GRIP 2010	31378 Ind Trans-Other Rev-Non-Taxable
31211 GRIP 2011	

Account: (Transportation Revenue) – Income Statement

4894 - Revenues from storing gas of others - Revenues from storing gas for other companies.

Companies enabled to use this account:

C180 Atmos Pipeline - Texas
C303 Trans Louisiana Gas Pipeline
C981 Atmos Energy Corporation Cons (Elim)
C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default	31321 Rev-Storing 311 Gas for Others

31220	Gas Utility Tax	31324	Transportation Transm - Parking Transp Rev- 311(A)(2)
31113	Sales For Resale	31343	Rev-Storing Gas of Others
31136	Gas Sales-Nonaff	31350	Rev-Storage Affiliate/AEM
31304	Gas Transport Rev-Distr	31361	Storage 311(a)2-Affiliate/AEM
31220	Gas Utility Tax		

Account: (Transportation Revenue) – Income Statement

4895 – Revenue – Transportation commercial

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C060	Atmos Energy-Colorado-Kansas
C030	Atmos Energy-West Texas	C070	Atmos Energy-Mississippi
C050	Atmos Energy-KY/Mid-States	C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000	Default
31101	Gas Rev-Dist Inc
31180	Handbill Est. - Unbilled
31304	Gas Transport Rev-Distr
31318	CAST-GA

Account: (Transportation Revenue) – Income Statement

4896 – Revenue – Transportation industrial

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C301	Atmos Energy Services LLC
C050	Atmos Energy-KY/Mid-States	C302	Egasco
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C080	Atmos Energy-Mid-Tex	C312	Atmos Energy Holdings Inc
C180	Atmos Pipeline - Texas	C981	Atmos Energy Corporation Cons (Elim)
C220	Atmos Energy Louisiana Industrial Gas	C982	Atmos Energy Company (BU Elim)
C221	Atmos Power Systems Inc	C983	Atmos Storage (Elim)
C231	Atmos Pipeline & Storage LLC	C984	Atmos Energy Services (Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)
C233	WKG Storage		

Sub-Accounts enabled to use this account:

00000	Default	31306	Intraco Transport Rev
31101	Gas Rev-Dist Inc	31318	CAST-GA
31180	Handbill Est. - Unbilled	31323	Electric Gen-311(A)(2)-Texas
31201	Forfeited Disc-Dist Plant Inc	31348	Pipeline-Affiliate/AEM
31301	Misc Service Revenue	31367	Asset Management-LA
31304	Gas Transport Rev-Distr	31368	Intercompany transportation
31305	Sales For Resale		

Account: (Transportation Revenue) – Income Statement

4897 – Revenue from lost margin

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

31304 Gas Transport Rev-Distr

Account: (Transportation Revenue) – Income Statement

4898 – Discount on revenue from lost margin

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

31301 Misc Service Revenue

31304 Gas Transport Rev-Distr

Account: (Other Operating Revenue) – Income Statement

4900 - Sales of products extracted from natural gas - Revenues from sales of gasoline, butane, propane, and other products extracted from natural gas and records shall be maintained so that the quantity, sales price, and revenues for each type of product sold to each purchaser shall be readily available.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

31307 Op Inc&Exp-Prod Extr Ng

Account: (Other Operating Revenue) – Income Statement

4910 – Revenues from natural gas processed by others - Revenues from royalties and permits, or other bases of settlement, for permission granted others to remove products from natural gas of the utility and records supporting this account must be maintained so that full information concerning determination of the revenues will be readily available concerning each processor of gas of the utility.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana

Sub-Accounts enabled to use this account:

14088 Recoveries

Account: (Other Operating Revenue) – Income Statement

4920 - Incidental gasoline and oil sales - Revenues from natural gas gasoline produced direct from gas wells or recovered from drips or obtained in connection with purification or dehydration processes and revenues from oil obtained from wells which produce oil and gas.

Companies enabled to use this account:

C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000 Default

31309 Other Gas Revenues

31374 Other Gas Revenue-Taxable

Account: (Other Operating Revenue) – Income Statement

4930 - Rent from gas property - Rents received for the use by others of land, buildings, and other property devoted to gas operations by the utility.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C070	Atmos Energy-Mississippi
C050	Atmos Energy-KY/Mid-States	C080	Atmos Energy-Mid-Tex
C060	Atmos Energy-Colorado-Kansas	C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

00000	Default
31308	Rent from Gas Property
31309	Other Gas Revenues

Account: (Other Operating Revenue)/(Other Gas Revenues) – Income Statement

4950/4951/4952 - Other gas revenues/Other gas revenues (Realized)/Other gas revenues (Unrealized) -

Revenues derived from gas operations not includible in any of the foregoing accounts.

Examples:

1. Commission on sale or distribution of gas of others when sold under rates filed by such others.
2. Compensation for minor or incidental services provided for others such as customer billing, engineering, etc.
3. Profit or loss on sale of material and supplies not ordinarily purchased for resale and not handled through merchandising and jobbing accounts.
4. Sales of steam, water, or electricity, including sales or transfers to other departments of the utility.
5. Miscellaneous royalties received.
6. Revenues from dehydration and other processing of gas of others, except products extraction where products are received as compensation.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage
C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C302	Egasco
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas	C312	Atmos Energy Holdings Inc
C220	Atmos Energy Louisiana Industrial Gas	C981	Atmos Energy Corporation Cons (Elim)
C221	Atmos Power Systems Inc	C982	Atmos Energy Company (BU Elim)
C231	Atmos Pipeline & Storage LLC	C983	Atmos Storage (Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	35103	FP CF Hedge Ineffectiveness Non-Aff
30604	Int & Div Income-Misc	35104	FP CF Hedge Ineffectiveness Aff
31113	Sales For Resale	35251	Fixed Price Futures
31132	Realized Enhancement	35261	Fixed Price Swaps Non-Aff
31139	Gas Sales Fuel-Aff	35262	Fixed Price Swaps Aff
31181	City franch revenue	35311	Storage Inv
31182	State Occup revenue	35351	Storage Futures
31198	Meter Maint & Repair Revenues	35361	Storage Swaps-NonAff
31220	Gas Utility Tax		
31301	Misc Service Revenue	35362	Storage Swaps-Aff
31305	Sales For Resale	35561	Enhance Swaps-Nonaff
31308	Rent From Gas Property	35582	Transp Rev-Pooling Transf
31309	Other Gas Revenues	35591	Transp-Rev Pooling-Affiliate/AEM
31312	Monthly Demand	35702	Fixed Fees-Aff

31314	Storage Rent	35801	Basis Swaps-Nonaff
31318	CAST-GA	35802	Basis Swaps-Aff
31363	Kansas Ad Valorem	35901	MTM Reserve Overhead-Nonaff
31364	Easements	35902	MTM Reserve Overhead-Aff
31374	Other Gas Revenue - Taxable	35931	MTM Reserve Credit-NonAff
31375	Other Gas Revenue - Non-Taxable	40009	Billed to MS Div
35101	Index Price Contracts-Nonaff		

Account: (Provision of rate refunds) – Income Statement

4960 – Provision for rate refunds –provisions for the estimated pretax effects on net income of the portions of amounts being collected subject to refund which are estimated to be required to be refunded.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana
C080	Atmos Energy-Mid-Tex
C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

31309	Other Gas Revenues

Account: (Intersegment Revenue Elimination) – Income Statement

4970 – Intersegment elimination – revenues

Companies enabled to use this account:

C981	Atmos Energy Corporation Cons (Elim)
C987	Other Operating Companies (Elim)
C990	Mid-Tex Eliminations

Sub-Accounts enabled to use this account:

00000	Default

Account: (Production Expenses) – Income Statement

7230 – Fuel for liquefied petroleum gas process - The cost of fuel for vaporization of liquefied petroleum gas and for the compression of air in liquefied petroleum gas process.

Companies enabled to use this account:

C236	Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

04590	Utilities
06111	Contract Labor

Account: (Production Expenses) – Income Statement

7280 – Liquefied petroleum gas - The cost of liquefied petroleum gas, such as propane, butane, or gasoline, vaporized for mixing with other gases or for sale unmixed and records shall be kept to show the type, quantity, and cost of liquefied petroleum gas.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

04755 Purchase Gas-Ind-Actual

Account: (Production Expenses) – Income Statement

7330 - Gas mixing expenses - The cost of labor, materials used and expenses incurred in operating equipment for mixing natural and manufactured gas, or vaporized liquefied petroleum gases for delivery to the distribution system.

Examples:

Labor:

1. Supervising.
2. Mixing enrichment gas and other gases or air, including mixing of liquid petroleum gas with air in a liquid petroleum air gas plant, and operation of air jetting equipment and controls.
3. Operating, cleaning and lubricating of cleaners, reducers, calorimeters, calorimixers, appliances and mixing apparatus with their related recorders, gauges, valves and controls, and gravitometers.
4. Inspecting, testing and adjusting mixing equipment.
5. Reading instruments and gauges, changing charts, and recording instrument and gauge readings.

Materials and expenses:

6. Packing, waste, lubricants, etc.
7. Small hand tools.
8. Building service, communication service, transportation.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04599 Capitalized Utility Costs
02001 Inventory Materials	05411 Meals and Entertainment
02005 Non-Inventory Supplies	07590 Misc General Expense
03001 Vehicle Depreciation Capitalized	07600 CWIP Accruals
04590 Utilities	09195 Use only for HR exp default

Account: (Production Expenses) – Income Statement

7350 - Miscellaneous production expenses - The cost of labor, materials used and expenses incurred in manufacturing gas production operations not includible in any of the foregoing accounts.

Examples:

Labor:

1. Supervising.
2. Cleaning gas works yard of coke dust and other waste materials.
3. Humidifying gas or oil fogging gas at the production plant.
4. Cutting grass and care of the grounds around the gas works.
5. Clearing gas works yard of snow.
6. Janitor service and messenger service.
7. Operating elevators and other conveyances for general use at the gas works.
8. General clerical and stenographic work at gas works.
9. Guarding and patrolling plant and yard.
10. Testing plant instruments not elsewhere provided for.
11. Laboratory labor, except that chargeable to other accounts.
12. Reading manufactured gas meters, and calculating and recording hourly volumes produced.
13. Pumping drips (water) at plant (not provided for elsewhere).
14. Odorizing manufactured gas.
15. Operating, cleaning, and lubricating of air compressors with their tanks, instruments, meters, gauges, and controls when used to supply compressed air into the plant's air system.
16. Operating effluent water treatment systems, including chemical treatment ozonation, filter, and related equipment, including treatment of carbon and residual sludge, and removing spent oxide, and spent filtering materials.

17. Pumping water for cooling and condensing.
18. Cleaning filters and other operating duties of water system.

Materials and expenses:

19. Producer gas transferred from coke oven plant to water gas plant for dilution purposes.
20. Building service, communication service, transportation.
21. First aid supplies and safety equipment.
22. Office supplies, printing and stationery.
23. Meals, travelling and incidental expenses.
24. Fuel for heating plant, water for fire protection or general use, and similar items.
25. Lubricants, packing, waste, etc.
26. Odorizing chemicals.
27. Hand tools, drills, saw blades, files, etc.
28. Fire protection supplies.
29. Fogging oils, alcohol, etc.
30. Chemicals, filter materials, etc., and payments to others for disposal of plant effluents and waste.
31. Chemicals for water treatment.
32. Research, development, and demonstration expenses.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C236	Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02005	Non-Inventory Supplies	06111	Contract Labor
04582	Building Maintenance	07592	Vendor Comp Sales Tax
04590	Utilities	07600	CWIP Accruals
04599	Capitalized Utility Costs	07607	Telecom Cap Accrual
05310	Monthly Lines and service	09195	Use only for HR exp default
05399	Capitalized Telecom Costs	09911	Reimbursements
05411	Meals & Entertainment		

Account: (Production Expenses) – Income Statement

7410 – Maintenance of structures and improvements - The cost of labor, materials used and expenses incurred in maintenance of structures.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

02005	Non-Inventory Supplies
05111	Postage/Delivery Services
05411	Meals and Entertainment
05413	Transportation
09195	Use only for HR exp default

Account: (Production Expenses) – Income Statement

7420 – Maintenance of structures and improvements - The cost of labor, materials used and expenses incurred in maintenance of equipment for the production of manufactured gas.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States
C070	Atmos Energy-Mississippi

C220 Atmos Energy Louisiana Industrial Gas
 C236 Atmos Gathering Company, LLC
 C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04590 Utilities
01008 Expense Labor Accrual	04599 Capitalized Utility Costs
02001 Inventory Materials	05111 Postage/Delivery Services
02004 Warehouse Loading Charge	05411 Meals and Entertainment
02005 Non-Inventory Supplies	06111 Contract Labor
03001 Vehicle Depreciation Capitalized	07120 Environmental & Safety
04212 IT Equipment	07443 Uniforms
04302 Heavy Equipment	07590 Misc General Expense
04307 Heavy Equipment Capitalized	07600 CWIP Accruals
04582 Building Maintenance	09195 Use only for HR exp default

Account: (Production Expenses) – Income Statement

7500 - Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of the operation of production and gathering systems.

Examples:

1. Supervision.
2. Gas depletion and gas reserve activities.
3. Geological activities in connection with gas production.
4. Rights-of-way office activities and supervision, not in connection with construction or retirement work, or storage.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States	C231 Atmos Pipeline & Storage LLC
C060 Atmos Energy-Colorado-Kansas	C233 WKG Storage
C070 Atmos Energy-Mississippi	C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04590 Utilities
01008 Expense Labor Accrual	04599 Capitalized Utility Costs
02001 Inventory Materials	05411 Meals & Entertainment
02005 Non-Inventory Supplies	05419 Misc Employee Expense
03001 Vehicle Depreciation Capitalized	06111 Contract Labor
03004 Vehicle Expense	07590 Misc General Expense
04582 Building Maintenance	07600 CWIP Accruals

Account: (Production Expenses) – Income Statement

7510 – Production maps and records - The cost of labor, materials used and expenses incurred in the preparation and maintenance of production maps and records.

Examples:***Labor:******With respect to production maps:***

1. Supervising.
2. Preparing farm maps, field inventory maps, well location plats, and other maps used in connection with natural gas production and gathering operations.
3. Posting changes and making corrections of maps
4. Maintaining files of maps and tracings.
5. Surveying deeds, leases, rights-of-way, well locations for map revisions
6. Reproducing maps (blueprints, Photostats, etc.).

With respect to land records:

7. Supervising

8. Abstracting titles to date for extension and renewal of leases.
9. Adjusting land and well rentals.
10. Checking free gas rights.
11. Maintaining land and lease records
12. Delivering rental and royalty checks.
13. Assigning, pooling, merging, renewing, and extending leases.
14. Patrolling land
15. Preparing expiration calendars.
16. Replacing leases
17. Transferring payee

Materials and expenses:

18. Blueprints, Photostats, etc.
19. Drafting materials and supplies.
20. Surveying materials and supplies.
21. Employee transportation and travel expenses.
22. Freight, express parcel post, trucking, and other transportation
23. Janitor and washroom supplies
24. Office supplies, stationery and printed forms
25. Utility services: light, water, and telephone

Companies enabled to use this account:

- C010 Atmos Regulated Shared Services
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

05415	Membership Fees
05010	Office Supplies
04302	Heavy Equipment
04307	Heavy Equipment Capitalized

Account: (Production Expenses) – Income Statement

7520 - Gas wells expenses - The cost of labor, materials used and expenses incurred in operating producing gas wells.

Examples:

Labor:

1. Supervising.
2. Testing, bailing, swabbing, blowing and gauging producing gas wells.
3. Cleaning off old well locations.
4. Painting signs, etc.
5. Minor upkeep of well roads and fences, etc.
6. Turning wells off and on.
7. Pumping wells.

Materials and expenses:

8. Gas, gasoline, and oil used in pumping, bailing, heating, and swabbing.
9. Lumber, nails, and other materials used for upkeep of fences, making signs, etc.
10. Materials for upkeep of well roads, etc.
11. Well swabs.
12. Employees' transportation and travel expenses.
13. Freight, express, parcel post, trucking and other transportation.
14. Transportation: company and rented vehicles.

Companies enabled to use this account:

- C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas

C070 Atmos Energy-Mississippi
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02005 Non-Inventory Supplies	07120 Environmental & Safety
04797 Line of Credit Fees	07499 Misc Employee Welfare Exp
06111 Contract Labor	07590 Misc General Expense

Account: (Production Expenses) – Income Statement

7530 - Field lines expenses - The cost of labor, materials used and expenses incurred in operating field lines.

Examples:*Labor:*

1. Supervising.
2. Walking or patrolling lines.
3. Attending valves, lubricating valves and other equipment, blowing and cleaning lines and drips, draining water from lines, operating and cleaning scrubbers, thawing freezes.
4. Taking line pressures, changing pressure charts, operating alarm gauges.
5. Building and repairing gate boxes, foot bridges, stiles, tool boxes, etc., used in line operations, erecting line markers and warning signs, repairing old line roads.
6. Cleaning debris, cutting grass and weeds on rights-of-way.
7. Inspecting and testing not specifically to determine necessity for repairs.
8. Protecting utility property during work by others.
9. Standby time of emergency crews, responding to fire calls, etc.
10. Locating valve boxes or drip riser boxes.
11. Cleaning and repairing tools used in mains operations, making tool boxes, etc.
12. Cleaning structures and equipment.
13. Driving trucks.

Materials and expenses:

14. Line markers and warning signs.
15. Lumber, nails, etc., used in building and repairing gate boxes, foot bridges, stiles, tool boxes, etc.
16. Charts.
17. Scrubber oil.
18. Hand tools.
19. Lubricants, wiping rags, waste, etc.
20. Freight, express, parcel post, trucking and other transportation charges.
21. Employees' transportation and travel expenses.
22. Janitor and washroom supplies.
23. Utility services: light, water, telephone.
24. Gas used in field line operations.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States	C233 WKG Storage
C060 Atmos Energy-Colorado-Kansas	C236 Atmos Gathering Company, LLC
C232 UCG Storage	C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05419 Misc Employee Expense
01008 Expense Labor Accrual	05419 Misc Employee Expense
02001 Inventory Materials	05424 Books & Manuals
02005 Non-Inventory Supplies	05425 Regulatory Compliance Training
03001 Vehicle Depreciation Capitalized	06111 Contract Labor
04590 Utilities	07120 Environmental & Safety
04889 Land Rights	07590 Misc General Expense
05411 Meals & Entertainment	

Account: (Production Expenses) – Income Statement

7540 - Field compressor station expenses - The cost of labor, materials used, except fuel, and expenses incurred in operating field compressor stations.

Examples:

Labor:

1. Supervising.
2. Operating and checking engines, equipment valves, machinery, gauges, and other instruments, including cleaning, wiping, polishing, and lubricating.
3. Operating boilers and boiler accessory equipment, including fuel handling and ash disposal, recording fuel used, and unloading and storing coal and oil.
4. Repacking valves and replacing gauge glasses, etc.
5. Recording pressures, replacing charts, keeping logs, and preparing reports of station operations.
6. Inspecting and testing equipment when not specifically to determine necessity for repairs or replacement of parts.
7. Pumping drips at the station.
8. Taking dew point readings.
9. Testing water.
10. Cleaning structures, cutting grass and weeds, and minor grading around station.
11. Cleaning and repairing hand tools used in operations.
12. Driving trucks.
13. Watching during shut downs.
14. Clerical work at station.

Materials and expenses:

15. Scrubber oil.
16. Lubricants, wiping rags, and waste.
17. Charts and printed forms, etc.
18. Gauge glasses.
19. Chemicals to test waters.
20. Water tests and treatment by other than employees.
21. Janitor and washroom supplies, first aid supplies, landscaping supplies, etc.
22. Employees' transportation and travel expenses.
23. Freight, express, parcel post, trucking, and other transportation.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C232	UCG Storage
C233	WKG Storage
C236	Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04307	Heavy Equipment Capitalized
01008	Expense Labor Accrual	04582	Building Maintenance
02001	Inventory Materials	04590	Utilities
02005	Non-Inventory Supplies	05111	Postage/Delivery Services
03001	Vehicle Depreciation Capitalized	05323	Measurement & Meter Reading
04018	Safety	05411	Meals & Entertainment
04212	IT Equipment	05413	Transportation
04301	Equipment Lease	05419	Misc Employee Expense
04302	Heavy Equipment	06111	Contract Labor

Account: (Production Expenses) – Income Statement

7550 - Field compressor station fuel and power - The cost of gas, coal, oil, or other fuel, or electricity, used for the operation of field compressor station and records shall be maintained to show the quantity of each type of fuel consumed or electricity used at each compressor station.

Companies enabled to use this account:

C060 Atmos Energy-Coloardo-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

04590 Utilities
05413 Transportation

Account: (Production Expenses) – Income Statement

7560 - Field measuring and regulating station expenses - The cost of labor, materials used and expenses incurred in operating field measuring and regulating stations.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc., except gas purchases and sales.
4. Calculating gas volumes from meter charts, except for gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc., not in connection with maintenance or construction.
6. Testing gas samples, inspecting and testing gas sample tanks and other meter engineer's equipment, determining specific gravity and Btu content of gas.
7. Inspecting and testing equipment not specifically to determine necessity for repairs including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records, preparing reports of operations, etc.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipes.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, etc., blowing meter drips.
14. Moving equipment, minor structures, etc., not in connection with construction, retirement, or maintenance work.

Materials and expenses:

15. Charts and printed forms, stationery and office supplies, etc.
16. Lubricants, wiping rags, waste.
17. Employees' transportation and travel expense.
18. Freight, express, parcel post, trucking and other transportation.
19. Utility services: light, water, telephone.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C233 WKG Storage
C060 Atmos Energy-Colorado-Kansas	C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04590 Utilities
01005 Capitalized Project Labor	05111 Postage/Delivery Services
01008 Expense Labor Accrual	05323 Measurement & Meter Reading
02001 Inventory Materials	05411 Meals & Entertainment
02004 Warehouse Loading Charge	05414 Lodging
02005 Non-Inventory Supplies	06111 Contract Labor
03001 Vehicle Depreciation Capitalized	07590 Misc General Expense
04302 Heavy Equipment	

Account: (Production Expenses) – Income Statement

7570 - Purification expenses - The cost of labor, materials used and expenses incurred in operating equipment used for purifying, dehydrating, and conditioning of natural gas.

Examples:

Labor:

1. Supervising.
2. Changing charts on fuel meters.
3. Emptying, cleaning and refilling purifier boxes.
4. Oiling dip sheets of purifier covers.
5. Removing spent oxide to refuse piles.
6. Revivifying oxide.
7. Taking readings of inlet and outlet pressures and temperature.
8. Unloading and storing glycol.
9. Watching station and equipment.
10. Cutting grass and weeds, and minor grading around equipment and stations.
11. Hauling operating employees, materials, supplies and tools, etc.
12. Inspecting and testing equipment, not specifically to determine necessity for repairs or replacement of parts.
13. Lubricating equipment, valves, etc.
14. Operating and checking equipment, valves, instruments, etc.

Materials and expenses:

15. Liquid purifying supplies.
16. Iron oxide.
17. Odorizing materials.
18. Charts, printed forms, etc.
19. Employees' transportation and travel expenses.
20. Freight, express, parcel post, trucking, and other transportation.
21. Gas used in operations.
22. Janitor, washroom, and landscaping supplies.
23. Lubricants, wiping rags, waste, etc.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04302 Heavy Equipment
01008 Expense Labor Accrual	04582 Building Maintenance
02001 Inventory Materials	04590 Utilities
02005 Non-Inventory Supplies	05111 Postage/Delivery Services
03001 Vehicle Depreciation Capitalized	05411 Meals & Entertainment
04018 Safety	06111 Contract Labor
04301 Equipment Lease	

Account: (Production Expenses) – Income Statement

7590 - Other expenses - The cost of labor, materials used and expenses incurred in producing and gathering natural gas and not includible in any of the foregoing accounts.

Examples:

Labor:

1. Moving cleaning tools between locations.
2. Operating communications system.
3. Reading limited and unlimited free gas meters.

Materials and expenses:

4. Miscellaneous small tools, etc.
5. Research, development, and demonstration expenses.

Companies enabled to use this account:

C020 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas

C232 UCG Storage
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02005 Non-Inventory Supplies	05411 Meals & Entertainment
03004 Vehicle Expense	05413 Transportation
04018 Safety	05414 Opera - Lodging
04021 Promo Other, Misc	05419 Misc Employee Expense
04302 Heavy Equipment	05426 Other - Safety Training
04582 Building Maintenance	06111 Contract Labor
04590 Utilities	07120 Environmental & Safety
04889 Land Rights	07590 Misc General Expense
05364 Cellular, radio, pager charges	

Account: (Production Expenses) – Income Statement

7610 - Maintenance supervision and engineering - The cost of labor, materials used and expenses incurred in the general supervision and direction of maintenance of the production and gathering facilities as a whole.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

02001 Inventory Materials
02005 Non-Inventory Supplies
05411 Meals & Entertainment
05413 Transportation
06111 Contract Labor

Account: (Production Expenses) – Income Statement

7620 - Maintenance of structures and improvements – The cost of labor, materials used and expenses incurred in the maintenance of structures and improvements.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

04582 Building Maintenance
04599 Capitalized Utility Costs
07600 CWIP Accruals

Account: (Production Expenses) – Income Statement

7640 - Maintenance of field lines - The cost of labor, materials used and expenses incurred in maintenance of field lines.

Examples:

1. Electrolysis and leak inspections (not routine).
2. Installing and removing temporary lines, when necessitated by maintenance.
3. Lamping and watching while making repairs.
4. Lowering and changing location of portion of lines, when the same pipe is used.
5. Protecting lines from fires, floods, land slides, etc.

6. Rocking creek crossings.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	03001 Vehicle Depreciation Capitalized
01008 Expense Labor Accrual	05411 Meals & Entertainment
02001 Inventory Materials	05414 Lodging
02004 Warehouse Loading Charge	06111 Contract Labor
02005 Non-Inventory Supplies	

Account: (Production Expenses) – Income Statement

7650 - Maintenance of field compressor station equipment - The cost of labor and expenses incurred in the maintenance of field compressor station equipment.

Companies enabled to use this account:

C060 Atmos energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04302 Heavy Equipment
01008 Expense Labor Accrual	04590 Utilities
02005 Non-Inventory Supplies	04599 Capitalized Utility Costs
03001 Vehicle Depreciation Capitalized	07600 CWIP Accruals

Account: (Production Expenses) – Income Statement

7660 - Maintenance of field measuring and regulating station equipment - The cost of labor, materials used and expenses incurred in maintenance of field measuring and regulating station equipment.

Companies enabled to use this account:

C030 Atmos Energy-West Texas	C232 UCG Storage
C060 Atmos Energy-Colorado-Kansas	C233 WKG Storage
C070 Atmos Energy-Mississippi	C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	02005 Non-Inventory Supplies
01001 Operation supervi - Capital Labor	03001 Vehicle Depreciation Capitalized
01005 Capitalized Project Labor	04590 Utilities
01008 Expense Labor Accrual	05323 Measurement & Meter Reading
02001 Inventory Materials	06111 Contract Labor
02004 Warehouse Loading Charge	

Account: (Production Expenses) – Income Statement

7670 - Maintenance of purification equipment - The cost of labor, materials used and expenses incurred in the maintenance of purification equipment.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	03001 Vehicle Depreciation Capitalized

01008 Expense Labor Accrual
 02001 Inventory Materials
 02005 Non-Inventory Supplies

04302 Heavy Equipment
 06111 Contract Labor

Account: (Production Expenses) – Income Statement

7690 - Maintenance of other equipment - The cost of labor, materials used and expenses incurred in maintenance of other production and gathering equipment.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C221 Atmos Power Systems Inc
C060 Atmos Energy-Colorado-Kansas	C236 Atmos Gathering Company, LLC
C070 Atmos Energy-Mississippi	C981 Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

02001 Inventory Materials	04307 Heavy Equipment Capitalized
02004 Warehouse Loading Charge	04799 Compressor Repairs/Maint
02005 Non-Inventory Supplies	05413 Transportation
03003 Capitalized transportation costs	05419 Misc Employee Expense
03004 Vehicle Expense	06111 Contract Labor
04018 Safety	07590 Misc General Expense
04212 IT Equipment	07601 Vehicle Cap Accrual
04302 Heavy Equipment	

Account: (Production Expenses) – Income Statement

7700 – Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of products extraction and refining operations.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor
 03001 Vehicle Depreciation Capitalized
 05411 Meals and Entertainment

Account: (Production Expenses) – Income Statement

7710 – Operation labor - The cost of labor used in the operation of facilities for the extraction of gasoline, butane, propane, or other salable products from natural gas and for refining such products.

Examples:

Labor

1. Supervising
2. Operating, checking, lubricating, wiping, polishing, and cleaning engines, equipment, valves, machinery, gauges, and other instruments, etc.
3. Inspecting and testing equipment and instruments, not specifically to determine necessity for repairs or replacement of parts.
4. Reading meters, gauges, and other instruments, changing charts, preparing operating reports, etc.
5. Testing gasoline samples, water, etc.
6. Cleaning structures housing equipment, cutting grass and weeds doing minor grading work around equipment and structures. Etc.
7. Driving trucks used in products extraction operations.
8. Cleaning and repairing hand tools used in operations, etc.
9. Watching plant during shut-down periods.
10. Making electricity or steam.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

01000	Non-project Labor	02005	Non-Inventory Supplies
01008	Expense Labor Accrual	03001	Vehicle Depreciation Capitalized
02001	Inventory Materials	06111	Contract Labor

Account: (Production Expenses) – Income Statement

7730 – Fuel - The cost of of natural gas or other fuel used in extracting gasoline, butane, propane and other salable products from natural gas, including fuel used for generation of electricity or making steam.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

04590 Utilities

Account: (Production Expenses) – Income Statement

7740 – Power - The cost of electricity purchased for operation of facilities used in the extraction of gasoline, butane, propane, or other salable products from natural gas.

Companies enabled to use this account:

C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

04590 Utilities
04599 Capitalized Utility Costs
07600 CWIP Accruals

Account: (Production Expenses) – Income Statement

7840 – Maintenance supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of maintenance of facilities used in the extraction and refining of salable products from natural gas.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

01000	Non-project Labor	06111	Contract Labor
01008	Expense Labor Accrual	07443	Uniforms
03001	Vehicle Depreciation Capitalized	07444	Uniforms Capitalized
04302	Heavy Equipment	07590	Misc General Expense
04307	Heavy Equipment Capitalized	07608	Uniform Cap Accrual

Account: (Production Expenses) – Income Statement

7860 – Maintenance of extraction and refining equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

01000	Non-project Labor	02004	Warehouse Loading Charge
01008	Expense Labor Accrual	02005	Non-Inventory Supplies
02001	Inventory Materials	03001	Vehicle Depreciation Capitalized

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8000 - Natural gas well head purchases - The cost at well head of natural gas purchased from producers in gas fields or production areas where only the utility's facilities are used in bringing the gas from the well head into the utility's natural gas system and the records supporting this account shall be so maintained that there shall be readily available for each vendor and well head the quantity of gas, basis of charges, and amount paid for the gas.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C060 Atmos Energy-Colorado-Kansas
C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

04581	Building Lease/Rents	05323	Measurement & Meter Reading
04751	Gas Purchases	06111	Contract Labor
04755	Purchase Gas-Ind-Actual	07590	Misc General Expense
05010	Office Supplies		

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8001 - Natural gas well-head purchases; intracompany transfers - The amount recorded for gas supplied by the production division when the price is not determined by a cost-of-service rate proceeding and the records supporting this account shall be so maintained that there will be readily available for each well-head, the quantity of gas, the basis of intracompany charges, and the amount of intracompany charges for gas.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

04743 Hedging Settlements
04753 Hedging

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8010 - Natural gas field line purchases - The cost, at point of receipt by the utility, of natural gas purchased in gas fields or production areas at points along gathering lines.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

04581 Building Lease/Rents
04745 Retention Contra
04751 Gas Purchases

04775 PGA Recoveries

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8020 - Natural gas gasoline plant outlet purchases - The cost, at point of receipt by the utility, of natural gas purchased at the outlet side of vendor's natural gas products extraction plants and the records supporting this account shall be so maintained that there shall be readily available for each vendor and for each products extraction plant, the quantity of gas, basis of the charges, and the amount paid for the gas.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C080 Atmos Energy-Mid-Tex
C982 Atmos Energy Company (BU Elim)

Sub-Accounts enabled to use this account:

00000 Default
04751 Gas Purchases

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8030 - Natural gas transmission line purchases - The cost, at point of receipt by the utility, of natural gas purchased at points along the utility's transmission lines not within gas fields or production areas and the records supporting this account shall be so maintained that there shall be readily available for each vendor and each point of receipt, the quantity of gas, basis of charges, and the amount paid for the gas.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C301 Atmos Energy Services LLC
C030 Atmos Energy-West Texas	C302 Egasco
C050 Atmos Energy-KY/Mid-States	C303 Trans Louisiana Gas Pipeline
C060 Atmos Energy-Colorado-Kansas	C306 Atmos Exploration & Production
C080 Atmos Energy-Mid-Tex	C984 Atmos Energy Services (Elim)
C232 UCG Storage	

Sub-Accounts enabled to use this account:

03004 Vehicle Expense	04756 Storage Injection/Withdrawal
04751 Gas Purchases	04760 Estimated Gas Cost
04753 Hedging	04771 Demand Charges-Transportation
04755 Purchase Gas-Ind-Actual	04775 PGA Recoveries

Account: (Production Expenses) PURCHASE GAS COST – Income Statement**8032 – Cost of commercial/industrial sales****Companies enabled to use this account:**

C220 Atmos Energy Louisiana Industrial Gas
C236 Atmos Gathering Company, LLC
C303 Trans Louisiana Gas Pipeline
C981 Atmos Energy Corporation Cons (Elim)
C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default	04791 Gas Transport Estimate
04780 Other Gas Costs	04792 Gas Transport Cost - Nonaff
04783 Gas Commissions	04793 Gas Transport Cost-Aff
04784 Gas Cost - Nonaff	04794 Gas Storage Cost-Nonaff
04785 Gas Cost - Aff	04795 Gas Storage Cost-Aff
04786 Storage Hedges	04797 Line of Credit Fees
04787 FP Basis Swaps	04799 Compressor Repairs/Maint
04788 Customer Settlements (Fin'l Trades)	04800 Reimbursement for Gas Loss
04789 Futures Allocations	

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8032 – Cost of commercial/industrial

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C180 Atmos Pipeline – Texas

Sub-Accounts enabled to use this account:

02002 Material Cost – Major Items
04301 Equipment Lease

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8034 – Cost of irrigation sales

Companies enabled to use this account:

C030 Atmos Energy-West Texas

Sub-Accounts enabled to use this account:

04302 Heavy Equipment
07590 Misc General Expense
30007 Depr Exp-General Plant

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8040 - Natural gas city gate purchases - The cost, at point of receipt by the utility, of natural gas purchased which is received at the entrance to the distribution system of the utility and the records supporting this account shall be so maintained that there shall be readily available for each vendor and each point of receipt, the quantity of gas, basis of the charges, and the amount paid for the gas.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C180 Atmos Pipeline - Texas
C020 Atmos Energy-Louisiana	C220 Atmos Energy Louisiana Industrial Gas
C030 Atmos Energy-West Texas	C234 Trans Louisiana Gas Storage
C050 Atmos Energy-KY/Mid-States	C301 Atmos Energy Services LLC
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	C981 Atmos Energy Corporation Cons (Elim)
C080 Atmos Energy-Mid-Tex	C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default	04772 Commodity-Transportation
02001 Inventory Materials	04773 Demand-Storage
02005 Non-Inventory Supplies	04774 Capacity Release
04590 Utilities	04775 PGA Recoveries
04740 Cashouts	04776 Imbalances
04741 Traingle Shipper	04777 Realignment Costs
04751 Gas Purchases	04780 Other Gas Costs
04755 Purchase Gas-Ind-Actual	04785 Gas Cost - Aff
04756 Restricted Stock -Long Term Incentiv	07510 Association Dues
04760 Estimated Gas Cost	09911 Reimbursements
04767 Pipeline refunds	31304 Gas Transport Rev-Distr
04771 Demand Charges-Transportation	

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8041 – Liquefied natural gas purchases - the cost, including transportation, at point of receipt by the utility, of liquefied natural gas purchased for the purpose of vaporization and injection into the utility's transmission or distribution system for resale and records supporting this account shall be so maintained that there shall be readily available for each vendor and point of receipt, the quantity of liquefied natural gas purchased, basis of charges, the amount paid for the liquefied gas, and transportation charges incurred up to the point of receipt of the liquefied gas.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

04751 Gas Purchases
04777 Realignment Costs

Account: (Production Expenses) PURCHASE GAS COST – Income Statement**8045 – Transportation to city gate****Companies enabled to use this account:**

C020 Atmos Energy-Louisiana	C301 Atmos Energy Services LLC
C030 Atmos Energy-West Texas	C303 Trans Louisiana Gas Pipeline
C050 Atmos Energy-KY/Mid-States	C981 Atmos Energy Corporation Cons (Elim)
C060 Atmos Energy-Colorado-Kansas	C984 Atmos Energy Services (Elim)
C070 Atmos Energy-Mississippi	C987 Other Operating Companies (Elim)
C220 Atmos Energy Louisiana Industrial Gas	

Sub-Accounts enabled to use this account:

01008 Expense Labor Accrual	04772 Commodity-Transportation
04742 CNG Charges	04773 Demand-Storage
04751 Gas Purchases	04774 Capacity Release
04753 Hedging	04775 PGA Recoveries
04755 Purchase Gas-Ind-Actual	04777 Realignment Costs
04771 Demand Charges-Transportation	

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8050 - Other gas purchases - The cost, at point of receipt by the utility, of manufactured gas, refinery gas, or any gas other than natural gas, or other than any mixed gas in which the natural gas is an important proportion of the mixture and the records supporting this account shall be so maintained that there shall be readily available for each vendor and each point of receipt, the kind and quantity of gas, Btu content, basis of the charges, and the amount paid for the gas.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C050 Atmos Energy-KY/Mid-States	C220 Atmos Energy Louisiana Industrial Gas
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	C981 Atmos Energy Corporation Cons (Elim)
C080 Atmos Energy-Mid-Tex	C987 Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000 Default	04751 Gas Purchases
01000 Non-project Labor	04772 Commodity-Transportation
02001 Inventory Materials	04775 PGA Recoveries
02002 Material Cost - Major Items	04776 Imbalances
02005 Non-Inventory Supplies	04780 Other Gas Costs

03004	Vehicle Expense	04800	Reimbursements for
04737	Curtailment Overpull Fee	04889	Land Rights
04742	CNG Charges	07443	Uniforms

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8051/8052/8053/8054/8055/8057/8058/8059 - Purchased gas cost adjustments for residential/PGA for commercial/PGA for industrial/PGA for public authority/PGA for irrigation sales/PGA for transportation sales/Unbilled PGA cost/PGA offset to unrecovered gas - Debited or credited with decreases or increases in purchased gas costs related to Commission approved purchased gas adjustment clauses when such costs are not included in the utility's rate schedules on file with the Commission.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C234	Trans Louisiana Gas Storage
C020	Atmos Energy-Louisiana	C301	Atmos Energy Services LLC
C030	Atmos Energy-West Texas	C302	Egasco
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas	C306	Atmos Exploration & Production
C070	Atmos Energy-Mississippi	C312	Atmos Energy Holdings Inc
C080	Atmos Energy-Mid-Tex	C981	Atmos Energy Corporation Cons (Elim)
C220	Atmos Energy Louisiana Industrial Gas	C982	Atmos Energy Company (BU Elim)
C221	Atmos Power Systems Inc	C983	Atmos Storage (Elim)
C231	Atmos Pipeline & Storage LLC	C984	Atmos Energy Services (Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)
C233	WKG Storage		

Sub-Accounts enabled to use this account:

00000	Default	04775	PGA Recoveries
04751	Gas Purchases	04777	Realignment Costs
04755	Purchase Gas-Ind-Actual	04780	Other Gas Costs
04756	Storage Injection/Withdrawal	04800	Reimbursement for Gas Loss
04760	Estimated Gas Cost	04819	Unbilled PGA-Res
04771	Demand Charges-Transportation	04820	Unbilled PGA-Comm
04772	Commodity-Transportation	04821	Unbilled PGA-Ind
04773	Demand-Storage	04822	Unbilled PGA-PA
04774	Capacity Release	04832	West Texas Irr unbilled est

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8060 - Exchange gas - The cost of gas in unbalanced transactions where gas is received from or delivered to another party in exchange, load balancing, or no-notice transportation transactions.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default	04751	Gas Purchases
04741	Traingle Shipper	04756	Storage Injection/Withdrawal
04744	Exchange Gas	04773	Demand-Storage
04745	Exchg-as-Assoc-Retention Contra	04776	Imbalances
04746	System gas imbalance exp		

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8070 - Purchased gas expenses - Expenses incurred directly in connection with the purchase of gas for resale and special items directly related to gas purchases which are not includible in other accounts.

Companies enabled to use this account:

C030	Atmos Energy-West Texas	C080	Atmos Energy-Mid-Tex
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04590	Utilities
01008	Expense Labor Accrual	04751	Gas Purchases
02001	Inventory Materials	05010	Office Supplies
02005	Non-Inventory Supplies	06111	Contract Labor
04111	Director's Fees	07590	Misc General Expense
04302	Heavy Equipment	09195	Use only for HR exp default

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8071 – Well expenses purchased gas

Companies enabled to use this account:

C070	Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

02001	Inventory Materials
02004	Warehouse loading charge

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8081 - Gas withdrawn from storage - The cost of gas withdrawn from storage during the year.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

00000	Default
04751	Gas Purchases
04755	Purchase Gas-Ind-Actual
04756	Storage Injection/Withdrawal
04776	Imbalances
04777	Realignment Costs

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8082 - Gas delivered to storage - The cost of gas delivered to storage during the year.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

04751	Gas Purchases

04755 Purchase Gas-Ind-Actual
 04756 Storage Injection/Withdrawal
 04776 Imbalances

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8091 – Withdrawals of liquefied natural gas held for processing - The cost of liquefied gas withdrawn during the year.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
 C080 Atmos Energy-Mid-Tex

Sub-Accounts enabled to use this account:

04756 Storage Injection/Withdrawal

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8092 – Deliveries of natural gas for processing - The cost of gas delivered for processing during the year.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

04756 Storage Injection/Withdrawal

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8100 – Gas used for compressor station fuel - The operating expenses for gas consumed for compressor station fuel from the common system gas supply.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C070 Atmos Energy-Mississippi
C030 Atmos Energy-West Texas	C180 Atmos Pipeline - Texas
C050 Atmos Energy-KY/Mid-States	C303 Trans Louisiana Gas Pipeline
C060 Atmos Energy-Colorado-Kansas	

Sub-Accounts enabled to use this account:

00000 Default	04777 Realignment Costs
04044 Advertising	04801 Company Used Gas
04581 Building Lease/Rents	05364 Cellular, radio, pager charges
04751 Gas Purchases	05411 Meals and Entertainment

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8101 – Gas used for compressor station

Companies enabled to use this account:

C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

04801 Company Used Gas

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8110 – Gas used products extraction – The cost created to products extraction expenses for gas shrinkage and gas used for fuel in products extraction operations of the utility and for similar uses of gas of the utility by others processing gas of the utility for extraction of salable products.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

04582 Building Maintenance

04755 Purchase Gas-Ind-Actual

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8120 - Gas used for other utility operations - Charges which are made to operating expenses or other accounts of the gas department for gas consumed from the common system supply for operating and utility purposes.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

C020 Atmos Energy-Louisiana

C030 Atmos Energy-West Texas

C050 Atmos Energy-KY/Mid-States

C060 Atmos Energy-Colorado-Kansas

C070 Atmos Energy-Mississippi

C080 Atmos Energy-Mid-Tex

C180 Atmos Pipeline - Texas

C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

04801 Company Used Gas

04802 PGA Recoverable Company Used Gas

Account: (Production Expenses) PURCHASE GAS COST – Income Statement**8121 - Gas used for other utility operations****Companies enabled to use this account:**

C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

04801 Company Used Gas

Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8130 - Other gas supply expenses - The cost of labor, materials used and expenses incurred in connection with gas supply functions not provided for in any other accounts.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

C020 Atmos Energy-Louisiana

C030 Atmos Energy-West Texas

C050 Atmos Energy-KY/Mid-States

C060 Atmos Energy-Colorado-Kansas

C070 Atmos Energy-Mississippi

C080 Atmos Energy-Mid-Tex

C180 Atmos Pipeline - Texas

C220 Atmos Energy Louisiana Industrial Gas

C232 UCG Storage

C301 Atmos Energy Services LLC

C303 Trans Louisiana Gas Pipeline

C981 Atmos Energy Corporation Cons (Elim)

C983 Atmos Storage (Elim)

Sub-Accounts enabled to use this account:

00000 Default

01000 Non-project Labor

01008 Expense Labor Accrual

02001 Inventory Materials

02002 Material Cost - Major Items

02004 Warehouse Loading Charge

02005 Non-Inventory Supplies

04018 Safety

04755 Purchase Gas-Ind-Actual

04771 Demand Charges-Transportation

04775 PGA Recoveries

04776 Imbalances

04777 Realignment Costs

04780 Other Gas Costs

04789 Futures Allocations

04791 Gas Transport Estimate

04794 Gas Storage Cost-Nonaff

04795 Gas Storage Cost-Aff

04802 PGA Recoverable Company Used Gas

04824 Other Gas Supply Exp O&M - Atmos P/L Tx

04773 Demand-Storage

04888 Land

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Account: (Production Expenses) PURCHASE GAS COST – Income Statement

8131 - Other gas supply expenses (Rea – Woodward)

Companies enabled to use this account:

C070 Atmos Energy-Mississippi

Sub-Accounts enabled to use this account:

09174 W/H Obsolete Inv Adj

Account: (Production Expenses) INTERSEGMENT GAS COST ELIM – Income Statement

8135 – Intersegment elimination – Intersegment elimination.

Companies enabled to use this account:

C981 Atmos Energy Corporation Cons (Elim)

C987 Other Operating Companies (Elim)

C990 Mid-Tex Eliminations

Sub-Accounts enabled to use this account:

00000 Default

Account: (Storage Expenses) – Income Statement

8140 - Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of underground storage operations.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services

C020 Atmos Energy-Louisiana

C030 Atmos Energy-West Texas

C050 Atmos Energy-KY/Mid-States

C060 Atmos Energy-Colorado-Kansas

C070 Atmos Energy-Mississippi

C180 Atmos Pipeline - Texas

C220 Atmos Energy Louisiana Industrial Gas

C231 Atmos Pipeline & Storage LLC

C232 UCG Storage

C233 WKG Storage

C306 Atmos Exploration & Production

Sub-Accounts enabled to use this account:

01000 Non-project Labor

01002 Capital Labor Contra

01008 Expense Labor Accrual

02001 Inventory Materials

02004 Warehouse Loading Charge

02005 Non-Inventory Supplies

02006 Purchasing Card Charges

03001 Vehicle Depreciation Capitalized

03003 Capitalized transportation costs

03004 Vehicle Expense

04040 Community Rel&Trade Shows

04044 Advertising

04129 NYSE Fees & Exps

04201 Software Maintenance

04212 IT Equipment

04301 Equipment Lease

04302 Heavy Equipment

04307 Heavy Equipment Capitalized

05364 Cellular, radio, pager charges

05376 Call service for MDT's, PC's, etc

05377 Cell phone equipment and accessories

05399 Capitalized Telecom Costs

05411 Meals & Entertainment

05412 Spousal & Dependent Travel

05413 Transportation

05414 Lodging

05415 Membership Fees

05417 Club Dues - Deductible

05419 Misc Employee Expense

05420 Employee Development

05421 Training

05422 Operator Qualifications Training

05424 Books & Manuals

05426 Safety Training

05427 Technical (Job Skills) Training

06111 Contract Labor

04580 Building Lease/Rents Capitalized
 04581 Building Lease/Rents
 04582 Building Maintenance
 04590 Utilities
 04592 Misc Rents
 04596 Utilities not allocated
 04599 Capitalized Utility Costs
 05010 Office Supplies
 05111 Postage/Delivery Services
 05310 Monthly Lines and service
 05312 Long Distance
 05323 Measurement & Meter Reading

06121 Legal
 07120 Environmental & Safety
 07443 Uniforms
 07444 Uniforms Capitalized
 07499 Misc Employee Welfare Exp
 07499 Misc Employee Welfare Exp
 07510 Association Dues
 07590 Misc General Expense
 07600 CWIP Accruals
 07601 Vehicle Cap Accrual
 09911 Reimbursements

Account: (Storage Expenses) – Income Statement

8150 - Maps and records - The cost of labor, materials used and expenses incurred in the preparation and maintenance of storage maps and land records.

Examples:

Labor:

With respect to land records:

1. Supervising.
2. Abstracting titles to date for extension and renewal of leases.
3. Adjusting land and well rentals.
4. Renewing and extending leases or replacing leases not involving additional consideration.
5. Transferring, assigning, pooling, and merging leases.
6. Delivering rental checks.
7. Clerical work in maintaining storage land and lease records.
8. Preparing and maintaining lease expiration calendars.

With respect to maps:

9. Supervising.
10. Preparing maps, well location plats, etc.
11. Reproducing maps (blueprints or photostats).
12. Posting and revising maps.
13. Surveying deeds, leases, rights-of-way, well locations, etc., for map revisions.
14. Maintaining files of maps and tracings.
15. Field checking boundaries, markers, etc. in connection with preparation of maps.

Materials and expenses (general):

16. Reproduction of land and lease records and maps (blueprints, photostats, etc.).
17. Drafting materials and supplies.
18. Surveying materials and supplies.
19. Employees' transportation and travel expenses.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05310 Monthly Lines and service
01008 Expense Labor Accrual	05411 Meals & Entertainment
02005 Non-Inventory Supplies	05419 Misc Employee Expense
04889 Land Rights	

Account: (Storage Expenses) – Income Statement

8160 - Wells expenses - The cost of labor, materials used and expenses incurred in operating storage gas wells.

Examples:

Labor:

1. Supervising.
2. Testing, bailing, swabbing, blowing, and gauging storage wells.
3. Painting signs, etc.
4. Minor upkeep of well roads, fences, etc.
5. Turning storage wells on and off.
6. Moving cleaning out tools between locations.
7. Driving trucks.

Materials and expenses:

8. Gas, gasoline, and oil used in pumping, bailing, heating, and swabbing.
9. Lumber, nails, and other materials used for repairing old well roads and fences.
10. Well swabs.
11. Employees' transportation and travel expenses.
12. Freight, express, parcel post, trucking, and other transportation.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States	C231	Atmos Pipeline & Storage LLC
C060	Atmos Energy-Colorado-Kansas	C232	UCG Storage
C070	Atmos Energy-Mississippi	C233	WKG Storage
C180	Atmos Pipeline - Texas	C236	Atmos Gathering Company, LLC
C220	Atmos Energy Louisiana Industrial Gas		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05312	Long Distance
01008	Expense Labor Accrual	05323	Measurement & Meter Reading
02001	Inventory Materials	05399	Capitalized Telecom Costs
02004	Warehouse Loading Charge	05411	Meals & Entertainment
02005	Non-Inventory Supplies	05413	Transportation
03001	Vehicle Depreciation Capitalized	05414	Lodging
03003	Capitalized transportation costs	05415	Membership Fees
03004	Vehicle Expense	05417	Club Dues - Deductible
04018	Safety	05419	Misc Employee Expense
04201	Software Maintenance	05420	Employee Development
04301	Equipment Lease	05421	Training
04302	Heavy Equipment	05427	Technical (Job Skills) Training
04307	Heavy Equipment Capitalized	06111	Contract Labor
04580	Building Lease/Rents Capitalized	07120	Environmental & Safety
04581	Building Lease/Rents	07443	Uniforms
04582	Building Maintenance	07444	Uniforms Capitalized
04590	Utilities	07499	Misc Employee Welfare Exp
04592	Misc Rents	07590	Misc General Expense
04596	Utilities not allocated	07600	CWIP Accruals
04599	Capitalized Utility Costs	07601	Vehicle Cap Accrual
05010	Office Supplies	07603	Rent Cap Accrual
05111	Postage/Delivery Services	09911	Reimbursements
05310	Monthly Lines and service		

Account: (Storage Expenses) – Income Statement

8170 - Lines expenses - The cost of labor, materials used and expenses incurred in operating underground storage lines.

Examples:

Labor:

1. Supervising.
2. Walking or patrolling lines.
3. Attending valves, lubricating valves and other equipment, blowing and cleaning lines and drips, draining water from lines, operating and cleaning scrubbers, thawing freezes.
4. Taking line pressures, changing pressure charts, operating alarm gauges.
5. Building and repairing gate boxes, foot bridges, stiles, tool boxes, etc., used in line operations, erecting line markers and warning signs, repairing old line roads.
6. Cleaning debris, cutting grass and weeds on rights-of-way.
7. Inspecting and testing not specifically to determine necessity for repairs.
8. Protecting utility property during work by others.
9. Standby time of emergency crews, responding to fire calls, etc.
10. Locating valve boxes or drip riser boxes.
11. Cleaning and repairing tools used in storage lines operations.
12. Cleaning structures and equipment.
13. Driving trucks.

Materials and expenses:

14. Line markers and warning signs.
15. Lumber, nails, etc., used in building and repairing gate boxes, foot bridges, stiles, etc.
16. Charts.
17. Scrubber oil.
18. Hand tools.
19. Lubricants, wiping rags, waste, etc.
20. Freight, express, parcel post, trucking and other transportation.
21. Employees' transportation and travel expenses.
22. Janitor and washroom supplies.
23. Utility services: light, water, telephone.
24. Gas used in operations.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States	C231	Atmos Pipeline & Storage LLC
C060	Atmos Energy-Colorado-Kansas	C232	UCG Storage
C070	Atmos Energy-Mississippi	C233	WKG Storage
C180	Atmos Pipeline - Texas	C236	Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05411	Meals & Entertainment
01008	Expense Labor Accrual	05415	Membership Fees
02001	Inventory Materials	06111	Contract Labor
02004	Warehouse Loading Charge	07590	Misc General Expense
02005	Non-Inventory Supplies	05413	Transportation
02006	Purchasing Card Charges	05414	Lodging
03001	Vehicle Depreciation Capitalized	05415	Membership Fees
03003	Capitalized transportation costs	05419	Misc Employee Expense
03004	Vehicle Expense	05424	Books & Manuals
04018	Safety	06111	Contract Labor
04044	Advertising	07120	Environmental & Safety
04301	Equipment Lease	07443	Uniforms
04302	Heavy Equipment	07444	Uniforms Capitalized
04307	Heavy Equipment Capitalized	07499	Misc Employee Welfare Exp
04581	Building Lease/Rents	07590	Misc General Expense
04582	Building Maintenance	07600	CWIP Accruals
04590	Utilities	07601	Vehicle Cap Accrual
05010	Office Supplies	09911	Reimbursements
05111	Postage/Delivery Services		

Account: (Storage Expenses) – Income Statement

8180 - Compressor station expenses - The cost of labor, materials used and expenses incurred in operating underground storage compressor stations.

Examples:

Labor:

1. Supervising.
2. Operating and checking engines, equipment, valves, machinery, gauges, and other instruments, including cleaning, wiping, polishing, and lubricating.
3. Operating boilers and boiler accessory equipment, including fuel handling and ash disposal, recording fuel used, and unloading and storing coal and oil.
4. Repacking valves and replacing gauge glasses, etc.
5. Recording pressures, replacing charts, keeping logs, and preparing reports of station operations.
6. Inspecting and testing equipment when not specifically to determine necessity for repairs or replacement of parts.
7. Pumping drips at the station.
8. Taking dew point readings.
9. Testing water.
10. Cleaning structures housing equipment, cutting grass and weeds, and minor grading around station.
11. Cleaning and repairing hand tools used in operations.
12. Driving trucks
13. Watching during shut downs.
14. Clerical work at station.

Materials and expenses:

15. Scrubber oil.
16. Lubricants, wiping rags, and waste.
17. Charts and printed forms, etc.
18. Gauge glasses.
19. Chemicals to test water.
20. Water tests and treatment by other than employees.
21. Janitor and washroom supplies, first aid supplies, landscaping supplies, etc.
22. Employees' transportation and travel expenses.
23. Freight, express, parcel post, trucking, and other transportation.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C231	Atmos Pipeline & Storage LLC
C060	Atmos Energy-Colorado-Kansas	C232	UCG Storage
C070	Atmos Energy-Mississippi	C233	WKG Storage
C080	Atmos Energy-Mid-Tex	C236	Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04582	Building Maintenance	05417	Club Dues - Deductible
01006	O&M Project Labor and Contra	04585	Railroad easements and crossings	05419	Misc Employee Expense
01008	Expense Labor Accrual	04590	Utilities	05420	Employee Development
02001	Inventory Materials	04592	Misc Rents	05421	Training
02002	Material Cost - Major Items	04596	Utilities not allocated	05422	Operator Qualifications Training
02003	Material Cost - Other	04599	Capitalized Utility Costs	05424	Books & Manuals
02004	Warehouse Loading Charge	04799	Compressor Repairs/Maint	05426	Safety Training
02005	Non-Inventory Supplies	04801	Company Used Gas	05427	Technical (Job Skills) Training
02006	Purchasing Card Charges	05010	Office Supplies	06111	Contract Labor
03001	Vehicle Depreciation Capitalized	05111	Postage/Delivery Services	06112	Collection Fees
03003	Capitalized transportation costs	05310	Monthly Lines and service	06121	Legal
03004	Vehicle Expense	05312	Long Distance	07120	Environmental & Safety
04001	Safety, Newspaper	05316	Telecom Maintenance & Repair	07443	Uniforms
04018	Safety	05323	Measurement & Meter Reading	07444	Uniforms Capitalized
04021	Promo Other, Misc	05331	WAN/LAN/Internet Service	07449	Non-Qual Retirement Exp
04044	Advertising	05364	Cellular, radio, pager charges	07499	Misc Employee Welfare Exp
04201	Software Maintenance	05377	Cell phone equipment and accessories	07510	Association Dues

04212	IT Equipment Maintenance	05390	Audio Conference	07590	Misc General Expense
04301	Equipment Lease	05399	Capitalized Telecom Costs	07592	Vendor Comp Sales Tax
04302	Heavy Equipment	05411	Meals & Entertainment	07600	CWIP Accruals
04306	Parts	05412	Spousal & Dependent Travel	07601	Vehicle Cap Accrual
04307	Heavy Equipment Capitalized	05413	Transportation	07608	Uniform Cap Accrual
04580	Building Lease/Rents Capitalized	05414	Lodging	07609	Utility Cap Accrual
04581	Building Lease/Rents	05415	Membership Fees	09911	Reimbursements

Account: (Storage Expenses) – Income Statement

8190 - Compressor station fuel and power - The cost of gas, coal, oil, or other fuel, or electricity, used for the operation of underground storage compressor stations, including applicable amounts of fuel stock expenses.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C180	Atmos Pipeline - Texas
C232	UCG Storage
C233	WKG Storage

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04592	Misc Rents
01008	Expense Labor Accrual	04599	Capitalized Utility Costs
02001	Inventory Materials	04780	Other Gas Costs
02003	Material Cost - Other	04801	Company Used Gas
02005	Non-Inventory Supplies	05010	Office Supplies
04302	Heavy Equipment	06111	Contract Labor
04590	Utilities	07600	CWIP Accruals

Account: (Storage Expenses) – Income Statement

8200 - Measuring and regulating station expenses - The cost of labor, materials used and expenses incurred in operating underground storage measuring and regulating stations.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc. except gas purchases and sales.
4. Calculating gas volumes from meter charts except gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc., not in connection with construction or maintenance.
6. Testing gas samples, inspecting and testing gas sample tanks and other meter engineers equipment, determining specific gravity and Btu content of gas.
7. Inspecting and testing equipment not specifically to determine necessity for repairs, including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records, preparing reports of operation, etc.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipe.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, etc., blowing meter drips.
14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

15. Charts and printed forms, stationery and office supplies, etc.
16. Lubricants, wiping rags, waste.
17. Employees' transportation and travel expense.
18. Freight, express, parcel post, trucking and other transportation.
19. Utility services: light, water, telephone.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C220	Atmos Energy Louisiana Industrial Gas
C030	Atmos Energy-West Texas	C231	Atmos Pipeline & Storage LLC
C050	Atmos Energy-KY/Mid-States	C232	UCG Storage
C060	Atmos Energy-Colorado-Kansas	C233	WKG Storage
C070	Atmos Energy-Mississippi	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04801	Company Used Gas
01008	Expense Labor Accrual	05010	Office Supplies
02001	Inventory Materials	05111	Postage/Delivery Services
02004	Warehouse Loading Charge	05310	Monthly Lines and service
02005	Non-Inventory Supplies	05312	Long Distance
03001	Vehicle Depreciation Capitalized	05317	Telephone Directory
03004	Vehicle Expense	05323	Measurement & Meter Reading
04212	IT Equipment	05399	Capitalized Telecom Costs
04302	Heavy Equipment	05411	Meals & Entertainment
04580	Building Lease/Rents Capitalized	05419	Misc Employee Expense
04581	Building Lease/Rents	06111	Contract Labor
04582	Building Maintenance	07499	Misc Employee Welfare Exp
04590	Utilities	07590	Misc General Expense
04596	Utilities not allocated	07600	CWIP Accruals
04596	Utilities not allocated	09911	Reimbursements
04599	Capitalized Utility Costs		

Account: (Storage Expenses) – Income Statement

8210 - Purification expenses - The cost of labor, materials used and expenses incurred in operating equipment used for purifying, dehydrating, and conditioning of natural gas in connection with underground storage operations.

Examples:

Labor:

1. Supervising.
2. Changing charts on fuel meters.
3. Emptying, cleaning and refilling purifier boxes.
4. Oiling dip sheets of purifier covers.
5. Removing spent oxide to refuse piles.
6. Revivifying oxide.
7. Taking readings of inlet and outlet pressures and temperature.
8. Unloading and storing glycol.
9. Watching station and equipment.
10. Cutting grass and weeds, and minor grading around equipment and stations.
11. Hauling operating employees, materials, supplies and tools, etc.
12. Inspecting and testing equipment, not specifically to determine necessity for repairs or replacement of parts.
13. Lubricating equipment, valves, etc.
14. Operating and checking equipment, valves, instruments, etc.

Materials and expenses:

15. Liquid purifying supplies.
16. Iron oxide.

17. Odorizing materials.
18. Charts, printed forms, etc.
19. Employees' transportation and travel expenses in connection with purification and dehydration operations.
20. Freight, express, parcel post, trucking and other transportation.
21. Gas used in operations.
22. Janitor, washroom and landscaping supplies.
23. Lubricants, wiping rags, waste, etc.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05111	Postage/Delivery Services
01008	Expense Labor Accrual	05310	Monthly Lines and service
02001	Inventory Materials	05312	Long Distance
02004	Warehouse Loading Charge	05331	WAN/LAN/Internet Service
02005	Non-Inventory Supplies	05364	Cellular, radio, pager charges
03001	Vehicle Depreciation Capitalized	05411	Meals & Entertainment
03004	Vehicle Expense	05413	Transportation
04046	Customer Relations & Assist	05414	Opera - Lodging
04301	Equipment Lease	05415	Membership Fees
04302	Heavy Equipment	05417	Operation supervision - Club Dues - Deductible
04307	Heavy Equipment Capitalized	05419	Misc Employee Expense
04580	Building Lease/Rents Capitalized	05420	Operation supervision - Employee Development
04581	Building Lease/Rents	05421	Operation supervision - Training
04582	Building Maintenance	05425	Regulatory Compliance Training
04590	Utilities	06111	Contract Labor
04592	Operation supervision - Misc Rents	07443	Operation supervision - Uniforms
04596	Operation supervision - Utilities not allocated	07499	Misc Employee Welfare Exp
04599	Capitalized Utility Costs	07590	Misc General Expense
04780	Other Gas Costs	07592	Vendor Comp Sales Tax
04802	PGA Recoverable Company Used Gas	07600	CWIP Accruals
05010	Office Supplies	09911	Reimbursements

Account: (Storage Expenses) – Income Statement

8230 - Gas losses - The amounts of inventory adjustments representing the cost of gas lost or unaccounted for in underground storage operations due to cumulative inaccuracies of gas measurements or other causes.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C050	Atmos Energy-KY/Mid-States	C232	UCG Storage
C070	Atmos Energy-Mississippi	C236	Atmos Gathering Company, LLC
C080	Atmos Energy-Mid-Tex	C301	Atmos Energy Services LLC
C220	Atmos Energy Louisiana Industrial Gas		

Sub-Accounts enabled to use this account:

04590	Utilities
05425	Regulatory Compliance Training
06111	Contract Labor
06112	Collection Fees

06121 Legal
09195 Use only for HR exp default

Account: (Storage Expenses) – Income Statement

8240 - Other expenses - The cost of labor, material used and expenses incurred in operating underground storage plant, and other underground storage operating expenses.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05316 Telecom Maintenance & Repair
01008 Expense Labor Accrual	05364 Cellular, radio, pager charges
02001 Inventory Materials	05399 Capitalized Telecom Costs
02003 Material Cost - Other	05411 Meals and Entertainment
02004 Warehouse Loading Charge	05413 Transportation
02005 Non-Inventory Supplies	05414 Lodging
03001 Vehicle Depreciation	05415 Membership Fees
03003 Capitalized transportation costs	05419 Misc Employee Expense
03004 Vehicle Expense	05424 Books & Manuals
04018 Safety	05425 Regulatory Compliance Training
04302 Heavy Equipment	06111 Contract Labor
04307 Heavy Equipment Capitalized	06121 Legal
04581 Building Lease/Rents	07120 Environmental & Safety
04582 Building Maintenance	07443 Uniforms
04590 Utilities	07444 Uniforms Capitalized
04592 Misc Rents	07590 Misc General Expense
04599 Capitalized Utility Costs	07600 CWIP Accruals
04889 Land Rights	07601 Vehicle Cap Accrual
05010 Office Supplies	07608 Uniform Cap Accrual
05111 Postage/Delivery Services	

Account: (Storage Expenses) – Income Statement

8250 - Storage well royalties - Royalties, rents, and other payments includible in operating expenses for gas wells and gas land acreage located within and comprising underground storage projects of the utility.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C232 UCG Storage
C233 WKG Storage
C234 Trans Louisiana Gas Storage

Sub-Accounts enabled to use this account:

02001 Inventory Materials	05111 Postage/Delivery Services

02005	Non-Inventory Supplies	05376	Cell service for MDT's, PCs, SCADA and other data related uses (excluding Blackberries), radio and pager charges
04212	IT Equipment	05399	Capitalized Telecom Costs
04580	Building Lease/Rents Capitalized	05411	Meals and Entertainment
04581	Building Lease/Rents	07499	Misc Employee Welfare Exp
04582	Building Maintenance	07590	Misc General Expense
04590	Utilities	07600	CWIP Accruals
04599	Capitalized Utility Costs	07603	Rent Cap Accrual
04780	Other Gas Costs	09911	Reimbursements

Account: (Storage Expenses) – Income Statement

8260 – Rents - Rents for property of others used in connection with the storage of gas underground, other than rents and royalties paid with respect to storage wells and gas lands utilized for the holding of gas in underground storage.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

02005	Non-Inventory Supplies	05416	Club Dues - Nondeductible
04302	Heavy Equipment	05419	Misc Employee Expense
04580	Building Lease/Rents Capitalized	06111	Contract Labor
04581	Building Lease/Rents	07120	Environmental & Safety
04582	Building Maintenance	07443	Uniforms
04590	Utilities	07444	Uniforms Capitalized
04592	Misc Rents	07447	Education Assistance Program
04599	Capitalized Utility Costs	07499	Misc Employee Welfare Exp
04889	Land Rights	07590	Misc General Expense
05010	Office Supplies	07600	CWIP Accruals
05111	Postage/Delivery Services	07608	Uniform Cap Accrual
05411	Meals and Entertainment		

Account: (Storage Expenses) – Income Statement

8300 - Maintenance supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of maintenance of underground storage facilities.

Companies enabled to use this account:

C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000	Non-project Labor
01008	Expense Labor Accrual
02001	Inventory Materials
05411	Meals & Entertainment
05413	Transportation
05414	Lodging
05419	Misc Employee Expense

Account: (Storage Expenses) – Income Statement

8310 - Maintenance of structures and improvements - The cost of labor, materials used and expenses incurred in the maintenance of structures, the book cost of which is includible in account 351, Structures and Improvements.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04307 Heavy Equipment Capitalized
01008 Expense Labor Accrual	04582 Building Maintenance
02001 Inventory Materials	05316 Telecom Maintenance & Repair
02004 Warehouse Loading Charge	05399 Capitalized Telecom Costs
02005 Non-Inventory Supplies	06111 Contract Labor
03001 Vehicle Depreciation	07590 Misc General Expense
04302 Heavy Equipment	

Account: (Storage Expenses) – Income Statement

8320 - Maintenance of reservoirs and wells - The cost of labor, materials used and expenses incurred in the maintenance of storage wells.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05411 Meals and Entertainment
01008 Expense Labor Accrual	05413 Transportation
02001 Inventory Materials	05414 Lodging
02005 Non-Inventory Supplies	05419 Misc Employee Expense
03001 Vehicle Depreciation	06111 Contract Labor
04302 Heavy Equipment	07443 Uniforms
04307 Heavy Equipment Capitalized	07444 Uniforms Capitalized
04582 Building Maintenance	07608 Uniform Cap Accrual

Account: (Storage Expenses) – Income Statement

8330 - Maintenance of lines - The cost of labor, materials used and expenses incurred in the maintenance of underground storage lines.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C232 UCG Storage

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05111	Postage/Delivery Services
01001	Capital Labor	05411	Meals & Entertainment
01006	O&M Project Labor and Contra	05413	Transportation
01008	Expense Labor Accrual	05414	Lodging
02001	Inventory Materials	05415	Membership Fees
02004	Warehouse Loading Charge	05424	Books & Manuals
02005	Non-Inventory Supplies	06111	Contract Labor
02006	Purchasing Card Charges	07120	Environmental & Safety
03001	Vehicle Depreciation	07499	Misc Employee Welfare Exp
03003	Capitalized transportation costs	07590	Misc General Expense
03004	Vehicle Expense	07601	Vehicle Cap Accrual
05010	Office Supplies		

Account: (Storage Expenses) – Income Statement

8340 - Maintenance of compressor station equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C180	Atmos Pipeline - Texas
C232	UCG Storage
C233	WKG Storage

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05312	Long Distance
01008	Expense Labor Accrual	05377	Cell phone equipment and accessories
02001	Inventory Materials	05399	Capitalized Telecom Costs
02004	Warehouse Loading Charge	05411	Meals & Entertainment
02005	Non-Inventory Supplies	05412	Spousal & Dependent Travel
02006	Purchasing Card Charges	05413	Transportation
03001	Vehicle Depreciation	05414	Lodging
03003	Capitalized transportation costs	05415	Membership Fees
03004	Vehicle Expense	05417	Club Dues - Deductible
04021	Promo Other, Misc	05419	Misc Employee Expense
04201	Software Maintenance	05420	Employee Development
04212	IT Equipment	05421	Training
04301	Equipment Lease	05424	Books & Manuals
04302	Heavy Equipment	05426	Safety Training
04307	Heavy Equipment Capitalized	05427	Technical (Job Skills) Training
04580	Building Lease/Rents Capitalized	06111	Contract Labor
04581	Building Lease/Rents	07120	Environmental & Safety
04582	Building Maintenance	07443	Uniforms
04585	Railroad easements and crossings	07444	Uniforms Capitalized
04590	Utilities	07499	Misc Employee Welfare Exp
04592	Misc Rents	07590	Misc General Expense
04596	Utilities not allocated	07591	Supplies & Expense
04599	Capitalized Utility Costs	07600	CWIP Accruals
05010	Office Supplies	07608	Uniform Cap Accrual
05111	Postage/Delivery Services	09911	Reimbursements

Account: (Storage Expenses) – Income Statement

8350 - Maintenance of measuring and regulating station equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi

C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C232 UCG Storage
 C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor
 01008 Expense Labor Accrual
 02001 Inventory Materials
 02004 Warehouse Loading Charge
 02005 Non-Inventory Supplies
 02006 Purchasing Card Charges
 03001 Vehicle Depreciation
 03003 Capitalized transportation costs
 03004 Vehicle Expense
 04302 Heavy Equipment
 04306 Parts
 04307 Heavy Equipment Capitalized
 04581 Building Lease/Rents
 04582 Building Maintenance
 04590 Utilities
 04592 Misc Rents
 04595 Refurbished Meters

04599 Capitalized Utility Costs
 05010 Office Supplies
 05310 Monthly Lines and service
 05316 Telecom Maintenance & Repair
 05323 Measurement & Meter Reading
 05331 WAN/LAN/Internet Service
 05399 Capitalized Telecom Costs
 05411 Meals & Entertainment
 05414 Lodging
 06111 Contract Labor
 07443 Uniforms
 07444 Uniforms Capitalized
 07499 Misc Employee Welfare Exp
 07590 Misc General Expense
 07600 CWIP Accruals
 07601 Vehicle Cap Accrual

Account: (Storage Expenses) – Income Statement

8360 - Maintenance of purification equipment - The cost of labor, materials used and expenses incurred in the maintenance of purification equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
 C050 Atmos Energy-KY/Mid-States
 C180 Atmos Pipeline - Texas
 C232 UCG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor
 01008 Expense Labor Accrual
 02001 Inventory Materials
 02004 Warehouse Loading Charge
 02005 Non-Inventory Supplies
 03001 Vehicle Depreciation
 03004 Vehicle Expense
 04302 Heavy Equipment
 04581 Building Lease/Rents
 04590 Utilities
 05010 Office Supplies

05111 Postage/Delivery Services
 05411 Meals & Entertainment
 05413 Transportation
 05414 Lodging
 06111 Contract Labor
 07443 Uniforms
 07444 Uniforms Capitalized
 07499 Misc Employee Welfare Exp
 07590 Misc General Expense
 07608 Uniform Cap Accrual
 09911 Reimbursements

Account: (Storage Expenses) – Income Statement

8370 - Maintenance of other equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex

C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

02001	Inventory Materials	04307	Heavy Equipment Capitalized
02004	Warehouse Loading Charge	04582	Building Maintenance
02005	Non-Inventory Supplies	04599	Capitalized Utility Costs
04302	Heavy Equipment	06111	Contract Labor
04306	Parts	07600	CWIP Accruals

Account: (Storage Expenses) – Income Statement

8400 - Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of the operation of other storage facilities. Direct supervision of specific activities such as operation of gas holders shall be charged to the appropriate account.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05364	Cellular, radio, pager charges
01008	Expense Labor Accrual	05377	Cell phone equipment and accessories
02001	Inventory Materials	05411	Meals & Entertainment
02004	Warehouse Loading Charge	05413	Transportation
02005	Non-Inventory Supplies	05414	Lodging
03001	Vehicle Depreciation	05415	Membership Fees
03003	Capitalized transportation costs	05417	Club Dues - Deductible
03004	Vehicle Expense	05419	Misc Employee Expense
04040	Community Rel&Trade Shows	05421	Training
04302	Heavy Equipment	05424	Books & Manuals
04307	Heavy Equipment Capitalized	05425	Regulatory Compliance Training
04582	Building Maintenance	05427	Technical (Job Skills) Training
04590	Utilities	05429	Work Environment Training
04592	Misc Rents	06111	Contract Labor
04599	Capitalized Utility Costs	06112	Collection Fees
05010	Office Supplies	07590	Misc General Expense
05111	Postage/Delivery Services	07600	CWIP Accruals
05310	Monthly Lines and service	07601	Vehicle Cap Accrual
05312	Long Distance	09911	Reimbursements
05316	Telecom Maintenance & Repair		

Account: (Storage Expenses) – Income Statement

8410 - Operation labor and expenses - The cost of labor, materials used and expenses incurred in operating storage holders and other storage equipment.

Examples:**Labor:**

1. Supervising.
2. Operating, checking, lubricating, cleaning, and polishing equipment, machinery, valves, instruments, and other local storage equipment.
3. Reading meters, gauges and other instruments, changing charts, preparing operating reports, etc.

4. Pumping inlet and outlet holder drips.
5. Inspecting and testing equipment when not specifically for repairs or replacement of parts.
6. Cleaning structures and housing equipment, cutting grass and weeds, and doing minor grading work around structures and equipment.
7. Cleaning and repairing hand tools used for operations, etc.
8. Operating steam lines for heating storage facilities.

Materials and expenses:

9. Charts for pressure gauges and meters, printed forms, etc.
10. Lubricants, wiping rags, waste, etc.
11. Janitor and washroom supplies, land- scaping supplies, etc.
12. Employee travel and transportation expenses.
13. Freight, express, parcel post, trucking, and other transportation.
14. Utility services: light, water, and telephone.
15. Chemicals.
16. Refrigerants.
17. Research, development, and demonstration expenses.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C234	Trans Louisiana Gas Storage
C070	Atmos Energy-Mississippi	C236	Atmos Gathering Company, LLC
C080	Atmos Energy-Mid-Tex	C981	Atmos Energy Corporation Cons (Elim)
C180	Atmos Pipeline - Texas		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05414	Lodging
01008	Expense Labor Accrual	05415	Membership Fees
02001	Inventory Materials	05419	Misc Employee Expense
02005	Non-Inventory Supplies	05421	Training
03001	Vehicle Depreciation	05424	Books & Manuals
03003	Capitalized transportation costs	05426	Safety Training
03004	Vehicle Expense	05429	Work Environment Training
04302	Heavy Equipment	06111	Contract Labor
04581	Building Lease/Rents	06112	Collection Fees
04582	Building Maintenance	07120	Environmental & Safety
04590	Utilities	07443	Uniforms
04599	Capitalized Utility Costs	07444	Uniforms Capitalized
04889	Land Rights	07499	Misc Employee Welfare Exp
05010	Office Supplies	07590	Misc General Expense
05111	Postage/Delivery Services	07600	CWIP Accruals
05364	Cellular, radio, pager charges	07601	Vehicle Cap Accrual
05411	Meals & Entertainment	09195	UCG Beginning Balance 3-31-98
05413	Transportation		

Account: (Storage Expenses) – Income Statement

8420 – Rents - Rents for property of others used or operated in connection with other storage operations.

Companies enabled to use this account:

C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C180	Atmos Pipeline - Texas
C232	UCG Storage

C233 WKG Storage
C236 Atmos Gathering Company, LLC

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05364 Cellular, radio, pager charges
01008 Expense Labor Accrual	05399 Capitalized Telecom Costs
02001 Inventory Materials	06111 Contract Labor
02005 Non-Inventory Supplies	06121 Legal
04590 Utilities	07520 Donations
04592 Misc Rents	07590 Misc General Expense
05010 Office Supplies	09195 UCG Beginning Balance 3-31-98

Account: (Storage Expenses) – Income Statement

8431 - Maintenance supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of maintenance of other storage facilities.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

04582 Building Maintenance
05010 Office Supplies
09195 UCG Beginning Balance 3-31-98

Account: (Storage Expenses) – Income Statement

8432 - Maintenance of structures and improvements - The cost of labor, materials used and expenses incurred in the maintenance of structures.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05399 Capitalized Telecom Costs
01008 Expense Labor Accrual	05411 Meals and Entertainment
02001 Inventory Materials	05413 Transportation
02004 Warehouse Loading Charge	05414 Lodging
02005 Non-Inventory Supplies	05419 Misc Employee Expense
03001 Vehicle Depreciation	05424 Books & Manuals
03003 Capitalized transportation costs	05427 Technical (Job Skills) Training
03004 Vehicle Expense	05429 Work Environment Training
04201 Software Maintenance	06111 Contract Labor
04302 Heavy Equipment	07120 Environmental & Safety
04307 Heavy Equipment Capitalized	07443 Uniforms
04582 Building Maintenance	07444 Uniforms Capitalized
04590 Utilities	07499 Misc Employee Welfare Exp
04599 Capitalized Utility Costs	07590 Misc General Expense
05010 Office Supplies	07600 CWIP Accruals
05111 Postage/Delivery Services	07607 Telecom Cap Accrual
05351 AMI Towers and Fees and other radio	09195 UCG Beginning Balance 3-31-98
05364 Cellular, radio, pager charges	09911 Reimbursements

Account: (Storage Expenses) – Income Statement

8433 - Maintenance of gas holders - The cost of labor, materials used and expenses incurred in the maintenance of gas holders.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04307	Heavy Equipment Capitalized
01008	Expense Labor Accrual	05010	Office Supplies
02001	Inventory Materials	05111	Postage/Delivery Services
02005	Non-Inventory Supplies	05411	Meals and Entertainment
04302	Heavy Equipment	05415	Membership Fees

Account: (Storage Expenses) – Income Statement

8435 - Maintenance of liquefaction equipment - The cost of labor, materials used and expenses incurred in the maintenance of liquefaction equipment.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05411	Meals & Entertainment
01008	Expense Labor Accrual	05412	Spousal & Dependent Travel
02001	Inventory Materials	05413	Transportation
02004	Warehouse Loading Charge	05414	Lodging
02005	Non-Inventory Supplies	05419	Misc Employee Expense
03001	Vehicle Depreciation	06111	Contract Labor
04302	Heavy Equipment	07120	Environmental & Safety
04307	Heavy Equipment Capitalized	07443	Uniforms
04590	Utilities	07590	Misc General Expense
05111	Postage/Delivery Services	07607	Telecom Cap Accrual
05312	Long Distance	09195	UCG Beginning Balance 3-31-98
05399	Capitalized Telecom Costs		

Account: (Storage Expenses) – Income Statement

8436 - Maintenance of vaporizing equipment - The cost of labor, materials used and expenses incurred in the maintenance of vaporizing equipment.

Companies enabled to use this account:

C050 Atmos Energy-KY/Mid-States

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04307	Heavy Equipment Capitalized
01008	Expense Labor Accrual	07120	Environmental & Safety
02001	Inventory Materials	07443	Uniforms
02005	Non-Inventory Supplies	07590	Misc General Expense
03003	Capitalized transportation costs	07600	CWIP Accruals
03004	Vehicle Expense	09195	UCG Beginning Balance 3-31-98
04302	Heavy Equipment		

Account: (Transmission Expenses) – Income Statement

8500 - Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of the operation of transmission facilities.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C231	Atmos Pipeline & Storage LLC
C060	Atmos Energy-Colorado-Kansas	C233	WKG Storage
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04046	Customer Relations & Assist	05414	Lodging
01001	Capital Labor	04201	Software Maintenance	05415	Membership Fees
01002	Capital Labor Contra	04302	Heavy Equipment	05416	Club Dues - Nondeductible
01004	Deferred Project Labor Contra	04307	Heavy Equipment Capitalized	05417	Club Dues - Deductible
01008	Expense Labor Accrual	04580	Building Lease/Rents Capitalized	05419	Misc Employee Expense
01010	PTO Accrual	04581	Building Lease/Rents	05420	Employee Development
01011	Capital Labor Transfer In	04582	Building Maintenance	05421	Training
01013	Expense Labor Transfer In	04590	Utilities	05424	Books & Manuals
01015	Deferred Project Labor Transfer In	04596	Utilities not allocated	05425	Regulatory Compliance Training
01200	Other Benefits Load	04599	Capitalized Utility Costs	05426	Safety Training
01210	Fica Load	04861	A&G Overhead	05427	Technical (Job Skills) Training
01290	Other Benefits Load Projects	04889	Land Rights	06111	Contract Labor
02001	Inventory Materials	05010	Office Supplies	07120	Environmental & Safety
02002	Material Cost - Major Items	05111	Postage/Delivery Services	07443	Uniforms
02004	Warehouse Loading Charge	05310	Monthly Lines and service	07444	Uniforms Capitalized
02005	Non-Inventory Supplies	05312	Long Distance	07499	Misc Employee Welfare Exp
02006	Purchasing Card Charges	05314	Toll Free Long Distance	07510	Association Dues
03001	Vehicle Depreciation	05323	Measurement & Meter Reading	07520	Donations
03002	Vehicle Lease Payments	05331	WAN/LAN/Internet Service	07590	Misc General Expense
03003	Capitalized transportation costs	05364	Cellular, radio, pager charges	07600	CWIP Accruals
03004	Vehicle Expense	05377	Cell phone equipment and accessories	07601	Vehicle Cap Accrual
04001	Safety, Newspaper	05399	Capitalized Telecom Costs	07607	Telecom Cap Accrual
04201	Software Maintenance	05411	Meals & Entertainment	07608	Uniform Cap Accrual
04040	Community Rel&Trade Shows	05412	Spousal & Dependent Travel	09911	Reimbursements
04044	Advertising	05413	Transportation		

Account: (Transmission Expenses) – Income Statement

8510 - System control and load dispatching - The cost of labor and expenses incurred in dispatching and controlling the supply and flow of gas through the system.

Examples:**Labor:**

1. Supervising.
2. Analyses of pressures for irregularities, as received.
3. Collecting pressures by telephone and radio.
4. Controlling mixture of various gases to maintain proper Btu content.
5. Correspondence and records, typing and maintaining files.
6. Controlling production and storage inputs and withdrawals.
7. Instructing field men to increase or decrease pressures at regulators.

8. Maintaining pressures at compressor stations, key line junctions and regulating stations to divide the available gas during heavy demand periods.
9. Maintaining pressure log sheets.
10. Maintaining proper compression ratios at compressor stations, consistent with economical operations.
11. Maintaining lowest necessary line pressures consistent with satisfactory service.
12. Maintaining well operation record by well classification.
13. Requesting pressure changes at compressor stations, regulating stations, and key line junctions.
14. Rerouting gas during emergencies and planned shut downs.

Materials and expenses:

15. Consultants' fees and expenses.
16. Meals, traveling, and incidental expenses in connection with system load dispatching.
17. Office supplies, stationery and printed forms.
18. Transportation: company and rental vehicles.
19. Utility services: light, water, telephone.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05323	Measurement & Meter Reading
01008	Expense Labor Accrual	05331	WAN/LAN/Internet Service
02001	Inventory Materials	05364	Cellular, radio, pager charges
02005	Non-Inventory Supplies	05377	Cell phone equipment and accessories
03003	Capitalized transportation costs	05399	Capitalized Telecom Costs
03004	Vehicle Expense	05411	Meals & Entertainment
04001	Safety, Newspaper	05412	Spousal & Dependent Travel
04002	Required By Law, Safety	05413	Transportation
04021	Promo Other, Misc	05414	Lodging
04201	Software Maintenance	05415	Membership Fees
04212	IT Equipment	05417	Club Dues - Deductible
04302	Heavy Equipment	05419	Misc Employee Expense
04580	Building Lease/Rents Capitalized	05420	Employee Development
04581	Building Lease/Rents	05421	Training
04582	Building Maintenance	05424	Books & Manuals
04590	Utilities	05425	Regulatory Compliance Training
04599	Capitalized Utility Costs	05427	Technical (Job Skills) Training
05010	Office Supplies	06111	Contract Labor
05111	Postage/Delivery Services	07499	Misc Employee Welfare Exp
05310	Monthly Lines and service	07510	Association Dues
05312	Long Distance	07590	Misc General Expense
05316	Telecom Maintenance & Repair	07600	CWIP Accruals

Account: (Transmission Expenses) – Income Statement

8520 - Communication system expenses - The cost of labor, materials used and expenses incurred in connection with the operation of transmission communications facilities.

Examples:

Labor:

1. Supervising.
2. Operating switchboards, radio equipment, power generators, microwave equipment, etc. (except general office switchboards.)
3. Tagging telephone poles.

4. Testing and replacing telephone batteries, radio tubes, etc.
5. Cutting weeds and grass along telephone rights-of-way and around structures and equipment.
6. Changing radio frequencies.
7. Securing FCC authorization to change frequencies.
8. Taking FCC radio operator tests.
9. Transferring mobile radios between vehicles.
10. Changing locations of telephones and other communications equipment not in connection with maintenance or construction.
11. Inspecting and testing not specifically to determine necessity for repairs.
12. Cleaning and lubricating equipment.
13. Cleaning structures housing equipment.

Materials and expenses:

14. Payments to others for communications services.
15. Telephone batteries, radio tubes, etc.
16. Radio crystals and other materials used in changing radio frequencies.
17. Lubricants, wiping rags, and waste.
18. Employees' transportation and travel expenses.
19. Freight, express, parcel post, trucking, and other transportation.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C180 Atmos Pipeline - Texas
 C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04582 Building Maintenance	05414 Lodging
01001 Capital Labor	04590 Utilities	05415 Membership Fees
01008 Expense Labor Accrual	04592 Misc Rents	05417 Club Dues - Deductible
01200 Other Benefits Load	04596 Utilities not allocated	05419 Misc Employee Expense
01210 Fica Load	04599 Capitalized Utility Costs	05420 Employee Development
02001 Inventory Materials	04861 A&G Overhead	05421 Training
02004 Warehouse Loading Charge	05010 Office Supplies	05424 Books & Manuals
02005 Non-Inventory Supplies	05111 Postage/Delivery Services	05426 Safety Training
02006 Purchasing Card Charges	05310 Monthly Lines and service	05427 Technical (Job Skills) Training
03003 Capitalized transportation costs	05312 Long Distance	05428 Computer Skills & Systems Training
03004 Vehicle Expense	05316 Telecom Maintenance & Repair	05429 Work Environment Training
04002 Required By Law, Safety	05323 Measurement & Meter Reading	06111 Contract Labor
04018 Safety	05331 WAN/LAN/Internet Service	06112 Collection Fees
04021 Promo Other, Misc	05351 AMI Towers and Fees and other radio	07120 Environmental & Safety
04040 Community Rel&Trade Shows	05364 Cellular, radio, pager charges	07443 Uniforms
04201 Software Maintenance	05376 Call service for MDT's, PC's, SCADA and others	07444 Uniforms Capitalized
04212 IT Equipment	05377 Cell phone equipment and accessories	07499 Misc Employee Welfare Exp
04302 Heavy Equipment	05380 Video Conference	07510 Association Dues
04306 Parts	05399 Capitalized Telecom Costs	07590 Misc General Expense
04307 Heavy Equipment Capitalized	05411 Meals & Entertainment	07600 CWIP Accruals
04580 Building Lease/Rents Capitalized	05412 Spousal & Dependent Travel	07607 Telecom Cap Accrual
04581 Building Lease/Rents	05413 Transportation	

Account: (Transmission Expenses) – Income Statement

8530 - Compressor station labor and expenses - The cost of labor, materials used and expenses incurred (other than fuel and power) in operating transmission compressor stations.

Examples:

Labor:

1. Supervising.
2. Operating and checking engines, equipment valves, machinery, gauges, and other instruments, including cleaning, wiping, polishing, and lubricating.
3. Operating boilers and boiler accessory equipment, including fuel handling and ash disposal, recording fuel used, and unloading and storing coal and oil.
4. Repacking valves and replacing gauge glasses, etc.
5. Recording pressures, replacing charts, keeping logs, and preparing reports of station operations.
6. Inspecting and testing equipment not specifically to determine necessity for repairs.
7. Pumping drips at the station.
8. Taking dew point readings.
9. Testing water.
10. Cleaning structures housing equipment, cutting grass and weeds, and minor grading around station.
11. Cleaning and repairing hand tools used in operations.
12. Driving trucks.
13. Watching during shut downs.
14. Clerical work at station.

Materials and expenses:

15. Scrubber oil.
16. Lubricants, wiping rags, and waste.
17. Charts and printed forms, etc.
18. Gauge glasses.
19. Chemicals to treat water.
20. Water tests and treatment by other than employees.
21. Janitor and washroom supplies, first aid supplies, landscaping supplies, etc.
22. Employees' transportation and travel expenses.
23. Freight, express, parcel post, trucking, and other transportation.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C232 UCG Storage
C233 WKG Storage

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04590 Utilities	05415 Membership Fees
01008 Expense Labor Accrual	04592 Misc Rents	05417 Club Dues - Deductible
02001 Inventory Materials	04595 Refurbished Meters	05419 Misc Employee Expense
02004 Warehouse Loading Chrg	04596 Utilities not allocated	05420 Employee Development
02005 Non-Inventory Supplies	04599 Capitalized Utility Costs	05421 Training
02006 Purchasing Card Charges	05010 Office Supplies	05422 Operator Qualifications Training
03001 Vehicle Depreciation	05111 Postage/Delivery Services	05424 Books & Manuals
03003 Capitalized trans. costs	05310 Monthly Lines and service	05426 Safety Training
03004 Vehicle Expense	05312 Long Distance	05427 Technical (Job Skills) Training
04002 Required By Law, Safety	05316 Telecom Maintenance & Repair	05430 Gas Supplies Services
04021 Promo Other, Misc	05323 Measurement & Meter Reading	06111 Contract Labor
04201 Software Maintenance	05331 WAN/LAN/Internet Service	07120 Environmental & Safety
04212 IT Equipment	05364 Cellular, radio, pager charges	07443 Uniforms
04301 Equipment Lease	05376 Cell service for MDT's, PC's, SCADA and other data related uses (excluding Blackberries), radio and pager charges	07444 Uniforms Capitalized

04302	Heavy Equipment	05377	Cell phone equipment and accessories	07449	Non-Qual Retirement Exp
04307	Heavy Equipment Capitalized	05399	Capitalized Telecom Costs	07499	Misc Employee Welfare Exp
04580	Building Lease/Rents Capitalized	05411	Meals & Entertainment	07510	Association Dues
04581	Building Lease/Rents	05412	Spousal & Dependent Travel	07590	Misc General Expense
04582	Building Maintenance	05413	Transportation	07600	CWIP Accruals
04585	Railroad easements and crossings	05414	Lodging	09911	Reimbursements

Account: (Transmission Expenses) – Income Statement

8540 - Gas for compressor station fuel - The cost of gas used for the operation of transmission compressor stations and records shall be maintained to show the Dth of gas consumed at each compressor station and the cost of such gas.

Companies enabled to use this account:

C030	Atmos Energy-West Texas
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C180	Atmos Pipeline - Texas
C232	UCG Storage
C233	WKG Storage
C234	Trans Louisiana Gas Storage

Sub-Accounts enabled to use this account:

02005	Non-Inventory Supplies	04780	Other Gas Costs
04018	Safety	05411	Meals and Entertainment
04307	Heavy Equipment Capitalized	05413	Transportation
04581	Building Lease/Rents	05414	Lodging
04582	Building Maintenance	05420	Employee Development
04590	Utilities	06111	Contract Labor
04592	Misc Rents	07600	CWIP Accruals
04599	Capitalized Utility Costs		

Account: (Transmission Expenses) – Income Statement

8550 - Other fuel and power for compressor stations - The cost of coal, oil, and other fuel, or electricity, used for the operation of transmission compressor stations and records shall be maintained to show the quantity of each type of fuel consumed at each compressor station and the cost of such fuel or power.

Companies enabled to use this account:

C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

02005	Non-Inventory Supplies
04596	Utilities not allocated
05310	Monthly Lines and service
05399	Capitalized Telecom Costs
06111	Contract Labor

Account: (Transmission Expenses) – Income Statement

8560 - Mains expenses - The cost of labor, materials used and expenses incurred in operating transmission mains.

Examples:

Labor:

1. Supervising.
2. Walking or patrolling lines.
3. Attending valves, lubricating valves and other equipment, blowing and cleaning lines and drips, draining water from lines, operating and cleaning scrubbers, thawing freezes.
4. Taking line pressures, changing pressure charts, operating alarm gauges.
5. Building and repairing gate boxes, foot bridges, stiles, etc., used in line operations, erecting line markers and warning signs, repairing old line roads.
6. Cleaning debris, cutting grass and weeds on rights-of-way.
7. Inspecting and testing not specifically to determine necessity for repairs.
8. Protecting utility property during work by others.
9. Standby time of emergency crews, responding to fire calls, etc.
10. Locating valve boxes or drip riser boxes.
11. Cleaning and repairing tools used in mains operations, making tool chests, etc.
12. Cleaning structures and equipment.
13. Driving trucks.

Materials and expenses:

14. Line markers and warning signs.
15. Lumber, nails, etc., used in building and repairing gate boxes, foot bridges, stiles, etc.
16. Charts.
17. Scrubber oil.
18. Hand tools.
19. Lubricants, wiping rags, waste, etc.
20. Freight, express, parcel post, trucking and other transportation.
21. Employees' transportation and travel expenses.
22. Janitor and washroom supplies.
23. Utility services: light, water, telephone.
24. Gas used in mains operations.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C180	Atmos Pipeline - Texas
C020	Atmos Energy-Louisiana	C220	Atmos Energy Louisiana Industrial Gas
C030	Atmos Energy-West Texas	C221	Atmos Power Systems Inc
C050	Atmos Energy-KY/Mid-States	C232	UCG Storage
C060	Atmos Energy-Colorado-Kansas	C233	WKG Storage
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex		

Sub-Accounts enabled to use this account:

00000	Default	04046	Customer Relations & Assist	05413	Transportation
01000	Non-project Labor	04070	Insurance	05414	Lodging
01001	Capital Labor	04124	Fin Notice & Qtrly Rpt	05415	Membership Fees
01002	Capital Labor Contra	04141	Web Site	05416	Club Dues - Nondeductible
01004	Deferred Project Labor Contra	04145	Printing/Slides/Graphics	05417	Club Dues - Deductible
01005	Capitalized Project Labor	04146	Public Relations	05418	Settlement
01006	O&M Project Labor and Contra	04201	Software Maintenance	05419	Misc Employee Expense
01008	Expense Labor Accrual	04212	IT Equipment	05420	Employee Development
01009	Capital Labor Accrual	04301	Equipment Lease	05421	Training
01010	PTO Accrual	04302	Heavy Equipment	05422	Operator Qualifications Training
01011	Capital Labor Transfer In	04306	Parts	05424	Books & Manuals
01012	Capital Labor Transfer Out	04307	Heavy Equipment Capitalized	05425	Regulatory Compliance Training
01013	Expense Labor Transfer In	04580	Building Lease/Rents Capitalized	05426	Safety Training
01014	Expense Labor Transfer Out	04581	Building Lease/Rents	05427	Technical (Job Skills) Training
01200	Other Benefits Load	04582	Building Maintenance	05428	Computer Skills & Systems Training

01201	Other Benefits Variance	04585	Railroad easements and crossings	05429	Work Environment
01253	Medical Benefits Load Projects	04590	Utilities	06111	Training
01256	Dental Benefits load Projects	04592	Misc Rents	06112	Contract Labor
01259	Empr ESOP Benefits Load Projects	04596	Utilities not allocated	06121	Collection Fees
01262	Emp HSA Benefits Load Projects	04599	Capitalized Utility Costs	06121	Legal
01265	RSP FACC Benefits Load Projects	04751	Gas Purchases	07111	Damages
01268	Basic Life Benefits Load Projects	04780	Other Gas Costs	07120	Environmental & Safety
01271	LTD Benefits Load Projects	04861	A&G Overhead	07421	Service Awards
01290	Other Benefits Load Projects	04862	A&G Overhead Load	07443	Uniforms
01291	Pension Benefits Load Projects	04873	WIP Interest Cap AFUDC	07444	Uniforms Capitalized
01292	FAS106 Benefits Load Projects	04882	WIP Removal Cost	07447	Education Assistance Program
01293	Workers Comp Benefits Load Projects	04889	Land Rights	07449	Non-Qual Retirement Exp
02001	Inventory Materials	05010	Office Supplies	07452	Variable Pay & Mgmt Incentive Plans
02002	Material Cost - Major Items	05111	Postage/Delivery Services	07454	VPP & MIP - Capital Credit
02003	Material Cost - Other	05310	Monthly Lines and service	07495	Employee Broadcast and Publication
02004	Warehouse Loading Charge	05312	Long Distance	07499	Misc Employee Welfare Exp
02005	Non-Inventory Supplies	05314	Toll Free Long Distance	07510	Association Dues
02006	Purchasing Card Charges	05316	Telecom Maintenance & Repair	07520	Donations
03001	Vehicle Depreciation	05323	Measurement & Meter Reading	07590	Misc General Expense
03002	Vehicle Lease Payments	05331	WAN/LAN/Internet Service	07591	Supplies & Expense
03003	Capitalized transportation costs	05351	AMI Towers and Fees and other radio	07600	CWIP Accruals
03004	Vehicle Expense	05364	Cellular, radio, pager charges	07601	Vehicle Cap Accrual
04001	Safety, Newspaper	05376	Call service for MDT's, PC's, SCADA and others	07605	Heavy Equipment Cap Accrual
04002	Required By Law, Safety	05377	Cell phone equipment and accessories	07606	Insurance Cap Accrual
04018	Safety	05380	Video Conference	07608	Uniform Cap Accrual
04021	Promo Other, Misc	05390	Audio Conference	07609	Utility Cap Accrual
04022	Promo Sales, Misc	05399	Capitalized Telecom Costs	09195	UCG Beginning Balance 3-31-98
04040	Community Rel&Trade Shows	05411	Meals and Entertainment	09345	Taxes Other Than Inc Tax
04044	Advertising	05412	Spousal & Dependent Travel	09911	Reimbursements

Account: (Transmission Expenses) – Income Statement

8570 - Measuring and regulating station expenses - The cost of labor, materials used and expenses incurred in operating transmission measuring and regulating stations.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc., except gas purchases and sales.
4. Calculating gas volumes from meter charts, except gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc. not in connection with construction or maintenance.

6. Testing gas samples, inspecting and testing gas sample tanks and other meter engineers' equipment, determining specific gravity and Btu content of gas.
7. Inspecting and testing equipment not specifically to determine necessity for repairs including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records, preparing reports of operations, etc.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipe.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, etc., blowing meter drips.
14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

15. Charts and printed forms.
16. Lubricants, wiping rags, waste.
17. Employees' transportation and travel expense.
18. Freight, express, parcel post, trucking and other transportation.
19. Utility services: light, water, telephone.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04580	Building Lease/Rents Capitalized	05413	Transportation
01001	Capital Labor	04581	Building Lease/Rents	05414	Lodging
01008	Expense Labor Accrual	04582	Building Maintenance	05415	Membership Fees
01210	Fica Load	04590	Utilities	05416	Club Dues - Nondeductible
02001	Inventory Materials	04592	Misc Rents	05417	Club Dues - Deductible
02002	Material Cost - Major Items	04596	Utilities not allocated	05419	Misc Employee Expense
02003	Material Cost - Other	04599	Capitalized Utility Costs	05420	Employee Development
02004	Warehouse Loading Chrg	04780	Other Gas Costs	05421	Training
02005	Non-Inventory Supplies	04861	A&G Overhead	05422	Operator Qualifications Training
02006	Purchasing Card Charges	05010	Office Supplies	05426	Safety Training
03001	Vehicle Depreciation	05111	Postage/Delivery Services	05427	Technical (Job Skills) Training
03003	Capitalized trans. costs	05310	Monthly Lines and service	06111	Contract Labor
03004	Vehicle Expense	05312	Long Distance	07120	Environmental & Safety
04002	Required By Law, Safety	05316	Telecom Maintenance & Repair	07443	Uniforms
04018	Safety	05323	Measurement & Meter Reading	07444	Uniforms Capitalized
04021	Promo Other, Misc	05331	WAN/LAN/Internet Service	07499	Misc Employee Welfare Exp
04030	Energy Efficiency - Residential	05364	Cellular, radio, pager charges	07590	Misc General Expense
04046	Customer Relations & Assist	05376	Call service for MDT's, PC's, etc.	07600	CWIP Accruals
04201	Software Maintenance	05377	Cell phone equip. & accessories	07601	Vehicle Cap Accrual
04212	IT Equip. Maintenance	05390	Audio Conference	07608	Uniform Cap Accrual
04301	Equipment Lease	05399	Capitalized Telecom Costs	09195	UCG Beginning Balance 3-31-98
04302	Heavy Equipment	05411	Meals & Entertainment	09911	Reimbursements
04307	Heavy Equip. Capitalized	05412	Spousal & Dependent Travel		

Account: (Transmission Expenses)/(Purchased Gas Costs) – Income Statement

8580 - Transmission and compression of gas by others - Amounts paid to others for the transmission and compression of gas of the utility.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas	C981	Atmos Energy Corporation Cons (Elim)
C070	Atmos Energy-Mississippi	C990	Mid-Tex Eliminations
C080	Atmos Energy-Mid-Tex		

Sub-Accounts enabled to use this account:

00000	Default	04780	Other Gas Costs
03004	Vehicle Expense	04825	Trans/Comp Exp O&M-Atmos P/L Tx
04594	Dehydration Fees	04827	3rd Party Transport
04751	Gas Purchases	04828	City Gate Service-Residential
04771	Demand Charges-Transportation	04829	City Gate Service-Commercial
04772	Commodity-Transportation	04830	City Gate Service-Industrial
04773	Demand-Storage	04831	City Gate Service-Transport
04774	Capacity Release	05411	Meals and Entertainment
04775	PGA Recoveries	05413	Transportation
04777	Realignment Costs		

Account: (Transmission Expenses) – Income Statement

8590 - Other expenses - The cost of labor, material used and expenses incurred in operating transmission system equipment and other transmission system expenses not includible in any other accounts.

Companies enabled to use this account:

C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05316	Telecom Maintenance & Repair
01001	Capital Labor	05364	Cellular, radio, pager charges
01008	Expense Labor Accrual	05399	Capitalized Telecom Costs
02001	Inventory Materials	05411	Meals & Entertainment
02004	Warehouse Loading Charge	05413	Transportation
02005	Non-Inventory Supplies	05414	Lodging
03001	Vehicle Depreciation	05415	Membership Fees
03003	Capitalized transportation costs	05419	Misc Employee Expense
03004	Vehicle Expense	05421	Training
04044	Advertising	05424	Books & Manuals
04201	Software Maintenance	05426	Safety Training
04212	IT Equipment	05427	Technical (Job Skills) Training
04302	Heavy Equipment	05428	Computer Skills & Systems Training
04307	Heavy Equipment Capitalized	06111	Contract Labor
04581	Building Lease/Rents	06121	Legal
04582	Building Maintenance	07120	Environmental & Safety
04590	Utilities	07443	Uniforms
04596	Utilities not allocated	07444	Uniforms Capitalized
04599	Capitalized Utility Costs	07452	Variable Pay & Mgmt Incentive Plans
04751	Gas Purchases	07499	Misc Employee Welfare Exp
04820	Unbilled PGA-Comm	07590	Misc General Expense
04889	Land Rights	07600	CWIP Accruals
05010	Office Supplies	07601	Vehicle Cap Accrual
05111	Postage/Delivery Services	07608	Uniform Cap Accrual
05310	Monthly Lines and service	09911	Reimbursements

Account: (Transmission Expenses) – Income Statement

8600 – Rents -Rents for property of others used, occupied or operated in connection with the operation of the transmission system.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

02005 Non-Inventory Supplies	05310 Monthly Lines and service
04002 Required By Law, Safety	05399 Capitalized Telecom Costs
04580 Building Lease/Rents Capitalized	05411 Meals and Entertainment
04581 Building Lease/Rents	05429 Work Environment Training
04582 Building Maintenance	06111 Contract Labor
04585 Railroad easements and crossings	07499 Misc Employee Welfare Exp
04592 Misc Rents	07590 Misc General Expense
04599 Capitalized Utility Costs	07600 CWIP Accruals
04889 Land Rights	07603 Rent Cap Accrual
05010 Office Supplies	

Account: (Transmission Expenses) – Income Statement

8610 - Maintenance supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of maintenance of transmission system facilities.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C180 Atmos Pipeline - Texas
C232 UCG Storage
C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05399 Capitalized Telecom Costs
01008 Expense Labor Accrual	05411 Meals & Entertainment
02001 Inventory Materials	05413 Transportation
02004 Warehouse Loading Charge	05414 Lodging
02005 Non-Inventory Supplies	05415 Membership Fees
02006 Purchasing Card Charges	05417 Club Dues - Deductible
03001 Vehicle Depreciation	05419 Misc Employee Expense
03003 Capitalized transportation costs	05420 Employee Development
03004 Vehicle Expense	05421 Training
04302 Heavy Equipment	05427 Technical (Job Skills) Training
04307 Heavy Equipment Capitalized	06111 Contract Labor
04580 Building Lease/Rents Capitalized	07499 Misc Employee Welfare Exp
04581 Building Lease/Rents	07590 Misc General Expense
04582 Building Maintenance	07600 CWIP Accruals
04585 Railroad easements and crossings	07601 Vehicle Cap Accrual
04889 Land Rights	07603 Rent Cap Accrual
05312 Long Distance	07607 Telecom Cap Accrual

05364 Cellular, radio, pager charges

Account: (Transmission Expenses) – Income Statement**8620 - Maintenance of structures and improvements** - The cost of labor, materials used and expenses incurred in the maintenance of structures.**Companies enabled to use this account:**

C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C180 Atmos Pipeline – Texas
 C232 UCG Storage
 C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04201 Software Maintenance
01008 Expense Labor Accrual	04582 Building Maintenance
02001 Inventory Materials	05010 Office Supplies
02004 Warehouse Loading Charge	05411 Meals & Entertainment
02005 Non-Inventory Supplies	05414 Lodging
03001 Vehicle Depreciation	06111 Contract Labor

Account: (Transmission Expenses) – Income Statement**8630 - Maintenance of mains** - The cost of labor, materials used and expenses incurred in the maintenance of mains.**Examples:**

1. Supervising.
2. Electrolysis and leak inspection.
3. Installing and removing temporary lines, when necessitated by maintenance.
4. Lamping and watching while making repairs.
5. Lowering and changing location of lines, when the same pipe is used.
6. Protecting lines from fires, floods, landslides, etc.
7. Rocking creek crossings.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C232 UCG Storage
C050 Atmos Energy-KY/Mid-States	C233 WKG Storage
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	C981 Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05310 Monthly Lines and service
01001 Capital Labor	05316 Telecom Maintenance & Repair
01003 Deferred Project Labor	05323 Measurement & Meter Reading
01006 O&M Project Labor and Contra	05364 Cellular, radio, pager charges
01008 Expense Labor Accrual	05377 Cell phone equipment and accessories
01013 Expense Labor Transfer In	05399 Capitalized Telecom Costs
01014 Expense Labor Transfer Out	05411 Meals & Entertainment
02001 Inventory Materials	05412 Spousal & Dependent Travel
02002 Material Cost - Major Items	05413 Transportation
02003 Material Cost - Other	05414 Lodging
02004 Warehouse Loading Charge	05415 Membership Fees

02005	Non-Inventory Supplies	05417	Club Dues - Deductible
02006	Purchasing Card Charges	05419	Misc Employee Expense
03001	Vehicle Depreciation	05420	Employee Development
03003	Capitalized transportation costs	05421	Training
03004	Vehicle Expense	05425	Regulatory Compliance Training
04018	Safety	05427	Technical (Job Skills) Training
04046	Customer Relations & Assist	06111	Contract Labor
04301	Equipment Lease	06121	Legal
04302	Heavy Equipment	07120	Environmental & Safety
04307	Heavy Equipment Capitalized	07443	Uniforms
04580	Building Lease/Rents Capitalized	07444	Uniforms Capitalized
04581	Building Lease/Rents	07499	Misc Employee Welfare Exp
04582	Building Maintenance	07590	Misc General Expense
04590	Utilities	07600	CWIP Accruals
04592	Misc Rents	07601	Vehicle Cap Accrual
04596	Utilities not allocated	07608	Uniform Cap Accrual
04599	Capitalized Utility Costs	09195	UCG Beginning Balance 3-31-98
05010	Office Supplies	09911	Reimbursements
05111	Postage/Delivery Services		

Account: (Transmission Expenses) – Income Statement

8640 - Maintenance of compressor station equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04599	Capitalized Utility Costs
01001	Capital Labor	05010	Office Supplies
01008	Expense Labor Accrual	05111	Postage/Delivery Services
02001	Inventory Materials	05310	Monthly Lines and service
02004	Warehouse Loading Charge	05312	Long Distance
02005	Non-Inventory Supplies	05377	Cell phone equipment and accessories
02006	Purchasing Card Charges	05399	Capitalized Telecom Costs
03001	Vehicle Depreciation	05411	Meals & Entertainment
03003	Capitalized transportation costs	05412	Spousal & Dependent Travel
03004	Vehicle Expense	05413	Transportation
04018	Safety	05414	Lodging
04201	Software Maintenance	05419	Misc Employee Expense
04212	IT Equipment	05420	Employee Development
04302	Heavy Equipment	05421	Training
04307	Heavy Equipment Capitalized	05422	Operator Qualifications Training
04580	Building Lease/Rents Capitalized	05427	Technical (Job Skills) Training
04581	Building Lease/Rents	06111	Contract Labor
04582	Building Maintenance	07120	Environmental & Safety
04590	Utilities	07443	Uniforms
04592	Misc Rents	07444	Uniforms Capitalized
04595	Refurbished Meters	07499	Misc Employee Welfare Exp
04596	Utilities not allocated	07590	Misc General Expense

Account: (Transmission Expenses) – Income Statement

8650 - Maintenance of measuring and regulating station equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C180 Atmos Pipeline – Texas
 C220 Atmos Energy Louisiana Industrial Gas
 C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05312 Long Distance
01008 Expense Labor Accrual	05323 Measurement & Meter Reading
02001 Inventory Materials	05364 Cellular, radio, pager charges
02002 Material Cost - Major Items	05376 Cell service for MDT's, PC's, SCADA and other data related uses (excluding Blackberries), radio and pager charges
02004 Warehouse Loading Charge	05377 Cell phone equipment and accessories
02005 Non-Inventory Supplies	05399 Capitalized Telecom Costs
02006 Purchasing Card Charges	05411 Meals & Entertainment
03001 Vehicle Depreciation	05413 Transportation
03003 Capitalized transportation costs	05414 Lodging
03004 Vehicle Expense	05415 Membership Fees
04040 Community Rel&Trade Shows	05419 Misc Employee Expense
04070 Insurance	05420 Employee Development
04145 Printing/Slides/Graphics	05421 Training
04201 Software Maintenance	05427 Technical (Job Skills) Training
04302 Heavy Equipment	06111 Contract Labor
04306 Parts	07443 Uniforms
04307 Heavy Equipment Capitalized	07444 Uniforms Capitalized
04581 Building Lease/Rents	07499 Misc Employee Welfare Exp
04582 Building Maintenance	07590 Misc General Expense
04585 Railroad easements and crossings	07600 CWIP Accruals
04590 Utilities	07601 Vehicle Cap Accrual
04599 Capitalized Utility Costs	09175 W/H Obsolete Mrch Adj
05010 Office Supplies	09195 UCG Beginning Balance 3-31-98
05111 Postage/Delivery Services	09911 Reimbursements
05310 Monthly Lines and service	

Account: (Transmission Expenses) – Income Statement

8660 - Maintenance of communication equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C070 Atmos Energy-Mississippi
 C180 Atmos Pipeline - Texas
 C232 UCG Storage
 C303 Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04599 Capitalized Utility Costs
01008 Expense Labor Accrual	05010 Office Supplies
02001 Inventory Materials	05111 Postage/Delivery Services

02004	Warehouse Loading Charge	05331	WAN/LAN/Internet Service
02005	Non-Inventory Supplies	05351	AMI Towers and Fees and other radio
03003	Capitalized transportation costs	05411	Meals & Entertainment
03004	Vehicle Expense	05413	Transportation
04302	Heavy Equipment	05414	Lodging
04307	Heavy Equipment Capitalized	06111	Contract Labor
04580	Building Lease/Rents Capitalized	07499	Misc Employee Welfare Exp
04581	Building Lease/Rents	07590	Misc General Expense
04582	Building Maintenance	07600	CWIP Accruals
04590	Utilities	09195	UCG Beginning Balance 3-31-98

Account: (Transmission Expenses) – Income Statement

8670 - Maintenance of other equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C180	Atmos Pipeline - Texas
C221	Atmos Power Systems Inc
C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04782	Bolivar-Hickory Valley Substation
01008	Expense Labor Accrual	04799	Compressor Repairs/Maint
02001	Inventory Materials	05010	Office Supplies
02004	Warehouse Loading Charge	05111	Postage/Delivery Services
02005	Non-Inventory Supplies	05316	Telecom Maintenance & Repair
03001	Vehicle Depreciation	05399	Capitalized Telecom Costs
03003	Capitalized transportation costs	05411	Meals and Entertainment
03004	Vehicle Expense	05414	Lodging
04201	Software Maintenance	06111	Contract Labor
04302	Heavy Equipment	07600	CWIP Accruals
04307	Heavy Equipment Capitalized	07601	Vehicle Cap Accrual
04590	Utilities		

Account: (Distribution Expenses) – Income Statement

8700 - Operation supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of distribution system operations.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C231	Atmos Pipeline & Storage LLC
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C237	Phoenix Gas Gathering Company
C080	Atmos Energy-Mid-Tex	C301	Atmos Energy Services LLC
C180	Atmos Pipeline - Texas	C302	Egasco
C220	Atmos Energy Louisiana Industrial Gas	C303	Trans Louisiana Gas Pipeline
C221	Atmos Power Systems Inc		

Sub-Accounts enabled to use this account:

00000	Default	04112	Board Meeting Expenses	05411	Meals & Entertainment
01000	Non-project Labor	04120	Newswire/Blast Fax/Mail List	05412	Spousal & Dependent Travel
01001	Capital Labor	04121	Inv Relations/Bnkg Inst	05413	Transportation
01002	Capital Labor Contra	04124	Fin Notice & Qtrly Rpt	05414	Lodging
01003	Deferred Project Labor	04127	Tr & Reg of Bonds/Debt Fee	05415	Membership Fees
01004	Deferred Project Labor Contra	04130	Bank Service Charge	05416	Club Dues - Nondeductible
01005	Capitalized Project Labor	04145	Printing/Slides/Graphics	05417	Club Dues - Deductible
01006	O&M Project Labor and Contra	04146	Public Relations	05418	Settlement
01008	Expense Labor Accrual	04201	Software Maintenance	05419	Misc Employee Expense
01009	Capital Labor Accrual	04212	IT Equipment	05420	Employee Development
01010	PTO Accrual	04301	Equipment Lease	05421	Training
01011	Capital Labor Transfer In	04302	Heavy Equipment	05422	Operator Qualifications Training
01012	Capital Labor Transfer Out	04306	Parts	05424	Books & Manuals
01013	Expense Labor Transfer In	04307	Heavy Equipment Capitalized	05425	Regulatory Compliance Training
01014	Expense Labor Transfer Out	04580	Building Lease/Rents Capitalized	05426	Safety Training
01015	Deferred Project Labor Transfer In	04581	Building Lease/Rents	05427	Technical (Job Skills) Training
01016	Deferred Proj Labor Transfer Out	04582	Building Maintenance	05428	Computer Skills & Systems Training
01200	Other Benefits Load	04585	Railroad easements and crossings	05429	Work Environment Training
01202	Pension Benefits Load	04590	Utilities	05430	Gas Supplies Services
01215	Suta Load Accrual	04592	Misc Rents	06111	Contract Labor
01221	Workers Comp Insurance	04593	Leased Gas Districts	06112	Collection Fees
01290	Other Benefits Load Projects	04596	Utilities not allocated	06116	Bill Print Fees
02001	Inventory Materials	04599	Capitalized Utility Costs	06121	Legal
02002	Material Cost - Major Items	04751	Gas Purchases	07111	Damages
02003	Material Cost - Other	04771	Demand Charges-Transportation	07119	Insurance - D&O
02004	Warehouse Loading Charge	04780	Other Gas Costs	07120	Environmental & Safety
02005	Non-Inventory Supplies	04799	Compressor Repairs/Maint	07421	Service Awards
02006	Purchasing Card Charges	04802	PGA Recoverable Company Used Gas	07443	Uniforms
03001	Vehicle Depreciation	04820	Unbilled PGA-Comm	07444	Uniforms Capitalized
03002	Vehicle Lease Payments	04861	A&G Overhead	07447	Education Assistance Program
03003	Capitalized transportation costs	04862	A&G Overhead Load	07449	Non-Qual Retirement Exp
03004	Vehicle Expense	04882	WIP Removal Cost	07454	VPP & MIP - Capital Credit
04001	Safety, Newspaper	04889	Land Rights	07488	COLI Loan Interest
04002	Required By Law, Safety	05010	Office Supplies	07490	SERP Capitalized
04017	Promo Sales, Consumer Rel	05111	Postage/Delivery Services	07499	Misc Employee Welfare Exp
04018	Safety	05310	Monthly Lines and service	07510	Association Dues
04021	Promo Other, Misc	05312	Long Distance	07520	Donations
04022	Promo Sales, Misc	05314	Toll Free Long Distance	07590	Misc General Expense
04023	GCA Public Notice Publication	05316	Telecom Maintenance & Repair	07591	Supplies & Expense
04030	Energy Efficiency - Residential	05317	Telephone Directory	07600	CWIP Accruals
04038	Natural Gas Vehicle Demo	05323	Measurement & Meter Reading	07601	Vehicle Cap Accrual
04040	Community Rel&Trade Shows	05331	WAN/LAN/Internet Service	07603	Rent Cap Accrual
04041	Gas Light Relight Program	05351	AMI Towers and Fees	07607	Telecom Cap Accrual
04044	Advertising	05352	Operation supervi - AMI Tower Fees	07608	Uniform Cap Accrual
04046	Customer Relations & Assist	05364	Cellular, radio, pager charges	07609	Utility Cap Accrual
04049	En Eff New Constr-Commer	05376	Call service for MDT's, PC's, SCADA and others	09173	W/H Adjmnt - Dr/Cr
04065	Offsite Storage	05377	Cell phone equipment and accessories	09195	UCG Beginning Balance 3-31-98
04070	Insurance	05380	Video Conference	09341	Admin & General Expenses
04072	Insurance Capitalized	05390	Audio Conference	09345	Taxes Other Than Inc Tax
04111	Director's Fees	05399	Capitalized Telecom Costs	09911	Reimbursements

Account: (Distribution Expenses) – Income Statement

8710/8711 - Distribution load dispatching/Oderization - The cost of labor, materials used and expenses incurred in dispatching and controlling the supply and flow of gas through the distribution system.

Examples:

Labor:

1. Supervising.
2. Analyzing pressures for irregularities.
3. Collecting pressures by telephone and radio.
4. Controlling mixture of various gases to maintain proper Btu content.
5. Correspondence and records, typing and maintaining files.
6. Controlling gas-make and inputs to distribution system.
7. Maintaining pressures at key points to divide the available gas during heavy demand periods.
8. Maintaining pressure log sheets.
9. Maintaining lowest necessary line pressures consistent with satisfactory service.
10. Rerouting gas during emergencies and planned shut downs.

Materials and expenses:

11. Consultants' fees and expenses.
12. Meals, traveling, and incidental expenses.
13. Office supplies, stationery and printed forms.
14. Transportation: company and rented vehicles.
15. Utility services: light, water, telephone.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C232	UCG Storage
C060	Atmos Energy-Colorado-Kansas	C233	WKG Storage
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05323	Measurement & Meter Reading
01001	Capital Labor	05331	WAN/LAN/Internet Service
01008	Expense Labor Accrual	05364	Cellular, radio, pager charges
02001	Inventory Materials	05399	Capitalized Telecom Costs
02002	Material Cost - Major Items	05411	Meals & Entertainment
02003	Material Cost - Other	05412	Spousal & Dependent Travel
02004	Warehouse Loading Charge	05413	Transportation
02005	Non-Inventory Supplies	05414	Lodging
02006	Purchasing Card Charges	05415	Membership Fees
03001	Vehicle Depreciation	05417	Club Dues - Deductible
03003	Capitalized transportation costs	05419	Misc Employee Expense
03004	Vehicle Expense	05421	Training
04002	Required By Law, Safety	05426	Safety Training
04301	Equipment Lease	06111	Contract Labor
04302	Heavy Equipment	07120	Environmental & Safety
04307	Heavy Equipment Capitalized	07443	Uniforms
04581	Building Lease/Rents	07444	Uniforms Capitalized
04582	Building Maintenance	07499	Misc Employee Welfare Exp
04590	Utilities	07590	Misc General Expense
04599	Capitalized Utility Costs	07600	CWIP Accruals
05010	Office Supplies	07601	Vehicle Cap Accrual
05111	Postage/Delivery Services	07608	Uniform Cap Accrual
05310	Monthly Lines and service	09195	UCG Beginning Balance 3-31-98
05312	Long Distance	09911	Reimbursements

Account: (Distribution Expenses) – Income Statement

8720 - Compressor station labor and expenses - The cost of labor, materials used and expenses incurred in operating distribution compressor stations.

Examples:

Labor:

1. Supervising.
2. Operating and checking engines, equipment valves, machinery, gauges, and other instruments, including cleaning, wiping, polishing, and lubricating.
3. Operating boilers and boiler accessory equipment, including fuel handling and ash disposal, recording fuel used, and unloading and storing coal and oil.
4. Repacking valves and replacing gauge glasses, etc.
5. Recording pressures, replacing charts, keeping logs, and preparing reports of station operations.
6. Inspecting and testing equipment and instruments when not specifically to determine necessity for repairs or replacement of parts.
7. Pumping drips at the station.
8. Taking dew point readings.
9. Testing water.
10. Cleaning structures housing equipment, cutting grass and weeds, and doing minor grading around station.
11. Cleaning and repairing hand tools used in operations.
12. Driving trucks.
13. Watching during shut downs.
14. Clerical work at station.

Materials and expenses:

15. Scrubber oil.
16. Lubricants, wiping rags, and waste.
17. Charts and printed forms, etc.
18. Gauge glasses.
19. Chemicals to test water.
20. Water tests and treatment by other than employees.
21. Janitor and washroom supplies, first aid supplies, landscaping supplies, etc.
22. Employees' transportation and travel expenses.
23. Freight, express, parcel post, trucking, and other transportation.
24. Utility services: light, water, telephone.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04307 Heavy Equipment Capitalized
01008 Expense Labor Accrual	04802 PGA Recoverable Company Used Gas
02001 Inventory Materials	05111 Postage/Delivery Services
02004 Warehouse Loading Charge	05411 Meals and Entertainment
02005 Non-Inventory Supplies	06111 Contract Labor
02006 Purchasing Card Charges	07120 Environmental & Safety
03001 Vehicle Depreciation	07510 Association Dues
04302 Heavy Equipment	

Account: (Distribution Expenses) – Income Statement

8740 - Mains and services expenses - The cost of labor, materials used and expenses incurred in operating distribution system mains and services.

Examples:

Labor:

1. Supervising.
2. Walking or patrolling lines.
3. Attending valves, lubricating valves and other equipment, blowing and cleaning lines and drips, draining water from lines, thawing freezes.
4. Taking line pressures, changing pressure charts, operating alarm gauges.
5. Building and repairing gate boxes, foot bridges, stiles, etc. used in distribution mains operations, erecting line markers and warning signs, etc.
6. Cleaning debris, cutting grass and weeds on rights-of-way.
7. Inspecting and testing equipment not specifically to determine necessity for repairs.
8. Protecting utility property during work by others.
9. Standby time of emergency crews, responding to fire calls, etc.
10. Locating and inspecting valve boxes or drip riser boxes, service lines, mains, etc.
11. Cleaning and repairing tools used in mains operations, making tool boxes, etc.
12. Cleaning structures and equipment.
13. Driving trucks used in mains and service operations.
14. Making routine leak survey.
15. Oil fogging.

Materials and Expenses:

1. Line markers and warning signs.
2. Lumber, nails, etc., used in building and repairing gate boxes (foot bridges, stiles, tool boxes, etc.).
3. Charts and printed forms.
4. Scrubber oils.
5. Hand tools.
6. Lubricants, wiping rags, waste, etc.
7. Freight, express, parcel post, trucking and other transportation.
8. Uniforms.
9. Employee transportation and travel expenses.
10. Janitor and washroom supplies.
11. Utility services: light, water, telephone.
12. Gas used in mains operation.
13. Oil for fogging.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C220	Atmos Energy Louisiana Industrial Gas
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C302	Egasco
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C981	Atmos Energy Corporation Cons (Elim)

Sub-Accounts enabled to use this account:

00000	Default	04046	Customer Relations & Assist	05399	Capitalized Telecom Costs
01000	Non-project Labor	04049	En Eff New Constr-Commer	05411	Meals & Entertainment
01001	Capital Labor	04065	Offsite Storage	05412	Spousal & Dependent Travel
01002	Capital Labor Contra	04070	Insurance	05413	Transportation
01003	Deferred Project Labor	04113	Directors Retirement Expenses	05414	Lodging
01004	Deferred Project Labor Contra	04120	Newswire/Blast Fax/Mail List	05415	Membership Fees
01005	Capitalized Project Labor	04124	Fin Notice & Qtrly Rpt	05416	Club Dues - Nondeductible
01006	O&M Project Labor and Contra	04130	Bank Service Charge	05417	Club Dues - Deductible
01008	Expense Labor Accrual	04145	Printing/Slides/Graphics	05419	Misc Employee Expense
01009	Capital Labor Accrual	04146	Public Relations	05420	Employee Development
01011	Capital Labor Transfer In	04201	Software Maintenance	05421	Training
01013	Expense Labor Transfer In	04212	IT Equipment Maintenance	05422	Operator Qualifications Training
01014	Expense Labor Transfer Out	04301	Equipment Lease	05424	Books & Manuals

01200	Other Benefits Load	04302	Heavy Equipment	05425	Regulatory Compliance Training
01201	Other Benefits Variance	04306	Parts	05426	Safety Training
01202	Pension Benefits Load	04307	Heavy Equipment Capitalized	05427	Technical (Job Skills) Training
01203	FAS106 Benefits Load	04580	Building Lease/Rents Capitalized	05428	Computer Skills & Systems Training
01210	Fica Load	04581	Building Lease/Rents	05429	Work Environment Training
01211	Futa Load	04582	Building Maintenance	06111	Contract Labor
01220	Denver City Tax Load	04585	Railroad easements and crossings	06112	Collection Fees
01221	Workers Comp Insurance	04590	Utilities	06121	Legal
01251	Medical Benefits Load	04592	Misc Rents	07111	Damages
01257	Empr ESOP Benefits Load	04595	Refurbished Meters	07120	Environmental & Safety
01260	Emp HSA Benefits Load	04596	Utilities not allocated	07421	Service Awards
01263	RSP FACC Benefits Load	04799	Compressor Repairs/Maint	07443	Uniforms
01266	Basic Life Benefits Load	04742	CNG Charges	07444	Uniforms Capitalized
01269	LTD Benefits Load	04773	Demand-Storage	07447	Education Assistance Program
01290	Other Benefits Load Projects	04780	Other Gas Costs	07449	Non-Qual Retirement Exp
02001	Inventory Materials	04799	Compressor Repairs/Maint	07452	Variable Pay & Mgmt Incentive Plans
02002	Material Cost - Major Items	04802	PGA Recoverable Company Used Gas	07458	Restricted Stock - Long Term Incentive Plan - Performance Based
02003	Material Cost - Other	04873	WIP Interest Cap AFUDC	07490	SERP Capitalized
02004	Warehouse Loading Charge	04882	WIP Removal Cost	07499	Misc Employee Welfare Exp
02005	Non-Inventory Supplies	04888	Land	07510	Association Dues
02006	Purchasing Card Charges	04889	Land Rights	07520	Donations
03001	Vehicle Depreciation	05010	Office Supplies	07590	Misc General Expense
03002	Vehicle Lease Payments	05111	Postage/Delivery Services	07591	Supplies & Expense
03003	Capitalized transportation costs	05310	Monthly Lines and service	07600	CWIP Accruals
03004	Vehicle Expense	05312	Long Distance	07601	Vehicle Cap Accrual
04001	Safety, Newspaper	05314	Toll Free Long Distance	07603	Rent Cap Accrual
04002	Required By Law, Safety	05316	Telecom Maintenance & Repair	07607	Telecom Cap Accrual
04017	Promo Sales, Consumer Rel	05323	Measurement & Meter Reading	07608	Uniform Cap Accrual
04018	Safety	05331	WAN/LAN/Internet Service	09174	W/H Obsolete Inv Adj
04021	Promo Other, Misc	05351	AMI Towers and Fees and other radio	09175	W/H Obsolete Mrch Adj
04023	GCA Public Notice Publication	05364	Cellular, radio, pager charges	09195	UCG Beginning Balance 3-31-98
04030	Energy Efficiency - Residential	05376	Call service for MDT's, PC's, SCADA and others	09341	Admin & General Expenses
04040	Community Rel&Trade Shows	05377	Cell phone equipment and accessories	09910	Customer Installation Rev

Account: (Distribution Expenses) – Income Statement

8750 - Measuring and regulating station expenses—General - The cost of labor, materials used and expenses incurred in operating general distribution measuring and regulating stations.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc. except purchases and sales.
4. Calculating gas volumes from meter charts, except gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc.
6. Taking and testing gas samples, inspecting and testing valves, regulators, gas sample tanks and other meter engineers' equipment, determining specific gravity and Btu content of gas.
7. Inspecting & testing equipment and instruments not specially to determine necessity for repairs, including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records.
10. Attending boilers and operating other accessory equipment.

11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipe.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, blowing meter drips, etc.
14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

15. Charts and printed forms, stationery and office supplies, etc.
16. Lubricants, wiping rags, waste.
17. Uniforms.
18. Employee transportation and travel expenses.
19. Freight, express, parcel post, trucking and other transportation.
20. Utility services: light, water, telephone.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C302	Egasco
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04307	Heavy Equip. Capitalized	05418	Settlement
01001	Capital Labor	04580	Building Lease/Rents Capitalized	05419	Misc Employee Expense
01005	Capitalized Project Labor	04581	Building Lease/Rents	05420	Employee Development
01008	Expense Labor Accrual	04582	Building Maintenance	05421	Training
01009	Capital Labor Accrual	04585	Railroad easements and crossings	05422	Operator Qualifications Training
02001	Inventory Materials	04590	Utilities	05424	Books & Manuals
02002	Material Cost - Major Items	04592	Misc Rents	05426	Safety Training
02003	Material Cost - Other	04596	Utilities not allocated	05427	Technical (Job Skills) Training
02004	Warehouse Loading Chrg	04599	Capitalized Utility Costs	05428	Computer Skills & Systems Training
02005	Non-Inventory Supplies	04889	Land Rights	05429	Work Environment Training
02006	Purchasing Card Charges	05010	Office Supplies	06111	Contract Labor
03001	Vehicle Depreciation	05111	Postage/Delivery Services	06121	Legal
03003	Capitalized trans. costs	05310	Monthly Lines and service	07120	Environmental & Safety
03004	Vehicle Expense	05312	Long Distance	07443	Uniforms
04002	Required By Law, Safety	05316	Telecom Maint. & Repair	07444	Uniforms Capitalized
04018	Safety	05317	Telephone Directory	07499	Misc Employee Welfare Exp
04021	Promo Other, Misc	05323	Measure. & Meter Read	07510	Association Dues
04030	Energy Efficiency - Residential	05364	Cellular, radio, pager charges	07520	Donations
04040	Community Rel&Trade Shows	05377	Cell phone equipment and accessories	07590	Misc General Expense
04046	Customer Relations & Assist	05399	Capitalized Telecom Cost	07600	CWIP Accruals
04146	Public Relations	05411	Meals & Entertainment	07601	Vehicle Cap Accrual
04201	Software Maintenance	05412	Spousal & Depend. Travel	07603	Rent Cap Accrual
04212	IT Equip. Maintenance	05413	Transportation	07607	Telecom Cap Accrual
04301	Equipment Lease	05414	Lodging	07608	Uniform Cap Accrual
04302	Heavy Equipment	05415	Membership Fees	09195	UCG Beginning Balance 3-31-98
04306	Parts	05417	Club Dues - Deductible	09911	Reimbursements

Account: (Distribution Expenses) – Income Statement

8760 - Measuring and regulating station expenses—Industrial - The cost of labor, materials used and expenses incurred in operating large measuring and regulating stations located on local distribution systems to serve specific commercial and industrial customers.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc. except purchases and sales.
4. Calculating gas volumes from meter charts, except gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc.
6. Taking and testing gas samples, inspecting and testing valves, regulators, gas sample tanks and other meter engineers' equipment, determining specific gravity and Btu content of gas.
7. Inspecting and testing equipment and instruments not specially to determine necessity for repairs, including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipe.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, blowing meter drips, etc.
14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

15. Charts and printed forms, stationery and office supplies, etc.
16. Lubricants, wiping rags, waste.
17. Uniforms.
18. Employee transportation and travel expenses.
19. Freight, express, parcel post, trucking and other transportation.
20. Utility services: light, water, telephone.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05323	Measurement & Meter Reading
01001	Capital Labor	05377	Cell phone equipment and accessories
01008	Expense Labor Accrual	05399	Capitalized Telecom Costs
02001	Inventory Materials	05411	Meals & Entertainment
02002	Material Cost - Major Items	05412	Spousal & Dependent Travel
02003	Material Cost - Other	05413	Transportation
02004	Warehouse Loading Charge	05414	Lodging
02005	Non-Inventory Supplies	05415	Membership Fees
02006	Purchasing Card Charges	05416	Club Dues - Nondeductible
03001	Vehicle Depreciation	05419	Misc Employee Expense
03003	Capitalized transportation costs	05421	Training
03004	Vehicle Expense	05427	Technical (Job Skills) Training
04302	Heavy Equipment	06111	Contract Labor
04307	Heavy Equipment Capitalized	07120	Environmental & Safety
04580	Building Lease/Rents Capitalized	07443	Uniforms
04581	Building Lease/Rents	07444	Uniforms Capitalized
04582	Building Maintenance	07499	Misc Employee Welfare Exp
04590	Utilities	07590	Misc General Expense

04599	Capitalized Utility Costs	07600	CWIP Accruals
05010	Office Supplies	07601	Vehicle Cap Accrual
05111	Postage/Delivery Services	07607	Telecom Cap Accrual
05310	Monthly Lines and service	07608	Uniform Cap Accrual
05312	Long Distance	09911	Reimbursements
05314	Toll Free Long Distance		

Account: (Distribution Expenses) – Income Statement

8770 - Measuring and regulating station expenses—City gate check stations - The cost of labor, materials used and expenses incurred in operating measuring and regulating stations used to measure and regulate the receipt of gas at entry points to distribution systems.

Examples:

Labor:

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc. except purchases and sales.
4. Calculating gas volumes from meter charts, except gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc.
6. Taking and testing gas samples, inspecting and testing valves, regulators, gas sample tanks and other meter engineers' equipment, determining specific gravity and Btu content of gas.
7. Inspecting & testing equipment and instruments not specially to determine necessity for repairs, including pulsation tests.
8. Cleaning and lubricating equipment.
9. Keeping log and other operating records.
10. Attending boilers and operating other accessory equipment.
11. Installing and removing district gauges for pressure survey.
12. Thawing freeze in gauge pipe.
13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, blowing meter drips, etc.
14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

Materials and expenses:

15. Charts and printed forms, stationery and office supplies, etc.
16. Lubricants, wiping rags, waste.
17. Uniforms.
18. Employee transportation and travel expenses.
19. Freight, express, parcel post, trucking and other transportation.
20. Utility services: light, water, telephone.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05111	Postage/Delivery Services
01001	Capital Labor	05310	Monthly Lines and service
01005	Capitalized Project Labor	05312	Long Distance
01006	O&M Project Labor and Contra	05323	Measurement & Meter Reading
01008	Expense Labor Accrual	05331	WAN/LAN/Internet Service
01013	Expense Labor Transfer In	05351	AMI Towers and Fees and other radio
01014	Expense Labor Transfer Out	05364	Cellular, radio, pager charges
01290	Other Benefits Load Projects	05376	Call service for MDT's, PC's, SCADA and others
02001	Inventory Materials	05399	Capitalized Telecom Costs

02002	Material Cost - Major Items	05411	Meals & Entertainment
02004	Warehouse Loading Charge	05413	Transportation
02005	Non-Inventory Supplies	05414	Lodging
02006	Purchasing Card Charges	05415	Membership Fees
03001	Vehicle Depreciation	05417	Club Dues - Deductible
03003	Capitalized transportation costs	05419	Misc Employee Expense
03004	Vehicle Expense	05420	Employee Development
04001	Safety, Newspaper	05421	Training
04046	Customer Relations & Assist	05427	Technical (Job Skills) Training
04212	IT Equipment	05429	Work Environment Training
04302	Heavy Equipment	06111	Contract Labor
04307	Heavy Equipment Capitalized	07443	Uniforms
04580	Building Lease/Rents Capitalized	07499	Misc Employee Welfare Exp
04581	Building Lease/Rents	07590	Misc General Expense
04582	Building Maintenance	07600	CWIP Accruals
04590	Utilities	07601	Vehicle Cap Accrual
04592	Misc Rents	07603	Rent Cap Accrual
04599	Capitalized Utility Costs	07607	Telecom Cap Accrual
04889	Land Rights	09911	Reimbursements
05010	Office Supplies		

Account: (Distribution Expenses) – Income Statement

8780 - Meter and house regulator expenses - The cost of labor, materials used and expenses incurred in connection with removing, resetting, changing, testing, and servicing customer meters and house regulators.

Examples:

Labor:

(a) Removing, reinstalling, and changing or exchanging customer meters and house regulators:

1. Initiating or terminating service, including incidental meter reading.
2. Periodic replacement of meters and house regulators because of age.
3. Changing or exchanging meters and house regulators because of complaints or removal for inspection.
4. Resetting meters on existing connections.
5. Handling meters and house regulators to and from customer premises and meter shop.
6. Listing, tagging, and placing meter labels, etc., for removed and reset meters.
7. Changing position of meters or house regulators on the same premises.
8. Installing or removing blank linings.
9. Unproductive calls, etc.

(b) Turning on and turning off meters, except for failures of customers to pay bills:

10. Turning on meters, including necessary time to insure that gas lines are proper to use and that appliances are in usable condition.
11. Turning off meters including time to make safety precautions.

(c) Other:

12. Supervising.
13. Clerical work on meter history and associated equipment record cards, test cards, and reports.
14. Handling and recording meters for stock.
15. Inspecting and testing meters and house regulators.
16. Inspecting and adjusting meter testing equipment.
17. Driving trucks used in meter operations.

Materials and expenses:

18. Meter locks and seals.
19. Lubricants, wiping rags, waste, etc.
20. Uniforms.
21. Freight, express, parcel post, trucking, and other transportation.
22. Utility services: light, water, telephone, heating.
23. Office supplies, stationery and printing.

24. Employees' transportation expenses.
25. Janitor, washroom, first aid supplies, etc.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C302	Egasco
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

00000	Default	04201	Software Maintenance	05420	Employee Development
01000	Non-project Labor	04212	IT Equipment Maintenance	05421	Training
01001	Capital Labor	04301	Equipment Lease	05424	Books & Manuals
01002	Capital Labor Contra	04302	Heavy Equipment	05425	Regulatory Compliance Training
01003	Deferred Project Labor	04306	Parts	05426	Safety Training
01005	Capitalized Project Labor	04307	Heavy Equipment Capitalized	05427	Technical (Job Skills) Training
01006	O&M Project Labor and Contra	04580	Building Lease/Rents Capitalized	05429	Work Environment Training
01008	Expense Labor Accrual	04581	Building Lease/Rents	06111	Contract Labor
01011	Capital Labor Transfer In	04582	Building Maintenance	06112	Collection Fees
01013	Expense Labor Transfer In	04590	Utilities	06116	Bill Print Fees
01014	Expense Labor Transfer Out	04592	Misc Rents	07111	Damages
01200	Other Benefits Load	04595	Refurbished Meters	07120	Environmental & Safety
01210	Fica Load	04599	Capitalized Utility Costs	07421	Service Awards
02001	Inventory Materials	04780	Other Gas Costs	07443	Uniforms
02002	Material Cost - Major Items	05010	Office Supplies	07444	Uniforms Capitalized
02003	Material Cost - Other	05111	Postage/Delivery Services	07449	Non-Qual Retirement Exp
02004	Warehouse Loading Charge	05310	Monthly Lines and service	07452	Variable Pay & Mgmt Incentive Plans
02005	Non-Inventory Supplies	05312	Long Distance	07499	Misc Employee Welfare Exp
02006	Purchasing Card Charges	05316	Telecom Maintenance & Repair	07510	Association Dues
03001	Vehicle Depreciation	05323	Measurement & Meter Reading	07520	Donations
03002	Vehicle Lease Payments	05364	Cellular, radio, pager charges	07590	Misc General Expense
03003	Capitalized transportation costs	05376	Cell service for MDT's, PC's, SCADA and other data related uses (excluding Blackberries), radio and pager charges	07591	Supplies & Expense
03004	Vehicle Expense	05377	Cell phone equipment and accessories	07600	CWIP Accruals
04001	Safety, Newspaper	05399	Capitalized Telecom Costs	07601	Vehicle Cap Accrual
04002	Required By Law, Safety	05411	Meals & Entertainment	07603	Rent Cap Accrual
04018	Safety	05412	Spousal & Dependent Travel	07607	Telecom Cap Accrual
04021	Promo Other, Misc	05413	Transportation	07608	Uniform Cap Accrual
04040	Community Rel&Trade Shows	05414	Lodging	09173	W/H Adjmnt - Dr/Cr
04044	Advertising	05415	Membership Fees	09195	UCG Beginning Balance 3-31-98
04046	Customer Relations & Assist	05416	Club Dues - Nondeductible	09910	Customer Installation Rev
04070	Insurance	05417	Club Dues - Deductible	09911	Reimbursements
04130	Bank Service Charge	05418	Settlement		
04146	Public Relations	05419	Misc Employee Expense		

Account: (Distribution Expenses) – Income Statement

8790 - Customer installations expenses - The cost of labor, materials used and expenses incurred in work on customer premises other than expenses includible in account 8780.

Examples:

Labor:

1. Supervising.

2. Altering customer-owned service extensions or meter connections.
3. Investigating and correcting pressure difficulties or stoppages in customer-owned piping.
4. Adjusting and repairing burner pilots because of impurities in the gas or failure of the distribution system.
5. Oiling or spraying noisy customer meters.
6. Investigating and stopping gas leaks on customers' premises caused by defective meter, customer-owned piping, or customer appliances.
7. Inspecting new installations to determine that the customers' equipment and piping are properly installed and connected.
8. Consolidating meter installations, without change of size, due to elimination of separate meters for different service classifications.
9. Investigating and adjusting complaints of service on customers' premises.
10. Gas load surveys including the incidental preparations and replacement of meters.
11. Unproductive calls.
12. Stenographic and clerical work.
13. Janitorial services, etc.
14. Installing demand or test meters.
15. Inspecting, cleaning, repairing and adjusting customer-owned appliances for domestic, industrial, or commercial use, including house heating furnaces and other space heating appliances, hotel and restaurant appliances.
16. Replacing defective parts in customer-owned appliances and salvaging reusable appliance parts.

Materials and expenses:

17. Lubricants, wiping rags, waste, etc.
18. Uniforms.
19. Replacement parts for appliances.
20. Office supplies, printing and stationery.
21. Janitor, washroom, first aid supplies, etc.
22. Employees' transportation and travel expenses.
23. Utility services: light, water, telephone.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C302	Egasco

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04306	Parts	05426	Safety Training
01001	Capital Labor	04307	Heavy Equip. Capitalized	05427	Technical (Job Skills) Training
01003	Deferred Project Labor	04580	Building Lease/Rents Capitalized	05429	Work Environment Training
01004	Deferred Project Labor Contra	04581	Building Lease/Rents	06111	Contract Labor
01005	Capitalized Project Labor	04582	Building Maintenance	06112	Collection Fees
01006	O&M Project Labor and Contra	04590	Utilities	07111	Damages
01008	Expense Labor Accrual	04599	Capitalized Utility Costs	07119	Insurance - D&O
02001	Inventory Materials	04801	Company Used Gas	07120	Environmental & Safety
02002	Material Cost - Major Items	05010	Office Supplies	07443	Uniforms
02003	Material Cost - Other	05111	Postage/Delivery Services	07444	Uniforms Capitalized
02004	Warehouse Loading Chrg	05310	Monthly Lines and service	07499	Misc Employee Welfare Exp
02005	Non-Inventory Supplies	05312	Long Distance	07490	SERP Capitalized
02006	Purchasing Card Charges	05316	Telecom Maintenance & Repair	07499	Misc Employee Welfare Exp
03001	Vehicle Depreciation	05364	Cellular, radio, pager charges	07520	Donations
03003	Capitalized trans. costs	05377	Cell phone equip. & acces	07590	Misc General Expense
03004	Vehicle Expense	05399	Capitalized Telecom Cost	07600	CWIP Accruals
04001	Safety, Newspaper	05411	Meals & Entertainment	07601	Vehicle Cap Accrual
04018	Safety	05412	Spousal & Dependent Travel	07603	Rent Cap Accrual
04021	Promo Other, Misc	05413	Transportation	07607	Telecom Cap Accrual
04040	Community Rel&Trade Shows	05414	Lodging	07608	Uniform Cap Accrual
04046	Customer Relations & Assist	05415	Membership Fees	09195	UCG Beginning Balance 3-31-98

04070	Insurance	05417	Club Dues - Deductible	09910	Customer Installation Rev
04146	Public Relations	05419	Misc Employee Expense	09911	Reimbursements
04212	IT Equip. Maintenance	05420	Employee Development	09927	Cust Uncol Acct-Write Off
04301	Equipment Lease	05421	Training		
04302	Heavy Equipment	05424	Books & Manuals		

Account: (Distribution Expenses) – Income Statement

8800 - Other expenses - The cost of distribution maps and records, distribution office expenses, and the cost of labor and materials used and expenses incurred in distribution systems operations not provided for elsewhere.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04581	Building Lease/Rents	05420	Employee Development
01001	Capital Labor	04582	Building Maintenance	05421	Training
01005	Capitalized Project Labor	04585	Railroad easements and crossings	05422	Operator Qualifications Training
01006	O&M Project Labor and Contra	04590	Utilities	05424	Books & Manuals
01008	Expense Labor Accrual	04592	Misc Rents	05425	Regulatory Compliance Training
01013	Expense Labor Transfer In	04596	Utilities not allocated	05426	Safety Training
01014	Expense Labor Transfer Out	04599	Capitalized Utility Costs	05427	Technical (Job Skills) Training
01200	Other Benefits Load	04773	Demand-Storage	05428	Computer Skills & Systems Training
01202	Pension Benefits Load	04780	Other Gas Costs	05429	Work Environment Training
02001	Inventory Materials	04800	Reimbursement for Gas Loss	06111	Contract Labor
02002	Material Cost - Major Items	04801	Company Used Gas	06112	Collection Fees
02004	Warehouse Loading Charge	04802	PGA Recoverable Company Used Gas	06116	Bill Print Fees
02005	Non-Inventory Supplies	04861	A&G Overhead	06121	Legal
02006	Purchasing Card Charges	04882	WIP Removal Cost	07111	Damages
03001	Vehicle Depreciation	04888	Land	07120	Environmental & Safety
03002	Vehicle Lease Payments	04889	Land Rights	07421	Service Awards
03003	Capitalized transportation costs	05010	Office Supplies	07443	Uniforms
03004	Vehicle Expense	05111	Postage/Delivery Services	07444	Uniforms Capitalized
04001	Safety, Newspaper	05310	Monthly Lines and service	07447	Education Assistance Program
04002	Required By Law, Safety	05312	Long Distance	07499	Misc Employee Welfare Exp
04018	Safety	05314	Toll Free Long Distance	07450	Capitalized Restricted Stock
04021	Promo Other, Misc	05316	Telecom Maintenance & Repair	07452	Variable Pay & Mgmt Incentive Plans
04038	Natural Gas Vehicle Demo	05317	Telephone Directory	07458	Restricted Stock - Long Term Incentive Plan - Performance Based
04040	Community Rel&Trade Shows	05323	Measurement & Meter Reading	07489	NQ Retirement Cost
04041	Gas Light Relight Program	05331	WAN/LAN/Internet Service	07490	SERP Capitalized
04044	Advertising	05351	AMI Towers and Fees and other radio	07499	Misc Employee Welfare Exp
04046	Customer Relations & Assist	05364	Cellular, radio, pager charges	07510	Association Dues
04065	Offsite Storage	05376	Call service for MDT's, PC's, SCADA and others	07520	Donations
04070	Insurance	05377	Cell phone equipment and accessories	07590	Misc General Expense
04129	NYSE Fees & Exps	05380	Video Conference	07591	Supplies & Expense
04141	Web Site	05390	Audio Conference	07600	CWIP Accruals
04145	Printing/Slides/Graphics	05399	Capitalized Telecom Costs	07601	Vehicle Cap Accrual
04146	Public Relations	05411	Meals & Entertainment	07603	Rent Cap Accrual

04201	Software Maintenance	05412	Spousal & Dependent Travel	07607	Telecom Cap Accrual
04212	IT Equipment Maintenance	05413	Transportation	07608	Uniform Cap Accrual
04301	Equipment Lease	05414	Lodging	07609	Utility Cap Accrual
04302	Heavy Equipment	05415	Membership Fees	09195	UCG Beginning Balance 3-31-98
04306	Parts	05416	Club Dues - Nondeductible	09345	Taxes Other Than Inc Tax
04307	Heavy Equipment Capitalized	05417	Club Dues - Deductible	09911	Reimbursements
04580	Building Lease/Rents Capitalized	05419	Misc Employee Expense		

Account: (Distribution Expenses) – Income Statement

8810 – Rents - Rents for property of others used, occupied or operated in connection with the operation of the distribution system.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C301	Atmos Energy Services LLC
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi	C981	Atmos Energy Corporation Cons (Elim)
C080	Atmos Energy-Mid-Tex		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04590	Utilities	05412	Spousal & Dependent Travel
01008	Expense Labor Accrual	04592	Misc Rents	05413	Transportation
02001	Inventory Materials	04593	Leased Gas Districts	05414	Lodging
02002	Material Cost - Major Items	04599	Capitalized Utility Costs	05415	Membership Fees
02004	Warehouse Loading Charge	04820	Unbilled PGA-Comm	05417	Club Dues - Deductible
02005	Non-Inventory Supplies	04832	West Texas Irr unbilled est	05419	Misc Employee Expense
02006	Purchasing Card Charges	04881	WIP Salvage	05420	Employee Development
03001	Vehicle Depreciation	04882	WIP Removal Cost	05421	Training
03003	Capitalized transportation costs	04889	Land Rights	06111	Contract Labor
03004	Vehicle Expense	05010	Office Supplies	06121	Legal
04018	Safety	05111	Postage/Delivery Services	07120	Environmental & Safety
04040	Community Rel&Trade Shows	05310	Monthly Lines and service	07443	Uniforms
04065	Offsite Storage	05316	Telecom Maintenance & Repair	07444	Uniforms Capitalized
04212	IT Equipment	05323	Measurement & Meter Reading	07499	Misc Employee Welfare Exp
04301	Equipment Lease	05331	WAN/LAN/Internet Service	07590	Misc General Expense
04302	Heavy Equipment	05351	AMI Towers and Fees and other radio	07600	CWIP Accruals
04307	Heavy Equipment Capitalized	05352	Operation supervi - AMI Tower Fees	07603	Rent Cap Accrual
04580	Building Lease/Rents Capitalized	05364	Cellular, radio, pager charges	07607	Telecom Cap Accrual
04581	Building Lease/Rents	05380	Video Conference	07608	Uniform Cap Accrual
04582	Building Maintenance	05399	Capitalized Telecom Costs	07609	Utility Cap Accrual
04585	Railroad easements and crossings	05411	Meals and Entertainment	09195	UCG Beginning Balance 3-31-98

Account: (Distribution Expenses) – Income Statement

8850 - Maintenance supervision and engineering - The cost of labor and expenses incurred in the general supervision and direction of maintenance of distribution system facilities.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04307	Heavy Equipment Capitalized	05424	Books & Manuals
01001	Capital Labor	04582	Building Maintenance	05425	Regulatory Compliance Training
01008	Expense Labor Accrual	04590	Utilities	05426	Safety Training
02001	Inventory Materials	05010	Office Supplies	05427	Technical (Job Skills) Training
02002	Material Cost - Major Items	05111	Postage/Delivery Services	05428	Computer Skills & Systems Training
02004	Warehouse Loading Charge	05310	Monthly Lines and service	05429	Work Environment Training
02005	Non-Inventory Supplies	05312	Long Distance	06111	Contract Labor
02006	Purchasing Card Charges	05323	Measurement & Meter Reading	07111	Damages
03001	Vehicle Depreciation	05331	WAN/LAN/Internet Service	07120	Environmental & Safety
03002	Vehicle Lease Payments	05364	Cellular, radio, pager charges	07421	Service Awards
03003	Capitalized transportation costs	05377	Cell phone equip & accessories	07443	Uniforms
03004	Vehicle Expense	05399	Capitalized Telecom Costs	07444	Uniforms Capitalized
04017	Promo Sales, Consumer Rel	05411	Meals & Entertainment	07499	Misc Employee Welfare Exp
04018	Safety	05412	Spousal & Dependent Travel	07510	Association Dues
04021	Promo Other, Misc	05413	Transportation	07520	Donations
04040	Community Rel&Trade Shows	05414	Lodging	07590	Misc General Expense
04044	Advertising	05415	Membership Fees	07600	CWIP Accruals
04046	Customer Relations & Assist	05416	Club Dues - Nondeductible	07601	Vehicle Cap Accrual
04146	Public Relations	05417	Club Dues - Deductible	07607	Telecom Cap Accrual
04201	Software Maintenance	05418	Settlement	07608	Uniform Cap Accrual
04212	IT Equipment	05419	Misc Employee Expense	09195	UCG Beginning Balance 3-31-98
04302	Heavy Equipment	05420	Employee Development		
04306	Parts	05421	Training		

Account: (Distribution Expenses) – Income Statement

8860 - Maintenance of structures and improvements - The cost of labor, materials used and expenses incurred in the maintenance of structures.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C303	Trans Louisiana Gas Pipeline
C060	Atmos Energy-Colorado-Kansas		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04592	Misc Rents
01001	Capital Labor	04599	Capitalized Utility Costs
01003	Deferred Project Labor	05010	Office Supplies
01008	Expense Labor Accrual	05111	Postage/Delivery Services
02001	Inventory Materials	05411	Meals & Entertainment
02003	Material Cost - Other	05413	Transportation
02004	Warehouse Loading Charge	05414	Lodging
02005	Non-Inventory Supplies	05419	Misc Employee Expense
02006	Purchasing Card Charges	05427	Technical (Job Skills) Training
03001	Vehicle Depreciation	06111	Contract Labor
03002	Vehicle Lease Payments	07120	Environmental & Safety
03003	Capitalized transportation costs	07499	Misc Employee Welfare Exp
03004	Vehicle Expense	07590	Misc General Expense

04301 Equipment Lease
 04302 Heavy Equipment
 04307 Heavy Equipment Capitalized
 04580 Building Lease/Rents Capitalized
 04581 Building Lease/Rents
 04582 Building Maintenance
 04590 Utilities

07591 Supplies & Expense
 07600 CWIP Accruals
 07601 Vehicle Cap Accrual
 07603 Rent Cap Accrual
 09195 UCG Beginning Balance 3-31-98
 09911 Reimbursements

Account: (Distribution Expenses) – Income Statement

8870 - Maintenance of mains - The cost of labor, materials used and expenses incurred in the maintenance of distribution mains.

Examples:

1. Supervising.
2. Trenching, backfilling, and breaking and restoring pavement in connection with the installation of leak or reinforcing clamps.
3. Work performed as the result of municipal improvements, such as street widening, sewers, etc., where the gas mains are not retired.
4. Municipal inspections relating to maintenance work.
5. Other work of the following character:
 - a. Locating leaks incident to maintenance.
 - b. Cutting off mains without replacement. (Minor cuts not retired.)
 - c. Repairing leaking joints.
 - d. Repairing broken mains.
 - e. Repairing leaks on main drip riser or valve test pipe.
 - f. Bringing main valve box, main drip riser box, valve test pipe box, or pressure pipe roadway box up to grade.
 - g. Cleaning, repainting, coating, and wrapping exposed mains.
 - h. Repacking main valves.
 - i. Locating and clearing gas main faults.
 - j. Lowering and changing location of mains.
 - k. Trenching, backfilling, cutting-in or removal of pipe not retired in connection with the installation of leak clamps, valves, or drips.
 - l. Watching and lamping open cuts associated with maintenance.
 - m. Restoration of permanent pavement in connection with work chargeable to maintenance.
 - n. Emergency stand-by time associated with maintenance.
 - o. Repairing sewers, drains, walls, etc., when damaged by maintenance work.
 - p. Making electrolysis tests to maintain life of plant.
 - q. Repairing property of others damaged by maintenance work.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C080 Atmos Energy-Mid-Tex
C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C232 UCG Storage
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04301 Equipment Lease	05417 Club Dues - Deductible
01001 Capital Labor	04302 Heavy Equipment	05419 Misc Employee Expense
01002 Capital Labor Contra	04306 Parts	05420 Employee Development
01003 Deferred Project Labor	04307 Heavy Equip.Capitalized	05421 Training
01005 Capitalized Project Labor	04580 Building Lease/Rents Capitalized	05422 Operator Qualifications Training
01006 O&M Proj.Labor &Contra	04581 Building Lease/Rents	05424 Books & Manuals
01008 Expense Labor Accrual	04582 Building Maintenance	05425 Regulatory Compliance Training
01013 Expense Labor Trans. In	04585 Railroad easements and crossings	05426 Safety Training
01014 Expense Labor Trans. Out	04590 Utilities	05427 Technical (Job Skills) Training
01290 Other Benefits Load Projects	04592 Misc Rents	06111 Contract Labor

02001	Inventory Materials	04596	Utilities not allocated	06121	Legal
02002	Material Cost - Major Items	04599	Capitalized Utility Costs	07111	Damages
02003	Material Cost - Other	04862	A&G Overhead Load	07120	Environmental & Safety
02004	Warehouse Loading Chrg	04889	Land Rights	07421	Service Awards
02005	Non-Inventory Supplies	05010	Office Supplies	07443	Uniforms
02006	Purchasing Card Charges	05111	Postage/Delivery Services	07444	Uniforms Capitalized
03001	Vehicle Depreciation	05310	Monthly Lines and service	07499	Misc Employee Welfare Exp
03002	Vehicle Lease Payments	05312	Long Distance	07490	SERP Capitalized
03003	Capitalized trans. costs	05317	Telephone Directory	07499	Misc Employee Welfare Exp
03004	Vehicle Expense	05323	Measurement & Meter Reading	07510	Association Dues
04002	Required By Law, Safety	05351	AMI Towers and Fees and other radio	07520	Donations
04017	Promo Sales, Consumer Rel	05364	Cellular, radio, pager charges	07590	Misc General Expense
04018	Safety	05377	Cell phone equip. & accessories	07591	Supplies & Expense
04021	Promo Other, Misc	05399	Capitalized Telecom Costs	07600	CWIP Accruals
04040	Community Rel&Trade Shows	05411	Meals & Entertainment	07601	Vehicle Cap Accrual
04044	Advertising	05412	Spousal & Dependent Travel	07607	Telecom Cap Accrual
04046	Customer Relations & Assist	05413	Transportation	07608	Uniform Cap Accrual
04070	Insurance	05414	Lodging	09173	W/H Adjmnt - Dr/Cr
04146	Public Relations	05415	Membership Fees	09195	UCG Beginning Balance 3-31-98
04201	Software Maintenance	05416	Club Dues - Nondeductible	09911	Reimbursements

Account: (Distribution Expenses) – Income Statement

8880 - Maintenance of compressor station equipment - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C080	Atmos Energy-Mid-Tex
C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

02001	Inventory Materials	05411	Meals & Entertainment
02004	Warehouse Loading Charge	05413	Transportation
02005	Non-Inventory Supplies	05414	Lodging
03003	Capitalized transportation costs	05424	Books & Manuals
03004	Vehicle Expense	06111	Contract Labor
04046	Customer Relations & Assist	07443	Uniforms
04580	Building Lease/Rents Capitalized	07444	Uniforms Capitalized
04581	Building Lease/Rents	07499	Misc Employee Welfare Exp
04582	Building Maintenance	07590	Misc General Expense
04590	Utilities	07603	Rent Cap Accrual
05010	Office Supplies	07608	Uniform Cap Accrual
05111	Postage/Delivery Services		

Account: (Distribution Expenses) – Income Statement

8890 - Maintenance of measuring and regulating station equipment—General - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C232	UCG Storage
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04582 Building Maintenance	05417 Club Dues - Deductible
01001 Capital Labor	04590 Utilities	05419 Misc Employee Expense
01008 Expense Labor Accrual	04592 Misc Rents	05420 Employee Development
02001 Inventory Materials	04596 Utilities not allocated	05421 Training
02003 Material Cost - Other	04599 Capitalized Utility Costs	05422 Operator Qualifications Training
02004 Warehouse Loading Charge	04780 Other Gas Costs	05424 Books & Manuals
02005 Non-Inventory Supplies	04889 Land Rights	05426 Safety Training
02006 Purchasing Card Charges	05010 Office Supplies	05427 Technical (Job Skills) Training
03001 Vehicle Depreciation	05111 Postage/Delivery Services	06111 Contract Labor
03002 Vehicle Lease Payments	05310 Monthly Lines and service	07120 Environmental & Safety
03003 Capitalized transportation costs	05312 Long Distance	07443 Uniforms
03004 Vehicle Expense	05316 Telecom Maintenance & Repair	07444 Uniforms Capitalized
04001 Safety, Newspaper	05323 Measurement & Meter Reading	07499 Misc Employee Welfare Exp
04018 Safety	05364 Cellular, radio, pager charges	07510 Association Dues
04201 Software Maintenance	05377 Cell phone equipment and accessories	07590 Misc General Expense
04212 IT Equipment Maintenance	05399 Capitalized Telecom Costs	07600 CWIP Accruals
04302 Heavy Equipment	05411 Meals & Entertainment	07601 Vehicle Cap Accrual
04306 Parts	05412 Spousal & Dependent Travel	07607 Telecom Cap Accrual
04307 Heavy Equipment Capitalized	05413 Transportation	07608 Uniform Cap Accrual
04580 Building Lease/Rents Capitalized	05414 Lodging	09195 UCG Beginning Balance 3-31-98
04581 Building Lease/Rents	05415 Membership Fees	09911 Reimbursements

Account: (Distribution Expenses) – Income Statement

8900 - Maintenance of measuring and regulating station equipment—Industrial - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020 Atmos Energy-Louisiana	C080 Atmos Energy-Mid-Tex
C030 Atmos Energy-West Texas	C180 Atmos Pipeline - Texas
C050 Atmos Energy-KY/Mid-States	C220 Atmos Energy Louisiana Industrial Gas
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05399 Capitalized Telecom Costs
01008 Expense Labor Accrual	05411 Meals & Entertainment
02001 Inventory Materials	05412 Spousal & Dependent Travel
02002 Material Cost - Major Items	05413 Transportation
02004 Warehouse Loading Charge	05414 Lodging
02005 Non-Inventory Supplies	05417 Club Dues - Deductible
02006 Purchasing Card Charges	05419 Misc Employee Expense
03001 Vehicle Depreciation	05420 Employee Development
03003 Capitalized transportation costs	05421 Training
03004 Vehicle Expense	05427 Technical (Job Skills) Training
04046 Customer Relations & Assist	06111 Contract Labor
04302 Heavy Equipment	07443 Uniforms
04307 Heavy Equipment Capitalized	07444 Uniforms Capitalized
04590 Utilities	07499 Misc Employee Welfare Exp
05010 Office Supplies	07590 Misc General Expense
05111 Postage/Delivery Services	07600 CWIP Accruals
05312 Long Distance	07601 Vehicle Cap Accrual
05316 Telecom Maintenance & Repair	07607 Telecom Cap Accrual
05323 Measurement & Meter Reading	07608 Uniform Cap Accrual
05364 Cellular, radio, pager charges	

Account: (Distribution Expenses) – Income Statement

8910 - Maintenance of measuring and regulating station equipment—City gate check stations - The cost of labor, materials used and expenses incurred in the maintenance of equipment.

Companies enabled to use this account:

C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C233	WKG Storage
C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05312	Long Distance
01008	Expense Labor Accrual	05399	Capitalized Telecom Costs
02001	Inventory Materials	05411	Meals & Entertainment
02002	Material Cost - Major Items	05412	Spousal & Dependent Travel
02004	Warehouse Loading Charge	05413	Transportation
02005	Non-Inventory Supplies	05414	Lodging
02006	Purchasing Card Charges	05419	Misc Employee Expense
03001	Vehicle Depreciation	06111	Contract Labor
03004	Vehicle Expense	06112	Collection Fees
04302	Heavy Equipment	07120	Environmental & Safety
04307	Heavy Equipment Capitalized	07443	Uniforms
04582	Building Maintenance	07444	Uniforms Capitalized
04590	Utilities	07499	Misc Employee Welfare Exp
04592	Misc Rents	07590	Misc General Expense
04599	Capitalized Utility Costs	07600	CWIP Accruals
05010	Office Supplies	07607	Telecom Cap Accrual
05111	Postage/Delivery Services	07608	Uniform Cap Accrual

Account: (Distribution Expenses) – Income Statement

8920 - Maintenance of services - The cost of labor, materials used and expenses incurred in the maintenance of services.

Examples:

1. Supervising.
2. Testing pipe for leaks and condition of wrapping.
3. Testing for, locating, and clearing trouble on company maintained services.
4. Inspecting and testing after repairs have been made.
5. Reporting on the condition of gas services to determine the need for repairs.
6. Making minor repairs and changes.
7. Rearranging and changing the location of services not retired.
8. Repairing service valves for reuse.
9. Stopping leaks on service pipes and drip risers.
10. Lowering and raising curb boxes to grade.
11. Replacing less than a complete service when not retired.
12. Installing fittings, valves, drips, frost protection devices, or replacing similar items on existing services.
13. Cutting and replacing pavement, pavement base and sidewalks in connection with maintenance work.
14. Restoring condition of services damaged by fire, storm, leakage, flood, accident or other casualties.
15. Repairing property of others damaged by maintenance work.
16. Transferring services in connection with the installation of new mains.
17. Installing, maintaining, and removing temporary facilities to prevent the interruption of service.
18. Converting low pressure gas distribution service to medium or high pressure service.
19. Relocating and rerouting gas service temporarily during alterations of buildings.

20. Performing work resulting from municipal improvements, such as street widening, sewers, etc.
21. Replacing service valve box or drip riser box.
22. Installing, removing or replacing service valve, drip pot, or drip riser.
23. Repacking service valve.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C180	Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04201	Software Maintenance	05417	Club Dues - Deductible
01001	Capital Labor	04302	Heavy Equipment	05418	Settlement
01002	Capital Labor Contra	04306	Parts	05419	Misc Employee Expense
01006	O&M Project Labor and Contra	04307	Heavy Equipment Capitalized	05421	Training
01008	Expense Labor Accrual	04581	Building Lease/Rents	05427	Technical (Job Skills) Training
01013	Expense Labor Transfer In	04582	Building Maintenance	06111	Contract Labor
01014	Expense Labor Transfer Out	04590	Utilities	06112	Collection Fees
01200	Other Benefits Load	04592	Misc Rents	06116	Bill Print Fees
02001	Inventory Materials	04599	Capitalized Utility Costs	07111	Damages
02002	Material Cost - Major Items	05010	Office Supplies	07120	Environmental & Safety
02003	Material Cost - Other	05111	Postage/Delivery Services	07443	Uniforms
02004	Warehouse Loading Charge	05312	Long Distance	07444	Uniforms Capitalized
02005	Non-Inventory Supplies	05323	Measurement & Meter Reading	07499	Misc Employee Welfare Exp
02006	Purchasing Card Charges	05351	AMI Towers and Fees and other radio	07590	Misc General Expense
03001	Vehicle Depreciation	05377	Cell phone equipment and accessories	07600	CWIP Accruals
03002	Vehicle Lease Payments	05399	Capitalized Telecom Costs	07601	Vehicle Cap Accrual
03003	Capitalized transportation costs	05411	Meals & Entertainment	07607	Telecom Cap Accrual
03004	Vehicle Expense	05412	Spousal & Dependent Travel	07608	Uniform Cap Accrual
04002	Required By Law, Safety	05413	Transportation	09195	UCG Beginning Balance 3-31-98
04046	Customer Relations & Assist	05414	Lodging	09910	Customer Installation Rev
04070	Insurance	05415	Membership Fees	09911	Reimbursements

Account: (Distribution Expenses) – Income Statement

8930 - Maintenance of meters and house regulators - The cost of labor, materials used and expenses incurred in the maintenance of meters and house regulators.

Examples:

1. Inspecting and testing meters and house regulators on customers' premises or in shops in connection with repairs.
2. Cleaning, repairing, and painting meters, house regulators, and accessories and equipment.
3. Repairing testing equipment.
4. Rebuilding and overhauling meters without changing their rated capacities.
5. Resealing house regulators with mercury, replacing diaphragms, springs and other defective or worn parts.
6. Replacing or adding any item not constituting a retirement unit.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States

C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05323 Measurement & Meter Reading
01001 Capital Labor	05377 Cell phone equipment and accessories
01008 Expense Labor Accrual	05399 Capitalized Telecom Costs
02001 Inventory Materials	05411 Meals & Entertainment
02002 Material Cost - Major Items	05412 Spousal & Dependent Travel
02004 Warehouse Loading Charge	05413 Transportation
02005 Non-Inventory Supplies	05414 Lodging
02006 Purchasing Card Charges	05415 Membership Fees
03001 Vehicle Depreciation	05416 Club Dues - Nondeductible
03003 Capitalized transportation costs	05417 Club Dues - Deductible
03004 Vehicle Expense	05419 Misc Employee Expense
04018 Safety	05420 Employee Development
04302 Heavy Equipment	05421 Training
04307 Heavy Equipment Capitalized	05424 Books & Manuals
04581 Building Lease/Rents	06111 Contract Labor
04582 Building Maintenance	07120 Environmental & Safety
04590 Utilities	07443 Uniforms
04592 Misc Rents	07444 Uniforms Capitalized
04595 Refurbished Meters	07499 Misc Employee Welfare Exp
04599 Capitalized Utility Costs	07590 Misc General Expense
05010 Office Supplies	07600 CWIP Accruals
05111 Postage/Delivery Services	07607 Telecom Cap Accrual
05310 Monthly Lines and service	07608 Uniform Cap Accrual
05312 Long Distance	09195 UCG Beginning Balance 3-31-98
05316 Telecom Maintenance & Repair	09911 Reimbursements

Account: (Distribution Expenses) – Income Statement

8940 - Maintenance of other equipment - The cost of labor, materials used and expenses incurred in the maintenance of street lighting equipment and all other distribution system equipment not provided for elsewhere.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	05310 Monthly Lines and service
01001 Capital Labor	05316 Telecom Maintenance & Repair
01005 Capitalized Project Labor	05323 Measurement & Meter Reading
01008 Expense Labor Accrual	05331 WAN/LAN/Internet Service
01200 Other Benefits Load	05351 AMI Towers and Fees and other radio
02001 Inventory Materials	05364 Cellular, radio, pager charges
02002 Material Cost - Major Items	05377 Cell phone equipment and accessories
02003 Material Cost - Other	05399 Capitalized Telecom Costs
02004 Warehouse Loading Charge	05411 Meals & Entertainment
02005 Non-Inventory Supplies	05413 Transportation

02006	Purchasing Card Charges	05414	Lodging TO CONSUMER ADVOCATE DR NO. 1-36
03001	Vehicle Depreciation	05415	Membership Fees
03002	Vehicle Lease Payments	05417	Club Dues - Deductible
03003	Capitalized transportation costs	05419	Misc Employee Expense
03004	Vehicle Expense	05420	Employee Development
04212	IT Equipment	05424	Books & Manuals
04301	Equipment Lease	05427	Technical (Job Skills) Training
04302	Heavy Equipment	06111	Contract Labor
04306	Parts	06121	Legal
04307	Heavy Equipment Capitalized	07111	Damages
04580	Building Lease/Rents Capitalized	07120	Environmental & Safety
04581	Building Lease/Rents	07443	Uniforms
04582	Building Maintenance	07444	Uniforms Capitalized
04585	Railroad easements and crossings	07499	Misc Employee Welfare Exp
04590	Utilities	07590	Misc General Expense
04592	Misc Rents	07600	CWIP Accruals
04596	Utilities not allocated	07601	Vehicle Cap Accrual
04599	Capitalized Utility Costs	07607	Telecom Cap Accrual
04889	Land Rights	09195	UCG Beginning Balance 3-31-98
05010	Office Supplies	09911	Reimbursements
05111	Postage/Delivery Services		

Account: (Customer Accounts Expenses) – Income Statement

9010 – Supervision - The cost of labor and expenses incurred in the general direction and supervision of customer accounting and collecting activities.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C220	Atmos Energy Louisiana Industrial Gas
C020	Atmos Energy-Louisiana	C231	Atmos Pipeline & Storage LLC
C030	Atmos Energy-West Texas	C232	UCG Storage
C050	Atmos Energy-KY/Mid-States	C233	WKG Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05316	Telecom Maintenance & Repair
01001	Capital Labor	05364	Cellular, radio, pager charges
01008	Expense Labor Accrual	05377	Cell phone equip & accessories
02001	Inventory Materials	05399	Capitalized Telecom Costs
02002	Material Cost - Major Items	05411	Meals & Entertainment
02004	Warehouse Loading Charge	05412	Spousal & Dependent Travel
02005	Non-Inventory Supplies	05413	Transportation
02006	Purchasing Card Charges	05414	Lodging
03001	Vehicle Depreciation	05415	Membership Fees
03002	Vehicle Lease Payments	05416	Club Dues - Nondeductible
03003	Capitalized transportation costs	05417	Club Dues - Deductible
03004	Vehicle Expense	05419	Misc Employee Expense
04001	Safety, Newspaper	05420	Employee Development
04002	Required By Law, Safety	05421	Training
04018	Safety	05424	Books & Manuals
04040	Community Rel&Trade Shows	05425	Regulatory Compliance Training
04044	Advertising	05427	Technical (Job Skills) Training
04046	Customer Relations & Assist	05429	Work Environment Training
04146	Public Relations	06111	Contract Labor
04212	IT Equipment	07111	Damages
04301	Equipment Lease	07421	Service Awards

04302	Heavy Equipment	07443	Uniforms
04306	Parts	07444	Uniforms Capitalized
04307	Heavy Equipment Capitalized	07499	Misc Employee Welfare Exp
04582	Building Maintenance	07590	Misc General Expense
04590	Utilities	07600	CWIP Accruals
05010	Office Supplies	07601	Vehicle Cap Accrual
05111	Postage/Delivery Services	07607	Telecom Cap Accrual
05310	Monthly Lines and service	07608	Uniform Cap Accrual
05312	Long Distance		

Account: (Customer Accounts Expenses) – Income Statement

9020 - Meter reading expenses - The cost of labor, materials used and expenses incurred in reading customer meters, and determining consumption when performed by employees engaged in reading meters.

Examples:

Labor:

1. Addressing forms for obtaining meter readings by mail.
2. Changing and collecting meter charts used for billing purposes.
3. Inspecting time clocks, checking seals, etc., when performed by meter readers and the work represents a minor activity incidental to regular meter reading routine.
4. Meter reading—small consumption, and obtaining load information for billing purposes. (Exclude and charge to account 878, Meter and House Regulator Expenses, or to account 903, Customer Records and Collection Expenses, as applicable, the cost of obtaining meter readings, first and final, if incidental to the operation of removing or resetting, sealing or locking, and disconnecting, or reconnecting meters.)
5. Measuring gas—large consumption, including reading meters, changing charts, calculating charts, estimating lost meter registrations, determining specific gravity, etc., for billing purposes.
6. Computing consumption from meter reader's book or from reports by mail when done by employees engaged in reading meters.
7. Collecting from prepayment meters when incidental to meter reading.
8. Maintaining record of customers' keys.
9. Computing estimated or average consumption when performed by employees engaged in reading meters.

Materials and expenses:

10. Badges, lamps, and uniforms.
11. Demand charts, meter books and binders and forms for recording readings, but not the cost of preparation.
12. Postage and supplies used in obtaining meter readings by mail.
13. Transportation, meals and incidental expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C302	Egasco
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04212	IT Equip. Maintenance	05416	Club Dues - Nondeductible
01001	Capital Labor	04301	Equipment Lease	05417	Club Dues - Deductible
01002	Capital Labor Contra	04302	Heavy Equipment	05419	Misc Employee Expense
01003	Deferred Project Labor	04307	Heavy Equipment Capitalized	05420	Employee Development
01005	Capitalized Project Labor	04580	Building Lease/Rents Capitalized	05421	Training
01008	Expense Labor Accrual	04581	Building Lease/Rents	05422	Operator Qualifications Training
01009	Capital Labor Accrual	04582	Building Maintenance	05424	Books & Manuals
01013	Expense Labor Transfer In	04585	Railroad easements and crossings	05426	Safety Training
01014	Expense Labor Transfer Out	04590	Utilities	05427	Technical (Job Skills) Training

01015	Deferred Project Labor Transfer In	04592	Misc Rents	05429	Work Environment Training
01252	Medical Benefits Variance	04596	Utilities not allocated	06111	Contract Labor
02001	Inventory Materials	05010	Office Supplies	06112	Collection Fees
02002	Material Cost - Major Items	05010	Office Supplies	06121	Legal
02004	Warehouse Loading Charge	05111	Postage/Delivery Services	07111	Damages
02005	Non-Inventory Supplies	05310	Monthly Lines and service	07120	Environmental & Safety
02006	Purchasing Card Charges	05312	Long Distance	07421	Service Awards
03001	Vehicle Depreciation	05316	Telecom Maintenance & Repair	07443	Uniforms
03002	Vehicle Lease Payments	05323	Measurement & Meter Reading	07444	Uniforms Capitalized
03003	Capitalized trans. costs	05331	WAN/LAN/Internet Service	07499	Misc Employee Welfare Exp
03004	Vehicle Expense	05351	AMI Towers and Fees	07499	Misc Employee Welfare Exp
04001	Safety, Newspaper	05352	Operation supervi - AMI Tower Fees	07510	Association Dues
04002	Required By Law, Safety	05364	Cellular, radio, pager charges	07520	Donations
04018	Safety	05376	Call service for MDT's, PC's, etc.	07590	Misc General Expense
04201	Software Maintenance	05377	Cell phone equip. & accessories	07600	CWIP Accruals
04040	Community Rel&Trade Shows	05399	Capitalized Telecom Costs	07601	Vehicle Cap Accrual
04044	Advertising	05411	Meals & Entertainment	07607	Telecom Cap Accrual
04046	Customer Relations & Assist	05412	Spousal & Dependent Travel	07608	Uniform Cap Accrual
04143	NAIC	05413	Transportation	09195	UCG Beginning Balance 3-31-98
04146	Public Relations	05414	Lodging	09911	Reimbursements
04201	Software Maintenance	05415	Membership Fees		

Account: (Customer Accounts Expenses) – Income Statement

9030 - Customer records and collection expenses - The cost of labor, materials used and expenses incurred in work on customer applications, contracts, orders, credit investigations, billing and accounting, collections and complaints.

Examples:

Labor:

1. Receiving, preparing, recording and handling routine orders for service, disconnections, transfers or meter tests initiated by the customer, excluding the cost of carrying out such orders, which is chargeable to the account appropriate for the work called for by such orders.
2. Investigations of customers' credit and keeping of records pertaining thereto, including records of uncollectible accounts written off.
3. Receiving, refunding or applying customer deposits and maintaining customer deposit, line extension, and other miscellaneous records.
4. Checking consumption shown by meter readers' reports where incidental to preparation of billing data.
5. Preparing address plates and addressing bills and delinquent notices.
6. Preparing billing data.
7. Operating billing and bookkeeping machines.
8. Verifying billing records with contracts or rate schedules.
9. Preparing bills for delivery, and mailing or delivering bills.
10. Collecting revenues, including collection from prepayment meters unless incidental to meter reading operations.
11. Balancing collections, preparing collections for deposit, and preparing cash reports.
12. Posting collections and other credits or charges to customer accounts and extending unpaid balances.
13. Balancing customer accounts and controls.
14. Preparing, mailing, or delivering delinquent notices and preparing reports of delinquent accounts.
15. Final meter reading of delinquent accounts when done by collectors incidental to regular activities.
16. Disconnecting and reconnecting services because of nonpayment of bills.
17. Receiving, recording, and handling of inquiries, complaints, and requests for investigations from customers, including preparation of necessary orders, but excluding the cost of carrying out such orders, which is chargeable to the account appropriate for the work called for by such orders.
18. Statistical and tabulating work on customer accounts and revenues, but not including special analyses for sales department, rate department, or other general purposes, unless incidental to regular customer accounting routines.
19. Preparing and periodically rewriting meter reading sheets.
20. Determining consumption and computing estimated or average consumption when performed by employees other than those engaged in reading meters.

Materials and expenses:

21. Address plates and supplies.
22. Cash overages and shortages.
23. Commissions or fees to others for collecting.
24. Payments to credit organizations for investigations and reports.
25. Postage.
26. Transportation expenses, including transportation of customer bills and meter books under centralized billing procedure.
27. Transportation, meals, and incidental expenses.
28. Bank charges, exchange, and other fees for cashing and depositing customers' checks.
29. Forms for recording orders for services, removals, etc.
30. Rent of mechanical equipment.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C232	UCG Storage
C020	Atmos Energy-Louisiana	C233	WKG Storage
C030	Atmos Energy-West Texas	C234	Trans Louisiana Gas Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C237	Phoenix Gas Gathering Company
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C302	Egasco
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C220	Atmos Energy Louisiana Industrial Gas	C306	Atmos Exploration & Production
C221	Atmos Power Systems Inc	C312	Atmos Energy Holdings Inc
C231	Atmos Pipeline & Storage LLC		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04201	Software Maintenance	05419	Misc Employee Expense
01001	Capital Labor	04212	IT Equipment	05420	Employee Development
01008	Expense Labor Accrual	04302	Heavy Equipment	05421	Training
01200	Other Benefits Load	04307	Heavy Equipment Capitalized	05424	Books & Manuals
01212	Suta Load	04580	Building Lease/Rents Capitalized	05426	Safety Training
01228	SERP O&M for Reg Asset	04581	Building Lease/Rents	05427	Technical (Job Skills) Training
02001	Inventory Materials	04582	Building Maintenance	05429	Work Environment Training
02003	Material Cost - Other	04590	Utilities	06111	Contract Labor
02004	Warehouse Loading Charge	04592	Misc Rents	06112	Collection Fees
02005	Non-Inventory Supplies	04595	Refurbished Meters	06116	Bill Print Fees
02006	Purchasing Card Charges	04599	Capitalized Utility Costs	06121	Legal
03001	Vehicle Depreciation	04799	Compressor Repairs/Maint	07120	Environmental & Safety
03002	Vehicle Lease Payments	05010	Office Supplies	07443	Uniforms
03003	Capitalized transportation costs	05111	Postage/Delivery Services	07444	Uniforms Capitalized
03004	Vehicle Expense	05310	Monthly Lines and service	07499	Misc Employee Welfare Exp
04001	Safety, Newspaper	05312	Long Distance	07490	SERP Capitalized
04002	Required By Law, Safety	05316	Telecom Maintenance & Repair	07499	Misc Employee Welfare Exp
04017	Promo Sales, Consumer Rel	05364	Cellular, radio, pager charges	07510	Association Dues
04018	Safety	05376	Call service for MDT's, PC's, SCADA & others	07520	Donations
04021	Promo Other, Misc	05377	Cell phone equipment & accessories	07590	Misc General Expense
04040	Community Rel&Trade Shows	05399	Capitalized Telecom Costs	07600	CWIP Accruals
04044	Advertising	05411	Meals & Entertainment	07601	Vehicle Cap Accrual
04046	Customer Relations & Assist	05412	Spousal & Dependent Travel	07603	Rent Cap Accrual
04070	Insurance	05413	Transportation	07607	Telecom Cap Accrual
04112	Board Meeting Expenses	05414	Lodging	07608	Uniform Cap Accrual
04130	Bank Service Charge	05415	Membership Fees	09195	UCG Beginning Balance 3-31-98
04145	Printing/Slides/Graphics	05416	Club Dues - Nondeductible	09911	Reimbursements
04146	Public Relations	05417	Club Dues - Deductible	09927	Cust Uncol Acct-Write Off

Account: (Customer Accounts Expenses) – Income Statement

9040 - Uncollectible accounts - Amounts sufficient to provide for losses from uncollectible utility revenues.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline
C080	Atmos Energy-Mid-Tex	C306	Atmos Exploration & Production
C180	Atmos Pipeline - Texas	C981	Atmos Energy Corporation Cons (Elim)
C220	Atmos Energy Louisiana Industrial Gas	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

00000	Default
01000	Non-project Labor
01008	Expense Labor Accrual
02005	Non-Inventory Supplies
05413	Transportation
06112	Collection Fees
09195	UCG Beginning Balance 3-31-98
09927	Cust Uncol Acct-Write Off

Account: (Customer Accounts Expenses) – Income Statement

9050 - Miscellaneous customer accounts expenses - The cost of labor, materials used and expenses incurred not provided for in other accounts.

Examples:

Labor:

1. General clerical and stenographic work.
2. Miscellaneous labor.

Materials and expenses:

3. Communication service.
4. Miscellaneous office supplies and expenses and stationery and printing other than those specifically provided for in accounts 902 and 903.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C220	Atmos Energy Louisiana Industrial Gas
C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05317	Telephone Directory
01008	Expense Labor Accrual	05411	Meals & Entertainment
02001	Inventory Materials	05412	Spousal & Dependent Travel
02004	Warehouse Loading Charge	05413	Transportation
02005	Non-Inventory Supplies	05414	Lodging

02006	Purchasing Card Charges	05415	Membership Fees
03001	Vehicle Depreciation	05417	Club Dues - Deductible
03003	Capitalized transportation costs	05419	Misc Employee Expense
03004	Vehicle Expense	05421	Training
04018	Safety	05424	Books & Manuals
04040	Community Rel&Trade Shows	05429	Work Environment Training
04044	Advertising	06111	Contract Labor
04046	Customer Relations & Assist	06121	Legal
04130	Bank Service Charge	07443	Uniforms
04146	Public Relations	07444	Uniforms Capitalized
04212	IT Equipment	07499	Misc Employee Welfare Exp
04302	Heavy Equipment	07499	Misc Employee Welfare Exp
04580	Building Lease/Rents Capitalized	07590	Misc General Expense
04581	Building Lease/Rents	07600	CWIP Accruals
04582	Building Maintenance	07601	Vehicle Cap Accrual
04590	Utilities	07603	Rent Cap Accrual
04599	Capitalized Utility Costs	07608	Uniform Cap Accrual
05010	Office Supplies	09911	Reimbursements
05111	Postage/Delivery Services		

Account: (Customer Accounts Expenses) – Income Statement

9070 – Supervision - The cost of labor and expenses incurred in the general direction and supervision of customer service activities, the object of which is to encourage safe, efficient and economical use of the utility's service.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C220	Atmos Energy Louisiana Industrial Gas
C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05411	Meals & Entertainment
01008	Expense Labor Accrual	05412	Spousal & Dependent Travel
02005	Non-Inventory Supplies	05413	Transportation
03001	Vehicle Depreciation	05414	Lodging
03003	Capitalized transportation costs	05415	Membership Fees
03004	Vehicle Expense	05416	Club Dues - Nondeductible
04017	Promo Sales, Consumer Rel	05417	Club Dues - Deductible
04021	Promo Other,Misc	05419	Misc Employee Expense
04023	GCA Public Notice Publication	05420	Employee Development
04040	Community Rel&Trade Shows	05421	Training
04044	Advertising	05424	Books & Manuals
04046	Cust Relations & Assist	05429	Work Environment Training
04070	Insurance	06111	Contract Labor
04146	Public Relations	07443	Uniforms
04302	Heavy Equipment	07444	Uniforms Capitalized
04582	Building Maintenance	07499	Misc Employee Welfare Exp
04882	WIP Removal Cost	07510	Association Dues
05010	Office Supplies	07590	Misc General Expense
05111	Postage/Delivery Services	07600	CWIP Accruals
05312	Long Distance	07601	Vehicle Cap Accrual
05331	WAN/LAN/Internet Service	07607	Telecom Cap Accrual
05364	Cellular, radio, pager charges	09195	UCG Beginning Balance 3-31-98

Account: (Customer Accounts Expenses) – Income Statement

9080 - Customer assistance expenses - The cost of labor, materials used, and expenses incurred in providing instructions or assistance to customers, the object of which is to promote safe, efficient and economical use of the utility's service.

Examples:**Labor:**

1. Direct supervision of department.
2. Processing customer inquiries relating to the proper use of gas equipment, the replacement of such equipment and information related to such equipment.
3. Advice directed to customers as to how they may achieve the most efficient and safest use of gas equipment.
4. Demonstrations, exhibits, lectures, and other programs designed to instruct customers in the safe, economical or efficient use of gas service, and/or oriented toward conservation of energy.
5. Engineering and technical advice to customers, the object of which is to promote safe, efficient and economical use of the utility's service.

Materials and expenses:

6. Supplies and expenses pertaining to demonstrations, exhibits, lectures, and other programs.
7. Loss in value on equipment and appliances used for customer assistance programs.
8. Office supplies and expenses.
9. Transportation, meals, and incidental expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C220	Atmos Energy Louisiana Industrial Gas
C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05316	Telecom Maintenance & Repair
01008	Expense Labor Accrual	05364	Cellular, radio, pager charges
02001	Inventory Materials	05377	Cell phone equipment and accessories
02005	Non-Inventory Supplies	05399	Capitalized Telecom Costs
03001	Vehicle Depreciation	05411	Meals & Entertainment
03004	Vehicle Expense	05412	Spousal & Dependent Travel
04001	Safety, Newspaper	05413	Transportation
04002	Required By Law, Safety	05414	Lodging
04017	Promo Sales, Consumer Rel	05415	Membership Fees
04018	Safety	05416	Club Dues - Nondeductible
04021	Promo Other,Misc	05417	Club Dues - Deductible
04022	Promo Sales, Misc	05418	Settlement
04030	Energy Efficiency - Residential	05419	Misc Employee Expense
04038	Natural Gas Vehicle Demo	05420	Employee Development
04040	Community Rel&Trade Shows	05421	Training
04041	Gas Light Relight Program	05424	Books & Manuals
04044	Advertising	05429	Work Environment Training
04046	Cust Relations & Assist	06111	Contract Labor
04094	Efficiency program in MO	06112	Collection Fees
04112	Board Meeting Expenses	06121	Legal
04146	Public Relations	07499	Misc Employee Welfare Exp
04582	Building Maintenance	07510	Association Dues

04590 Utilities
 04599 Capitalized Utility Costs
 04882 WIP Removal Cost
 05010 Office Supplies
 05111 Postage/Delivery Services
 05312 Long Distance

07520 Donations
 07590 Misc General Expense
 07600 CWIP Accruals
 07607 Telecom Cap Accrual
 09195 UCG Beginning Balance 3-31-98

Account: (Customer Accounts Expenses) – Income Statement

9090 - Informational and instructional advertising expenses - The cost of labor, materials used and expenses incurred in activities which primarily convey information as to what the utility urges or suggests customers should do in utilizing gas service to protect health and safety, to encourage environmental protection, to utilize their gas equipment safely and economically, or to conserve natural gas.

Examples:

Labor:

1. Direct supervision of informational activities.
2. Preparing informational materials for newspapers, periodicals, billboards, etc., and preparing and conducting informational motion pictures, radio and television programs.
3. Preparing informational booklets, bulletins, etc., used in direct mailings.
4. Preparing informational window and other displays.
5. Employing agencies, selecting media and conducting negotiations in connection with the placement and subject matter of information programs.

Materials and expenses:

6. Use of newspapers, periodicals, billboards, radio, etc., for informational purposes.
7. Postage on direct mailings to customers exclusive of postage related to billings.
8. Printing of informational booklets, dodgers, bulletins, etc.
9. Supplies and expenses in preparing informational materials by the utility.
10. Office supplies and expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C070	Atmos Energy-Mississippi
C020	Atmos Energy-Louisiana	C080	Atmos Energy-Mid-Tex
C030	Atmos Energy-West Texas	C180	Atmos Pipeline - Texas
C050	Atmos Energy-KY/Mid-States	C220	Atmos Energy Louisiana Industrial Gas
C060	Atmos Energy-Colorado-Kansas	C231	Atmos Pipeline & Storage LLC

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05331	WAN/LAN/Internet Service
01008	Expense Labor Accrual	05364	Cellular, radio, pager charges
02005	Non-Inventory Supplies	05377	Cell phone equipment and accessories
03001	Vehicle Depreciation	05399	Capitalized Telecom Costs
03004	Vehicle Expense	05411	Meals & Entertainment
04001	Safety, Newspaper	05412	Spousal & Dependent Travel
04002	Required By Law, Safety	05413	Transportation
04017	Promo Sales, Consumer Rel	05414	Lodging
04018	Safety	05415	Membership Fees
04021	Promo Other, Misc	05416	Club Dues - Nondeductible
04023	GCA Public Notice Publication	05417	Club Dues - Deductible
04040	Community Rel&Trade Shows	05419	Misc Employee Expense
04044	Advertising	05420	Employee Development
04046	Cust Relations & Assist	05421	Training
04120	Newswire/Blast Fax/Mail List	05424	Books & Manuals
04130	Bank Service Charge	05428	Computer Skills & Systems Training
04140	Analyst Activities	05429	Work Environment Training
04145	Printing/Slides/Graphics	06111	Contract Labor
04146	Public Relations	06116	Bill Print Fees
04201	Software Maintenance	07111	Damages

04212 IT Equipment Maintenance
 04582 Building Maintenance
 04590 Utilities
 04599 Capitalized Utility Costs
 04801 Company Used Gas
 05010 Office Supplies
 05111 Postage/Delivery Services
 05312 Long Distance
 05314 Toll Free Long Distance
 05317 Telephone Directory

07443 Uniforms TO CONSUMER ADVOCATE DR NO. 1-36
 07444 Uniforms Capitalized
 07499 Misc Employee Welfare Exp
 07510 Association Dues
 07520 Donations
 07590 Misc General Expense
 07600 CWIP Accruals
 07607 Telecom Cap Accrual
 07608 Uniform Cap Accrual

Account: (Customer Accounts Expenses) – Income Statement

9100 - Miscellaneous customer service and informational expenses - The cost of labor, materials used and expenses incurred in connection with customer service and informational activities which are not includible in other customer information expense accounts.

Examples:

Labor:

1. General clerical and stenographic work not assigned to specific customer service and information programs.
2. Miscellaneous labor.

Materials and expenses:

3. Communication service.
4. Printing, postage and office supplies expenses.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C220 Atmos Energy Louisiana Industrial Gas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04580 Building Lease/Rents Capitalized	05417 Club Dues - Deductible
01008 Expense Labor Accrual	04581 Building Lease/Rents	05419 Misc Employee Expense
01010 PTO Accrual	04582 Building Maintenance	05420 Employee Development
02001 Inventory Materials	04590 Utilities	05421 Training
02003 Material Cost - Other	04596 Utilities not allocated	05424 Books & Manuals
02004 Warehouse Loading Charge	04599 Capitalized Utility Costs	05427 Technical (Job Skills) Training
02005 Non-Inventory Supplies	04780 Other Gas Costs	05429 Work Environment Training
03003 Capitalized transportation costs	05010 Office Supplies	06111 Contract Labor
03004 Vehicle Expense	05111 Postage/Delivery Services	06112 Collection Fees
04001 Safety, Newspaper	05310 Monthly Lines and service	06121 Legal
04002 Required By Law, Safety	05312 Long Distance	07443 Uniforms
04017 Promo Sales, Consumer Rel	05316 Telecom Maintenance & Repair	07499 Misc Employee Welfare Exp
04018 Safety	05331 WAN/LAN/Internet Service	07510 Association Dues
04021 Promo Other, Misc	05364 Cellular, radio, pager charges	07520 Donations
04040 Community Rel&Trade Shows	05377 Cell phone equip. & accessories	07590 Misc General Expense
04044 Advertising	05399 Capitalized Telecom Costs	07592 Vendor Comp Sales Tax
04046 Cust Relations & Assist	05411 Meals & Entertainment	07600 CWIP Accruals
04145 Printing/Slides/Graphics	05412 Spousal & Dependent Travel	07601 Vehicle Cap Accrual
04146 Public Relations	05413 Transportation	09195 UCG Beginning Balance 3-31-98
04201 Software Maintenance	05414 Lodging	09911 Reimbursements

04212 IT Equipment
04302 Heavy Equipment

05415 Membership Fees
05416 Club Dues - Nondeductible

Account: (Sales Expenses) – Income Statement

9110 – Supervision - The cost of labor and expenses incurred in the general direction and supervision of sales activities, except merchandising.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services	C080 Atmos Energy-Mid-Tex
C020 Atmos Energy-Louisiana	C180 Atmos Pipeline - Texas
C030 Atmos Energy-West Texas	C220 Atmos Energy Louisiana Industrial Gas
C050 Atmos Energy-KY/Mid-States	C302 Egasco
C060 Atmos Energy-Colorado-Kansas	C303 Trans Louisiana Gas Pipeline
C070 Atmos Energy-Mississippi	

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04307 Heavy Equipment Capitalized	05416 Club Dues - Nondeductible
01008 Expense Labor Accrual	04580 Building Lease/Rents Capitalized	05417 Club Dues - Deductible
02001 Inventory Materials	04581 Building Lease/Rents	05419 Misc Employee Expense
02004 Warehouse Loading Charge	04582 Building Maintenance	05420 Employee Development
02005 Non-Inventory Supplies	04590 Utilities	05421 Training
03001 Vehicle Depreciation	04599 Capitalized Utility Costs	05424 Books & Manuals
03003 Capitalized transportation costs	04882 WIP Removal Cost	05427 Technical (Job Skills) Training
03004 Vehicle Expense	05010 Office Supplies	05429 Work Environment Training
04001 Safety, Newspaper	05111 Postage/Delivery Services	06111 Contract Labor
04017 Promo Sales, Consumer Rel	05310 Monthly Lines and service	07443 Uniforms
04021 Promo Other,Misc	05312 Long Distance	07444 Uniforms Capitalized
04022 Promo Sales, Misc	05331 WAN/LAN/Internet Service	07499 Misc Employee Welfare Exp
04040 Community Rel&Trade Shows	05364 Cellular, radio, pager charges	07510 Association Dues
04044 Advertising	05377 Cell phone equip. & accessories	07520 Donations
04046 Cust Relations & Assist	05399 Capitalized Telecom Costs	07590 Misc General Expense
04049 En Eff New Constr-Commer	05411 Meals & Entertainment	07591 Supplies & Expense
04146 Public Relations	05412 Spousal & Dependent Travel	07600 CWIP Accruals
04201 Software Maintenance	05413 Transportation	07601 Vehicle Cap Accrual
04212 IT Equipment	05414 Lodging	07607 Telecom Cap Accrual
04302 Heavy Equipment	05415 Membership Fees	09195 UCG Beginning Balance 3-31-98

Account: (Sales Expenses) – Income Statement

9120 - Demonstrating and selling expenses - The cost of labor, materials used and expenses incurred in promotional, demonstrating, and selling activities, except by merchandising, the object of which is to promote or retain the use of utility services by present and prospective customers.

Examples:

Labor:

1. Demonstrating uses of utility services.
2. Conducting cooking schools, preparing recipes, and related home service activities.
3. Exhibitions, displays, lectures, and other programs designed to promote use of utility services.
4. Experimental and development work in connection with new and improved appliances and equipment, prior to general public acceptance.
5. Solicitation of new customers or of additional business from old customers, including commissions paid employees.
6. Engineering and technical advice to present or prospective customers in connection with promoting or retaining the use of utility services.
7. Special customer canvasses when their primary purpose is the retention of business or the promotion of new business.

Materials and expenses:

8. Supplies and expenses pertaining to demonstration, and experimental and development activities.
9. Booth and temporary space rental.
10. Loss in value on equipment and appliances used for demonstration purposes.
11. Transportation, meals, and incidental expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C221	Atmos Power Systems Inc
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04141	Web Site	05418	Settlement
01001	Capital Labor	04146	Public Relations	05419	Misc Employee Expense
01008	Expense Labor Accrual	04201	Software Maintenance	05420	Employee Development
01008	Expense Labor Accrual	04212	IT Equipment	05421	Training
01013	Expense Labor Transfer In	04302	Heavy Equipment	05424	Books & Manuals
01014	Expense Labor Transfer Out	04580	Building Lease/Rents Capitalized	05427	Technical (Job Skills) Training
02001	Inventory Materials	04581	Building Lease/Rents	05428	Computer Skills & Systems Training
02004	Warehouse Loading Charge	04582	Building Maintenance	05429	Work Environment Training
02005	Non-Inventory Supplies	04590	Utilities	06111	Contract Labor
02006	Purchasing Card Charges	04599	Capitalized Utility Costs	06112	Collection Fees
03001	Vehicle Depreciation	04882	WIP Removal Cost	06116	Bill Print Fees
03003	Capitalized transportation costs	05010	Office Supplies	06121	Legal
03004	Vehicle Expense	05111	Postage/Delivery Services	07120	Environmental & Safety
04001	Safety,Newspaper	05310	Monthly Lines and service	07443	Uniforms
04002	Required By Law, Safety	05312	Long Distance	07444	Uniforms Capitalized
04017	Promo Sales,Consumer Rel	05316	Telecom Maintenance & Repair	07499	Misc Employee Welfare Exp
04018	Safety	05317	Telephone Directory	07510	Association Dues
04021	Promo Other,Misc	05331	WAN/LAN/Internet Service	07520	Donations
04022	Promo Sales, Misc	05364	Cellular, radio, pager charges	07590	Misc General Expense
04040	Community Rel&Trade Shows	05377	Cell phone equipment and accessories	07600	CWIP Accruals
04041	Gas Light Relight Program	05399	Capitalized Telecom Costs	07601	Vehicle Cap Accrual
04044	Advertising	05411	Meals & Entertainment	07603	Rent Cap Accrual
04046	Cust Relations & Assist	05412	Spousal & Dependent Travel	07607	Telecom Cap Accrual
04065	Offsite Storage	05413	Transportation	07608	Uniform Cap Accrual
04070	Insurance	05414	Lodging	09172	Receipt O/H Dr/Cr
04120	Newswire/Blast Fax/Mail List	05415	Membership Fees	09195	UCG Beginning Balance 3-31-98
04130	Bank Service Charge	05416	Club Dues - Nondeductible	09911	Reimbursements
04140	Analyst Activities	05417	Club Dues - Deductible		

Account: (Sales Expenses) – Income Statement

9130 - Advertising expenses - The cost of labor, materials used and expenses incurred in advertising designed to promote or retain the use of utility service, except advertising the sale of merchandise by the utility.

Examples:**Labor:**

1. Direct supervision of department.
2. Preparing advertising material for newspapers, periodicals, billboards, etc., and preparing and conducting motion pictures, radio and television programs.
3. Preparing booklets, bulletins, etc., used in direct mail advertising.

4. Preparing window and other displays.
5. Clerical and stenographic work.
6. Investigating advertising agencies and media and conducting negotiations in connection with the placement and subject matter of sales advertising.

Materials and expenses:

7. Advertising in newspapers, periodicals, billboards, radio, etc., for sales promotion purposes, but not including institutional or goodwill advertising includible in account 930.1, General Advertising Expenses.
8. Materials and services given as prizes or otherwise in connection with canning, or cooking contests, bazaars, etc., in order to publicize and promote the use of utility services.
9. Fees and expenses of advertising agencies and commercial artists.
10. Novelties for general distribution.
11. Postage on direct mail advertising.
12. Premiums distributed generally, such as recipe books, etc., when not offered as inducement to purchase appliances.
13. Printing booklets, dodgers, bulletins, etc.
14. Supplies and expenses in preparing advertising material.
15. Office supplies and expenses.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline - Texas
C220 Atmos Energy Louisiana Industrial Gas

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04049 En Eff New Constr-Commer	05414 Lodging
01001 Capital Labor	04130 Bank Service Charge	05415 Membership Fees
01008 Expense Labor Accrual	04145 Printing/Slides/Graphics	05416 Club Dues - Nondeductible
02001 Inventory Materials	04146 Public Relations	05417 Club Dues - Deductible
02004 Warehouse Loading Charge	04212 IT Equipment	05419 Misc Employee Expense
02005 Non-Inventory Supplies	04301 Equipment Lease	05420 Employee Development
03001 Vehicle Depreciation	04307 Heavy Equipment Capitalized	05421 Training
03003 Capitalized transportation costs	04582 Building Maintenance	05424 Books & Manuals
03004 Vehicle Expense	05010 Office Supplies	05426 Safety Training
04001 Safety,Newspaper	05111 Postage/Delivery Services	05430 Gas Supplies Services
04002 Required By Law, Safety	05310 Monthly Lines and service	06111 Contract Labor
04017 Promo Sales, Consumer Rel	05312 Long Distance	07443 Uniforms
04021 Promo Other,Misc	05316 Telecom Maintenance & Repair	07444 Uniforms Capitalized
04022 Promo Sales, Misc	05317 Telephone Directory	07499 Misc Employee Welfare Exp
04023 GCA Public Notice Publication	05364 Cellular, radio, pager charges	07510 Association Dues
04038 Natural Gas Vehicle Demo	05377 Cell phone equipment and accessories	07520 Donations
04040 Community Rel&Trade Shows	05399 Capitalized Telecom Costs	07590 Misc General Expense
04041 Gas Light Relight Program	05411 Meals & Entertainment	09195 UCG Beginning Balance 3-31-98
04044 Advertising	05412 Spousal & Dependent Travel	
04046 Cust Relations & Assist	05413 Transportation	

Account: (Sales Expenses) – Income Statement

9160 - Miscellaneous sales expenses - The cost of labor, materials used and expenses incurred in connection with sales activities, except merchandising, which are not includible in other sales expense accounts.

Examples:

Labor:

1. General clerical and stenographic work not assigned to specific functions.
2. Special analysis of customer accounts and other statistical work for sales purposes not a part of the regular customer accounting and billing routine.
3. Miscellaneous labor.

Materials and expenses:

4. Communication service.
5. Printing, postage, and office supplies and expenses applicable to sales activities, except those chargeable to account 913, Advertising Expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C221	Atmos Power Systems Inc
C060	Atmos Energy-Colorado-Kansas	C303	Trans Louisiana Gas Pipeline
C070	Atmos Energy-Mississippi		

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05411	Meals & Entertainment
01008	Expense Labor Accrual	05412	Spousal & Dependent Travel
02001	Inventory Materials	05413	Transportation
02004	Warehouse Loading Charge	05414	Lodging
02005	Non-Inventory Supplies	05415	Membership Fees
02006	Purchasing Card Charges	05416	Club Dues - Nondeductible
03004	Vehicle Expense	05417	Club Dues - Deductible
04001	Safety, Newspaper	05418	Settlement
04021	Promo Other,Misc	05419	Misc Employee Expense
04040	Community Rel&Trade Shows	05420	Employee Development
04044	Advertising	05421	Training
04046	Cust Relations & Assist	05427	Technical (Job Skills) Training
04146	Public Relations	06111	Contract Labor
04201	Software Maintenance	06121	Legal
04580	Building Lease/Rents Capitalized	07443	Uniforms
04581	Building Lease/Rents	07444	Uniforms Capitalized
04590	Utilities	07499	Misc Employee Welfare Exp
05010	Office Supplies	07510	Association Dues
05111	Postage/Delivery Services	07520	Donations
05310	Monthly Lines and service	07590	Misc General Expense
05312	Long Distance	07600	CWIP Accruals
05314	Toll Free Long Distance	07603	Rent Cap Accrual
05331	WAN/LAN/Internet Service	07607	Telecom Cap Accrual
05364	Cellular, radio, pager charges	07608	Uniform Cap Accrual
05377	Cell phone equip & accessories	09195	UCG Beginning Balance 3-31-98
05399	Capitalized Telecom Costs		

Account: (Administrative and General Expenses) – Income Statement

9200 - Administrative and general salaries - The compensation of officers, executives, and other employees of the utility properly chargeable to utility operations and not chargeable directly to a particular operating function.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C231	Atmos Pipeline & Storage LLC
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage

C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C220 Atmos Energy Louisiana Industrial Gas
 C221 Atmos Power Systems Inc

C236 Atmos Gathering Company, LLC
 C301 Atmos Energy Services LLC
 C302 Egasco
 C303 Trans Louisiana Gas Pipeline
 C306 Atmos Exploration & Production
 C312 Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04201 Software Maintenance	05419 Misc Employee Expense
01001 Capital Labor	04212 IT Equipment	05420 Employee Development
01002 Capital Labor Contra	04302 Heavy Equipment	05421 Training
01003 Deferred Project Labor	04307 Heavy Equipment Capitalized	05424 Books & Manuals
01004 Deferred Project Labor Contra	04580 Building Lease/Rents Capitalized	05427 Technical (Job Skills) Training
01006 O&M Project Labor and Contra	04581 Building Lease/Rents	06111 Contract Labor
01008 Expense Labor Accrual	04582 Building Maintenance	06121 Legal
01010 PTO Accrual	04590 Utilities	07120 Environmental & Safety
01011 Capital Labor Transfer In	04599 Capitalized Utility Costs	07421 Service Awards
01012 Capital Labor Transfer Out	04801 Company Used Gas	07443 Uniforms
01013 Expense Labor Transfer In	04863 A&G Overhead Clearing	07444 Uniforms Capitalized
01014 Expense Labor Transfer Out	05010 Office Supplies	07499 Misc Employee Welfare Exp
01215 Suta Load Accrual	05111 Postage/Delivery Services	07520 Donations
01290 Other Benefits Load Projects	05312 Long Distance	07590 Misc General Expense
02001 Inventory Materials	05364 Cellular, radio, pager charges	07592 Vendor Comp Sales Tax
02004 Warehouse Loading Charge	05377 Cell phone equipment and accessories	07600 CWIP Accruals
02005 Non-Inventory Supplies	05390 Audio Conference	07603 Rent Cap Accrual
02006 Purchasing Card Charges	05411 Meals and Entertainment	09195 UCG Beginning Balance 3-31-98
03001 Vehicle Depreciation	05412 Spousal & Dependent Travel	09341 Admin & General Expenses
04017 Promo Sales, Consumer Rel	05413 Transportation	41101 Billed from Accounting
04021 Promo Other, Misc	05414 Lodging	41107 Billed from HR
04022 Promo Sales, Misc	05415 Membership Fees	
04044 Advertising	05416 Club Dues - Nondeductible	
04046 Customer Relations & Assist	05417 Club Dues - Deductible	

Account: (Administrative and General Expenses) – Income Statement

9210 - Office supplies and expenses - Office supplies and expenses incurred in connection with the general administration of the utility's operations which are assignable to specific administrative or general departments and are not specifically provided for in other accounts.

Examples:

1. Automobile service, including charges through clearing account.
2. Bank messenger and service charges.
3. Books, periodicals, bulletins and subscriptions to newspapers, newsletters, tax services, etc.
4. Building service expenses for customer accounts, sales, and administrative and general purposes.
5. Communication service expenses.
6. Cost of individual items of office equipment used by general departments which are of small value or short life.
7. Membership fees and dues in trade, technical, and professional associations paid by a utility for employees. (Company memberships are includible in account 930.2.)
8. Office supplies and expenses.
9. Payment of court costs, witness fees, and other expenses of legal department.
10. Postage, printing and stationery.
11. Meals, traveling and incidental expenses.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana

C232 UCG Storage
 C233 WKG Storage

C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C210 Blueflame Insurance Services, LTD
 C220 Atmos Energy Louisiana Industrial Gas
 C221 Atmos Power Systems Inc
 C231 Atmos Pipeline & Storage LLC

C234 Trans Louisiana Gas Storage
 C236 Atmos Gathering Company, LLC
 C237 Phoenix Gas Gathering Company
 C240 Fort Necessity Gas Storage, LLC
 C301 Atmos Energy Services LLC
 C302 Egasco
 C303 Trans Louisiana Gas Pipeline
 C306 Atmos Exploration & Production
 C312 Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

00000 Default	04141 Web Site	05419 Misc Employee Expense
01000 Non-project Labor	04143 NAIC	05420 Employee Development
01001 Capital Labor	04145 Printing/Slides/Graphics	05421 Training
01002 Capital Labor Contra	04146 Public Relations	05422 Operator Qualifications Training
01004 Deferred Project Labor Contra	04201 Software Maintenance	05424 Books & Manuals
01005 Capitalized Project Labor	04212 IT Equipment Maint.	05425 Regulatory Compliance Training
01006 O&M Project Labor and Contra	04301 Equipment Lease	05426 Safety Training
01008 Expense Labor Accrual	04302 Heavy Equipment	05427 Technical (Job Skills) Training
01009 Capital Labor Accrual	04306 Parts	05428 Computer Skills & Sys Training
01010 PTO Accrual	04307 Heavy Equipment Capitalized	05429 Work Environment Training
01013 Expense Labor Transfer In	04580 Building Lease/Rents Capitalized	05430 Gas Supplies Services
01014 Expense Labor Transfer Out	04581 Building Lease/Rents	06111 Contract Labor
01200 Other Benefits Load	04582 Building Maintenance	06112 Collection Fees
01215 Suta Load Accrual	04585 Railroad easements and crossings	06116 Bill Print Fees
01290 Other Benefits Load Projects	04590 Utilities	06121 Legal
02001 Inventory Materials	04592 Misc Rents	07111 Damages
02002 Material Cost - Major Items	04596 Utilities not allocated	07119 Insurance - D&O
02004 Warehouse Loading Charge	04599 Capitalized Utility Costs	07120 Environmental & Safety
02005 Non-Inventory Supplies	04799 Compressor Repairs/Maint	07421 Service Awards
02006 Purchasing Card Charges	04801 Company Used Gas	07443 Uniforms
03001 Vehicle Depreciation	04888 Land	07444 Uniforms Capitalized
03002 Vehicle Lease Payments	04889 Land Rights	07447 Education Assistance Program
03003 Capitalized transportation costs	05010 Office Supplies	07449 Non-Qual Retirement Exp
03004 Vehicle Expense	05111 Postage/Delivery Services	07452 Variable Pay & Mgmt Incentive Plans
04001 Safety, Newspaper	05310 Monthly Lines and service	07453 Exec Compensation-Other
04002 Required By Law, Safety	05312 Long Distance	07489 NQ Retirement Cost
04017 Promo Sales, Consumer Rel	05314 Toll Free Long Distance	07490 SERP Capitalized
04018 Safety	05316 Telecom Maint. & Repair	07495 Employee Broadcast and Publication
04021 Promo Other, Misc	05317 Telephone Directory	07499 Misc Employee Welfare Exp
04022 Promo Sales, Misc	05323 Measure. & Meter Read	07510 Association Dues
04023 GCA Public Notice Publication	05331 WAN/LAN/Internet Service	07520 Donations
04040 Community Rel&Trade Shows	05351 AMI Towers and Fees and other radio	07590 Misc General Expense
04044 Advertising	05364 Cellular, radio, pager charges	07591 Supplies & Expense
04046 Customer Relations & Assist	05376 Call service for MDT's, PC's, etc	07592 Vendor Comp Sales Tax
04065 Offsite Storage	05377 Cell phone equip. & accessories	07600 CWIP Accruals
04070 Insurance	05380 Video Conference	07603 Rent Cap Accrual
04111 Director's Fees	05390 Audio Conference	07607 Telecom Cap Accrual
04112 Board Meeting Expenses	05399 Capitalized Telecom Costs	07608 Uniform Cap Accrual

04113	Directors Retirement Expenses	05411	Meals & Entertainment	09195	UCG Beginning Balance 3-31-98
04120	Newswire/Blast Fax/Mail List	05412	Spousal & Dependent Travel	09341	Admin & General Expenses
04121	Inv Relations/Bnkg Inst	05413	Transportation	09345	Taxes Other Than Inc Tax
04122	Annual Report Design, Printing & Dist.	05414	Lodging	09911	Reimbursements
04124	Fin Notice & Qtrly Rpt	05415	Membership Fees	30737	Political Activities
04125	Proxy Solicitation Exp	05416	Club Dues - Nondeductible		
04130	Bank Service Charge	05417	Club Dues - Deductible		
04140	Analyst Activities	05418	Settlement		

Account: (Administrative and General Expenses) – Income Statement

9220 - Administrative expenses transferred - Expenses transferred to general offices or rate divisions.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C232	UCG Storage
C020	Atmos Energy-Louisiana	C233	WKG Storage
C030	Atmos Energy-West Texas	C234	Trans Louisiana Gas Storage
C050	Atmos Energy-KY/Mid-States	C236	Atmos Gathering Company, LLC
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C302	Egasco
C080	Atmos Energy-Mid-Tex	C303	Trans Louisiana Gas Pipeline
C180	Atmos Pipeline - Texas	C306	Atmos Exploration & Production
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc	C981	Atmos Energy Corporation Cons (Elim)
C231	Atmos Pipeline & Storage LLC		

Sub-Accounts enabled to use this account:

00000	Default	41107	Billed from HR
09341	Admin & General Exp	41108	Billed from HR Other
09344	Depr & Taxes Other Expense	41109	Billed from IT
09345	Taxes Other Than Inc Tax	41112	Billed from Investor Relations
40001	Billed to West Tex Div	41113	Billed from Legal
40002	Billed to CO/KS Div	41114	Billed from Corp Secretary
40003	Billed to LA Div	41115	Billed from Planning & Budget
40004	Billed to Mid St Div	41116	Billed from Rates
40007	Billed to Nonutilities	41117	Billed from Purchasing
40008	Billed to Mid-Tex Div	41119	Billed from Treasury
40009	Billed to MS Div	41120	Billed from Risk Mgmt
40010	Billed to Atmos Pipeline	41121	Billed from Mgmt Committee
40517	Intercompany billing for AEH AEM and AES	41123	Billing for Overhead Capitalized
41101	Billed from Accounting	41131	Billing for CSC O&M
41103	Billed from Cust Serv Center	41132	Billing for SS O&M
41105	Billed from Gas Control	41138	Billed from Regulated Ops Support
41106	Billed from Govt Affairs		

Account: (Administrative and General Expenses) – Income Statement

9230 - Outside services employed - The fees and expenses of professional consultants and others for general services which are not applicable to a particular operating function or to other accounts and the pay and expenses of persons engaged for a special or temporary administrative or general purpose in circumstances where the person so engaged is not considered as an employee of the utility.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C232	UCG Storage

C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C220 Atmos Energy Louisiana Industrial Gas
 C221 Atmos Power Systems Inc

C233 WKG Storage
 C234 Trans Louisiana Gas Storage
 C236 Atmos Gathering Company, LLC
 C237 Phoenix Gas Gathering Company
 C301 Atmos Energy Services LLC
 C303 Trans Louisiana Gas Pipeline
 C312 Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

01000 Non-project Labor	04582 Building Maintenance	05427 Technical (Job Skills) Training
01006 O&M Project Labor and Contra	04590 Utilities	05428 Computer Skills & Systems Training
01008 Expense Labor Accrual	04599 Capitalized Utility Costs	05429 Work Environment Training
01013 Expense Labor Transfer In	04861 A&G Overhead	05430 Gas Supplies Services
01014 Expense Labor Transfer Out	05010 Office Supplies	06111 Contract Labor
02001 Inventory Materials	05111 Postage/Delivery Services	06112 Collection Fees
02002 Material Cost - Major Items	05310 Monthly Lines and service	06121 Legal
02004 Warehouse Loading Charge	05312 Long Distance	07115 Insurance Reserve
02005 Non-Inventory Supplies	05316 Telecom Maintenance & Repair	07119 Insurance - D&O
03004 Vehicle Expense	05323 Measurement & Meter Reading	07120 Environmental & Safety
04001 Safety, Newspaper	05331 WAN/LAN/Internet Service	07421 Service Awards
04021 Promo Other, Misc	05364 Cellular, radio, pager charges	07443 Uniforms
04040 Community Rel&Trade Shows	05411 Meals and Entertainment	07444 Uniforms Capitalized
04044 Advertising	05412 Spousal & Dependent Travel	07447 Education Assistance Program
04046 Customer Relations & Assist	05413 Transportation	07450 Capitalized Restricted Stock
04065 Offsite Storage	05414 Lodging	07453 Exec Compensation-Other
04070 Insurance	05415 Membership Fees	07499 Misc Employee Welfare Exp
04122 Annual Report Design, Printing & Dist.	05417 Club Dues - Deductible	07510 Association Dues
04130 Bank Service Charge	05418 Settlement	07590 Misc General Expense
04141 Web Site	05419 Misc Employee Expense	07591 Supplies & Expense
04145 Printing/Slides/Graphics	05420 Employee Development	07600 CWIP Accruals
04146 Public Relations	05421 Training	09195 UCG Beginning Balance 3-31-98
04201 Software Maintenance	05422 Operator Qualifications Training	09911 Reimbursements
04212 IT Equipment	05424 Books & Manuals	21047 Medical/Dental Clearing
04580 Building Lease/Rents Capitalized	05425 Regulatory Compliance Training	41101 Billed from Accounting
04581 Building Lease/Rents	05426 Safety Training	

Account: (Administrative and General Expenses) – Income Statement

9240 - Property insurance - The cost of insurance or reserve accruals to protect the utility against losses and damages to owned or leased property used in its utility operations and the cost of labor and related supplies and expenses incurred in property insurance activities. Recoveries from insurance companies or others for property damages shall be credited to the account charged with the cost of the damage.

Examples:

1. Premiums payable to insurance companies for fire, storm, burglary, boiler explosion, lightning, fidelity, riot, and similar insurance.
2. Amounts credited to account 228.1, Accumulated Provision for Property Insurance; for similar protection.
3. Special costs incurred in procuring insurance.
4. Insurance inspection service.
5. Insurance counsel, brokerage fees, and expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C231	Atmos Pipeline & Storage LLC
C020	Atmos Energy-Louisiana	C232	UCG Storage
C030	Atmos Energy-West Texas	C233	WKG Storage
C050	Atmos Energy-KY/Mid-States	C234	Trans Louisiana Gas Storage
C060	Atmos Energy-Colorado-Kansas	C236	Atmos Gathering Company, LLC
C070	Atmos Energy-Mississippi	C237	Phoenix Gas Gathering Company
C080	Atmos Energy-Mid-Tex	C301	Atmos Energy Services LLC
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C210	Blueflame Insurance Services, LTD	C306	Atmos Exploration & Production
C220	Atmos Energy Louisiana Industrial Gas	C312	Atmos Energy Holdings Inc
C221	Atmos Power Systems Inc	C989	Blueflame Insurance

Sub-Accounts enabled to use this account:

02001	Inventory Materials	05411	Meals and Entertainment
02004	Warehouse Loading Charge	05413	Transportation
02005	Non-Inventory Supplies	05414	Lodging
04069	Blueflame Property Insurance	05419	Misc Employee Expense
04070	Insurance	05420	Employee Development
04072	Insurance Capitalized	05424	Books & Manuals
04201	Software Maintenance	07115	Insurance Reserve
05010	Office Supplies	07443	Uniforms
05111	Postage/Delivery Services	07499	Misc Employee Welfare Exp
05331	WAN/LAN/Internet Service	07590	Misc General Expense
05364	Cellular, radio, pager charges	09195	UCG Beginning Balance 3-31-98

Account: (Administrative and General Expenses) – Income Statement

9250 - Injuries and damages - The cost of insurance or reserve accruals to protect the utility against injuries and damages claims of employees or others, losses of such character not covered by insurance, and expenses incurred in settlement of injuries and damages claims and the cost of labor and related supplies and expenses incurred in injuries and damages activities. Reimbursements from insurance companies or others for expenses charged will be credited to this account.

Examples:

1. Premiums payable to insurance companies for protection against claims from injuries and damages by employees or others, such as public liability, property damages, casualty, employee liability, etc., and amounts credited to account 228.2, Accumulated Provision for Injuries and Damages; for similar protection.
2. Losses not covered by insurance or reserve accruals on account of injuries or deaths to employees or others and damages to the property of others.
3. Fees and expenses of claim investigators.
4. Payment of awards to claimants for court costs and attorneys' services.
5. Medical and hospital service and expenses for employees as the result of occupational injuries, or resulting from claims of others.
6. Compensation payments under workmen's compensation laws.
7. Compensation paid while incapacitated as the result of occupational injuries. (See Note A.)
8. Cost of safety, accident prevention and similar educational activities.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C220	Atmos Energy Louisiana Industrial Gas
C020	Atmos Energy-Louisiana	C221	Atmos Power Systems Inc

C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C210 Blueflame Insurance Services, LTD

C231 Atmos Pipeline & Storage LLC
 C232 UCG Storage
 C236 Atmos Gathering Company, LLC
 C301 Atmos Energy Services LLC
 C303 Trans Louisiana Gas Pipeline
 C312 Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

01000 Non-project Labor
 01008 Expense Labor Accrual
 01200 Other Benefits Load
 01201 Benefits Variance
 01207 FAS106 Benefits Variance
 01208 Workers Comp Benefits Variance
 01221 Worker's Comp Insurance
 01252 Medical Benefits Variance
 01258 Empr ESOP Benefits Variance
 01290 Benefit Load Projects
 01293 Workers Comp Benefits Load Projects
 02001 Inventory Materials
 02002 Material Cost - Major Items
 02004 Warehouse Loading Charge
 02005 Non-Inventory Supplies
 03003 Capitalized transportation costs
 03004 Vehicle Expense
 04018 Safety
 04070 Insurance
 04212 IT Equipment
 04302 Heavy Equipment
 04582 Building Maintenance
 04590 Utilities
 04599 Capitalized Utility Costs
 05010 Office Supplies
 05111 Postage/Delivery Services
 05411 Meals & Entertainment
 05412 Spousal & Dependent Travel

05413 Transportation
 05414 Lodging
 05415 Membership Fees
 05417 Club Dues - Deductible
 05418 Settlement
 05419 Misc Employee Expense
 05421 Training
 05424 Books & Manuals
 05426 Safety Training
 05429 Work Environment Training
 06111 Contract Labor
 06112 Collection Fees
 06121 Legal
 07111 Damages
 07115 Insurance Reserve
 07119 Insurance - D&O
 07120 Environmental & Safety
 07121 Insurance - Public Liability
 07443 Uniforms
 07444 Uniforms Capitalized
 07499 Misc Employee Welfare Exp
 07590 Misc General Expense
 07591 Supplies & Expense
 07600 CWIP Accruals
 09195 UCG Beginning Balance 3-31-98
 09911 Reimbursements
 09927 Cust Uncol Acct-Write Off

Account: (Administrative and General Expenses) – Income Statement

9260 - Employee pensions and benefits - Pensions paid to or on behalf of retired employees or accruals to provide for pensions or payments for the purchase of annuities for this purpose, when the utility has committed itself to a pension plan. Also include expenses incurred in medical, educational, recreational and administrative expenses in connection with employee pensions and benefits.

Examples:

1. Payment of pensions under a non-accrual or non-funded basis.
2. Accruals for or payments to pension funds or to insurance companies for pension purposes.
3. Group and life insurance premiums (credit dividends received).
4. Payments for medical and hospital services and expenses of employees when not the result of occupational injuries.
5. Payments for accident, sickness, hospital, and death benefits or insurance.
6. Payments to employees incapacitated for service or on leave of absence beyond periods normally allowed, when not the result of occupational injuries, or in excess of statutory awards.
7. Expenses in connection with educational and recreational activities for the benefit of employees.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana

C221 Atmos Power Systems Inc
 C231 Atmos Pipeline & Storage LLC

C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C220 Atmos Energy Louisiana Industrial Gas

C232 UCG Storage
 C233 WKG Storage
 C236 Atmos Gathering Company, LLC
 C301 Atmos Energy Services LLC
 C302 Egasco
 C303 Trans Louisiana Gas Pipeline
 C312 Atmos Energy Holdings Inc

Sub-Accounts enabled to use this account:

01000 Non-project Labor	02004 Warehouse Loading Charge	05426 Safety Training
01006 O&M Project Labor and Contra	02005 Non-Inventory Supplies	05427 Technical (Job Skills) Training
01008 Expense Labor Accrual	03003 Capitalized transportation costs	05428 Computer Skills & Sys. Training
01013 Expense Labor Transfer In	03004 Vehicle Expense	05429 Work Environment Training
01014 Expense Labor Transfer Out	04017 Promo Sales, Consumer Rel	06111 Contract Labor
01200 Benefits Load	04018 Safety	06121 Legal
01201 Benefits Variance	04021 Promo Other, Misc	07111 Damages
01202 Pension Benefits Load	04040 Community Rel&Trade Shows	07120 Environmental & Safety
01203 FAS106 Benefits Load	04044 Advertising	07421 Service Awards
01206 Pension Benefits Variance	04046 Customer Relations & Assist	07443 Uniforms
01207 FAS106 Benefits Variance	04070 Insurance	07444 Uniforms Capitalized
01214 Futa Load Accrual	04125 Proxy Solicitation Exp	07447 Education Assistance Program
01221 Worker's Comp Insurance	04130 Bank Service Charge	07449 Non-Qual Retirement Exp
01223 Employee pensions and bene - SERP Reg Asset Amort	04146 Public Relations	07450 Capitalized Restricted Stock
01226 FAS87 O&M for Reg Asset	04302 Heavy Equipment	07451 Restricted Stock
01227 FAS106 O&M for Reg Asset	04307 Heavy Equipment Capitalized	07452 Variable Pay & Mgmt Incentive Plans
01228 SERP O&M for Reg Asset	04580 Building Lease/Rents Capitalized	07453 Exec Compensation-Other
01229 Employee pensions and bene - Pension Reg Asset Amort	04581 Building Lease/Rents	07454 VPP & MIP - Capital Credit
01230 Employee pensions and bene - OPEB Reg Asset Amort	04582 Building Maintenance	07455 Employee pensions and bene - Stock options
01239 Employer 401K Expense	04590 Utilities	07456 Restricted Stock -Long Term Incentive Plan - Time Lapse
01251 Medical Benefits Load	04592 Misc Rents	07457 Restricted Stock - Management Incentive Plan
01252 Medical Benefits Variance	04599 Capitalized Utility Costs	07458 Restricted Stock - Long Term Incentive Plan - Performance Based
01253 Medical Benefits Load Projects	04742 CNG Charges	07460 RSU-Long Term Incentive Plan - Time Lapse
01256 Dental Benefits load Projects	04799 Compressor Repairs/Maint	07463 RSU-Managment Incentive Plan
01257 Empr ESOP Benefits Load	05010 Office Supplies	07486 Rabbi Trust Gain/Loss
01258 Empr ESOP Benefits Variance	05111 Postage/Delivery Services	07487 COLI CSV & Premiums
01259 Empr ESOP Benefits Load Projects	05310 Monthly Lines and service	07488 COLI Loan Interest
01260 Emp HSA Benefits Load	05331 WAN/LAN/Internet Service	07489 NQ Retirement Cost
01261 Emp HSA Benefits Variance	05364 Cellular, radio, pager charges	07490 SERP Capitalized
01262 Emp HSA Benefits Load Projects	05377 Cell phone equipment and accessories	07499 Misc Employee Welfare Exp
01263 RSP FACC Benefits Load	05399 Capitalized Telecom Costs	07510 Association Dues
01264 RSP FACC Benefits Variance	05411 Meals & Entertainment	07520 Donations
01265 RSP FACC Benefits Load Projects	05412 Spousal & Dependent Travel	07590 Misc General Expense
01266 Basic Life Benefits Load	05413 Transportation	07591 Supplies & Expense
01267 Basic Life Benefits Variance	05414 Lodging	07592 Vendor Comp Sales Tax
01268 Basic Life Benefits Load Projects	05415 Membership Fees	07600 CWIP Accruals
01269 LTD Benefits Load	05416 Club Dues - Nondeductible	07601 Vehicle Cap Accrual
01270 LTD Benefits Variance	05417 Club Dues - Deductible	07604 Restricted Stock Cap Accrual
01271 LTD Benefits Load Projects	05418 Settlement	07607 Telecom Cap Accrual

01290	Benefit Load Projects	05419	Misc Employee Expense	07008	Uniform Cap Accrual
01291	Pension Benefits Load Projects	05420	Employee Development	09195	UCG Beginning Balance 3-31-98
01292	FAS106 Benefits Load Projects	05421	Training	09911	Reimbursements
02001	Inventory Materials	05422	Operator Qualifications Training		
02002	Material Cost - Major Items	05425	Regulatory Compliance Training		

Account: (Administrative and General Expenses) – Income Statement

9270 - Franchise requirements - Payments to municipal or other governmental authorities and the cost of materials, supplies and services furnished to such authorities without reimbursement in compliance with franchise, ordinance, or similar requirements.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C180	Atmos Pipeline – Texas
C220	Atmos Energy Louisiana Industrial Gas

Sub-Accounts enabled to use this account:

04001	Safety, Newspaper	07444	Uniforms Capitalized
04044	Advertising	07458	Restricted Stock - Long Term Incentive Plan - Performance Based
04590	Utilities	07499	Misc Employee Welfare Exp
05010	Office Supplies	07590	Misc General Expense
06111	Contract Labor	07591	Supplies & Expense
06121	Legal	07600	CWIP Accruals
07421	Service Awards	09195	UCG Beginning Balance 3-31-98
07443	Uniforms		

Account: (Administrative and General Expenses) – Income Statement

9280 - Regulatory commission expenses - All expenses incurred by the utility in connection with formal cases before regulatory commissions or other regulatory bodies.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C180	Atmos Pipeline – Texas
C232	UCG Storage
C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

01000	Non-project Labor	05411	Meals & Entertainment
01006	O&M Project Labor and Contra	05412	Spousal & Dependent Travel
01008	Expense Labor Accrual	05413	Transportation
01013	Expense Labor Transfer In	05414	Lodging
01014	Expense Labor Transfer Out	05419	Misc Employee Expense

02001	Inventory Materials	05421	Training	TO CONSUMER ADVOCATE DR NO. 1-36
02004	Warehouse Loading Charge	06111	Contract Labor	
04002	Required By Law, Safety	06121	Legal	
04044	Advertising	07443	Uniforms	
04046	Customer Relations & Assist	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	
04124	Fin Notice & Qtrly Rpt	07499	Misc Employee Welfare Exp	
04146	Public Relations	07590	Misc General Expense	
05010	Office Supplies	09195	UCG Beginning Balance 3-31-98	
05111	Postage/Delivery Services			

Account: (Administrative and General Expenses) – Income Statement

9290 – Duplicate charges - The cost associated with concurrent credits for charges which may be made to operating expenses or to other accounts for the use of utility service from its own supply

Companies enabled to use this account:

C010	Atmos Regulated Shared Services
C020	Atmos Energy-Louisiana
C030	Atmos Energy-West Texas
C050	Atmos Energy-KY/Mid-States
C060	Atmos Energy-Colorado-Kansas
C070	Atmos Energy-Mississippi
C080	Atmos Energy-Mid-Tex
C180	Atmos Pipeline - Texas
C221	Atmos Power Systems Inc

Sub-Accounts enabled to use this account:

04751	Gas Purchases
06111	Contract Labor
07443	Uniforms
07444	Uniforms Capitalized
07458	Restricted Stock - Long Term Incentive Plan - Performance Based
07499	Misc Employee Welfare Exp
07590	Misc General Expense
07600	CWIP Accruals
09195	UCG Beginning Balance 3-31-98

Account: (Administrative and General Expenses) – Income Statement

9301 - General advertising expenses - The cost of labor, materials used, and expenses incurred in advertising and related activities, the cost of which by their content and purpose are not provided for elsewhere.

Examples:

Labor:

1. Supervision.
2. Preparing advertising material for newspapers, periodicals, billboards, etc., and preparing or conducting motion pictures, radio and television programs.
3. Preparing booklets, bulletins, etc., used in direct mail advertising.
4. Preparing window and other displays.
5. Clerical and stenographic work.
6. Investigating and employing advertising agencies, selecting media and conducting negotiations in connection with the placement and subject matter of advertising.

Materials and expenses:

7. Advertising in newspapers, periodicals, billboards, radio, etc.
8. Advertising matter such as posters, bulletins, booklets and related items.

9. Fees and expenses of advertising agencies and commercial artists.
10. Postage and direct mail advertising.
11. Printing of booklets, dodgers, bulletins, etc.
12. Supplies and expenses in preparing advertising materials.
13. Office supplies and expenses.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C080	Atmos Energy-Mid-Tex
C020	Atmos Energy-Louisiana	C180	Atmos Pipeline - Texas
C030	Atmos Energy-West Texas	C220	Atmos Energy Louisiana Industrial Gas
C050	Atmos Energy-KY/Mid-States	C221	Atmos Power Systems Inc
C060	Atmos Energy-Colorado-Kansas	C301	Atmos Energy Services LLC
C070	Atmos Energy-Mississippi	C303	Trans Louisiana Gas Pipeline

Sub-Accounts enabled to use this account:

02001	Inventory Materials	05010	Office Supplies
02005	Non-Inventory Supplies	05111	Postage/Delivery Services
04001	Safety,Newspaper	05411	Meals and Entertainment
04021	Promo Other,Misc	05415	Membership Fees
04023	GCA Public Notice Publication	05417	Club Dues - Deductible
04040	Community Rel&Trade Shows	06111	Contract Labor
04044	Advertising	07421	Service Awards
04046	Cust Relations & Assist	07458	Restricted Stock - Long Term Incentive Plan - Performance Based
04111	Director's Fees	07499	Misc Employee Welfare Exp
04146	Public Relations	07510	Association Dues
04302	Heavy Equipment	07520	Donations
04580	Building Lease/Rents Capitalized	07590	Misc General Expense
04581	Building Lease/Rents	07592	Vendor Comp Sales Tax
04582	Building Maintenance	09195	UCG Beginning Balance 3-31-98
04590	Utilities		

Account: (Administrative and General Expenses) – Income Statement

9302 - Miscellaneous general expenses - The cost of labor and expenses incurred in connection with the general management of the utility not provided for elsewhere.

Examples:*Labor:*

1. Miscellaneous labor not elsewhere provided for:

Expenses:

2. Industry Association dues for company memberships.
3. Contributions for conventions and meetings of the industry.
4. Research, development, and demonstration expenses not charged to other operation and maintenance expense accounts on a functional basis.
5. Communication service not chargeable to other accounts.
6. Trustee, registrar, and transfer agent fees and expenses.
7. Stockholders meeting expenses.
8. Dividend and other financial notices.
9. Printing and mailing dividend checks.
10. Directors' fees and expenses.
11. Publishing and distributing annual reports to stockholders.
12. Public notices of financial, operating, and other data required by regulatory statutes, not including, however, notices required in connection with security issues or acquisitions of property.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C233	WKG Storage
C020	Atmos Energy-Louisiana	C234	Trans Louisiana Gas Storage

C030	Atmos Energy-West Texas	C236	Atmos Gathering Company, LLC
C050	Atmos Energy-KY/Mid-States	C237	Phoenix Gas Gathering Company
C060	Atmos Energy-Colorado-Kansas	C240	Fort Necessity Gas Storage, LLC
C070	Atmos Energy-Mississippi	C301	Atmos Energy Services LLC
C080	Atmos Energy-Mid-Tex	C302	Egasco
C180	Atmos Pipeline - Texas	C303	Trans Louisiana Gas Pipeline
C220	Atmos Energy Louisiana Industrial Gas	C306	Atmos Exploration & Production
C221	Atmos Power Systems Inc	C312	Atmos Energy Holdings Inc
C231	Atmos Pipeline & Storage LLC	C981	Atmos Energy Corporation Cons (Elim)
C232	UCG Storage	C987	Other Operating Companies (Elim)

Sub-Accounts enabled to use this account:

01000	Non-project Labor	04141	Web Site	05417	Club Dues - Deductible
01004	Deferred Project Labor Contra	04143	NAIC	05418	Settlement
01006	O&M Project Labor and Contra	04145	Printing/Slides/Graphics	05419	Misc Employee Expense
01008	Expense Labor Accrual	04146	Public Relations	05420	Employee Development
01014	Expense Labor Transfer Out	04201	Software Maintenance	05421	Training
02001	Inventory Materials	04212	IT Equipment	05424	Books & Manuals
02004	Warehouse Loading Charge	04302	Heavy Equipment	05425	Regulatory Compliance Training
02005	Non-Inventory Supplies	04580	Building Lease/Rents Capitalized	05426	Safety Training
02006	Purchasing Card Charges	04581	Building Lease/Rents	05427	Technical (Job Skills) Training
03003	Capitalized transportation costs	04582	Building Maintenance	05428	Computer Skills & Systems Training
03004	Vehicle Expense	04590	Utilities	05429	Work Environment Training
04001	Safety, Newspaper	04596	Utilities not allocated	06111	Contract Labor
04018	Safety	04599	Capitalized Utility Costs	06121	Legal
04021	Promo Other, Misc	04799	Compressor Repairs/Maint	07111	Damages
04040	Community Rel&Trade Shows	04889	Land Rights	07120	Environmental & Safety
04044	Advertising	05010	Office Supplies	07421	Service Awards
04046	Customer Relations & Assist	05111	Postage/Delivery Services	07443	Uniforms
04070	Insurance	05310	Monthly Lines & service	07444	Uniforms Capitalized
04111	Director's Fees	05312	Long Distance	07447	Education Assistance Program
04112	Board Meeting Expenses	05316	Telecom Maint. & Repair	07458	Restricted Stock - Long Term Incentive- Plan Performance Based
04113	Directors Retirement Exps	05331	WAN/LAN/Internet Service	07499	Misc Employee Welfare Exp
04120	Newswire/Blast Fax/Mail List	05364	Cellular, radio, pager charges	07510	Association Dues
04121	Inv Relations/Bnkg Inst	05377	Cell phone equip & access	07520	Donations
04122	Annual Rep Design, Print & Dist.	05380	Video Conference	07590	Misc General Expense
04124	Fin Notice & Qtrly Rpt	05390	Audio Conference	07591	Supplies & Expense
04125	Proxy Solicitation Exp	05399	Capitalized Telecom Costs	07592	Vendor Comp Sales Tax
04126	Transfer Agent Administration	05411	Meals & Entertainment	07600	CWIP Accruals
04127	Tr & Reg of Bonds/Debt Fee	05412	Spousal & Dependent Travel	07601	Vehicle Cap Accrual
04129	NYSE Fees & Exps	05413	Transportation	07607	Telecom Cap Accrual
04130	Bank Service Charge	05414	Lodging	09195	UCG Beginning Balance 3-31-98
04135	Reimbursement of Fraud Payments	05415	Membership Fees		
04140	Analyst Activities	05416	Club Dues - Nondeductible		

Account: (Administrative and General Expenses) – Income Statement

9310 – Rents - Rents properly includible in utility operating expenses for the property of others used, occupied, or operated in connection with the customer accounts, customer service and informational, sales, and general and administrative functions of the utility.

Companies enabled to use this account:

C010	Atmos Regulated Shared Services	C221	Atmos Power Systems Inc
C020	Atmos Energy-Louisiana	C232	UCG Storage

C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas
 C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C220 Atmos Energy Louisiana Industrial Gas

C233 WKG Storage
 C236 Atmos Gathering Company, LLC
 C301 Atmos Energy Services LLC
 C303 Trans Louisiana Gas Pipeline
 C312 Atmos Energy Holdings Inc
 C981 Atmos Energy Corporation Cons

Sub-Accounts enabled to use this account:

02001 Inventory Materials
 02005 Non-Inventory Supplies
 03004 Vehicle Expense
 04018 Safety
 04021 Promo Other, Misc
 04040 Community Rel&Trade Shows
 04046 Customer Relations & Assist
 04130 Bank Service Charge
 04146 Public Relations
 04201 Software Maintenance
 04301 Equipment Lease
 04302 Heavy Equipment
 04580 Building Lease/Rents Capitalized
 04581 Building Lease/Rents
 04582 Building Maintenance
 04590 Utilities
 04592 Misc Rents
 04599 Capitalized Utility Costs
 04782 Bolivar-Hickory Valley Substation
 04881 WIP Salvage
 05010 Office Supplies
 05111 Postage/Delivery Services

05310 Monthly Lines and service
 05331 WAN/LAN/Internet Service
 05364 Cellular, radio, pager charges
 05377 Cell phone equipment and accessories
 05390 Audio Conference
 05411 Meals and Entertainment
 05413 Transportation
 05414 Lodging
 05415 Membership Fees
 05417 Club Dues - Deductible
 05419 Misc Employee Expense
 05420 Employee Development
 05421 Training
 06111 Contract Labor
 07499 Misc Employee Welfare Exp
 07510 Association Dues
 07520 Donations
 07590 Misc General Expense
 07592 Vendor Comp Sales Tax
 07600 CWIP Accruals
 07603 Rent Cap Accrual
 09195 UCG Beginning Balance 3-31-98

Account: (Administrative and General Expenses) – Income Statement

9320 - Maintenance of general plant - The cost assignable to customer accounts, sales and administrative and general functions of labor, materials used and expenses incurred in the maintenance of property.

Companies enabled to use this account:

C010 Atmos Regulated Shared Services
 C020 Atmos Energy-Louisiana
 C030 Atmos Energy-West Texas
 C050 Atmos Energy-KY/Mid-States
 C060 Atmos Energy-Colorado-Kansas

C070 Atmos Energy-Mississippi
 C080 Atmos Energy-Mid-Tex
 C180 Atmos Pipeline - Texas
 C220 Atmos Energy Louisiana Industrial Gas

Sub-Accounts enabled to use this account:

01000 Non-project Labor
 01008 Expense Labor Accrual
 02001 Inventory Materials
 02004 Warehouse Loading Charge
 02005 Non-Inventory Supplies
 02006 Purchasing Card Charges
 03003 Capitalized transportation costs
 03004 Vehicle Expense
 04065 Offsite Storage
 04070 Insurance
 04112 Board Meeting Expenses
 04129 NYSE Fees & Exps

05111 Postage/Delivery Services
 05316 Telecom Maintenance & Repair
 05377 Cell phone equipment and accessories
 05399 Capitalized Telecom Costs
 05411 Meals & Entertainment
 05413 Transportation
 05414 Lodging
 05415 Membership Fees
 05416 Club Dues - Nondeductible
 05417 Club Dues - Deductible
 05419 Misc Employee Expense
 05421 Training

04135 Reimbursement of Fraud Payments
04146 Public Relations
04201 Software Maintenance
04212 IT Equipment Maintenance
04302 Heavy Equipment
04307 Heavy Equipment Capitalized
04580 Building Lease/Rents Capitalized
04581 Building Lease/Rents
04582 Building Maintenance
04585 Railroad easements and crossings
04590 Utilities
04592 Misc Rents
04599 Capitalized Utility Costs
05010 Office Supplies

05424 Books & Manuals
05427 Technical (Job Skills) Training
06111 Contract Labor
06121 Legal
07443 Uniforms
07444 Uniforms Capitalized
07499 Misc Employee Welfare Exp
07510 Association Dues
07520 Donations
07590 Misc General Expense
07600 CWIP Accruals
07601 Vehicle Cap Accrual
07607 Telecom Cap Accrual
07608 Uniform Cap Accrual

Company Listings – Description of Company Names

C010 Atmos Regulated Shared Services
C020 Atmos Energy-Louisiana
C030 Atmos Energy-West Texas
C050 Atmos Energy-KY/Mid-States
C060 Atmos Energy-Colorado-Kansas
C070 Atmos Energy-Mississippi
C080 Atmos Energy-Mid-Tex
C180 Atmos Pipeline – Texas
C210 Blueflame Insurance Services, LTD
C220 Atmos Energy Louisiana Industrial Gas (AELIG)
C221 Atmos Power Systems Inc
C231 Atmos Pipeline & Storage LLC
C232 UCG Storage
C233 WKG Storage
C234 Trans Louisiana Gas Storage
C236 Atmos Gathering Company, LLC
C237 Phoenix Gas Gathering Company
C301 Atmos Energy Services LLC
C302 Egasco
C303 Trans Louisiana Gas Pipeline
C306 Atmos Exploration & Production
C312 Atmos Energy Holdings Inc
C981 Atmos Energy Corporation Consolidated (Elim)
C982 Atmos Energy Company (BU Elim)
C983 TLGP and TLGS (Elim)
C987 Other Operating Companies (Elim)
C989 SSU and Blueflame Insurance (Elim)
C990 Mid-Tex and APT Eliminations

Company Cost Centers – Description of Company Cost Centers

C010 Atmos Regulated Shared Services – Cost Centers

Division	Cost Center	Description
002	1001 ATM-Dal-ATM-Dallas Executive Chairman	Costs associated with the Executive Chairman
002	1101 ATM-Dal-Chief Fin Officer	Costs associated with the CFO
002	1102 ATM-Dal-ATM-Utility Operation	Costs associated with the Senior VP Utility Operations
002	1105 ATM-Dallas Audit	Costs associated with internal and external audit services
002	1106 ATM-Dal-Treasurer	Costs associated with the VP, Treasurer who manages Treasury, Procurement and Risk Management. The Treasurer supports the overall financing needs of the Company for both O&M and capital projects.
002	1107 ATM-Dal-Treasury	Costs associated with treasury operations
002	1108 ATM-Dal-Risk Management	Costs associated with insurance and risk management
002	1110 ATM-Dal-Supply Chain Management	Costs associated with purchasing and mail room activities
002	1112 ATM-Dal-Mail & Supply	Costs associated with mail services at the Dallas corporate office
002	1114 ATM-Dal-VP & Controller	Costs associated with the VP, Controller
002	1116 ATM-Dal-Taxation	Costs associated with the VP, Tax
002	1117 ATM-Dal-Accounting Svcs	Costs associated with management of General Accounting, Accounts Payable, Plant Accounting and Payroll departments
002	1118 ATM-Dal-Supply Chain	Costs associated with management of products and services for Operations.
002	1119 ATM-Dal-General Accounting	Costs associated with maintaining the general books and records of the Company
002	1120 ATM-Dal-Accounts Payable	Costs associated with the processing and payment of the Company's bills
002	1121 ATM-Dal-Plant Accounting	Costs associated with the recordkeeping for the Company's fixed assets
002	1123 ATM-Dal-Gas Accounting	Costs associated with the management of utility margin accounting, utility rate administration, and Texas and Louisiana pipeline accounting.
002	1125 ATM-Dal-Financial Reporting	Costs associated with the preparation and distribution of both internal and external reporting
002	1126 ATM-Dal-Payroll	Costs associated with paying the Company's employees
002	1128 ATM-Dal-Property & Sales Tax	Costs associated with the management and handling of the Company's property and sales tax activities
002	1129 ATM-Dal-Income Tax	Costs associated with the processing of the Company's income taxes
002	1130 ATM-Dal-Busi Planning & Analysis	Costs associated with the planning and budgeting activities of the Company
002	1131 ATM-Dallas Media Relations	Costs associated with communicating customer service and safety messages to the media, business and industry leaders. Costs associated with crisis communications functions including training staff on media relations, interviews, press conferences, and press queries to better inform the public and our customers in a crisis. Costs associated with video creation and dissemination to the public to educate customers and stakeholders on the environmental and safe and reliable benefits of natural gas.

Division	Cost Center	Description
002	1132 ATM-Dal-Investor Relations	Performs a number of significant activities directly related to attracting capital investment and maintaining important relationships with the investing community. Such activities include, but are not limited to: 1.) Accompanying executive management at all discussions with the investing public and financial press to maintain compliance with SEC Regulation FD, applicable to all publicly trade companies. 2.) Initiating, building and maintaining relationships with the financial analyst community and individual investors, as well as serving as the first point of contact between the Company and institutional and individual investors. 3.) Preparing and presenting financial presentations throughout the year as needed and overseeing the issuance of financial press releases at least four times per year to report and explain the financial performance of the Company. 4.) Keeping executive management apprised of investor opinions and concerns. 5.) Reviewing research reports submitted by analysts and providing accurate feedback to foster reporting accuracy. 6.) Maintaining knowledge of other companies that are considered to be Atmos Energy's peers. 7.) Providing management and the Company's Board of Directors with information regarding developments in the financial markets and perceptions of investors that may have use in formulating the Company's long and short-term practices and policies. 8.) Serving on the Company's 7-member Financial Information Committee to review all SEC filings to ensure appropriate and accurate disclosures are made. 9.) Prepare and provide all operating divisions, treasurer, risk management, and all SSU departments with a comprehensive presentation explaining the strategy, financial performance, rate and regulatory strategy, etc. to use as a communication tool for all stakeholders. 10.) Overseeing the Stock Transfer Agent's administration of the Company's Direct Stock Purchase Plan and Dividend Reinvestment Plan, as well as ongoing plan redesign to ensure best practices. Providing investors with reliable, comprehensive information about the Company is a critical step in attracting equity investment capital. This information may be especially important in attracting non-institutional equity investors who do not have access to the range of analysts' reports, and attracting such investment has both near-term and longer-term direct benefits to the Company. The near-term benefits result from rising equity prices, which immediately translate to lower cost common equity, and ultimately ratemaking benefits through lower rates. For example, increased investment and higher equity prices lowers the yield calculation, as shown in the common Discounted Cash Flow formulation of the cost of capital. In a similar vein, the longer-term benefits derive from providing lower cost equity to maintain and expand the utility system.
002	1133 ATM-Dal-Corporate Communications	Costs associated with internal and external corporate communications including the annual report to shareholders
002	1134 ATM-Dal-IT	Costs associated with the VP, CIO who manages all IT functions, and the direct reports to the CIO
002	1135 ATM-Dal-IT E&O Corporate Systems	Costs associated with the maintenance and support of the Company's information systems (software)
002	1137 ATM-Dal-IT Engineering & Operations	Costs associated with the maintenance and support of the Company's data center. Operational services include – ● IT Systems and network engineering ● Service desk ● Desktop support ● Hardware and software maintenance for infrastructure items ● Support and administration of our database and SAP Basis environments ● The IT Quality Assurance (testing) processes, and

Division	Cost Center	Description
002	1141 ATM-Dal-Gas Purchase Acctg	Costs associated with the accounting for the utility's distribution gas purchases.
002	1144 ATM-Dal-Rate Administration	Costs associated with filing PGA, tariffs and recovering gas costs
002	1145 ATM-Dal-Revenue Accounting	Costs associated with the accounting for the utility's distribution gross margin.
002	1146 ATM-Dallas IT Enterprise Solutions	Non-capitalizable costs associated with capital projects or SaaS projects. Includes contractor expenses and software maintenance.
002	1150 ATM-Dal-Strategic Planning	Costs associated with the VP, Strategic Planning who manages Business Planning & Analysis and Rates & Regulatory Affairs.
002	1153 ATM-Dal-Distribution Acctg	Costs associated with the accounting for the utility's distribution revenues.
002	1154 ATM-Dal-Rates & Regulatory	Costs associated with rate case and regulatory work. Purpose is to manage the Company's rate strategy for regulated rates as well as the rate and regulatory activity for Atmos' eight state operating area. The primary activity is the establishment of base rates through rate cases or formula ratemaking mechanisms. The department currently has approximately twenty base rate case filings or formula mechanisms to manage in order to effect rate changes in its various jurisdictions as well as monthly, quarterly and annual reports to meet reporting requirements.
002	1155 ATM-Dal-Gas Pipeline Accounting	Costs associated with accounting for the Texas and Louisiana gas pipeline systems.
012	1156 ATM-Dal-IT Customer Services Systems	Costs associated with developing and supporting Customer Service technologies. Also includes development and support of the interfaces between our internal systems and external vendors; and support and administration of our business intelligence / reporting environment. Costs include labor, software maintenance, and related expenses.
012	1158 ATM-CCC IT Support	Costs associated with supporting the IT activities in the Customer Contact Centers. Supports both the Amarillo and Waco customer contact centers, providing telephone and IT support for our contact centers. Costs in this center include hardware maintenance and software maintenance for call center equipment and software, and telephone access charges (not long distance).
002	1159 ATM-Dal-Technical Training	Costs associated with the VP Workforce Development who oversees technical training and employee development activities across the enterprise.
002	1161 ATM-Dal-Benefits & Payroll Accounting	Costs associated with management of payroll and benefits departments
002	1164 ATM-Dal-IT Security	Costs associated with providing the strategic direction for Cyber Security in the organization. Also includes the costs related to providing telecommunications to the corporate office (lines, equipment, etc.), network operations center and security administration.
002	1167 ATM-Dal-IT Enterprise Architecture	Costs associated with setting the strategic architecture for our information systems and infrastructure. Also includes the Project Management function.
002	1171 ATM-Dal-Regulatory Accounting	Costs associated with regulatory accounting work on rate cases, special projects and other Commission requests as well as regulatory reporting to utility commissions, government and industry groups. This cost center was created to clearly identify personnel who devote their time to working on the regulatory accounting and reporting side of the business on rate cases, special projects, commission annual reports and other commission requests such as documenting the Company's cost allocation methodologies and capitalized overhead study.
002	1201 ATM-Dal-ATM-Dallas President & CEO	Costs associated with the CEO
002	1205 ATM-Dal-ATM-Dallas Executive Vice President	Costs associated with the SVP Safety and Enterprise Services.
002	1209 ATM-Dal-Security & Compliance	Costs associated with safety compliance and security
012	1212 ATM-CSO-Customer Contact Center	Costs associated with both the Waco and Amarillo Customer Support Centers.

012	1215 ATM-Dal-Dispatch Operations	Service Orders to Service techs for emergency calls and same day service. To alert first responders of emergency situations and to communicate service order information to the approximately 750 service technicians throughout the regulated divisions. Costs in this center include the labor and related expenses to staff the dispatch function twenty-four hours a day as well as building maintenance and telecom costs.
002/012	1216 ATM-Dallas Training & Knowledge Mgmt	Cost associated with the training of CSO employees.
002	1221 ATM-Dal-ATM-Pipeline Admin	This cost center includes employees who work on the pipeline administration function who primarily serve our Louisiana industrial gas customers. These costs are primarily directly charged to TLGP (Trans Louisiana Gas Pipeline) and AELIG (Atmos Energy Louisiana Industrial Gas). The costs in this cost center do not get allocated to the utility companies or APT.
012	1224 ATM-Dal-CSO Human Resources	Costs associated with Human Resources in the Customer Service Organization.
012	1226 ATM-Dal-Customer Service	Costs of management and administration of customer service organization (revenue management, customer contact and program development). Includes overall CSO management and administration (excluding Human Resources which is included in CC1224) and Regulated Operations initiatives. CSO management provides support to the contact centers as well as other CSO departments.
002	1227 ATM-Dal-Customer Program Mgmt	Define and implement business solutions and help employees understand, prepare for, and at on changes necessary to operate our business exceptionally well.
012	1228 ATM-Dal-Customer Revenue Management	Costs associated with managing customer revenue functions of billing, payment applications and collections. This center provides day-to-day support and transaction processing for customers in all states served by Atmos. Also includes the outside vendor costs of bill printing, accepting payments and collection agency fees.
002	1229 ATM-Dal-ATM-Dallas Pipeline Safety	Costs associated with the oversight of pipe replacement activities, pipeline safety, employee safety and technical training activities.
002	1401 ATM-Dal-Employment & Emp Rel	Costs associated with recruiting, staffing and onboarding, as well as HR compliance processes, operations, audits, investigations and risk management. Purpose is to develop, implement and administer employment related activities including: employee relations, corporate compliance, AA/EEO plans and reporting, responses to regulatory and legal inquiries (EEOC, OFCCP, Drug and Alcohol, MVR's, Vets 100, etc.) selection, hiring and onboarding. Costs charged to this cost center include labor and related expenses, professional association dues, contract labor, legal fees and professional reference books. These costs are a necessary component in providing human resource services to our employees.
002	1402 ATM-Dallas Executive Compensation	Costs associated with the compensation committee of the Board of Directors. Costs incurred for executive compensation work for the Human Resources Committee of the Atmos Energy Board of Directors. Also included are costs related to corporate officer annual physical exams paid by the Company. These costs are a necessary component of providing human resource services to the corporate officers that are necessary for the provision of safe and reliable service.
002	1403 ATM-Dal-ATM-Dallas SVP Human Resources	Costs associated with the VP Human Resources.
002	1405 ATM-Dal-Benefits	Costs associated with the management of the Company's benefit plans. The purpose is to ensure Atmos provides its employees the most cost effective benefit plans that are 1) competitive within the utility sector and general industry overall, and 2) consistently applied to all employees. Specifically, this cost center is accountable for: Group Medical Plan and Retiree Medical Plan; Group Dental Plan; Group Vision Plan; Wellness Plans (Compass, Advance Medical and Naturally Slim); Employee Assistance Plan; Group Life Insurance Plan; Optional Life Insurance Coverage (Group Variable Universal Life and Supplemental Term life for employee, dependent spouse and child(ren)); Flexible Benefits Plan; Health Savings Account; Business Travel & Accident Insurance; Service Awards Program; Defined Contribution Plan; Defined Benefit Plan; The Master Trust (holds assets of the defined benefit plan); Taxable and Tax Exempt VEBA Trusts; Pension Payments to 1,500 retirees; Collection of Retiree Medical Contributions; Workers' Compensation; Neuromuscular Corporate Solutions; Group Long-Term Disability Plan; Short-Term Disability; Family Medical Leave; and Supplemental Benefits Plan (executive).
002	1407 ATM-Dal-Facilities	Costs associated with the management of the Company's facilities (offices)

002	1408 ATM-Dal-Employee Dev	Costs associated with designing, developing and implementing training and development opportunities for all employees in areas of customer service, leadership, culture shaping and communication. All training and development costs including those that go into the development and delivery of training programs or participant manuals go into this cost center. This cost center also provides training and development support to both customer support centers and all divisions.
002	1414 ATM-Dal-Tech Training Delivery	Costs associated with technical training delivery
002	1415 ATM-Dal-Tech Trng Prog & Curriculum	Costs associated with the technical training curriculum and program development
002	1416 ATM-Dal-Compensation & HRMS	Costs associated with the management of the Company's compensation plans and maintenance of HR employee database. The purpose is to ensure Atmos provides its employees the most cost effective pay plans that are competitive within the utility and pipeline sector and general industry overall. Costs charged to this cost center include labor and related expenses, software maintenance, salary surveys, professional association dues and contract labor. These costs are a necessary component in providing human resources services to our employees.
002	1417 ATM-Dal-ATM-Corporate Programs	Event and training materials including printing, supplies and other associated training costs.
002	1420 ATM-Dallas EAPC	Costs associated with the Shared Services Employee Activities Planning Committee (EAPC). This committee organizes various Dallas employee-related team building activities throughout the year, including the Company's Lincoln Center United Way campaign. This includes meals incurred by the EAPC as well as office supplies and materials. This does not include employee compensation for their work on the EAPC. These costs are a necessary component to providing human resource services to our employees and as such are reasonable and necessary to the provision of safe and reliable service.
002	1463 ATM-HR Benefit Variance	Used to accumulate the differences between the actual cost of employee benefits and the budgeted benefits rate
002	1501 ATM-Dal-Legal	Costs associated with the Corporate Legal department, which includes the SVP, General Counsel & Corporate Secretary
002	1502 ATM-Corporate Secretary	Costs associated with the Board of Directors and shareholders. Costs such as Director's fees, board meeting expenses, proxy solicitation expenses and NYSE fees are recorded in this cost center.
002	1503 ATM-Dal-Governmental Affairs	Costs associated with governmental relations
002	1504 ATM-Dal-Central Records	Costs associated with the storage and maintenance of Company records
002	1505 ATM-Corporate Gas Contract Administration	Costs associated with maintaining and administrating the Company's gas contracts
002	1507 ATM-Dal-Texas Lobbying	Costs associated with lobbying recorded below-the-line.
002	1508 ATM-Dal-Energy Assistance	Costs associated with planning, organizing, developing, monitoring and overseeing all aspects of the company's Energy Assistance and Customer Advocacy Program.
002	1821 ATM-Dal-Gas Supply Executive	Costs associated with the VP, Gas Supply & Services
002	1822 ATM-Dal-Regional Gas Supply	Costs associated with the management of the Regional Supply department for West Texas and Mid-Tex.
002	1823 ATM-Dal-Gas Contract Admin	Costs associated with maintaining and administrating the Company's gas contracts for the entire utility operations.
002	1825 ATM-Franklin-Gas Control & Storage	Costs associated with supporting Franklin Gas Control and Atmos Energy Storage Operations for all utility areas excluding Mid-Tex.
002	1826 ATM-New Orleans-Gas Supply & Services	Costs associated with the Director of all the Gas Supply, Planning & Hedging departments.
002	1827 ATM-Regional Supply Planning	Costs associated with the management of the Gas Supply Planning department for all utility divisions.
002	1828 ATM-Jackson-West Region Gas Supply & Services	Costs associated with the management of the Jackson Gas Supply and Services department which includes the regions of Mississippi, Louisiana, Colorado and Kansas.

002	1829 ATM-Franklin-East Region Gas Supply & Services	Costs associated with the management of the Franklin Gas Supply and Services department which includes the regions of Kentucky, Tennessee and Virginia.
002	1831 ATM-Dal-Gas Supply	Costs associated with the management of the Gas Supply department related to the Mid-Tex Division.
002	1833 ATM-Corporate Gas Supply Risk Mgmt	Costs associated with the management of the Company's hedging program. The timing of the fixed physical purchases, and support for fixed purchase plans are services provided by this cost center.
002	1835 ATM-Franklin-Gas Control	Costs associated with operating the gas control system in Franklin, Tennessee for all areas except Mid-Tex
002	1836 ATM-Dal-TBS System Support	Software platform organization utilized to capture gas supply transactions including purchases and transportation activities. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1836 is the overall management of the TBS group. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
002	1837 ATM-Dal-TBS Application Support	User interface support including training for the TBS system. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1837 is the application support group that works with end users and is also responsible for loading contract change data into the application. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
002	1838 ATM-Dal-TBS Technical Support	Provide technical support for the TBS suite. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1838 is the Technical Support group which is responsible for polling all of the electronic meters as well as providing programming support to the TBS application. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
002	1839 ATM-Dal-TBS Transportation & Scheduling	Provide transportation, nomination & scheduling services to the divisions using TBS. To provide support for the Transportation Billing System ("TBS") applications and related processes. The TBS Suite enables divisions to perform gas scheduling and complex billing functions for transportation and industrial sales customers, and provides support for those systems. Cost Center 1839 is the Scheduling Group for the Atmos Utility Divisions. Costs in these centers include Company labor and related expenses as well as software maintenance fees, contract labor and tools to support the TBS system application.
002/012	1901 ATM-Dallas Employee Relocation Exp	Used to accumulate costs associated with the relocation of employees to Shared Services. Charges include transportation of household goods, closing costs, incidentals, etc.
002	1903 ATM-Dal-Controller Misc	Used to accumulate costs which do not specifically relate to another Shared Services Cost Center
002	1904 ATM-Dallas Performance Plan	Costs of the Management Incentive Plan ("MIP") and Variable Payment Plan ("VPP") for individuals in Shared Services Cost Centers. The two plans are intended to provide the Company a means by which it can engender and sustain a sense of personal commitment on the part of its employees (through the VPP) and its executives and senior managers (through the MIP) in the continued growth, development, and financial success of the Company and encourage them to remain with and devote their best efforts to the business of the Company, thereby advancing the interests of the Company and its shareholders. Accordingly, the Company may award to employees, executives and senior managers the respective annual incentive compensation.
002	1905 ATM-Outside Director Retirement Cost	Accrued retirement costs for the non-employee members of the Board of Directors. Cost associated with the annual grant of share units to non-employee directors for their service on the Board of Directors. Like all publicly held corporations, Atmos has a board of directors, and the activities of the board benefit the Company and its customers as a whole. These directors require compensation. Part of the

		compensation package includes annual grants of shares of the Company's stock. The expense recorded in this cost center is not invoiced from a third-party. Rather, it is calculated in accordance with the provisions of ASC 718 Compensation - Stock Compensation (formerly SFAS No. 123R)). Essentially, this standard requires shared-based compensation to be recognized over the requisite service period. The amount of the compensation cost recorded in this cost center is based upon the number of shares granted and the grant date fair value of the stock award.
002	1908 ATM-Dallas SEBP	Atmos Energy Corporation has implemented and maintained over the past years a supplemental executive retirement plan as an integral part of its executive compensation program. There are currently three SERP plans in which active corporate officers participate. The SEBP is currently closed to new membership; only employees promoted to or directly appointed to a Management Committee level job are eligible to join the SERP. An account based SERP is now in place to which newly appointed corporate officers are eligible. The SERP has been instrumental in helping the Company to attract, motivate, and retain a high quality senior management team responsible for the leadership of the Atmos organization. To capture the cost associated with these plans, Cost Center 1908 has been established. Annuity benefits from the SEBP and SERP are funded through Rabbi Trusts maintained at State Street Trust and lump sum benefits from the SEBP, SERP and Account Based SERP are paid from Corporate assets. Atmos Energy's Company-Owned Life Insurance (COLI) which is a funding vehicle for benefits paid to former officers who receive an annuity benefit paid out of Corporate assets. The COLI reimburses Atmos for these annuity benefits. The SFAS 87 (now ASC 715) expense related to these annuity benefits is charged to the respective division where the former Corporate officer retired. The SFAS 87 expense for current retired SEBP and SERP participants, the management committee and current active Corporate officers is also accounted for in Cost Center 1908. The SFAS 87 expense for the SEBP and SERP is actuarially determined by an independent third-party actuary in accordance with SFAS 87. The COLI policies were executed on certain executives (now retired) in prior years and are being phased out. Currently, no new policies are being executed. Finally, this Cost Center is used to record the independent actuary's cost to perform the annual SFAS 87 and SFAS 106 calculations required for Atmos Energy's SEC filings. This includes third-party costs associated with the administration of the SEBP (Haynes Boone, State Street, Towers Watson, LCG Associates). These costs are part of the overall executive compensation plan and are not incentive compensation.
002	1910 ATM-Corporate Overhead Capitalized	Represents the portion of Shared Services costs that are capitalized through the overhead pool throughout the year. Capitalization rates are based on estimated support of capital activities by each cost center.
002	1913 ATM-Dal-Fleet Management	Costs associated with managing Atmos' vehicle fleet
002/012	1915 ATM-Dallas Insurance	Used for booking insurance costs related to Shared Services.
002	1953 ATM-Dallas Enterprise Team Meeting	Used to record expenses related to the Enterprise Team Meeting
002	1954 ATM-Dallas Culture Council	This cost center is used to record expenses related to the company's Culture Council. The purpose of the Culture Council is to sustain and strengthen a unified culture at Atmos Energy. The Culture Council is currently made up of leaders across the company that meet throughout the year to discuss and develop ways of sustaining and strengthening our company culture.

C020 Atmos Energy-Louisiana – Cost Centers

Cost Center	Description	Activities
2401 LA Div Administration	Costs associated with business unit President and executive assistant.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Responsible for short and long term strategic plans c. Lead the business unit in maintaining safe and reliable natural gas service
2402 LA Div Information Technology	Costs associated with the maintenance and support of the business unit's information systems	a. PC Rollout b. PC Support c. Meter reading technology support d. Network support e. Mobile phone provisioning and support f. Field dispatch system support g. File and print server support h. GIS system support i. AMI technology support
2403 LA Div Human Resources	Costs associated with coordinating and directing human resource, safety, and training activities at the business unit level.	a. Employee training and development b. Address employee benefit concerns c. Hiring of personnel d. Address payroll matters
2404 LA Div Rates & Regulatory Affairs	Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level. Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	a. Develop and maintain strong business relationships with key regulatory personnel b. Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return c. Manage the preparation, training, and presentation of written and/or oral expert testimony d. Ensure compliance with all Commission orders and regulations e. Coordinate Customer Advisory Boards a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising
2405 LA Div Tech Services	Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules	a. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels b. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets c. Set local performance measures for key suppliers and develop cost savings initiatives d. Ensure warehouse cycle counts are completed accurately and on schedule e. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules. f. Coordinate and obtain Right-of-Way when necessary g. Work with Finance to budget, project and manage capital spending

2406 LA Div Engineering Services	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions	TO CONSUMER ADVOCATE DR NO. 1-36 a. Design and verification of construction of plant assets. b. Create and maintain maps of Company's physical plant assets c. Support local operations by providing updated maps and responding to requests about our distribution facilities. d. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
2407 LA Div Finance	Costs associated with the organization and coordination of all financial activities at the business unit level.	a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue / Billing Analysis f. Collections e. Administer and act as liaison with Dallas Accounting for various financial systems g. Monitor and reconcile Main Extension Contracts
2408 LA Div Marketing	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers	a. Develop programs and promotions promoting load building and energy conservation b. Participate in studies and procure data necessary for monitoring market results c. Oversee all sales and marketing functions in all business unit locations d. Maintain and build relationships with key customers and decision makers
2409 LA Div Measurement	Costs associated with the direction of all measurement and corrosion control programs at the business unit level and engineering functions at the business unit level	a. Design and review of new pipe projects (i.e. Growth, Non-Growth, Retirement) b. Oversee outside contractor bidding process as well as the awarding of those contracts c. Work with Operations regarding budgets on pipe projects to ensure cost savings
2411 LA Div Technical Support	Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules.	a. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels b. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets c. Set local performance measures for key suppliers and develop cost savings initiatives d. Ensure warehouse cycle counts are completed accurately and on schedule e. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules.
2412 LA Div Corrosion Control	Costs associated with the administration of company wide compliance services, standards, and corrosion activities	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaison between regulatory personnel and field operations e. Monitor all measurement Work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
2415 LA Div Compliance	Costs associated with the administration of company wide	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits

	compliance services, standards, and corrosion activities	c. Monitor the Operator Qualification program d. Liaison between regulatory personnel and field operations e. Monitor all measurement Work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
2418 LA Div Safety :Tech Services	Costs associated with the implementation and administration of the business unit's safety and health programs.	a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field Safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and federal Motor Carrier
2421 LA Div Relocation Expense	Costs associated with the relocation of employees within the business unit.	a. Capture expenses related to employee relocations per the company's relocation policy.
2425 LA Div SIIP	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions for System Integrity Investment Program	a. Design and verification of construction of plant assets, particularly those that improve system safety and reliability. b. Create and maintain maps of Company's physical plant assets c. Support local operations by providing updated maps and responding to requests about our distribution facilities. d. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
2431 LA Div Finance - Accounting	Costs associated with the organization and coordination of all financial activities at the business unit level.	a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue / Billing Analysis f. Collections e. Administer and act as liaison with Dallas Accounting for various financial systems g. Monitor and reconcile Main Extension Contracts h. PGAS billing and measurement
2432 LA Div Finance - Billing	Costs associated with the organization and coordination of all Revenue Systems activities at the business unit level.	a. General administration of revenue and billing systems b. TMD - Technical Master Data c. DIG activities d. Revenue / Billing Analysis f. Collections e. Administer and act as liaison with Dallas Revenue Mgmt g. Monitor and reports for lost and unaccounted for gas
2444 LA Div Pipeline Integrity Management	Costs associated with pipeline integrity.	a. Direct assessment of transmission line High Consequence Areas b. Administer pipeline integrity management program
2444 LA Div Pipeline Integrity Management	Costs associated with pipeline integrity.	a. Direct assessment of transmission line High Consequence Areas b. Administer pipeline integrity management program
2450 LA Div Lafayette Operations	Costs associated with operations and management in the Lafayette, LA area and surrounding communities.	a. General administration responsibilities b. Collections c. Overall management of Lafayette, LA Operations
2451 LA Div Lafayette C&M	Costs associated with operations, and construction	a. compliance b. New Construction Work c. Other Construction Work d. General maintenance. e. line Locates

		f. meter / Regulator testing g. General administration responsibilities
2453 LA Div Lafayette Service	Costs associated with operations and service	a. Customer service requests b. Meter Reading c. Collections d. General administration responsibilities
2454 LA Div Natchitoches Operations	Costs associated with operations and service	a. Customer service requests b. Meter Reading c. Collections d. General administration responsibilities
2455 LA Div Natchitoches Services/C&M	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction Work e. Other Construction Work f. General maintenance g. Line Locates h. General administration responsibilities
2463 LA Div HR Benefit Variance	Costs associated with the variance that occurs between budgeted employee benefits and actual costs	a. Capture the variance between budgeted employee benefits and actual costs.
2467 LA Div Drafting	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions	a. Design and verification of construction of plant assets. b. Create and maintain maps of Company's physical plant assets c. Support local operations by providing updated maps and responding to requests about our distribution facilities. d. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
2470 LA Div Metro East Operations	Costs associated with operations and management in the Metro East area of the Eastern Region of Louisiana	a. General administration responsibilities b. Collections c. Overall management of St Bernard and East Jeff service Areas
2472 LA Div St Tammany C&M	Costs associated with operations, construction, and service	a. New Construction Work b. Other Construction Work c. General maintenance d. Line Locates e. General administration responsibilities
2473 LA Div St Tammany Services	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. General administration responsibilities
2474 LA Div Tangipahoa Services/C&M	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction Work e. Other Construction Work f. Line Locates g. General maintenance. h. General administration responsibilities
2475 LA Div Ascension Service/C&M	Costs associated with operations, construction, and service	a. Customer service requests b. meter Reading c. Collections d. New Construction Work e. Other Construction Work f. line Locates g. General maintenance. h. General administration responsibilities

2476 LA DIV EAC	Costs associated with Employee Activity committee events	TO CONSUMER ADVOCATE DR NO. 1-36 a. meals and other events for employees b. food and prizes for fishing and golf tournaments for employees
2515 LA Div Monroe Compliance	Costs associated with the administration of company wide compliance services, standards, and corrosion activities for the Monroe and Natchitoches areas	a. Monitor all measurement work for Monroe and Natchitoches areas b. Data input of meter tests in business unit c. Oversight of corrosion compliance activities d. Compliance e. Meter / Regulator testing
2516 LA Div Western Region Administration	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within Louisiana's Western Region.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor federal, state, and local regulations pertaining to all functional Areas in order to Ensure compliance c. Develop, recommend, implement, and Monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. d. Research, recommend, and Administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.
2532 LA Div Western Sales	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers	a. Develop Programs and promotions promoting load building and energy conservation b. Participate in studies and procure Data necessary for monitoring market results c. oversee all sales and marketing functions in all business unit locations d. maintain and build relationships with key customers and decision makers
2535 LA Div Monroe Operations	Costs associated with operations and management in Monroe, LA area and surrounding cities.	a. General administration responsibilities b. Collections c. Overall management of Monroe and Natchitoches service Areas
2536 LA Div Monroe C&M	Costs associated with operations, construction, and service	a. New Construction Work b. Other Construction Work c. General maintenance. d. line Locates e. General administration responsibilities
2538 LA Div Richland Service/C&M	Costs associated with operations, construction, and service	a. Customer service requests b. meter Reading c. Collections d. New Construction Work e. Other Construction Work f. line Locates g. General maintenance. h. General administration responsibilities
2539 LA Div Monroe Service	Costs associated with operations, construction, and service	a. Customer service requests b. meter Reading c. Collections d. General administration responsibilities
2541 LA-Metairie-E Region Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate Customer Advisory Boards d. Provide operation Support (i.e. media relations at emergency site) e. Prepare Customer communication materials and media releases f. Develop message content and Design for Customer

		bill inserts TO CONSUMER ADVOCATE DR NO. 1-36 g. Coordinate local advertising
2542 LA-Monroe-W Region Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate Customer Advisory Boards d. Provide operation Support (i.e. media relations at emergency site) e. Prepare Customer communication materials and media releases f. Develop message content and Design for Customer bill inserts g. Coordinate local advertising
2543 LA-Lafayette Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate Customer Advisory Boards d. Provide operation Support (i.e. media relations at emergency site) e. Prepare Customer communication materials and media releases f. Develop message content and Design for Customer bill inserts g. Coordinate local advertising
4016 LA Div Eastern Region Administrative	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within the Eastern Region of Louisiana.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor federal, state, and local regulations pertaining to all functional Areas in order to Ensure compliance c. Develop, recommend, implement, and Monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. d. Research, recommend, and Administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.
4032 LA Div Eastern Sales	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers	a. Develop Programs and promotions promoting load building and energy conservation b. Participate in studies and procure Data necessary for monitoring market results c. oversee all sales and marketing functions in all business unit locations d. maintain and build relationships with key customers and decision makers
4034 LA Div East Jefferson Service	Costs associated with operations, construction, and service	a. Customer service requests b. meter Reading c. Collections d. General administration responsibilities
4035 LA Div West Jefferson Service	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. General administration responsibilities
4036 LA Div River Parishes Service	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. General administration responsibilities
4039 LA Div East Jefferson C&M # 1	Costs associated with operations, construction, and service	a. New Construction Work b. Other Construction Work c. General maintenance.

		d. Line Locates e. General administration responsibilities
4041 LA Div West Jefferson C&M # 1	Costs associated with operations, construction, and service	a. New Construction Work b. Other Construction Work c. General maintenance. d. Line Locates e. General administration responsibilities
4043 LA Div St Bernard C&M	Costs associated with operations, construction, and service	a. Customer service requests b. meter Reading c. Collections d. New Construction Work e. Other Construction Work f. Line Locates g. General maintenance. h. General administration responsibilities
4044 LA Div River Parishes C&M	Costs associated with operations, construction, and service	a. New Construction Work b. Other Construction Work c. General maintenance. d. Line Locates e. General administration responsibilities
4050 LA Div North Lake Operations	Costs associated with operations and management in the St Tammany, Tangipahoa and Ascension Parish service areas	a. General administration responsibilities b. Collections c. Overall management of North Lake Operations
4051 LA Div Metro West Operations	Costs associated with operations and management in the West Jefferson and River Parishes area of Louisiana	a. General administration responsibilities b. Collections c. Overall management of Metro West operations
4066 LA Div Gas Procurement	Costs associated with Gas Procurement	Costs associated with Gas Procurement

C030 Atmos Energy-West Texas – Cost Centers

Cost Center	Description	Activities
2001 West Texas Div Lubbock Administration	Costs associated with business unit President and executive assistant.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Responsible for short and long term strategic plans c. Lead the business unit in maintaining safe and reliable natural gas service
2002 West Texas Div Lubbock Information Services	Costs associated with the maintenance and support of the business unit's information systems.	a. PC Rollout b. PC Support c. Meter reading technology Support d. Network Support e. Mobile phone provisioning and Support f. Field dispatch system Support g. File and print server Support h. GIS system Support
2003 West Texas Div Lubbock Human Resources	Costs associated with coordinating and directing human resource, safety, and training activities at the business unit level.	a. Employee training and development b. Address Employee benefit concerns c. Hiring of personnel d. Address payroll matters

2004 West Texas Div Lubbock Regulatory Affairs	Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develop and maintain strong business relationships with key regulatory personnel b. Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return c. Manage the preparation, training, and presentation of written and/or oral expert testimony d. Ensure compliance with all Commission orders and regulations
2005 West Texas Div Lubbock Technical Services	Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules.	a. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels b. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets c. Set local performance measures for key suppliers and develop cost savings initiatives d. Ensure warehouse cycle counts are completed accurately and on schedule e. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules.
2006 West Texas Div Lubbock Engineering Services	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	a. Create and maintain maps of Company's physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
2007 West Texas Div Lubbock Finance	Costs associated with the organization and coordination of all financial activities at the business unit level.	a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue / Billing Analysis e. Collections
2008 West Texas Div Lubbock Marketing	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.	a. Develop programs and promotions promoting load building and energy conservation b. Participate in studies and procure data necessary for monitoring market results c. Oversee all sales and marketing functions in all business unit locations d. Maintain and build relationships with key customers and decision makers
2009 West Texas Div Lubbock Measurement Center	Costs associated with the direction of all measurement and corrosion control programs at the business unit level and engineering functions at the business unit level.	a. Design and review of new pipe projects (i.e. Growth, Non-Growth, Retirement) b. Oversee outside contractor bidding process as well as the awarding of those contracts c. Work with Operations regarding budgets on pipe projects to ensure cost savings

2010 West Texas Div Lubbock Revenue Management	Costs associated with the organization and coordination of all revenue management activities at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Revenue/Billing Analysts b. Collections c. Variance Analysis
2011 West Texas Div Facilities Replacement 1	Costs associated with replacement facilities.	a. Maintain replacement facilities
2012 West Texas Div Lubbock Compliance	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
2013 West Texas Div Lubbock Maps & Records	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	a. Create and maintain maps of Company's physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
2014 West Texas Div Lubbock Supply Chain	Costs associated with the implementation and administration of the business unit's safety and health programs.	a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier
2018 West Texas Div Safety :Tech Services	Costs associated with the implementation and administration of the business unit's safety and health programs.	a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier
2019 West Texas Div Technical Support	Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules.	a. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels b. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets c. Set local performance measures for key suppliers and develop cost savings initiatives d. Ensure warehouse cycle counts are completed accurately and on schedule e. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules.
2021 West Texas Div Relocation Expense	Costs associated with the relocation of employees within the business unit.	a. Capture expenses related to employee relocations per the company's relocation policy.

2025 West Texas Div Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising
2032 West Texas Div Lubbock Central Region Bus Development	Costs associated with the design, development, and implementation of business development programs.	a. Manage the negotiation, development, and administration of customer sales and service contracts b. Monitor and manage functional area budgets to ensure the most efficient utilization of resources c. Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. d. Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.
2034 West Texas Div Lubbock C&M/Service	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
2035 West Texas Div Littlefield C&M/Service	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
2036 West Texas Div Plainview C&M/Service	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
2037 West Texas Div Lubbock Ag and Industrial Svcs	Costs associated with the personnel, administration and marketing efforts related to large volume sales and transportation customers	a. Develop programs and promotions promoting load building and energy conservation b. Participate in studies and procure data necessary for monitoring market results c. Oversee all sales and marketing functions in all business unit locations d. Maintain and build relationships with key customers and decision makers

2038 West Texas Div Triangle Operations	Costs associated with operations, construction, and service	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
2044 West Texas Div Pipeline Integrity Management	Costs associated with pipeline integrity.	a. Direct assessment of transmission line High Consequence Areas b. Administer pipeline integrity management program
2063 West Texas Div HR Benefit Variance	Costs associated with the variance that occurs between budgeted employee benefits and actual costs.	a. Capture the variance between budgeted employee benefits and actual costs.
2131 West Texas Div Amarillo Northern Region Administration	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.
2132 West Texas Div Amarillo Northern Region Bus Development	Costs associated with the design, development, and implementation of business development programs.	a. Manage the negotiation, development, and administration of customer sales and service contracts b. Monitor and manage functional area budgets to ensure the most efficient utilization of resources c. Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. d. Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.
2134 West Texas Div Amarillo C&M/Service	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
2135 West Texas Div Pampa C&M/Service	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.

2136 West Texas Div Hereford C&M/Service	Costs associated with operations, construction, and service	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
2231 West Texas Div Midland Southern Region Administration	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.
2232 West Texas Div Midland Southern Region Bus Development	Costs associated with the design, development, and implementation of business development programs.	a. Manage the negotiation, development, and administration of customer sales and service contracts b. Monitor and manage functional area budgets to ensure the most efficient utilization of resources c. Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. d. Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.
2234 West TX Div Permian Basin C&M/Service	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
2236 West Texas Div Big Spring C&M/Service	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
2237 West Texas Div Seminole/Brownfield C&M/Service	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.

C050 Atmos Energy-KY/Mid-States – Cost Centers

Cost Center	Description	Activities
2602 KMD-Owensboro Information Services	Costs associated with the maintenance and support of the business unit's information systems.	a. PC Rollout b. PC Support c. Meter reading technology support d. Network support e. Mobile phone provisioning and support f. Field dispatch system support g. File and print server support h. GIS system support
2604 KMD-Owensboro Rates & Regulatory Affairs	Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level.	a. Develop and maintain strong business relationships with key regulatory personnel b. Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return c. Manage the preparation, training, and presentation of written and/or oral expert testimony d. Ensure compliance with all Commission orders and regulations
2609 KMD-Owensboro Storage & Transmission	Costs associated with operation and maintenance of storage fields in Kentucky and the associated transmission facilities.	a. Maintain storage fields in Kentucky b. Maintain transmission facilities associated with storage fields.
2612 KMD Owensboro Compliance	Costs associated with administration of company wide compliance services, standards, and activities	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
2618 KMD-Owensboro Safety: Tech Services	Costs associated with the implementation and administration of the business unit's safety and health programs.	a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier
2631 KMD-Owensboro-N Reg Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations
2634 KMD-Madisonville C&M/Service	Costs associated with operations, construction, and service in Madisonville, KY and surrounding communities.	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.

2635 KMD-Princeton C&M/Service	Costs associated with operations, construction, and service in Princeton, KY and surrounding communities.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Meter Reading c. Collections d. Compliance e. new Construction Work f. Other Construction Work g. General maintenance.
2636 KMD-Owensboro C&M/Service	Costs associated with operations, construction, and service in Owensboro, KY and surrounding communities.	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
2637 KMD-Paducah C&M/Service	Costs associated with operations, construction, and service in Paducah, KY and surrounding communities.	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
2638 KMD-Mayfield C&M/Service	Costs associated with operations, construction, and service in Mayfield, KY and surrounding communities.	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
2650 KMD-Madisonville Operations	Costs associated with operations and management in the Madisonville and surrounding cities.	a. General administration responsibilities b. Collections c. Overall management of Madisonville Operations
2651 KMD-Owensboro Operations	Costs associated with operations and management in the Owensboro, KY and surrounding cities.	a. General administration responsibilities b. Collections c. Overall management of Owensboro Kentucky Operations
2653 KMD-Pipe Replacement Program Adm	Costs associated with monitoring and tracking of the Kentucky Pipe Replacement Program (PRP)	a. Create and maintain maps of Company's physical plant assets as it relates to KY PRP program
2703 KMD-Owensboro Governmental Affairs	Costs associated with creating and enhancing a favorable business environment for the company at the business unit level.	a. Monitor legislation to identify bills that impact the natural gas industry b. Collaborate with other utilities and trade associations to develop and advocate public policy c. Develop networks with key policymakers to provide credible information on the natural gas industry and Atmos Energy

2732 KMD-Bowling Green East Region Marketing	Costs associated with the design, development, and implementation of business development programs.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Manage the negotiation, development, and administration of customer sales and service contracts b. Monitor and manage functional area budgets to ensure the most efficient utilization of resources c. Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. d. Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.
2734 KMD-Bowling Green C&M/Service	Costs associated with operations, construction, and service in Bowling Green, KY and surrounding communities.	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
2735 KMD-Glasgow C&M/Service	Costs associated with operations, construction, and service in Glasgow, KY and surrounding communities.	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
2736 KMD-Hopkinsville C&M/Service	Costs associated with operations, construction, and service in Hopkinsville, KY and surrounding communities.	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
2737 KMD-Danville C&M/Service	Costs associated with operations, construction, and service in Danville, KY and surrounding communities.	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
2738 KMD-Campbellsville C&M/Service	Costs associated with operations, construction, and service in Campbellsville, KY and surrounding communities.	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
2739 KMD-Shelbyville C&M/Service	Costs associated with operations, construction, and service in Shelbyville, KY and surrounding communities.	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.

2750 KMD-Bowling Green Operations	Costs associated with operations and management in the Bowling Green and Danville, KY and surrounding cities.	TO CONSUMER ADVOCATE DR NO. 1-36 a. General administration responsibilities b. Collections c. Overall management of Western and Eastern Kentucky Operations
3301 KMD-Franklin Administration	Costs associated with business unit President and executive assistant.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Responsible for short and long term strategic plans c. Lead the business unit in maintaining safe and reliable natural gas service
3302 KMD-Franklin Information Services	Costs associated with the maintenance and support of the business unit's information systems.	a. PC Rollout b. PC Support c. Meter reading technology support d. Network support e. Mobile phone provisioning and support f. -Field dispatch system support g. File and print server support h. GIS system support
3303 KMD-Franklin Human Resources	Costs associated with coordinating and directing human resource, safety, and training activities at the business unit level.	a. Employee training and development b. Address Employee benefit concerns c. Hiring of personnel d. Address payroll matters
3304 KMD-Franklin Rates & Regulatory Affairs	Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level.	a. Develop and maintain strong business relationships with key regulatory personnel b. Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return c. Manage the preparation, training, and presentation of written and/or oral expert testimony d. Ensure compliance with all Commission orders and regulations
3305 KMD-Franklin Tech Services Administration	Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules.	a. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels b. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets c. Set local performance measures for key suppliers and develop cost savings initiatives d. Ensure warehouse cycle counts are completed accurately and on schedule e. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules.
3306 KMD-Franklin Project Engineering & Maps/Records	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	a. Create and maintain maps of Company's physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation

3307 KMD-Franklin Finance	Costs associated with the organization and coordination of all financial activities at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue / Billing Analysis e. Collections
3308 KMD-Franklin Marketing	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.	a. Develop programs and promotions promoting load building and energy conservation b. Participate in studies and procure data necessary for monitoring market results c. Oversee all sales and marketing functions in all business unit locations d. Maintain and build relationships with key customers and decision makers
3314 KMD-Franklin Environmental Services	Costs associated with monitoring the business unit's compliance with all applicable environmental laws and regulations.	a. Environmental regulation interpretation b. Environmental Compliance and regulatory support to field operations c. Project management for remediation of former manufactured gas plants d. Environmental permitting support for Construction projects.
3315 KMD-Franklin Measurement & Corrosion Control	Costs associated with the direction of all measurement and corrosion control programs at the business unit level and engineering functions at the business unit level.	a. Design and review of new pipe projects (i.e. Growth, Non-Growth, Retirement) b. Oversee outside contractor bidding process as well as the awarding of those contracts c. Work with Operations regarding budgets on pipe projects to ensure cost savings
3320 KMD-Compliance	Costs associated with administration of company wide compliance services, standards, and activities	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement Work for business unit f. Data input of Meter tests in business unit g. Oversight of corrosion Compliance activities
3321 KMD-Relocation Expense	Costs associated with the relocation of employees within the business unit.	a. Capture expenses related to employee relocations per the company's relocation policy.
3331 KMD-Franklin Central Region Administration	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations
3333 KMD-Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising

3338 KMD-ILWTN Union City Operations	Costs associated with operations, construction, and service in Union City, TN and surrounding communities.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
3341 KMD-Columbia Operations	Costs associated with operations, construction, and service in Columbia, TN and surrounding communities.	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. new Construction Work f. Other Construction Work g. General maintenance.
3342 KMD-Franklin Operations	Costs associated with operations, construction, and service in Franklin, TN and surrounding communities	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
3343 KMD-Murfreesboro Operations	Costs associated with operations, construction, and service in Murfreesboro, TN and surrounding communities	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. new Construction Work f. Other Construction Work g. General maintenance.
3344 KMD-Shelbyville Operations	Costs associated with operations, construction, and service in Shelbyville, TN and surrounding communities	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
3351 KMD-Paducah Operations	Costs associated with operations and management in West Tennessee and Kentucky.	a. General administration responsibilities b. Collections c. Overall management of West TN, and KY Operations.
3352 KMD-Central Region South Compliance	Costs associated with administration of company wide compliance services, standards, and activities	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement Work for business unit f. Data input of Meter tests in business unit g. Oversight of corrosion Compliance activities
3363 KMD-HR Benefit Variance	Costs associated with the variance that occurs between budgeted employee benefits and actual costs.	a. Capture the variance between budgeted employee benefits and actual costs.
3432 KMD-Southeast Marketing	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers	a. Develop programs and promotions promoting load building and energy conservation b. Participate in studies and procure data necessary for monitoring market results c. Oversee all sales and marketing functions in all business unit locations d. Maintain and build relationships with key

3434 KMD-Maryville Operations	Costs associated with operations, construction, and service in Maryville, TN and surrounding communities	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
3435 KMD-Greenville/Morristown Operations	Costs associated with operations, construction, and service in Greenville/Morristown, TN	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
3436 KMD-Johnson City Tri-Cities Operations	Costs associated with operations, construction, and service in Johnson City, TN and surrounding communities	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. new Construction Work f. Other Construction Work g. General maintenance.
3438 KMD-New River North Operations	Costs associated with operations, construction, and service in Radford, VA and surrounding communities.	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance.
3439 KMD-New River South Operations	Costs associated with operations, construction, and service in Bristol TN, Bristol, VA and Marion VA.	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance
3444 KMD-Pipeline Integrity Management	Costs associated with pipeline integrity.	a. Direct assessment of transmission line High Consequence Areas b. Administer pipeline integrity management program
3450 KMD-Mid-Tn Sub Region Administration	Costs associated with operations and management in Middle Tennessee and associated cities	a. General administration responsibilities b. Collections c. Overall management of Middle TN Operations
3451 KMD-Johnson City Tri-Cities/Gaffney Administration	Costs associated with operations and management in East Tennessee and Virginia and associated cities.	a. General administration responsibilities b. Collections c. Overall management of East TN and Virginia Operations

3537 KMD-Columbus-Service	Costs associated with operations, construction, and service	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
3561 KMD-Columbus Sub Region Lng	Costs associated with LNG Plant in Columbus, GA	a. Liquefy natural gas and maintain the inventory in storage b. Vaporize LNG and transport to Columbus distribution system c. Operate and maintain all structures and equipment associated with plant d. Provide assistance to monitor and maintain odorization equipment for Columbus

C060 Atmos Energy-Colorado-Kansas – Cost Centers

Cost Center	Description	Activities
3001 CO/KS Div Denver Administration	Costs associated with the business unit President and Executive Assistant.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Responsible for short and long term strategic plans c. Lead the business unit in maintaining safe and reliable natural gas service
3002 CO/KS Div Denver Information Technology	Costs associated with the maintenance and support of the business unit's information systems.	a. PC Rollout b. PC Support c. Meter reading technology support d. Network support e. Mobile phone provisioning and support f. Field dispatch system support g. File and print server support h. GIS system support
3003 CO/KS Div Denver Human Resources	Costs associated with coordinating and directing human resources, safety, and training activities at the business unit level.	a. Employee training and development b. Address employee benefit concerns c. Hiring of personnel d. Address payroll matters
3004 CO/KS Div Regulatory Affairs	Costs associated with organizing and coordinating rate related political and public activities within state and local arenas.	a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising

3005 CO/KS Div Denver Tech Services	Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels b. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets c. Set local performance measures for key suppliers and develop cost savings initiatives d. Ensure warehouse cycle counts are completed accurately and on schedule e. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules.
3006 CO/KS Div Denver Engineering & Design	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	a. Design and verification of construction of plant assets. b. Create and maintain maps of the Company's physical plant assets c. Support local operations by providing updated maps and responding to requests about our distribution facilities. d. Maintain construction records for the Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
3007 CO/KS Div Denver Finance	Costs associated with the organization and coordination of all financial activities at the business unit level.	a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue / Billing Analysis-Collections
3008 CO/KS Div Denver Marketing	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.	a. Develop programs and promotions promoting load building and energy conservation b. Participate in studies and procure data necessary for monitoring market results c. Oversee all sales and marketing functions in all business unit locations d. Maintain and build relationships with key customers and decision makers
3009 CO/KS Div Storage	Costs associated with the maintenance of regional storage facilities.	a. operations related to injection/withdrawal of gas for the Liberty, KS Storage field
3012 CO/KS Div Denver Engineering & Compliance	Costs associated with the administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaison between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities

3015 CO/KS Div Greeley Compliance	Costs associated with the administration of company wide compliance services, standards, and activities.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Monitor all measurement work for business unit e. Oversight of corrosion compliance activities
3018 CO/KS Div Safety :Tech Services	Costs associated with the implementation and administration of the business unit's safety and health programs.	a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier
3021 CO/KS Div Relocation Expense	Costs associated with the relocation of employees.	a. Capture expenses related to employee relocations per the company's relocation policy.
3030 CO/KS Div Greeley Service	Costs associated with activities of all service technicians.	a. Customer service requests b. High bill complaints c. Collections d. General administration responsibilities e. Meter / Regulator testing
3031 CO/KS Div Colorado Region Administration	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within Colorado.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.
3032 CO/KS Div Colorado Region Marketing	Costs associated with the design, development, and implementation of business development programs.	a. Manage the negotiation, development, and administration of customer sales and service contracts b. Monitor and manage functional area budgets to ensure the most efficient utilization of resources c. Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. d. Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.

3033 CO/KS Div Colorado Region Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities within state and local arenas.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising
3034 CO/KS Div Greeley C&M/Service	Costs associated with construction, maintenance, and service in Greeley, CO	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing
3035 CO/KS Div Steamboat Springs C&M/Service	Costs associated with construction, maintenance, and service in Steamboat Springs, CO	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing
3037 CO/KS Div Canon City C&M/Service	Costs associated with construction, maintenance, and service in Canon City, CO	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing
3038 CO/KS Div Salida C&M/Service	Costs associated with construction, maintenance, and service in Salida, CO	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing

3039 CO/KS Div Gunnison C&M/Service	Costs associated with construction, maintenance, and service in Gunnison, CO	TO CONSUMER ADVOCATE DR NO. 1-36 Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing
3040 CO/KS Div Lamar C&M/Service	Costs associated with construction, maintenance, and service in Lamar, CO	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing
3041 CO/KS Div SW Colorado C&M/Service	Costs associated with construction, maintenance, and service in Durango, CO	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing
3050 CO/KS Div Operations	Costs associated with operations and management in Northern Colorado	a. General administration responsibilities b. Collections c. Overall management of Northern Colorado Operations.
3051 CO/KS Div Canon City Operations	Costs associated with operations and management in Southern Colorado	a. General administration responsibilities b. Collections c. Overall management of Southern Colorado operations.
3063 CO/KS Div HR Benefit Variance	Costs associated with the variance that occurs between budgeted employee benefits and actual employee benefits.	a. Capture the variance between budgeted employee benefits and actual costs.

3131 CO/KS Div Bonner Springs Kansas Region Administration	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within Kansas.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service. d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities.
3132 CO/KS Div Bonner Springs Kansas Region Marketing	Costs associated with the design, development, and implementation of business development programs.	a. Manage the negotiation, development, and administration of customer sales & service contracts b. Monitor and manage functional area budgets to ensure the most efficient utilization of resources c. Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. d. Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.
3136 CO/KS Div Herington C&M/Service	Costs associated with construction, maintenance, and service in Herington, KS	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing
3139 CO/KS Div Ulysses C&M/Service	Costs associated with construction, maintenance, and service in Ulysses, KS	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing
3141 CO/KS Div Olathe Operations	Costs associated with operations and management in Northern Kansas	a. General administration responsibilities b. Collections c. Overall management of Northern Kansas operations.

3143 CO/KS Div Olathe C&M	Costs associated with construction, maintenance, and service in Olathe, KS	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing
3144 CO/KS Div Independence Operations	Costs associated with operations and management in Southern Kansas	a. General administration responsibilities b. Collections c. Overall management of Southern Kansas operations.
3145 CO/KS Div Independence C&M	Costs associated with construction, maintenance, and service in Independence, KS	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing
3146 CO/KS Div Yates Center C&M	Costs associated with construction, maintenance, and service in Yates Center, KS	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. New Construction Work f. Other Construction Work g. General maintenance. h. General administration responsibilities i. Collections j. Meter / Regulator testing

C070 Atmos Energy-Mississippi – Cost Centers

Cost Center	Description	Activities
5001 MS Div Jackson Administration	Costs associated with the business unit President and Executive Assistant. Also costs associated with coordinating and directing the business unit's political and public activities within state and local arenas.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Responsible for short and long term strategic plans c. Lead the business unit in maintaining safe and reliable natural gas service d. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers e. Facilitate the city franchise renewal process f. Coordinate customer advisory boards g. Provide operation support (i.e. media relations at emergency site) h. Prepare customer communication materials and media releases i. Develop message content and design for customer bill inserts
5002 MS Div Jackson Information Services	Costs associated with the maintenance and support of the business unit's information systems.	a. PC Rollout b. PC Support c. Meter reading technology support d. Network support e. Mobile phone provisioning and support f. Field dispatch system support g. File and print server support h. GIS system support
5003 MS Div Jackson Human Resources	Costs associated with coordinating and directing human resources, safety, and training activities at the business unit level.	a. Employee training and development b. Address employee benefit concerns c. Hiring of personnel d. Address payroll matters
5004 MS-Jackson Regulatory Affairs	Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level	a. Develop and maintain strong business relationships with key regulatory personnel b. Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return c. Manage the preparation, training, and presentation of written and/or oral expert testimony d. Ensure compliance with all Commission orders and regulations e. Coordinate Customer Advisory Boards

5005 MS Div Technical Services	Costs associated with providing coordination and oversight of in-house and outside resources necessary to develop designs, costs estimates, and schedules	TO CONSUMER ADVOCATE DR NO. 1-36 a. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels b. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets c. Set local performance measures for key suppliers and develop cost savings initiatives d. Ensure warehouse cycle counts are completed accurately and on schedule e. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules. f. Coordinate and obtain Right-of-Way when necessary f. Work with Finance to budget, project and manage capital spending
5006 MS Div Jackson Engineering	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	a. Design and verification of construction of plant assets. b. Create and maintain maps of the Company's physical plant assets c. Support local operations by providing updated maps and responding to requests about our distribution facilities. d. Maintain construction records for the Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
5007 MS Div Jackson Finance	Costs associated with the organization and coordination of all financial activities at the business unit level.	a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue / Billing Analysis e. Collections
5008 MS Div Jackson Marketing	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.	a. Develop programs and promotions promoting load building and energy conservation b. Participate in studies and procure data necessary for monitoring market results c. Oversee all sales and marketing functions in all business unit locations d. Maintain and build relationships with key customers and decision makers
5009 MS Div Jackson Measurement Center	Costs associated with the direction of all measurement programs at the business unit level and with the costs associated with rebuilding meters.	a. Monitor all measurement work for business unit b. Data input of meter tests in business unit c. Routine/rebuild meters d. Tracks and monitors LNU. E. Inputs volumes for large volume customers
5018 MS –Safety – Tech Services	Costs associated with the implementation and administration of the business unit's safety and health programs.	a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier

5019 MS Div Jackson Meter Reading	Costs associated with meter reading for the Jackson metro area	TO CONSUMER ADVOCATE DR NO. 1-36 a. Reads meters b. Helps to investigate high bill complaints with re-reads
5020 MS Div Tech Svc Project Mgmt	Costs associated with project management.	a. Project management.
5021 MS Div Relocation Expense	Costs associated with the relocation of employees.	a. Capture expenses related to employee relocations per the company's relocation policy.
5031 MS Div Southern Region Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within Natchez, Meridian and the Jackson Metro area.	a. General administration responsibilities b. Collections c. Overall management of the Natchez, Meridian and the Jackson Metro area.
5032 MS Div South Region Marketing	Costs associated with the design, development, and implementation of business development programs.	a. Manage the negotiation, development, and administration of customer sales and service contracts b. Monitor and manage functional area budgets to ensure the most efficient utilization of resources c. Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. d. Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.
5033 MS Div Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising
5034 MS Div Greenville	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing

5035 MS Div Indianola	Costs associated with operations, construction, and service	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5038 MS Div Yazoo City	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5039 MS Div Meridian	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5040 MS Div Natchez	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5067 MS Div Supply Chain	Costs associated with the implementation and administration of the business unit's safety and health programs.	a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier
5068 MS Div Industrial Drive	Costs associated with maintenance and upkeep of our Industrial Drive location.	a. Utilities b. Maintenance of building c. Costs associated with certain events held at that location.
5070 MS Div Jackson Summary	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within the Jackson Metro area.	a. General administration responsibilities b. Collections c. Overall management of the Jackson Metro area.

5071 MS Div Jackson Service	Costs associated with activities of all service technicians in the Jackson Metro area.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. High bill complaints c. Collections d. General administration responsibilities e. Meter / Regulator testing
5072 MS Div Jackson Local Office Operations	Costs associated with activities of all customer service associates in the Jackson call center.	a. Customer service requests b. High bill complaints c. Collections d. General administration responsibilities
5073 MS Div Jackson Construction	Costs associated with activities of all construction crews in the Jackson Metro area.	a. New Construction Work b. Other Construction Work c. General maintenance d. Leak repair
5093 MS Div Operating Services	Costs associated with the administration of company wide compliance services, standards, and corrosion activities	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaison between regulatory personnel and field operations e. Oversight of corrosion compliance activities
5096 MS Div Jackson District Vehicle Shop	Costs associated with vehicle maintenance performed on company owned vehicles and equipment	a. Repair company vehicles and equipment b. Performs routine maintenance on company vehicles and equipment
5099 MS PBR	Cost associated with expense items except taxes properly includible in the income account and not provided for elsewhere.	a. General administration responsibilities b. Collections
5131 MS Div Northern Region Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities within the Northern Region of Mississippi	a. General administration responsibilities b. Collections c. Overall management of the Northern Region of Mississippi
5132 MS Div North Region Marketing	Costs associated with the design, development, and implementation of business development programs.	a. Manage the negotiation, development, and administration of customer sales and service contracts b. Monitor and manage functional area budgets to ensure the most efficient utilization of resources c. Maintain business relationships with builders, architects, engineers, customers, and others to promote the products and services we provide. d. Develop, coordinate, and implement development activities in all markets to ensure that current customers and associated margins are maintained.

5134 MS Div Southaven	Costs associated with operations, construction, and service	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5135 MS Div Clarksdale	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5136 MS Div Cleveland	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5139 MS Div Greenwood	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5140 MS Div Grenada	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5142 MS Div Kosciusko	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing

5144 MS Div Louisville	Costs associated with operations, construction, and service	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5145 MS Div Columbus	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5146 MS Div Starkville	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5148 MS Div West Point	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5163 MS Div HR Benefit Variance	Costs associated with the variance that occurs between budgeted employee benefits and actual costs	a. Capture the variance between budgeted employee benefits and actual costs.
5170 MS Div Tupelo	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing

5171 MS Div Amory	Costs associated with operations, construction, and service	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Meter Reading c. Collections d. Compliance e. Construction Work f. General maintenance g. General administration responsibilities h. Meter / Regulator testing
5172 MS Div Amory Storage	Costs associated with operating and maintaining the Amory Storage Field	a. Maintain transmission facilities b. Operations related to injection/withdrawal of gas
5173 MS Div Goodwin Storage Field	Costs associated with operating and maintaining the Goodwin Storage Field	a. Maintain transmission facilities b. Operations related to injection/withdrawal of gas

C080 Atmos Energy-Mid-Tex – Cost Centers

Cost Center	Description	Activities
4101 MDTX-President	Costs associated with business unit President and executive assistant.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Responsible for short and long term strategic plans c. Lead the business unit in maintaining safe and reliable natural gas service.
4102 MDTX- Div IT Manager	Costs associated with the maintenance and support of the business unit's information systems.	a. PC Rollout b. PC Support c. Meter reading technology support d. Network support e. Mobile phone provisioning and support f. Field dispatch system support g. File and print server support h. GIS system support
4103 MDTX-Human Resources	Costs associated with coordinating and directing human resource, safety, and training activities at the business unit level.	a. Employee training and development b. Address employee benefit concerns c. Hiring of personnel d. Address payroll matters
4104 MDTX-Regulatory	Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level.	a. Develop and maintain strong business relationships with key regulatory personnel b. Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return c. Manage the preparation, training, and presentation of written and/or oral expert testimony d. Ensure compliance with all Commission orders and regulations

4105 MDTX-Facilities	Costs associated with building maintenance performed on company owned/leased property	TO CONSUMER ADVOCATE DR NO. 1-36 a. Repair company property b. Performs routine maintenance on company property
4106 MDTX-Technical Services Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4107 MDTX-Finance	Costs associated with the organization and coordination of all financial activities at the business unit level.	a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue/Billing Analysts e. Collections
4108 MDTX-Marketing	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.	a. Develop programs and promotions promoting load building and energy conservation b. Participate in studies and procure data necessary for monitoring market results c. Oversee all sales and marketing functions in all business unit locations d. Maintain and build relationships with key customers and decision makers
4109 MDTX-Gas Measurement	Costs associated with organizing, coordinating and overseeing accurate measurement of natural gas	a. Directs and oversees efficient operation of measurement and regulation, and field measurement b. monitors gas quality by sampling and analysis
4111 MDTX-Claims	Costs associated with investigation, administration and fiscal recovery of third party damages to company property	a. Develops and recommends policies, practices and strategies to reduce damages to company assets b. Directs and participates in on-site investigations of significant damages c. Manages and directs negotiations with claimants, insurance companies, attorneys or mediators d. Receives and processes escalated settlements

4113 MDTX-Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising
4118 MDTX-Environmental & Supply Chain	Costs associated with monitoring the business unit's compliance with all applicable environmental laws and Regulations and Supply Chain Management.	a. Environmental regulation interpretation b. Environmental compliance and regulatory support to field operations c. Project management for remediation of former manufactured gas plants d. Environmental permitting support for construction projects e. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels f. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets g. Set local performance measures for key suppliers and develop cost savings initiatives h. Ensure warehouse cycle counts are completed accurately and on schedule i. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules
4119 MDTX-Compliance Monitoring & Reporting	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
4121 MDTX-Relocation Expense	Costs associated with the relocation of employees within the business unit.	a. Capture expenses related to employee relocations per the company's relocation policy
4122 MDTX-Measurement Engineering	Costs associated with organizing, coordinating and overseeing accurate measurement of natural gas	a. Directs and oversees efficient operation of measurement and regulation, and field measurement b. monitors gas quality by sampling and analysis
4123 MDTX-Gas Meter Shop	Costs associated with organizing, coordinating and overseeing accurate measurement of natural gas	a. Directs and oversees efficient operation of measurement and regulation, and field measurement b. monitors gas quality by sampling and analysis

4124 MDTX-Construction Mgt Dallas-North	Costs associated with analysis and development of construction and maintenance projects	TO CONSUMER ADVOCATE DR NO. 1-36 a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities
4125 MDTX-Engineering Services Northeast	Costs associated with designing, developing, and executing engineering efforts	a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects
4126 MDTX-Engineering Services South	Costs associated with designing, developing, and executing engineering efforts	a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects
4127 MDTX-Engineering Services West	Costs associated with designing, developing, and executing engineering efforts	a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects
4128 MDTX-Engineering Services Programs	Costs associated with designing, developing, and executing engineering efforts	a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects
4129 MDTX-Engineering Services Admin	Costs associated with designing, developing, and executing engineering efforts	a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects
4130 MDTX-Engineering Services Fort Worth	Costs associated with designing, developing, and executing engineering efforts	a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects

4131 MDTX-Operations-Southwest Region Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4133 MDTX-Abilene Area Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising
4134 MDTX-Waco Area Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising
4136 MDTX-Fort Worth Area Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising

4137 MDTX-Plano Area Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising
4138 MDTX-Dallas Area Public Affairs	Costs associated with coordinating and directing the business unit's political and public activities in regards to state and local arenas.	a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising
4140 MDTX-Gas Storage & Compression	Gas Storage & Compression	a. Note all costs should be recorded to the corresponding APT cost centers. Mid-Tex cost centers are necessary because personnel are Mid-Tex employees
4141 MDTX-Asset Planning	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	a. Create and maintain maps of Company's physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
4144 MDTX-Corrosion & Integrity	Costs associated with pipeline integrity. Costs associated with the direction of all measurement and corrosion control programs at the business unit level and engineering functions at the business unit level.	a. Direct assessment of transmission line High Consequence Areas b. Administer pipeline integrity management program c. Design and review of new pipe projects (i.e. Growth, Non-Growth, Retirement) d. Oversee outside contractor bidding process as well as the awarding of those contracts e. Work with Operations regarding budgets on pipe projects to ensure cost savings

4145 MDTX-Operations Support	Costs associated with administration of company wide compliance services, standards, and activities.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Data input of meter tests in business unit f. Oversight of corrosion compliance activities
4147 MDTX-Safety & Insp	Costs associated with the implementation and administration of the business unit's safety and health programs.	a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier
4153 MDTX-Info Mgt LP Assets	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	a. Create and maintain maps of Company's physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
4154 MDTX-Info Mgt HP Assets	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	a. Create and maintain maps of Company's physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
4155 MDTX-Right of Way	Costs associated with acquisition of right-of-way agreements and land rights to support construction, maintenance, and operations of gas facilities	a. Researches determine legal ownership b. Prepares right-of-way documents c. Negotiates to obtain land rights from property owners d. Negotiates monetary settlements for property damage e. Maintains land right files
4160 MDTX-GS&D Contract Administration Supply	Costs associated with organizing, coordinating and overseeing Company's transportation and large volume sales	a. Negotiates new gas transportation sales and delivery contracts b. Researches, analyzes and maintains data relative to large volume sales c. Assists in developing strategies and designing marketing plans and programs
4163 MDTX-GS&D Marketing Manager	Costs associated with organizing, coordinating and overseeing Company's transportation and large volume sales	a. Negotiates new gas transportation sales and delivery contracts b. Researches, analyzes and maintains data relative to large volume sales c. Assists in developing strategies and designing marketing plans and programs

4164 MDTX-GS&D Industrial Marketing	Costs associated with organizing, coordinating and overseeing Company's transportation and large volume sales	TO CONSUMER ADVOCATE DR NO. 1-36 a. Negotiates new gas transportation sales and delivery contracts b. Researches, analyzes and maintains data relative to large volume sales c. Assists in developing strategies and designing marketing plans and programs
4165 MDTX-North Region West Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4166 MDTX-SE Region Meter Reading	Costs associated with Meter Reading	a. Meter Reading
4167 MDTX-Ft Worth-SW Region Meter Reading	Costs associated with Meter Reading	a. Meter Reading
4168 MDTX-Garland Area-North Region Meter Reading	Costs associated with Meter Reading	a. Meter Reading
4169 MDTX-Carrollton West	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4170 MDTX-Southwest Region Meter Reading	Costs associated with Meter Reading	a. Meter Reading
4172 MDTX- SW Region Round Rock Central	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work f. Other Construction work g. General Maintenance
4173 MDTX-SW Region Sweetwater Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4174 MDTX-Southeast Region Groesbeck Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance

4175 MDTX-West Storage	Gas Storage & Compression	TO CONSUMER ADVOCATE DR NO. 1-36 a. Note all costs should be recorded to the corresponding APT cost centers. Mid-Tex cost centers are necessary because personnel are Mid-Tex employees
4176 MDTX- East Storage & Compression	Gas Storage & Compression	a. Note all costs should be recorded to the corresponding APT cost centers. Mid-Tex cost centers are necessary because personnel are Mid-Tex employees
4177 MDTX-Integrity Management Admin	Costs associated with integrity Management Admin	a.Direct assessment of transmission line High Consequence Areas b. Administer pipeline integrity management program
4178 MDTX-Integrity System Engineering	Costs associated with integrity System Engineering	Costs associated with integrity System Engineering
4231 MDTX-Div North Region Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4232 MDTX-North Reg Compliance East	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4233 MDTX-North Reg Compliance WF	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4234 MDTX-SE Reg Compliance ATH/LNG/COR	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4235 MDTX-Athens Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4237 MDTX-Greenville Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance

4239 MDTX-Longview Area	Costs associated with operations, construction, and service	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4241 MDTX-Paris Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4243 MDTX-Sherman Area	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4244 MDTX-Sherman Area CS	Costs associated with service	a. Customer service requests b. Collections
4245 MDTX-Wichita Area	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4246 MDTX-Wichita Area CS	Costs associated with service	a. Customer service requests b. Collections
4247 MDTX-North Reg Compliance SHE/PAR	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4330 MDTX-SE Region South Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4331 MDTX-SW Region West Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities

4332 MDTX-SE Reg Compliance BRY/GRO/KAT	Costs associated with compliance & measurement	TO CONSUMER ADVOCATE DR NO. 1-36 a. Compliance b. Meter/Regulator testing & maintenance
4333 MDTX-SW Reg Compliance South	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4334 MDTX-SE Reg Compliance Waco/Desoto	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4335 MDTX-Bryan North	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4336 MDTX-Bryan South	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4337 MDTX-Round Rock West	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work f. Other Construction work g. General Maintenance
4338 MDTX-Round Rock East	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work f. Other Construction work g. General Maintenance
4339 MDTX-Corsicana Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work g. General Maintenance
4340 MDTX-SE Region South Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities

4341 MDTX-Temple Area	Costs associated with operations, construction, and service	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Meter Reading c. Collections d. New Construction work f. Other Construction work g. General Maintenance
4342 MDTX-Killeen Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work f. Other Construction work g. General Maintenance
4343 MDTX-Waco Area	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4344 MDTX-Waco Area CS	Costs associated with service	a. Customer service requests b. Collections
4345 MDTX-SE Reg East Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4346 MDTX-SE Reg Waco NW	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work f. Other Construction work g. General Maintenance
4347 MDTX-SW Region South Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities

4431 MDTX-SW RegionWest Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4432 MDTX-SW Reg Compliance Eastland	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4433 MDTX-SW Reg Compliance Ailene	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4434 MDTX-Abilene Area C&M	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4435 MDTX-Abilene Area CS	Costs associated with service	a. Customer service requests b. Collections
4436 MDTX-Kerrville Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4437 MDTX-San Angelo Area C&M	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4438 MDTX-Brownwood Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4439 MDTX-Stephenville Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4440 MDTX-Eastland Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance

4441 MDTX-San Angelo CS	Costs associated with service	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Collections
4442 MDTX-SW Region West Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4443 MDTX-SW Reg Compliance ABL	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4531 MDTX-SE Region Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4532 MDTX-Mesquite District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance

4541 MDTX-Dallas Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4542 MDTX-Pressure Control	Costs associated with monitoring gas pressure on the gas distribution system	a. Monitors pressure to ensure reliable gas distribution to customers b. Alerts Operations to low or high pressure points on system
4543 MDTX-SE Reg Compliance GAR	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4544 MDTX-North Reg Compliance DEN/BOYD	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4545 MDTX-SE Reg Compliance DAL	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4546 MDTX-SW Reg Compliance FW	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4547 MDTX- Div CNG Operations	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4548 MDTX-SW Compliance ARL/IRV	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
4560 MDTX-SE Region Dallas South Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities

4561 MDTX-North Region East Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4562 MDTX-SE Region Dallas Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4563 MDTX-McKinney District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4564 MDTX-Plano CS District	Costs associated with service	a. Customer service requests b. Collections
4565 MDTX-Garland District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4566 MDTX-Rockwall District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance

4567 MDTX-Ft Worth SW Region Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4570 MDTX-North Region East Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4571 MDTX-Dallas C&M North	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4572 MDTX-Dallas C&M South	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4573 MDTX-Dallas CS North	Costs associated with service	a. Customer service requests b. Collections
4574 MDTX-Dallas CS Central	Costs associated with service	a. Customer service requests b. Collections
4575 MDTX-Dallas CS South	Costs associated with service	a. Customer service requests b. Collections
4576 MDTX-Dallas C&M Central	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance

4581 MDTX-SW Reg Ft Worth/Arlington Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4582 MDTX-North Region West Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4583 MDTX-SW Region Arlington Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4584 MDTX-DeSoto North	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4585 MDTX-DeSoto South	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4586 MDTX-Plano C&M District	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance

4587 MDTX-Arlington CS District	Costs associated with service	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Collections
4588 MDTX-Irving District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4590 MDTX-SE Region East Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
4591 MDTX-Arlington C&M District	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
4592 MDTX-Denton District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4593 MDTX-HEB District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4594 MDTX-Carrollton East	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4595 MDTX-Boyd District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
4596 MDTX-Fort Worth CS North	Costs associated with service	a. Customer service requests b. Collections
4597 MDTX-Fort Worth CS South	Costs associated with service	a. Customer service requests b. Collections
4598 MDTX-Fort Worth C&M North	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance

4599 MDTX-Fort Worth C&M South	Costs associated with construction	TO CONSUMER ADVOCATE DR NO. 1-36 a. New Construction Work b. Other Construction Work c. General Maintenance
4600 MDTX- Compliance Monitoring	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Oversight of corrosion compliance activities
4601 MDTX- Compliance Reporting	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
4602 MDTX-Asset Records	Costs associated with organizing, coordinating and overseeing Company's records	a. RWIP Unitization Close b. Review of Account 1060 balances for MidTex & APT c. Review open configs charges monthly for Atmos Pipeline-Texas to determine status of projects (O&M or Capital status) d. Review open configs charges monthly for MidTex to determine status of projects (O&M or Capital status) e. Review CM+ unit file f. CWIP File
4603 MDTX-Construction Management Southwest	Costs associated with analysis and development of construction and maintenance projects	a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities
4604 MDTX-Compliance Integrity	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
4605 MDTX-Compliance Engineering	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities

4606 MDTX-Finance Admin	Costs associated with the organization and coordination of all financial activities at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue/Billing Analysts e. Collections
4607 MDTX-Engineering Svc Dal-NW	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
4608 MDTX-Garland SC	Costs associated with analysis and development of construction and maintenance projects	a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities
4609 MDTX-North Reg McKinney District CS	Costs associated with service	a. Customer service requests b. Collections
4610 MDTX-Distribution GIS (North)	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	a. Create and maintain maps of Company's physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
4611 MDTX-Compliance Management	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
4612 MDTX-Project Reporting	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities

4613 MDTX-Operatings Support Hydrotesting	Costs associated with analysis and development of construction and maintenance projects	TO CONSUMER ADVOCATE DR NO. 1-36 a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities
4614 MDTX-North Reg Boyd District	Costs associated with service	a. Customer service requests b. Collections
4615 MDTX-Compliance Damage Prevention	Costs associated with compliance Damage prevention	Compliance Damage prevention

C180Atmos Pipeline – Texas – Cost Centers

Cost Center	Description	Activities
9501 Engineering Services Fort Worth	Costs associated with designing, developing, and executing engineering efforts	a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects
9601 APT-SE Region South Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities

9602 APT-SW Region West Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9603 APT – GS&D Marketing Manager	Costs associated with organizing, coordinating and overseeing Company’s transportation and large volume sales	a. Negotiates new gas transportation sales and delivery contracts b. Researches, analyzes and maintains data relative to large volume sales c. Assists in developing strategies and designing marketing plans and programs
9604 APT – GS&D Industrial Marketing	Costs associated with organizing, coordinating and overseeing Company’s transportation and large volume sales	a. Negotiates new gas transportation sales and delivery contracts b. Researches, analyzes and maintains data relative to large volume sales c. Assists in developing strategies and designing marketing plans and programs
9605 APT-SW Region South Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9606 APT – GS&D Admin	Costs associated with organizing, coordinating and overseeing Company’s transportation and large volume sales	a. Negotiates new gas transportation sales and delivery contracts b. Researches, analyzes and maintains data relative to large volume sales c. Assists in developing strategies and designing marketing plans and programs
9607 APT – Transportation Services	Costs associated with formulation, coordination, negotiation and administration of various contractual and purchasing agreements for obtaining gas and transportation services from local and national suppliers/contractors	a. Establish natural gas purchases agreements with quality and experienced contractors for use by gas distribution and pipeline services’ engineering, construction and operation staffs b. Assumes a key role during contract negotiations for the benefit of the client consistent with procurement practices and established business ethics

9608 APT Carrolton West	Costs associated with operations, construction, and service	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9611 APT – IT Manager	Costs associated with the maintenance and support of the business unit's information systems.	a. PC Rollout b. PC Support c. Meter reading technology support d. Network support e. Mobile phone provisioning and support f. Field dispatch system support g. File and print server support h. GIS system support
9612 APT – Gas Control Admin	Costs associated with monitoring and controlling the flow of natural gas through the pipeline system	a. Monitor and control gas storage facilities and related compression within prescribed guidelines to balance the pipeline system b. Respond to SCADA alarms and appropriately address the condition either by remote control operation or by dispatching appropriate personnel to the site.
9613 APT – Gas Scheduling	Costs associated with administering transportation nomination, scheduling, and confirmation processes	a. Confirms nominations at pipeline interconnections; resolves discrepancies in shippers' nominations; and provides confirmed nominations to Gas Control b. Analyzes and controls capacity utilization when pipeline locations are constrained c. Monitors pipeline web sites on a daily basis, obtains scheduled volumes, reconciles differences from the original or confirmed nominations, and appropriately applies adjustments to affected shipper accounts
9614 APT – Gas Control Operations	Costs associated with monitoring and controlling the flow of natural gas through the pipeline system	a. Monitor and control gas storage facilities and related compression within prescribed guidelines to balance the pipeline system b. Respond to SCADA alarms and appropriately address the condition either by remote control operation or by dispatching appropriate personnel to the site.
9618 APT – Info Mgt LP Assets	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	a. Create and maintain maps of Company's physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
9619 APT – Engineering Services Programs	Costs associated with designing, developing, and executing engineering efforts	a. Design of system mains, regulator and meter settings and corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects

9620 APT – Regulatory	Costs associated with organizing and coordinating rates and regulatory affairs at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develop and maintain strong business relationships with key regulatory personnel b. Develop a profitable strategic business plan which optimizes the allowed revenue requirement and rate of return c. Manage the preparation, training, and presentation of written and/or oral expert testimony d. Ensure compliance with all Commission orders and regulations
9621 APT-Div-President	Costs associated with business unit President and executive assistant.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Responsible for short and long term strategic plans c. Lead the business unit in maintaining safe and reliable natural gas service.
9622 APT – Human Resources	Costs associated with coordinating and directing human resource, safety, and training activities at the business unit level.	a. Employee training and development b. Address employee benefit concerns c. Hiring of personnel d. Address payroll matters
9624 APT – Engineering Services Admin	Costs associated with designing, developing, and executing engineering efforts	a. Design of system mains, regulator and meter settings and corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects
9625 APT – Finance	Costs associated with the organization and coordination of all financial activities at the business unit level.	a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue/Billing Analysts e. Collections
9626 APT – Marketing Admin	Costs associated with the design, development, and implementation of marketing programs for residential, commercial, and industrial customers.	a. Develop programs and promotions promoting load building and energy conservation b. Participate in studies and procure data necessary for monitoring market results c. Oversee all sales and marketing functions in all business unit locations d. Maintain and build relationships with key customers and decision makers
9627 APT - Gas Measurement Admin	Costs associated with organizing, coordinating and overseeing accurate measurement of natural gas	a. Directs and oversees efficient operation of measurement and regulation, and field measurement b. monitors gas quality by sampling and analysis
9628 APT - Claims	Costs associated with investigation, administration and fiscal recovery of third party damages to company property	a. Develops and recommends policies, practices and strategies to reduce damages to company assets b. Directs and participates in on-site investigations of significant damages c. Manages and directs negotiations with claimants, insurance companies, attorneys or mediators d. Receives and processes escalated settlements

9629 APT – Public Affairs VP	Costs associated with coordinating and directing the business unit’s political and public activities in regards to state and local arenas.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards d. Provide operation support (i.e. media relations at emergency site) e. Prepare customer communication materials and media releases f. Develop message content and design for customer bill inserts g. Coordinate local advertising
9634 APT – Environmental & Supply Chain	Costs associated with monitoring the business unit’s compliance with all applicable environmental laws and Regulations and Supply Chain Management.	a. Environmental regulation interpretation b. Environmental compliance and regulatory support to field operations c. Project management for remediation of former manufactured gas plants d. Environmental permitting support for construction projects e. Coordinate supply chain activities with internal clients and key suppliers to develop optimum inventory levels f. Coordinate investment recovery activities through proactive identification of surplus inventory and non-book assets g. Set local performance measures for key suppliers and develop cost savings initiatives h. Ensure warehouse cycle counts are completed accurately and on schedule i. Work with operations, engineering, and key suppliers to understand requirements, develop material usage forecasts, and develop delivery schedules
9635 APT – Compliance Monitoring & Reporting Admin	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
9636 APT – Gas Measurement Engineering	Costs associated with organizing, coordinating and overseeing accurate measurement of natural gas	a. Directs and oversees efficient operation of measurement and regulation, and field measurement b. monitors gas quality by sampling and analysis
9637 APT – Gas Meter Shop	Costs associated with organizing, coordinating and overseeing accurate measurement of natural gas	a. Directs and oversees efficient operation of measurement and regulation, and field measurement b. monitors gas quality by sampling and analysis
9638 APT – Construction Mgt Dallas-North	Costs associated with analysis and development of construction and maintenance projects	a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities

9639 APT – Engineering Services Northeast	Costs associated with designing, developing, and executing engineering efforts	TO CONSUMER ADVOCATE DR NO 1-36 a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects
9640 APT – Engineering Services South	Costs associated with designing, developing, and executing engineering efforts	a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects
9641 APT – Engineering Services West	Costs associated with designing, developing, and executing engineering efforts	a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects
9642 APT-SW Region Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9643 APT – Gas Storage & Compression	Cost associated with storage of natural gas	a. Monitors maintenance, capital projects and safety issues at compression and storage sites b. Ensures that Gas Control group receives adequate supply of gas and that pressure volume orders are processed efficiently
9644 APT – Asset Planning	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	a. Create and maintain maps of Company’s physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company’s physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation

9645 APT – Corrosion & Integrity	Costs associated with pipeline integrity. Costs associated with the direction of all measurement and corrosion control programs at the business unit level and engineering functions at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Direct assessment of transmission line High Consequence Areas b. Administer pipeline integrity management program c. Design and review of new pipe projects (i.e. Growth, Non-Growth, Retirement) d. Oversee outside contractor bidding process as well as the awarding of those contracts e. Work with Operations regarding budgets on pipe projects to ensure cost savings
9646 APT – Operations Support Admin	Costs associated with analysis and development of construction and maintenance projects	a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities
9648 APT – Safety & Insp	Costs associated with the implementation and administration of the business unit's safety and health programs.	a. Coordinate and implement the Occupation Safety and Health Programs of the Enterprise b. Conduct field safety audits for the Company as well as contractor personnel c. Coordinate and oversee the implementation and administration of required training including OSHA, DOT, and Federal Motor Carrier
9650 APT – SCADA/RTU	Costs associated with upkeep and maintenance of SCADA systems to ensure flow of natural gas through the transmission system	a. Installs, troubleshoots and maintains various types of SCAD communications equipment b. Verifies data being sent to host computers from remote sites is accurate and timely c. Provides field equipment installation and maintenance support
9652 APT – Info Mgt HP Assets	Costs associated with the development, design, and maintenance of computer mapping and other computer related functions.	a. Create and maintain maps of Company's physical plant assets b. Support local operations by providing updated maps and responding to requests about our distribution facilities. c. Maintain construction records for Company's physical plant assets as mandated by the Office of Pipeline Safety and Department of Transportation
9653 APT – Right of Way	Costs associated with acquisition of right-of-way agreements and land rights to support construction, maintenance, and operations of gas facilities	a. Researches determine legal ownership b. Prepares right-of-way documents c. Negotiates to obtain land rights from property owners d. Negotiates monetary settlements for property damage e. Maintains land right files

9654 APT-North Region Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9655 APT-North Reg Compliance East	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9656 APT-North Reg Compliance WF	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9657 APT-SE Reg Compliance ATH/LNG/COR	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9658 APT – Athens Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9659 APT – Greenville Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9660 APT – Longview Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9661 APT – Paris Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9662 APT – Sherman Area C&M	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance

9663 APT – Wichita Falls Area	Costs associated with construction	TO CONSUMER ADVOCATE DR NO. 1-36 a. New Construction Work b. Other Construction Work c. General Maintenance
9664 APT-SW Region South Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9665 APT-SE Reg Compliance BRY/GRO/KAT	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9666 APT-SW Reg Compliance South	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9667 APT-SE Reg Compliance Waco/Desoto	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9668 APT – Bryan North	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9669 APT – Round Rock West	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
9670 APT – Corsicana Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9671 APT – Temple Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9672 APT – Waco Area	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance

9673 APT-SW Region West Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9674 APT-SW Reg Compliance EAS	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9675 APT-SW Reg Compliance ABL	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9676 APT – Abilene Area C&M	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
9677 APT – Kerrville Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9678 APT – San Angelo Area C&M	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
9679 APT-Brownwood Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9680 APT-SE Region Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities

9681 APT –Pressure Control	Costs associated with monitoring gas pressure on the gas distribution system	TO CONSUMER ADVOCATE DR NO. 1-36 a. Monitors pressure to ensure reliable gas distribution to customers b. Alerts Operations to low or high pressure points on system
9682 APT-SE Reg Compliance GAR	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9684 APT-Northre Region East Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9685 APT-North Region East Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9686 APT-SW Region Ft Worth/Arlington Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities

9687 APT-North Region West Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9688 APT – Plano C&M District	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
9689 APT-SE Region East Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9690 APT – Technical Services Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9691 APT – Northside Loop Project	Costs associated with the Northside Loop Pipeline system	a. Accumulates costs of joint-owned system for billing partner
9692 APT-Relocation Expenses	Costs associated with relocation expenses	a. Capture expenses related to employee relocations per the company's relocation policy.
9694 APT – Killeen Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance

9695 APT-SE Region South Director Admin	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9696 APT-SW Region Arlington Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9697 APT Denton District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9698 APT – HEB District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9699 APT-Mesquite District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9701 APT-Irving District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance

9702 APT – Bryan South	Costs associated with operations, construction, and service	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9703 APT-Waco Area CS	Costs associated with work performed on the Pipeline System	a. General Maintenance
9704 APT-Wichita Falls Central	Costs associated with work performed on the Pipeline System	a. General Maintenance
9705 APT-Sherman CS	Costs associated with work performed on the Pipeline System	a. General Maintenance
9706 APT-Plano CS	Costs associated with work performed on the Pipeline System	a. General Maintenance
9707 APT-Round Rock East	Costs associated with work performed on the Pipeline System	a. General Maintenance
9708 APT-SE Region Garland District Central	Costs associated with work performed on the Pipeline System	a. General Maintenance
9711 APT – Abilene Area Public Affairs	Costs associated with coordinating and directing the business unit’s political and public activities in regards to state and local arenas.	a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards-Provide operation support (i.e. media relations at emergency site) d. Prepare customer communication materials and media releases e. Develop message content and design for customer bill inserts f. Coordinate local advertising
9714 APT – Fort Worth Area Public Affairs	Costs associated with coordinating and directing the business unit’s political and public activities in regards to state and local arenas.	a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards-Provide operation support (i.e. media relations at emergency site) d. Prepare customer communication materials and media releases e. Develop message content and design for customer bill inserts f. Coordinate local advertising
9715 APT-Plano Area Public Affairs	Costs associated with coordinating and directing the business unit’s political and public activities in regards to state and local arenas.	a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards-Provide operation support (i.e. media relations at emergency site) d. Prepare customer communication materials and media releases e. Develop message content and design for customer bill inserts f. Coordinate local advertising

9716 APT – Dallas Area Public Affairs	Costs associated with coordinating and directing the business unit’s political and public activities in regards to state and local arenas.	TO CONSUMER ADVOCATE DR NO. 1-36 a. Develops, maintains, and enhances relationships with business and community leaders, local elected officials, and city managers b. Facilitate the city franchise renewal process c. Coordinate customer advisory boards-Provide operation support (i.e. media relations at emergency site) d. Prepare customer communication materials and media releases e. Develop message content and design for customer bill inserts f. Coordinate local advertising
9720 APT-McKinney District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9721 APT-Garland District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9722 APT-Arlington South District CS	Costs associated with work performed on the Pipeline System	a. General Maintenance
9723 APT-Rockwall District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9733 APT-Asset Records	Costs associated with organizing, coordinating and overseeing Company’s records	a. RWIP Unitization Close b. Review of Account 1060 balances for MidTex & APT c. Review open configs charges monthly for Atmos Pipeline-Texas to determine status of projects (O&M or Capital status) d. Review open configs charges monthly for MidTex to determine status of projects (O&M or Capital status) e. Review CM+ unit file f. CWIP File
9734 APT-SE Reg Waco Central Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work f. Other Construction work g. General Maintenance
9735 APT-Ft Worth CS North	Costs associated with work performed on the Pipeline System	a. General Maintenance
9736 APT-Ft Worth CS South	Costs associated with work performed on the Pipeline System	a. General Maintenance

9737 APT – Carrollton East	Costs associated with operations, construction, and service	TO CONSUMER ADVOCATE DR NO. 1-36 a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9738 APT-HEB/Boyd District	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9739 APT- Fort Worth C&M North	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
9740 APT- Fort Worth C&M South	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
9741 APT-Round Rock Central	Costs associated with work performed on the Pipeline System	a. General Maintenance
9745 APT- DeSoto North	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9746 APT- DeSoto South	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9747 APT- Arlington C&M District	Costs associated with construction	a. New Construction Work b. Other Construction Work c. General Maintenance
9748 APT- Compliance Monitoring	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
9749 APT- Compliance reporting	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities

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9751 APT-SE Reg Dallas C&M Central	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9752 APT-Compliance Damage Prevention	Costs associated with compliance Damage Prevention	a. Compliance damage prevention
9760 APT-Eastland Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9765 APT-North Reg Compliance SHE/PAR	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9770 APT-Southeast Region Groesbeck Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9775 APT-Sweetwater Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9776 APT-Stephenville Area	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9777 APT-San Angelo CS	Costs associated with work performed on the Pipeline System	a. General Maintenance
9778 APT-Abilene CS	Costs associated with work performed on the Pipeline System	a. General Maintenance

9780 APT-Construction Management Southwest	Costs associated with analysis and development of construction and maintenance projects	TO CONSUMER ADVOCATE DR NO. 1-36 a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities
9781 APT-Compliance Integrity	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
9782 APT-Compliance Engineering	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
9783 APT- Finance Admin	Costs associated with the organization and coordination of all financial activities at the business unit level.	a. Prepare annual budget b. Financial Reporting c. Analysis of O&M and Capital expenditures d. Revenue/Billing Analysts e. Collections
9784 APT-Engineering Svc Dal-NW	Costs associated with designing, developing, and executing engineering efforts	a. Design of system mains, regulator and meter settings and corrosion corrosion control protection b. Conducts product evaluation and makes recommendations to standards committee c. Provides engineering specifications, surveys and directions for construction projects
9785 APT-North Reg Boyd Disctrict	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9799 APT-Reg Compliance	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9802 APT-North Reg Compliance DEN/BOYD	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9803 APT-SW Reg Compliance FW	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance

9804 APT- CNG Operations	Costs associated with construction	TO CONSUMER ADVOCATE DR NO. 1-36 a. New Construction Work b. Other Construction Work c. General Maintenance
9806 APT-North Reg West Dir	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9808 APT-SE Reg East Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9809 APT-Ft Worth SW Region Mgr	Costs associated with organizing, coordinating, and directing regional natural gas distribution operation activities at the business unit level.	a. Develop and maintain business relationships with key governmental, regulatory and community offices b. Monitor Federal, state, and local regulations pertaining to all functional areas in order to ensure compliance c. Develop, recommend, implement, and monitor short and long-term strategic plans to achieve profitability and growth while maintaining safe and reliable natural gas service d. Research, recommend, and administer policies, procedures, and operating standards for the efficient and cost effective operations of functional area activities
9810 APT-SW Compliance ARL-IRV	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9811 APT-West Storage	Cost associated with storage of natural gas	a. Monitors maintenance, capital projects and safety issues at compression and storage sites b. Ensures that Gas Control group receives adequate supply of gas and that pressure volume orders are processed efficiently

9812 APT-East Storage	Cost associated with storage of natural gas	TO CONSUMER ADVOCATE DR NO. 1-36 a. Monitors maintenance, capital projects and safety issues at compression and storage sites b. Ensures that Gas Control group receives adequate supply of gas and that pressure volume orders are processed efficiently
9813 APT-Garland CS	Costs associated with analysis and development of construction and maintenance projects	a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities
9814 APT-North Reg McKinney District CS	Costs associated with operations, construction, and service	a. Customer service requests b. Meter Reading c. Collections d. New Construction work e. Other Construction work f. General Maintenance
9815 APT-Distribution GIS (North)	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
9816 APT-PL Marketing Contract Admin	Costs associated with organizing, coordinating and overseeing Company's transportation and large volume sales	a. Negotiates new gas transportation sales and delivery contracts b. Researches, analyzes and maintains data relative to large volume sales c. Assists in developing strategies and designing marketing plans and programs
9817 APT-Compliance Management	Costs associated with compliance & measurement	a. Compliance b. Meter/Regulator testing & maintenance
9818 APT-Project Reporting	Costs associated with administration of company wide compliance services, standards, and activities.	a. Review state and federal rules for business unit b. Work with state regulatory agencies in audits c. Monitor the Operator Qualification program d. Liaise between regulatory personnel and field operations e. Monitor all measurement work for business unit f. Data input of meter tests in business unit g. Oversight of corrosion compliance activities
9819 APT- Operating Suport Hydrotesting	Costs associated with analysis and development of construction and maintenance projects	a. Identifies, develops and provides construction cost estimates for natural gas projects b. Initiates and administers process of solicitation, evaluation and recommendation of external bids c. Coordinates, schedules, and monitors construction activities

C220 Atmos Energy Louisiana Industrial Gas (AELIG) – Cost Centers

Cost Center	Description
8410 AELIG-Corporate	Revenue/cost associated with shared services
8411 AELIG-Marketing	Costs associated with the design, development, and implementation of business development programs.
8412 AELIG-Gas Supply	Costs associated with the management of the Regional Supply department
8413 AELIG-Trading	Costs associated with trading.
8551 TLIG-Administration	Costs associated with business unit President and executive assistant.
8555 TLIG-Operations	Costs associated with operations.
8565 AEH Information Technology	Costs associated with the maintenance and support of the business unit's information systems.
8574 AEH Marketing-New Orleans	Costs associated with the design, development, and implementation of business development programs.
8579 AEH Gas Supply	Costs associated with the management of the Regional Supply department

C221 Atmos Power Systems Inc – Cost Centers

Cost Center	Description
8600 Atmos Power Systems Inc. (Previously Atmos Leasing)	Operations associated with Power Gen facilities Bolivar and Staley

C231 Atmos Pipeline & Storage LLC – Cost Centers

Cost Center	Description
8520 Atmos Pipeline & Storage Corporate	Revenues and expenses associated with core holding company as well as activity related our interest on the North Side Loop joint venture.
8562 AEH Financial Reporting	AEH Financial Reporting

C232 UCG Storage – Cost Centers

Cost Center	Description
8501 UCG Storage – Corporate	Revenue/cost associated with shared services
8502 UCG Storage – Barnsley, KY	Operations related to the Barnsley Storage facility, including Demand charges collected from AEC
8582 AEH Field Operations	AEH Field Operations

C233 WKG Storage – Cost Centers

Cost Center	Description
8530 WKG Storage - Corporate	Costs associated with shared services from various entities
8531 WKG Storage – East Diamond	Costs associated with storage management agreement with WMLLC
8534 WKG Storage – Tar Spring Storage Field	Costs associated with storage management agreement with Tar Spring

C234 Trans Louisiana Gas Storage – Cost Centers

Cost Center	Description
8540 TLGS - Corporate	Revenue/expenses related to operations of TLGS Storage facility primarily intercompany activity with TLGP

C236Atmos Gathering Company, LLC – Cost Centers

Cost Center	Description
9825 Atmos Gathering Company	Revenues/expenses relating to Shrewsbury, Pioneer, and other various AGC service areas

C301Atmos Energy Services LLC – Cost Centers

Cost Center	Description
9110 AES – Retail Services	Allocated labor and other operating costs related to Gas Supply Services provided to AEC

C303Trans Louisiana Gas Pipeline – Cost Centers

Cost Center	Description
9001 TLGP – Lafayette Region	Operating revenue/expense related to activity serviced off the Lafayette Region system
9002 TLGP - Administration	Operating revenue/expense related to Administration activity
9006 TLGP – TLGP Operations	Operating revenue/expense related to activity serviced off the TLGP system
9008 TLGP – Pine Pipeline	Operating revenue/expenses related to activity transacted on Pine pipeline

C306Atmos Exploration & Production – Cost Centers

Cost Center	Description
8401 AEP - Corporate	Revenue/expenses associated with royalty interests owned by Atmos

C312Atmos Energy Holdings Inc – Cost Centers

Cost Center	Description
8900 Nonregulated Financial Services	Revenue/expenses related to corporate Holding Company as well as intercompany billings related to AES
8561 AEH Corporate	AEH Corporate

Company Sub-Accounts – Description of Company Sub-Accounts

Sub Account	Sub Account Name	Sub Account Purpose
00000	Default	Default
01000	Non-project Labor	Non-project labor related to expense
01001	Capital Labor	Labor related to capital projects
01002	Capital Labor Contra	Contra to capital labor account
01003	Deffered Project Labor	Labor related to deffered projects
01004	Deffered Project Labor Contra	Contra to deffered Project labor
01005	Capitalized Project Labor	Capitalized Project Labor
01006	O&M Project Labor and Contra	Project labor related to expense
01008	Expense Labor Accrual	To record expense labor accrual
01009	Capital Labor Accrual	To record capital labor accrual
01010	PTO Accrual	Expense of Accrual for Paid Time Off
01011	Capital Labor Transfer In	Labor related to capital projects transferred in from another division.
01012	Capital Labor Transfer Out	Labor related to capital projects transferred out to another division.
01013	Expense Labor Transfer In	Labor related to expense transferred in from another division.
01014	Expense Labor Transfer Out	Labor related to expense transferred out to another division.
01015	Deferred Project Labor Transfer In	Labor related to deffered project transferred in from another division.
01016	Deferred Project Labor Transfer Out	Labor related to deffered project transferred out to another division.
01200	Other Benefits Load	Record benefit loading expense for the year
01202	Pension Benefits Load	Pension Benefits Load
01203	OPEB Benefits Load	OPEB Benefits Load
01206	Pension Benefits Variance	Pension Benefits Variance
01207	OPEB Benefits Variance	OPEB Benefits Variance
01208	Workers Comp Benefits Variance	Workers Comp Benefits Variance
01210	Fica Load	Record FICA Tax Expense for the year
01211	Futa Load	Record FUTA Tax Expense for the year
01212	Suta Load	Record SUTA Tax Expense for the year
01213	Fica Load Accrual	Used to accrue FICA Liability on Accrued Payroll
01214	Futa Load Accrual	Used to accrue FUTA Liability on Accrued Payroll
01215	Suta Load Accrual	Used to accrue SUTA Liability on Accrued Payroll
01219	Kentucky Local Tax	Kentucky Local Tax
01220	Denver City Tax Load	Record Denver City Tax Expense
01221	Workers Comp Benefits Load	Record Workers' Comp Expense
01223	SERP Reg Asset Amort	SERP Regulatory Asset Amortization
01226	Pension Regulated Asset O&M	Pension Regulated Asset O&M
01227	OPEB Regulated Asset O&M	OPEB Regulated Asset O&M
01228	SERP Regulated Asset O&M	SERP Regulated Asset O&M
01229	Pension Reg Asset Amort	Pension Regulatory Asset Amortization
01230	OPEB Reg Asset Amort	OPEB Regulatory Asset Amortization

Sub Account	Sub Account Name	Sub Account Purpose
01239	Employer 401K Expense	Record 401k Match Expense
01251	Medical Benefits Load	Medical Benefits Load
01252	Medical Benefits Variance	Medical Benefits Variance
01253	Medical Benefits Projects	Medical Benefits Projects
01256	Payroll Tax Projects	Payroll Tax Projects
01257	ESOP Benefits Load	401K Match Benefits Load
01258	ESOP Benefits Variance	401K Match Benefits Variance
01259	ESOP Benefits Projects	401K Match Benefits Projects
01260	HSA Benefits Load	HSA Benefits Load
01261	HSA Benefits Variance	HSA Benefits Variance
01262	HSA Benefits Projects	HSA Benefits Projects
01263	RSP FACC Benefits Load	Fixed Annual Company Contribution Benefits Load
01264	RSP FACC Benefits Variance	Fixed Annual Company Contribution Benefits Variance
01265	RSP FACC Benefits Projects	Fixed Annual Company Contribution Benefits Projects
01266	Life Benefits Load	Life Benefits Load
01267	Life Benefits Variance	Life Benefits Variance
01268	Life Benefits Projects	Life Benefits Projects
01269	LTD Benefits Load	LTD Benefits Load
01270	LTD Benefits Variance	LTD Benefits Variance
01271	LTD Benefits Projects	LTD Benefits Projects
01272	Identity Protection Benefit	Identity Protection Benefit
01289	NSC Amortization Expense	NSC Amortization Expense
01290	Other Benefits Projects	Record benefit Loading Project expense for the year
01291	Pension Benefits Projects	Pension Benefits Projects
01292	OPEB Benefits Projects	OPEB Benefits Projects
01293	Workers Comp Benefits Projects	Workers Comp Benefits Projects
01294	OPEB Benefits Load	NSC-OPEB Benefits Load
01295	OPEB Benefits Variance	NSC-OPEB Benefits Variance
01296	OPEB Benefits Projects	NSC-OPEB Benefits Projects
01297	Pension Benefits Load	NSC-Pension Benefits Load
01298	Pension Benefits Variance	NSC-Pension Benefits Variance
01299	Pension Benefits Projects	NSC-Pension Benefits Projects
02001	Inventory Materials	Materials w/ overhead charges
02002	Material Cost – Major Items	Material Cost – Major Items
02003	Material Cost – Other	Material Cost – Other
02004	Warehouse Loading Charge	Warehouse Loading Charge
02005	Non-Inventory Supplies	Materials w/o overhead charges
02006	Purchasing Card Charges	Purchasing Card Charges
03001	Vehicle Depreciation Capitalized	Depreciation on company owned vehicles
03002	Vehicle Lease Payments	Vehicle Lease, fuel, maintenance expenses
03003	Capitalized transportation costs	Capitalized transportation costs
03004	Vehicle Expense	Vehicle Expense
04001	Safety, Newspaper	Safety,Newspaper
04002	Required By Law, Safety	Required By Law, Safety
04017	Promo Sales, Consumer Rel	Promo Sales,Consumer Rel
04018	Safety	Safety

04021	Promo Other, Misc	Promo Other, Misc
04022	Promo Sales, Misc	Promo Sales, Misc
04023	GCA Public Notice Publication	GCA Public Notice Publication
04030	Energy Efficiency – Residential	Energy Efficiency – Residential
04038	Natural Gas Vehicle Demo	Natural Gas Vehicle Demo
04040	Community Rel&Trade Shows	Community Rel&Trade Shows
04041	Gas Light Relight Program	Gas Light Relight Program
04044	Advertising	Advertising
04046	Customer Relations & Assist	Cust Relations & Assist
04065	Offsite Storage	Offsite Storage
04069	Blueflame Property Insurance	Blueflame Property Insurance
04070	Insurance-Other	BTA insurance for active employees
04072	Insurance Capitalized	not used
04111	Director's Fees	Payment of directors' quarterly retainers
04112	Board Meeting Expenses	Expenses associated with BOD meetings
04113	Directors Retirement Expenses	Equity incentive stock awarded to directors upon retirement
04120	Newswire/Blast Fax/Mail List	Newswire/Blast Fax/Mail List
04121	Inv Relations/Bnkg Inst	Inv Relations/Bnkg Inst
04122	Annual Report Design, Printing & Dis	Annual Report Design, Printing & Dist.
04124	Fin Notice & Qtrly Rpt	Fin Notice & Qtrly Rpt
04125	Proxy Solicitation Exp	Expenses associated with production and mailing of proxy statement
04126	Transfer Agent Administration	Transfer Agent Administration
04127	Tr & Reg of Bonds/Debt Fee	Tr & Reg of Bonds/Debt Fee
04129	NYSE Fees & Exps	Fees to list common stock on NYSE
04130	Bank Service Charge	Bank Service Charge
04135	Reimbursement of Fraud Payments	Reimbursement of Fraud Payments
04140	Analyst Activities	Analyst Activities
04141	Web Site	Web Site
04145	Printing/Slides/Graphics	Printing/Slides/Graphics
04146	Public Relations	Public Relations
04201	Software Maintenance	Recurring charges for software licenses or maintenance contracts. Also purchases of software packages to small to capitalize.
04212	IT Equipment	Recurring charges for hardware maintenance agreements. Also one time charges for replacement parts and/or service fees for items not covered under a maintenance agreement.
04301	Equipment Lease	Equipment Lease
04302	Heavy Equipment	Equipment lease, fuel, maintenance expense
04306	Parts	Local purchase parts and supplies
04307	Heavy Equipment Capitalized	Heavy Equipment Capitalized
04580	Building Lease/Rents Capitalized	Capitalized costs of lease/rent payments.
04581	Building Lease/Rents	Includes all lease/rents paid for office and office space.
04582	Building Maintenance	Includes all payments for maintenance of office and office space.
04585	Railroad easements and crossings	Railroad easements and crossings
04590	Utilities	Utilities
04592	Misc Rents	Includes all rents paid for any type item used by the company other than rents specified by the other rent cost elements.
04593	Leased Gas Districts	Leased Gas Districts
04596	Utilities not allocated	Utilities not allocated
04599	Capitalized Utility Costs	Capitalized Utility Costs
04737	Curtailement Overpull Fee	Curtailement Overpull Fee
04740	Cashouts	Cashouts

04741	Triangle Shipper Cashouts	Traingle Shipper
04743	Hedging Settlements	Hedging Settlements
04744	Exchange Gas	Exchange Gas
04745	Exchange gas-Assoc-Retention Contract	Exchange gas-Assoc-Retention Contract
04746	System gas imbalance exp	System gas imbalance exp
04751	Gas Purchases	Gas Purchases – Third Party
04753	Hedging	Hedging
04756	Storage Injection/Withdrawal	Gas withdrawal from storage & gas delivered to storage
04760	Estimated Gas Cost	Estimated Gas Cost
04771	Demand Charges-Transportation	Demand Charges-Transportation
04772	Commodity-Transportation	Commodity-Transportation
04773	Demand-Storage	Demand-Storage
04774	Capacity Release	Capacity Release
04775	PGA Recoveries	PGA Recoveries
04776	Imbalances	Reduction to gas cost resulting from imbalance penalties charged to shippers
04777	Realignment Costs	Realignment Costs
04780	Other Gas Costs	This acct shall include royalties, rents and other payments includible in operating expenses for gas wells and gas land acreage located within and comprising underground storage projects
04783	Gas Commissions	Gas Commissions
04784	Gas Cost – Nonaff	Gas Cost – Nonaffiliated
04785	Gas Cost – Aff	Gas Cost – Aff
04786	Storage Hedges	Storage Hedges
04787	FP Basis Swaps	FP Basis Swaps
04788	Customer Settlements (Fin'l Trades)	Customer Settlements (Fin'l Trades)
04789	Futures Allocations	Futures Allocations
04792	Gas Transport Cost – Nonaff	Gas Transport Cost – Nonaffiliated
04793	Gas Transport Cost-Aff	Gas Transport Cost-Aff
04794	Gas Storage Cost-Nonaff	Gas Storage Cost-Nonaff
04795	Gas Storage Cost-Aff	Gas Storage Cost-Aff
04797	Line of Credit Fees	Line of Credit Fees
04799	Compressor Repairs/Maintenance	Compressor Repairs/Maintenance
04800	Reimbursement for Gas Loss	Reimbursed gas costs due to third party damages
04801	Company Used Gas	Credit to gas cost for gas used at a company facility that is reclassified to an operating expense
04802	PGA Recoverable Company Used Gas	PGA Recoverable Company Used Gas
04819	Unbilled PGA-Res	Unbilled PGA-Res
04820	Unbilled PGA-Comm	Unbilled PGA-Comm
04821	Unbilled PGA-Ind	Unbilled PGA-Ind
04822	Unbilled PGA-PA	Unbilled PGA-PA
04824	Other Gas Supply Exp O&M	Other Gas Supply Exp O&M
04825	Trans/Comp Exp O&M-Atmos P/L Tx	Trans/Comp Exp O&M
04827	3 rd Party Transport	Transport fees charged by a 3 rd party
04828	City Gate Service-Residential	City Gate Service for residential customers
04829	City Gate Service-Commercial	City Gate Service for commercial customers
04830	City Gate Service-Industrial	City Gate Service for industrial customers
04831	City Gate Service-Transport	City Gate Service – Transport
04832	West Texas Irr unbilled est	West Texas Irr unbilled est
04861	A&G Overhead	A&G Overhead

04862	A&G Overhead Load	A&G Overhead Load
04863	A&G Overhead Clearing	A&G Overhead Clearing
04871	WIP Closing	WIP Closing
04873	WIP Interest Cap AFUDC	WIP Interest Cap AFUDC
04881	WIP Salvage	WIP Salvage
04882	WIP Removal Cost	WIP Removal Cost
04888	Land	Land
04889	Land Rights	Interest and privileges held by the utility in land owned by others
05010	Office Supplies	Includes all cost of stationery, printing, forms, charts, engineering, drafting, reproduction supplies and other office supplies.
05111	Postage/Delivery Services	Includes all costs of postage, express, freight and delivery charges paid to persons outside the company.
05310	Monthly Lines and service	Monthly charges for telephone lines/service.
05312	Long Distance	Monthly charges for outbound long distance telephone service.
05314	Toll Free Long Distance	Monthly charges for inbound long distance service commonly known as 1-800 or toll-free service.
05316	Telecom Maintenance & Repair	Recurring charges for telephone maintenance agreements. Also one time charges for replacement parts and/or service fees for items not covered under a maintenance agreement.
05317	Telephone Directory	Recurring charges for company listings in the various yellow pages. The company has contracted with an outside service to manage this due to the number of yellow page companies servicing our customers.
05323	Measurement & Meter Reading	Charges for telecommunications lines used to support the company's measurement and meter reading functions.
05331	WAN/LAN/Internet Service	Charges for telecommunications lines used provide data services to company sites.
05351	AMI Tower Rent	Charges for telecommunications lines used provide data services to the company's AMI towers.
05352	AMI Tower Fees	AMI Tower Fees
05364	Cellular, radio, pager charges	All monthly charges for cellular phone service other than that related to purely data devices (PC's, MDT's, SCADA, etc.). These charges are moved to 05373-05375 by accounting on a monthly basis.
05376	Cell service for MDT's, PC's, SCADA	All monthly charges for cellular phone service for non-voice usage. This would related to data usage for MDT's, PC's, SCADA points, etc.
05377	Cell phone equipment and accessories	Miscellaneous charges for cell phone maintenance, replacements, accessories, etc.
05380	Video Conference	Telecommunications charges for data networks dedicated to video conferencing and maintenance on video conferencing equipment.
05390	Audio Conference	Telecommunications charges for the internal audio conferencing 1-800 number and any charges for outside audio conferencing services
05399	Capitalized Telecom Costs	Capitalized Telecom Costs

05411	Meals and Entertainment	Meals & Entertainment
05412	Spousal & Dependent Travel	All travel expenses incurred by spouse, dependent or other individuals accompanying an employee on a business trip.
05413	Transportation	Transportation
05414	Lodging	Lodging
05415	Membership Fees	Includes all dues to which individual members for the company belong.
05416	Club Dues – Nondeductible	Includes all payments of dues and expenses for Company memberships in Associations and Organizations which are non-deductible. Also includes dues and expenses of individual employee memberships in Professional Clubs, such as: Engineering, Sales and Accounting Clubs.
05417	Club Dues – Deductible	Includes all payments of dues and expenses for Company memberships in Associations and Organizations which are deductible. Also includes dues and expenses of individual employee memberships in Professional Clubs, such as: Engineering, Sales and Accounting Clubs.
05418	Settlement	Settlement
05419	Misc Employee Expense	Misc Employee Expense
05420	Employee Development	NEO booklets provided to new hires
05421	Training	Training
05422	Operator Qualifications Training	Training necessary to cover the Operator Qualification process. Instructor-led using Industrial Training Service materials.
05424	Books & Manuals	Books and manuals for emp dev training
05425	Regulatory Compliance Training	Training necessary to maintain compliance. May include Operator Qualification training or other topics.
05426	Safety Training	Training on specific Safety-related topics
05427	Technical (Job Skills) Training	Training on necessary job skills for field-based roles.
05428	Computer Skills & Systems Training	Employee systems training
05429	Work Environment Training	Work Environment Training
05430	Gas Supplies Services	Gas Supplies Services
06111	Contract Labor	Includes all payments to outsiders for contract work performed.
06112	Collection Fees	Payments to 3 rd Party Utility Collection Agencies
06113	Payment Services	Tracking of all the methods to take a bill payment for a current customer.
06116	Bill Print Fees	Monthly Bill Print invoice from external vendor (Kubra) is assigned to this sub-account and the appropriate portion is then allocated to each Division.
06121	Legal	Includes the cost of outside attorneys for legal services.
07111	Damages	Damages

07115	Insurance Reserve	Insurance Reserve
07119	Insurance – D&O	Insurance for Directors and Officers, Aviation, and Liability
07120	Environmental & Safety	Aegis Loss Control Reviews
07121	Insurance – Public Liability	Insurance for Public Liability
07421	Service Awards	Service Awards
07443	Uniforms	Includes all cost of uniforms issued to employee.
07444	Uniforms Capitalized	Capitalized costs of uniforms.
07447	Education Assistance Program	Assistance for employee continuing education
07449	Non-Qual Retirement Exp	Expense related to SERP/SEBP
07450	Capitalized Restricted Stock	Capitalized Restricted Stock
07452	Variable Pay & Mgmt Incentive Plans	Bonus-Variable Pay & Mgmt Incentive Plans
07453	Exec Compensation-Other	Exec Compensation-Other
07454	VPP & MIP – Capital Credit	VPP & MIP – Capital Credit (Contra)
07458	Restricted Stock – Long Term Incenti	Record Amortization of Restricted Stock Expense
07460	RSU-Long Term Incentive Plan – Time	Record Amortization of Restricted Stock Units Expense
07463	RSU-Management Incentive Plan	Record Amortization of Restricted Stock Units Expense
07486	Rabbi Trust Gain/Loss	Record gains and losses related to Supplemental Retirement Trusts
07487	COLI CSV & Premiums	Record income and expense related to Premiums and Cash Surrender Value changes for Company Owned Life Insurance
07488	COLI Loan Interest	Record Interest Expense related to Loans against Company Owned Life Insurance
07489	NQ Retirement Cost	Record Expense for Legacy NonQualified Retirement Plans
07490	SERP Capitalized	Capitalization for SERP/SEBP
07492	NSC – NQ Retirement Cost	NSC – NQ Retirement Cost
07493	NSC – SERP Capitalized	NSC – SERP Capitalized
07495	Employee Broadcast and Publication	Employee Broadcast and Publication
07499	Misc Employee Welfare Exp	Includes welfare expenditures such as: flowers for employees or their families, coffee for employees and items of similar expense.
07510	Association Dues	Association Dues
07520	Donations	Donations
07590	Misc General Expense	Includes all cost not provided elsewhere in specific cost elements.
07591	Supplies & Expense	Supplies & Expense
07592	Vendor Comp Sales Tax	Timely filing discounts on transaction tax returns
07600	CWIP Accruals	A/P, Mass Allocations monthly accruals that reverse in the next month.
07601	Vehicle Cap Accrual	This account is where a portion of vehicle O&M expenses are capitalized through the mass allocation process.
07602	Depreciation Cap Accrual	This account is where a portion of depreciation O&M expenses are capitalized through the mass allocation process.
07603	Rent Cap Accrual	This account is where a portion of rent O&M expenses are capitalized through the mass allocation process.
07604	Restricted Stock Cap Accrual	This account is where a portion of restricted stock O&M expenses are capitalized through the mass allocation process.
07605	Heavy Equipment Cap Accrual	This account is where a portion of heavy equipment O&M expenses are capitalized through the mass allocation process.

07606	Insurance Cap Accrual	This account is where a portion of insurance O&M expenses are capitalized through the mass allocation process.
07607	Telecom Cap Accrual	This account is where a portion of telecom O&M expenses are capitalized through the mass allocation process.
07608	Uniform Cap Accrual	This account is where a portion of uniform O&M expenses are capitalized through the mass allocation process.
07609	Utility Cap Accrual	This account is where a portion of utility O&M expenses are capitalized through the mass allocation process.
07612	Benefits Cap Accrual	Benefits Capital Accrual
07613	NSC – Benefits Cap Accrual	NSC – Benefits Cap Accrual
07651	FAS 87 Cap Reg Asset	Pension Regulatory Asset Capitalized
07652	FAS 106 Cap Reg Asset	OPEB Regulatory Asset Capitalized
07653	SERP Cap Reg Asset	SERP Regulatory Asset Capitalized
07654	FAS87 Cap Reg Asset Def	FAS87 Cap Reg Asset Def
07655	OPEB Cap Reg Asset Def	OPEB Cap Reg Asset Def
07656	SERP Cap Reg Asset Def	SERP Cap Reg Asset Def
09172	Receipt O/H Dr/Cr	Receipt O/H Dr/Cr
09173	W/H Adjmnt – Dr/Cr	W/H Adjmnt – Dr/Cr
09174	W/H Obsolete Inv Adj	W/H Obsolete Inv Adj
09176	Transferring Inventory	Transferring Inventory
09195	Use only for HR exp default	UCG Beginning Balance 3-31-98
09278	Storage O/H – Clearing	Storage O/H – Clearing
09341	Admin & General Expenses	Admin & General Expenses
09344	Depr & Taxes Other Expense	Depr & Taxes Other Expense
09345	Taxes Other Than Inc Tax	Taxes Other Than Inc Tax
09910	Customer Installation Revenue	Customer Installation Revenue
09911	Reimbursements	Reimbursements
09927	Cust Uncol Acct-Write Off	Includes all amounts of losses from uncollectible customer accounts and other amounts due the company.
10001	Lp – Production Plant	Liquid Propane – Production Plant in Service
10002	Ng – Production Plant	Natural Gas – Production Plant in Service
10003	Ng – Storage Plant	Natural Gas – Storage Plant in Service
10004	Transmission Plant	Transmission Plant in Service
10006	General Dist System Plant	Distribution Plant in Service
10008	General Plant	General Plant in Service
10010	Great River Acquisition	Great River Acquisition
10011	Acquisition Adj – Winn	Acquisition Adj – Winn
10012	Acquisition Adj-Long Gas	Acquisition Adj-Long Gas
10013	Amort-Acquisition Adj	Amortortization-Acquisition Adjustment
10014	Amort-Acquisition Adj-Winn	Amortortization-Acquisition Adjustment-Winn
10015	Amort-Acquisition Adj-Long	Amort-Acquisition Adj-Long
10016	Amort-Acquisition Adj Oceana	Amort-Acquisition Adj Oceana
10017	Acquisition Adj	Acquisition Adjustment
10018	Acquisition Adj-Oceana	Acquisition Adj-Oceana
10021	Acquisition Adj-prior to purchase	Acquisition Adj-prior to purchase
10024	Acquisition Adj-MVG 1	Acquisition Adjustment-MVG 1
10025	Acquisition Adj-MVG 2	Acquisition Adj-MVG 2
10026	Beginning Balance Mid-Tex Assets	Beginning Balance Mid-Tex Assets

10027	Acquisition Adj-Mid-Tex	Acquisition Adj-Mid-Tex
10028	MEC Payment	Main Extension Contract Payment
10029	Acquisition Adj-Bude & Meadville	Acquisition Adj-Bude & Meadville
10030	Acquisition Adj-EnLink Pipeline	Acquisition Adj-EnLink Pipeline
10031	Acquisition Adj – Roxie system	Acquisition Adj – Roxie system
10201	Nonutility Prop	Nonutility Prop
10204	Investment in TLGP (Formerly TLIG)	Investment in TLGP (Formerly TLIG)
10208	Inv/Asse-Aes Captl	Inv/Asse-Aes Captl
10210	Investment UCGS	Investment UCGS
10211	Investment in Atmos Power Systems (Pre. Leasing)	Investment in Atmos Power Systems (Pre. Leasing)
10212	Inv in Atmos Energy Svc	Inv in Atmos Energy Svc
10213	Inv in Nonregulated Shared Svc	Inv in Nonregulated Shared Svc
10214	Investment in UC Propane	Investment in UC Propane
10217	Inv in MS Energy	Inv in MS Energy
10218	Investment in AEP-Atmos Exploration	Investment in AEP-Atmos Exploration
10221	Investment in WKG Storage Inc	Investment in WKG Storage Inc
10222	Nonutility-Land	Nonutility-Land
10223	Nonutility-Buildings & Improvements	Nonutility-Buildings & Improvements
10224	Nonutility-Furniture & Fixtures	Nonutility-Furniture & Fixtures
10225	Nonutility-Communication Equipment	Nonutility-Communication Equipment
10226	Nonutility-Shop Equipment	Nonutility-Shop Equipment
10227	Nonutility-Transportation Equip-Rental	Nonutility-Transportation Equip-Rental
10228	Nonutility-Plant in Service	Nonutility-Plant in Service
10229	Nonutility-Gas Stored Underground-NC	Nonutility-Gas Stored Underground-NC
10233	Investment in Atmos Pipeline & Storage Inc (Pre. Atmos Storage)	Investment in Atmos Pipeline & Storage Inc (Pre. Atmos Storage)
10234	Investment in Enertrust Inc	Investment in Enertrust Inc
10238	Investment in Egasco LLC	Investment in Egasco LLC
10241	Investment in Egasco LLC	Investment in Egasco LLC
10242	Investment in Woodward Marketing LLC	Investment in Woodward Marketing LLC
10243	Investment in TLGS Inc.	Investment in TLGS Inc.
10248	East Diamond Storage Facility	East Diamond Storage Facility
10250	Inv in Blueflame Insurance	Inv in Blueflame Insurance
10256	Restricted Stock Grant Value-LTIP -	This account is where the value of Restricted Stock Performance is recorded when shares are issued. The cost is then amortized over 3 years(vested period).
10257	Restricted Stock Accumulated Amort--	Restricted Stock Ac
10260	RSU Grant Value – LTIP Time Lapse	RSU Grants
10261	RSU Accumulated Amort. – LTIP Time L	RSU Accumulated Amortization
10264	RSU Grant Value – MIP	RSU Grant Value – MIP recorded in APIC
10265	RSU Accumulated Amort – MIP	RSU Accumulated Amortization – MIP recorded in APIC

10266	RSU Accumulated Amort – MIP	RSU Accumulated Amort – MIP
10267	RSU Grant Value – LTIP PBDEU	RSU Grant Value – LTIP PBDEU recorded in APIC
10270	APT Invest in sub consolidation	APT Invest in sub consolidation
10271	Investment in AELIG	Investment in AELIG
10312	Blueflame Investments	Fixed income investments for Blueflame surplus
10400	Cash-ANB 523	Bank drafts are received through this account. Also, expense reports and the ANB loan are in this account
10408	Cash-AEC BOA 7500	Main wires account for Atmos
10413	Cash-Fleet Dental	Cash-Fleet Dental
10419	Cash-Chase – 875568113	Cash-Chase – 875568113
10437	Cash-3751029418 Storage	ZBA Account for subsidiary checks
10438	Cash-3751029405	Cash-3751029405
10465	BofA MM Savings – 4426854412	BofA MM Savings – 4426854412
10466	BofA MM Savings – 4426854425	BofA MM Savings – 4426854425
10468	Cash Payroll 82821	Payroll bank account
10483	AEH-Cash 3751371962	ZBA Account for subsidiary checks
10485	APSI – Cash 3751371881	APSI – Cash 3751371881
10486	WKG Storage Inc 3751371894	ZBA Account for subsidiary checks
10487	Atmos Energy Services 3751372000	Atmos Energy Services 3751372000
10488	Egasco LLC 3751371991	ZBA Account for subsidiary checks
10489	TLGP 3751371917	ZBA Account for subsidiary checks
10514	Cash-TLGS Inc BoA 3751592628	Cash-TLGS Inc BoA 3751592628
10515	Cash-ANB 00531	Main Atmos check writing account
10517	Cash-Refunds ANB 82805	Account for issuing Banner refunds
10518	Cash-Oracle AR BoA 3756617812	Oracle AR bankaccount
10636	Cash-Blueflame BoB 822397	Blueflame office account
10638	Cash-Atmos Gathering BoA 4426357993	Atmos Gathering
10639	Cash-US Bank 152308790418	Cash-US Bank
10805	HSA Deposit	HSA Deposit
10806	Auto Liability Loss Fund	Auto Liability Loss Fund
10807	Flex Spending Deposit	Flex Spending Deposit
10812	Mnt Crested Butte-Deposit	Mnt Crested Butte-Deposit
10834	BNP Paribas	Deposits-FERC requires specific I.D.- done by Houston
10835	Docucorp Postage Meter Deposit	Deposit with Docucorp for the customer billing postage machine- no change 07-09
10837	Margin Calls	Margin Calls
10876	Investment-Money Market	Investment-Money Market
10911	Unbilled Revenue	This sub-account is used to accrue the current month unbilled banner revenue
10912	Unbilled Commodity Charge	This sub-account is used to accrue the current month unbilled commodity charge
10915	Mechanized Billing	Mechanized Billing
10917	Unapplied Banner Payments	This sub-account is used to record the payments received that have not yet been assigned to an invoice.
10918	Misc Banner Charges	This sub-account is a pass through account used to transfer miscellaneous banner charges.
10921	Special Billing-Gas Serv	Special Billing-Gas Service

10926	Oracle AR Gas Master	used to reclass receivables from the Other Account Receivable account to the Customer Account receivable account.
10928	Manual Revenue Accruals	Manual Revenue Accruals
10929	Reclass of Credit Balances	Reclass of A/R credit balances to liability
10930	AR Transfers Between Customers	A/R Transfers Between Customers
10937	Colorado PIPP Payments	Colorado Percentage of Income Payment Plan (PIPP) payments
10990	BFI Accounts Receivable	BFI Accounts Receivable
10995	AR Trade-WMLLC	AR related to physical gas sales and financial trades
10997	Oracle AR Damage Claims	Used for recording Third Party Damage Claims transactions in Oracle AR.
10998	Oracle AR Unidentified Receipts	Used for recording Oracle AR cash receipts
10999	Oracle AR Other	Used for recording Oracle AR transactions other than Damage Claims such as CIAC or Miscellaneous.
11198	Interco Lending AEH/AEC	This account is the revolving line of credit b/e AEH/AEC.
11313	Misc – Cleared Currently	To record misc receivable transactions that are expected to be cleared with in the fiscal year.
11317	Estimated A/R	This account is used to record estimated receivables for transportation revenues
11323	TBS-Accounts Receivable	This account is used to record receivables for transportation revenues
11339	Insurance Company Receivable	After deducting our insurance deductible (usually \$1mm) the net receivable from insurance is coded here.
11342	Oracle AR Road Moves	Oracle AR Road Move
11345	IBIS AR Estimate	Used to book the gas cost, sales and AR related to the IBIS company. Since the actual bill is on a month lag, the company uses the subaccount to book a monthly estimate.
11346	Employee Advances	Employees that receive an advance for travel expenses
11347	Employee Merchandise-Payroll Deducti	Employee Merchandise-Payroll Deduction
11350	Other A/R Emp Payroll Ded	Other A/R Emp Payroll Ded
11351	Tuition Receivable	Tuition Receivable
11354	La Interstate Gas Company	La Interstate Gas Company
11358	Misc Accounts Receivable	Miscellaneous AR realting to net outs and items to be researched
11363	A/R- Undistributed Net Income	A/R- Undistributed Net Income
11373	Employee equity advance	Employee relocates we pay the equity and then when the home sells the closing proceeds are offset in this account. The difference is reclassified to the expense
11375	AEM- Ad Valorem Collections	AEM- Ad Valorem Collections
12001	Beginning of Year Reserve	Used for recording the beginning of the year bad debt reserve for the Oracle AR outstanding balances
12003	Monthly Bad Debt Provision	Used for recording the adjustments (normally done on a quarterly basis) to the bad debt reserve for the Oracle AR outstanding balances
12004	SAP Customer AR Writeoffs	This sub-account is used to record the writeoffs and recovers of bad debt

12005	SAP Customer AR Recoveries	This sub-account is used to record the writeoffs and recovers of bad debt
12008	Oracle AR Allowance – Other invoices	Oracle AR Allowance – Other invoices
12009	Damage Claims-Oracle AR	Allowance Account for Damage claims
12013	Writeoff Franchise Fee Revenue	Writeoff Franchise Fee Revenue
12014	Writeoff Misc Service Revenue	Writeoff Misc Service Revenue
12015	Recovery Franchise Fee Revenue	Recovery Franchise Fee Revenue
12016	Recovery Misc Service Revenue	Recovery Misc Service Revenue
12129	Mid-Tex Gas	Mid-Tex Gas
12136	Allegro Intercompany	Allegro Intercompany
12147	Interco between AGC & HNNG Devel	Interco between AGC & HNNG Devel
12148	Line of Credit Intercompany	The revolving line of credit b/e AEH/AEC and AEM/AEH accrues interest daily on the used portion.
12706	Inventory Transfer to Mid-Tex	Inventory Transfer to Mid-Tex
12707	Inventory Transfer to APS	Inventory Transfer to APS
12900	Plnt M&S General	Plnt M&S General
12906	Receiving Inventory	Receiving Inventory
12999	EAM Inventory	EAM Inventory
13000	Prepaid Expenses Misc	Used to books annual contracts and expense over the life of the contract.
13001	Prepaid-Worker's Comp Ins	Prepaid-Worker's Comp Ins
13003	Prepaid-Auto Liability Ins	Prepaid-Auto Liability Ins
13004	Prepaid-Insurance-Other	Atmos pays for annual Prepaid Aviation insurance for the period from Jan to Dec each year.
13005	Prepaid-Insurance-D&O	Atmos pays for annual Prepaid D&O insurance for the period from July to June each year.
13006	Prepaid Insurance-Public Liability	Atmos pays for annual Prepaid Liability insurance mostly for the period from Oct to Sep each year.
13007	Prepaid-La Occup Licenses	Prepayment of the LA Occupational Business License fee paid in Feb that is expensed throughout the year.
13009	Prepaid-Gross Receipt Tax	Prepayment of the state Gross Receipts tax that is expensed over a quarter for Texas or fiscal year (July-June) for TN.
13012	Prepaid-COLI Ins Premium	Holds prepaid premiums for COLI that are amortized over one year to expense
13013	Prepaid-SS Mailroom Postage Machine	Prepaid postage for the mail room Postage Machine. We have OD facility with USPS.
13015	Prepaid-Postage for Cust Billing	Postage for the customer bill printing that we prepaid to USPS.
13017	Prepaid-Postage Due	Prepaid-Postage Due
13022	Prepaid Rent-Gilliland	Prepaid Rent-Gilliland
13027	Prepaid-Southern Gas Dues	Prepaid-Southern Gas Dues
13028	Prepaid-American Gas Dues	Atmos pays for annual Prepaid AGA Dues for the period from Jan to Dec each year.

13030	Prepaid-Ky Psc Assessment	Atmos pays for annual Prepaid Kentucky Public Service Commission Assessment for the period from Jul to Jun each year.
13031	Prepaid-Co Puc Assessment	Atmos pays for the annual Prepaid Tennessee Regulatory Authority for the 272period from Mar to Feb each year.
13035	Prepaid-Revolving Credit Facility	Bank fee for the revolving credit that is amortized over the life of the notes.
13041	Tennessee Regulatory Authority	Atmos pays for the annual Prepaid Tennessee Regulatory Authority for the 272period from Mar to Feb each year.
13060	Prepaid – Tx Tech	Atmos prepays the suite at Tx Tech and then we spread the cost over football season.
13067	Prepaid-Blueflame Property Insurance	Atmos pays Blueflame for property insurance at the beginning of the year.
13072	State Occupation Tax Prepayment	Prepaid state Gross Receipts tax that is expensed over a quarter for Texas or fiscal year (July-June) for TN.
13073	Local Gross Receipts Prepayments	To record franchise fees paid with-in their privilege period for Mid-Tex.
13089	Prepaid-BlueFlame Misc	Atmos pays Blueflame for property insurance at the beginning of the year.
13090	Prepaid DOT Fee/Right-of-way	Atmos pays for annual DOT (Department of Transportation) Fees for the period of Jan-Dec each year for Co. 080 and 180.
13123	Construction Materials & Services	Construction Materials & Services prepayments
13124	Ppd SW & HW Maint	Prepaid software and hardware maintenance invoices
13125	Ppd-Asset Mangement Plan	Prepaid Asset Management Plan
13126	Prepaid-Towers Rewards System	Prepaid-Towers Rewards System
13127	Prepaid-Easement Rent	Prepaid-Easement Rent
13128	Prepaid-KPMG Internal Audit	Prepaid-KPMG Internal Audit
13129	DSM Prepaid	Prepaid – DSM
13130	Prepaid-Rating Agency Fee	Prepaid-Rating Agency Fee
13201	Prepaid admin fee BBT 200mm	Prepaid admin fee BBT 200mm
13401	Pipeline Imbalances	Imbalances Colorado
13403	Exchange Gas	Imbalance with APT
13406	Stable Rate Revenue Accrual	Mississippi Stable Rate Revenue Accrual
13407	Misc Current & Accrued	Miscellaneous current and accrued assets
13408	SGR Accrual	SGR Accrual
13409	SIR Accrual	SIR Accrual
13499	Interest Receivable	Interest and dividends receiveable for Blueflame investments
13501	Med Terms Ser A-1	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee, printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13521	150MM 6.75% due Jul-28	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee, printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.

13529	500MM 4.95% due Oct-14	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee, printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13530	200MM 5.95% due Oct-34	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee, printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13532	450MM 8.5% due Mar-19	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee, printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13533	8 1/2% Sr note due 2019-450MM	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee, printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13534	400MM 5.5% due Jun-41	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee, printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13535	500MM 4.15% due JAN 2043	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee, printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13536	750MM 4.125% due Oct-44	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee, printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13537	500MM 3.000% due Jun-27	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee, printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13538	200MM BBT 3 YR Term Loan	Costs related to Notes Payable is amortized over the life of the Notes. Costs such as underwriters discount, attorney fee, audit fee, printing fee, etc. Discount on Long Term Notes Payable is amortized over the life of the Notes.
13600	Benefits A Cr Exp Medical Load	Benefits clearing accounts
13602	Benefits A Cr Exp ESOP Load	Benefits clearing accounts
13603	Benefits A Cr Exp Emp HSA Load	Benefits clearing accounts
13604	Benefits A Cr Exp RSP FACC Load	Benefits clearing accounts
13605	Benefits A Cr Exp Basic Life Load	Benefits clearing accounts
13606	Benefits A Cr Exp LTD Load	Benefits clearing accounts

13607	Benefits B Medical Variance Clr	Benefits clearing accounts
13609	Benefits B Emp ESOP Variance Clr	Benefits clearing accounts
13610	Benefits B Emp HSA Variance Clr	Benefits clearing accounts
13611	Benefits B RSP FACC Variance Clr	Benefits clearing accounts
13612	Benefits B Emp Basic Life Variance C	Benefits clearing accounts
13613	Benefits B Emp LTD Variance Clr	Benefits clearing accounts
13614	Benefits C Gross Trans Medical	Benefits clearing accounts
13616	Benefits C Gross Trans Emp ESOP	Benefits clearing accounts
13617	Benefits C Gross Trans Emp HSA	Benefits clearing accounts
13618	Benefits C Gross Trans RSP FACC	Benefits clearing accounts
13619	Benefits C Gross Trans Basic Life	Benefits clearing accounts
13620	Benefits C Gross Trans LTD	Benefits clearing accounts
13621	Capital Benefits D True up Medical	Benefits clearing accounts
13623	Capital Benefits D True up Emp ESOP	Benefits clearing accounts
13624	Capital Benefits D True up Emp HSA	Benefits clearing accounts
13625	Capital Benefits D True up RSP FACC	Benefits clearing accounts
13626	Capital Benefits D True up Basic Lif	Benefits clearing accounts
13627	Capital Benefits D True up LTD	Benefits clearing accounts
13628	Capital Benefits E Cap TU offset Med	Benefits clearing accounts
13630	Capital Benefits E Cap TU offset Emp	Benefits clearing accounts
13631	Capital Benefits E Cap TU offset Emp	Benefits clearing accounts
13632	Capital Benefits E Cap TU offset RSP	Benefits clearing accounts
13633	Capital Benefits E Cap TU offset Bas	Benefits clearing accounts
13634	Capital Benefits E Cap TU offset LTD	Benefits clearing accounts
13635	Capital Benefits F Medical Load Clr	Benefits clearing accounts
13636	Capital Benefits F Payroll Tax Load	Benefits clearing accounts

13637	Capital Benefits F Emp ESOP Load Clr	Benefits clearing accounts
13638	Capital Benefits F Emp HSA Load Clr	Benefits clearing accounts
13639	Capital Benefits F RSP FACC Load Clr	Benefits clearing accounts
13640	Capital Benefits F Basic Life Load C	Benefits clearing accounts
13641	Capital Benefits F LTD Load Clr	Benefits clearing accounts
13642	Capital Benefits G Medical Trans out	Benefits clearing accounts
13643	Capital Benefits G Payroll Tax Trans	Benefits clearing accounts
13644	Capital Benefits G Emp ESOP Trans ou	Benefits clearing accounts
13645	Capital Benefits G Emp HSA Trans out	Benefits clearing accounts
13646	Capital Benefits G RSP FACC Trans ou	Benefits clearing accounts
13647	Capital Benefits G Basic Life Trans	Benefits clearing accounts
13648	Capital Benefits G LTD Trans out	Benefits clearing accounts
13649	Expense Benefits H Medical Trans out	Benefits clearing accounts
13650	Expense Benefits H Payroll Tax Trans	Benefits clearing accounts
13651	Expense Benefits H Emp ESOP Trans ou	Benefits clearing accounts
13652	Expense Benefits H Emp HSA Trans out	Benefits clearing accounts
13653	Expense Benefits H RSP FACC Trans ou	Benefits clearing accounts
13654	Expense Benefits H Basic Life Trans	Benefits clearing accounts
13655	Expense Benefits H LTD Trans out	Benefits clearing accounts
13656	Capital Benefits I Medical Trans in	Benefits clearing accounts
13657	Capital Benefits I Payroll Tax Trans	Benefits clearing accounts
13658	Capital Benefits I Emp ESOP Trans in	Benefits clearing accounts
13659	Capital Benefits I Emp HSA Trans in	Benefits clearing accounts
13660	Capital Benefits I RSP FACC Trans in	Benefits clearing accounts
13661	Capital Benefits I Basic Life Trans	Benefits clearing accounts
13662	Capital Benefits I LTD Trans in	Benefits clearing accounts
13663	Expense Benefits J Medical Trans in	Benefits clearing accounts
13664	Expense Benefits J Payroll Tax Trans	Benefits clearing accounts
13665	Expense Benefits J Emp ESOP Trans in	Benefits clearing accounts
13666	Expense Benefits J Emp HSA Trans in	Benefits clearing accounts
13667	Expense Benefits J RSP FACC Trans in	Benefits clearing accounts
13668	Expense Benefits J Basic Life Trans	Benefits clearing accounts
13669	Expense Benefits J LTD Trans in	Benefits clearing accounts
13670	Benefits K Medical Transfers	Benefits clearing accounts
13671	Benefits K Payroll Tax Transfers	Benefits clearing accounts
13672	Benefits K Emp ESOP Transfers	Benefits clearing accounts
13673	Benefits K Emp HSA Transfers	Benefits clearing accounts
13674	Benefits K RSP FACC Transfers	Benefits clearing accounts
13675	Benefits K Basic Life Transfers	Benefits clearing accounts
13676	Benefits K LTD Transfers	Benefits clearing accounts
13704	KS Ad Valorem-Current	Account used to record the KS ad valorem recovery from prior calendar year to be billed back to KS customers over the current calendar year.
13705	KS Ad Valorem-Future	Account used to record the KS ad valorem recovery to be billed back to KS customers over the next calendar year.
13707	VA WNA	This sub-account is used to accrue for the WNA each month. Beginning in August after the WNA year (May-April), these amounts are then either refund to or recovered from the customer over the next year.
13714	Denton Settlement-Pmt Recovery	Deferred Denton Settlement Costs

13729	Pipeline Safety Fee	Deferred pipeline safety fees
13733	TN environmental cleanup costs	used to record Industrial Transportation Revenue and reduce Other Regulatory Assets associated with the Environmental Cost Recovery Rider
13735	KS WNA	KS WNA
13741	CO DSM	CO DSM
13744	KS WNA Recovery	KS WNA Recovery
13756	FAS 87 Reg Asset	Pension regulatory asset
13757	FAS 106 Reg Asset	OPEB regulatory asset
13759	Georgia GRAM Accrual	Georgia GRAM Accrual
13760	SERP Reg Asset	SERP regulatory asset
13768	MAOP Records	APT Maximum Allowable Operating Pressure (MAOP) regulatory asset
13773	WTX Rate Case GUD 10100	West Texas rate case expenses regulatory asset
13774	WTX Rate Case 2013 SOI	West Texas rate case expenses regulatory asset 2013 SOI
13776	GUD 10580 MAOP	GUD 10580 MAOP
13777	FAS87 Reg Asset Non-Def	FAS87 Reg Asset Non-Def
13778	FAS106 Reg Asset Non-Def	FAS106 Reg Asset Non-Def
13779	SERP Reg Asset Non-Def	SERP Reg Asset Non-Def
13780	NSC Reg Asset/Liability	NSC Reg Asset/Liability
13800	Expense Advance Clearing	Expense Advance Clearing
13803	Cap Benefits F Load Clr	Tracks Capitalized Benefit Costs
13805	Employer P/R Taxes Clearing	Used as a Clearing Account for Capitalized portion of Payroll Taxes
13807	Cap Benefits F Pension Load Clr	Benefits clearing accounts
13808	Cap Benefits F FAS 106 Load Clr	Benefits clearing accounts
13809	Cap Benefits F Workers Comp Clr	Benefits clearing accounts
13810	Employer FICA Clearing	Clearing account for FICA Tax Gross Costs
13811	Employer FUTA Clearing	Clearing account for FUTA Tax Gross Costs
13812	Employer SUTA Clearing	Clearing account for SUTA Tax Gross Costs
13813	Employer Denver City Tax Clearing	Clearing account Denver Tax Gross Costs
13815	Benefits K Pension Transfers	Benefits clearing accounts
13816	Benefits K FAS106 Transfers	Benefits clearing accounts
13819	Benefits C Gross Trans Workers Comp	Benefits C Gross Trans Workers Comp
13820	Workers' Comp Clearing	Tracks Workers' Comp Gross Costs – cleared at the end of year
13821	Basic Life Insurance Clearing	Tracks Life Insurance Gross Costs – cleared at the end of the year
13822	FAS/106 Clearing	Tracks FAS 106 OPEB Gross Costs
13823	Medical/Dental Insurance Clearing	Tracks Medical/Dental Gross Costs
13824	LTD Clearing	Tracks Long Term Disability Gross Costs
13826	Employer ESOP Matching	Tracks ESOP Matching Gross Costs
13827	ESOP-Other Clearing	Tracks ESOP Administrative Gross Costs
13828	Pension Cost Clearing	Tracks Pension Gross Costs
13829	Deferred Asset Clearing	Deferred Asset Clearing
13830	Project Conversion Clearing	Project Conversion Clearing
13832	Deferred Project Conversion Clearing	Deferred Project Conversion Clearing

13834	Main Extension Project Conversion Clearing	Main Extension Project Conversion Clearing
13836	PA Entry Clearing	Clearing account for capital projects – should not be used anymore
13838	1099 Entries	1099 Entries
13841	Employer ESOP Matching Accrual	Tracks the Accrued Gross Costs of ESOP Matching
13842	Capital Benefits I Transfer In	Capital Benefits I Transfer In
13844	Expense Benefits J Trans in	Expense Benefits J Trans in
13846	Benefits K Transfers	Capital Benefits transferred in
13848	Oracle AR Clearing	Used to record project related Oracle AR transactions and Projects should clear this monthly to a zero balance.
13850	Benefits A Cr Exp Workers Comp	Used offset the Workers' Comp Expense charged to Cost Centers
13851	Benefits B Worker's Comp Variance Cl	Used to offset Workers' Comp variance expensed
13852	TBS AMR Equipment	TBS AMR Equipment
13853	Mid Tex Taxes Other	Used in a MassAllocation. Zeros out every month.
13854	Benefits C Gross Trans	Benefits C Gross Trans
13857	AEH 401K match	Company match to employees contributions
13858	Lincoln Rent Clearing	Lincoln Rent Clearing
13860	Clearing Account – Admin Fees for FS	Clearing Account
13861	RSP FACC	Benefits clearing accounts
13863	Employer Match HSA	Benefits clearing accounts
13864	SAP Cash Clearing US Bank	Clearing accounts
13865	SAP Cash Clearing ANB Draft	Clearing accounts
13866	SAP Cash Clearing Banner Refund	Clearing accounts
13867	PNF US Bank	Clearing accounts
13868	PNF ANB Draft	Clearing accounts
13870	Capital Benefits G Workers Comp Tran	Benefits clearing accounts
13871	Capital Benefits I Pension Trans in	Benefits clearing accounts
13872	Capital Benefits I FAS106 Trans in	Benefits clearing accounts
13873	Capital Benefits G Pension Trans out	Benefits clearing accounts
13874	Capital Benefits G FAS106 Trans out	Benefits clearing accounts
13875	Expense Benefits H Pension Trans out	Benefits clearing accounts
13876	Expense Benefits H FAS106 Trans out	Benefits clearing accounts
13877	Expense Benefits J Pension Trans in	Benefits clearing accounts
13878	Expense Benefits J FAS106 Trans in	Benefits clearing accounts
13879	SAP FIGL Document Overflow	Benefits clearing accounts
13880	Benefits A Cr Exp Load Pension	Benefits clearing accounts
13881	Benefits A Cr Exp Load FAS106	Benefits clearing accounts
13882	Capital Benefits E Cap TU offset Pen	Benefits clearing accounts
13883	Capital Benefits E Cap TU offset FAS	Benefits clearing accounts
13884	Benefits C Gross Trans Pension	Benefits clearing accounts
13885	Benefits C Gross Trans FAS106	Benefits clearing accounts
13886	Capital Benefits D True up Pension	Benefits clearing accounts
13887	Capital Benefits D True up FAS106	Benefits clearing accounts
13889	Benefits B Pension Variance Clr	Benefits clearing accounts
13890	Benefits B FAS106 Variance Clr	Benefits clearing accounts
13891	Capital Benefits D True up WorkComp	Benefits clearing accounts
13892	Capital Benefits E Cap TU offset Wor	Benefits clearing accounts
13893	Expense Benefits H Workers Comp Tran	Benefits clearing accounts
13894	Auto insurance installment	Auto insurance installment
13895	Capital Benefits I Workers Comp Tran	Benefits clearing accounts
13897	Expense Benefits J Workers Comp Tran	Benefits clearing accounts

13898	Tax placeholder-Sabrix	Benefits clearing accounts
13899	Benefits K Workers Comp Transfers	Benefits clearing accounts
13900	Deferred Asset Projects	charges relating to deferred projects
13904	Goodwill	Goodwill relating to Southern Resources acquisition
13920	KS Rate Case	Cost associated with the KS Rate Case
13931	Energy Efficiency Program	Energy Efficiency Program
13941	Nashville NFL PSL Fee	Nashville NFL PSL Fee
13942	Houston NFL PSL Fee	Houston NFL PSL Fee
13943	Other Misc Def Dr – Misc	Other Misc Def Dr – Misc
13945	Stock Issuance Costs	Stock Issuance Costs
13953	Goodwill – Comfort Gas	Goodwill – Comfort Gas
13956	Line Pack	Line Pack
13957	Def Dr – Payroll Clearing	Def Dr – Payroll Clearing
13992	Deferred Retirement Costs	Track SERP Supplemental Retirement Trust Balances
13993	Pension Assets Noncurrent	Tracks Assets of the Qualified Pension Plan
14000	MVG-Unbilled Jobbing Work	MVG-Unbilled Jobbing Work
14001	Conservation Project Cost	See Subaccount 14135. The DSM spending is recorded in this Subaccount.
14031	UCG Ks Capacity Rel Rev	UCG Ks Capacity Rel Rev
14066	Kansas Hedging Program	Kansas Hedging Program
14084	Gas Purchases	Gas Purchases
14087	PBR Recoveries	PBR Recoveries
14088	Recoveries	Over or under recovered gas cost
14089	Unbilled Recoveries	Unbilled Recoveries
14093	Goodwill-Woodward (Formerly Investment)	Goodwill-Woodward (Formerly Investment)
14132	COLI Cash surrender Value	Cash surrender value of company owned life insurance policies
14133	COLI Loans Against CSV	Tracks Loans taken against the Cash Value of COLI
14135	Conservation Project Recoveries	KY DSM (demand side management) provides for recovery through a surcharge that is recalculated annually to recover approved demand side management costs (mostly installing things to improve energy efficiency in old homes).
14147	Goodwill – MVG Acquisition	Goodwill – MVG Acquisition
14152	Goodwill – Citizens Acquisition	Goodwill – Citizens Acquisition
14153	Investment in Pine Pipeline	Investment in Pine Pipeline
14155	LGS Integration Costs	Unamortized balance of Integration costs will be fully amortized in year 2022.
14158	MVG Rights of Way	MVG Rights of Way
14162	2 B Universal Shelf Registration	Unused portion for the cost of public offerings will be applied to the next offerings- last booked to Aug 2007.
14163	Goodwill – Mid-Tex Acquisition	Goodwill – Mid-Tex Acquisition
14167	Fees related to Equity Offerings	Fees related to Equity Offerings
14168	RS-Taxes Withheld	RS-Taxes Withheld
14177	BC Materials	Relating to construction costs for BC Materials
14214	Sports Option #5	Sports Option #5
14216	Def Dr – Park City	AR for RET and interest(ST/LT)
14217	Def – Park City – contra	AR for RET and interest(ST/LT)
14218	Texas Rule 8	Texas Rule 8.209 regulatory asset
14219	CO PIPP Cost Accumulation	Colorado Percentage of Income Payment Plan (PIPP) cost accumulation
14220	Colorado PIPP Recoveries	Colorado Percentage of Income Payment Plan (PIPP) recoveries
14221	Myriant Lease Rec	Myriant Lease Rec

14222	Goodwill – AELIG	Goodwill – AELIG
15900	CIG No Notice	CIG No Notice
15901	P/L Stored Gas	P/L Stored Gas
15902	P/L Stored Gas Lig-La	P/L Stored Gas Lig-La
15903	P/L Stored Gas Tnn-La	P/L Stored Gas Tnn-La
15904	P/L Stored Gas Sonat-La	P/L Stored Gas Sonat-La
15905	P/L Stored Gas Koch-La	P/L Stored Gas Koch-La
15906	P/L Storage-Wng Tss	P/L Storage-Wng Tss
15909	P/L Stored Gas – K N Energy	P/L Stord Gas – K N Enrgy
15911	Reliant	Reliant
15918	P/L Storage-Panh-Fs	P/L Storage-Panh-Fs
15921	P/L Storage-Southern	P/L Storage-Southern
15922	P/L Storage-Transco-Gss	P/L Storage-Transco-Gss
15923	P/L Storage-Transco-Wss	P/L Storage-Transco-Wss
15924	P/L Storage-Transco-Ess	P/L Storage-Transco-Ess
15929	P/L Storage-Trunkline-Salem	P/L Stor-Trunkline-Salem
15933	P/L Storage-Tenn Gas-Fs3981	P/L Stor-Tenn Gas-Fs3981
15935	GS Under Amory Storage	GS Under Amory Storage
15937	P/L Storage-Etn-Va Early	P/L Stor-Etn-Va Early
15938	Prepaid Comm Etn-Saltville	Ppd Comm Etn-Saltville
15939	GS Under Tenn Storage	GS Under Tenn Storage
15941	P/L Storage-Tex Ea-Gss	P/L Stor-Tex Ea-Gss
15946	GS Under Texas Eastern	GS Under Texas Eastern
15947	Lng Stored	Lng Stored
15950	P/L Storage – PEPL	P/L Storage – PEPL
15953	GS Under Untd Bisteneau	GS Under Untd Bisteneau
15956	P/L Storage Gas-Williams 545	P/L Stor Gas-Williams 545
15973	Bridgeline Storage Facility	Riverway Storage Facility
15974	Acadian Storage Cavern	Pontchartrain Storage Cavern
15975	Koch Storage	Koch Storage
15976	GS Under Bear Creek-Sng	GS Under Bear Creek-Sng
15977	Gulf South-ISS	Gulf South-ISS
15983	GS Under Muldon-Sng	GS Under Muldon-Sng
15991	Fair Value Hedge Inv	Physical gas activity relating to storage
15993	WMLLC Storage Gas	WMLLC Storage Gas
15995	Other Systems	Physical gas activity relating to storage
15996	Oneok P/L Stored Gas	Oneok P/L Stored Gas
15997	GS Under Goodwin	PEPL
15998	UG Stored Gas Kansas	Tenn System
15999	Consigned Inventory	Physical gas activity relating to consigned storage
16003	Gulf South – Woodward (NOPSI)	Gulf South – Woodward (NOPSI)
16005	TLGP Gas Stored Est	TLGP-LGSN Storage Estimate
16006	East Diamond Storage Facility	East Diamond Storage Facility
16007	Huntsman Storage Facility	Huntsman Storage Facility
16008	Gulf South Storage FSS	Gulf South Storage FSS Asset Mgmt
16011	P/L Storage-Transco-Gainesville	P/L Storage-Transco-Gainesville

16012	Southern(LNG)-Columbus	Southern(LNG)-Columbus
16013	Bon Harbor Storage	Bon Harbor Storage
16014	Grandview Storage	Grandview Storage
16015	Hickory Storage	Hickory Storage
16016	Kirkwood Storage	Kirkwood Storage
16017	St. Charles Storage	St. Charles Storage
16019	Gulf South-Park and Loan	Gulf South-Park and Loan
16023	Keystone	Keystone
16027	Caledonia Storage in VA	Caledonia Storage in VA
16028	Oneok Texas Gas Storage FELMAC	Oneok Texas Gas Storage FELMAC
16029	Petal Gas Storage	Petal Gas Storage
16030	Worsham Steed Storage	Worsham Steed Storage
16031	Sequent Leased Storage	Sequent Leased Storage
16032	Enstor Grama Ridge Stored Gas	Enstor Grama Ridge Stored Gas
16033	Hill-Lake Storage	Hill-Lake Storage
16034	Bobcat Storage	Bobcat Storage
16035	Southern Natural Gas	Southern Natural Gas
16036	Tennessee Gas Pipeline	Tennessee Gas Pipeline
16037	Trunkline Gas Company	Trunkline Gas Company
16038	Monroe Gas Storage	Monroe Gas Storage
16039	Monroe FSS 11702	Monroe FSS 11702
16040	TGP FS-PA K 309552	TGP FS-PA K 309552
16041	Monroe 453S	Monroe 453S
16042	JISH Intrastate FSS	JISH Intrastate FSS
16043	JISH NGPA Sec 311	JISH NGPA Sec 311
16044	Gulf South NNS 48537	Gulf South NNS 48537
16045	Perryville Gas Storage	Perryville Gas Storage
19100	Retirement of MVG Debt	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables, and fully amortized end in Jan 2013.
19105	Retirement Premium on NP Series Q	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables.
19107	Retirement Premium on NP Series T	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables.
19108	Retirement Premium on NP Series U	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables.
19110	Retirement Premium on FMB Series P	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables.
19113	Retirement Premium on NP Series J	Early retirement penalty on Long Term Debt. It is amortized over the life of the new Notes Payables.
20000	Accumulated Other Comprehensive Inco	Treasury Lock
20090	Blueflame OCI	Other comprehensive income Blueflame investments
20100	OCI CF Hedge Non-Aff	Other comprehensive income hedging to non-affiliates
20101	OCI CF Hedge Aff	Other comprehensive income hedging to affiliates
20102	OCI-Other	Treasury Lock- Cost Amortization
20104	OCI-Suntrust T Lock Mar 09	OCI-Suntrust T Lock
20105	OCI-\$400M T Lock June 2011	Other comprehensive income related to treasury lock
20107	OCI-\$350M T Lock Feb-13	Other comprehensive income related to treasury lock
20108	OCT 2014 Int rate swaps	Other comprehensive income related to interest rate swaps
20109	JUN 2017 Int rate swaps	Other comprehensive income related to interest rate swaps
20111	MAR 2019 Int rate swaps	Other comprehensive income related to interest rate swaps
20200	Med Term Notes	Med Term Notes

20223	Debentures 6.75	Debentures 6.75
20231	4.95% Senior Notes due 2014	4.95% Senior Notes due 2014
20232	5.95% Senior Notes due 2034	5.95% Senior Notes due 2034
20234	8.50% Senior Notes due 2019	8.50% Senior Notes due 2019
20235	5.50% Senior Notes due 2041	5.50% Senior Notes due 2041
20236	4.15% Senior Notes due 2043	4.15% Senior Notes due 2043
20237	4.125% Senior Notes due 2044	4.125% Senior Notes due 2044
20238	200MM BBT 3 YR Term Loan	200MM BBT 3 YR Term Loan
20239	3.000% Senior Notes due 2027	3.000% Senior Notes due 2027
20605	N/P-ST Loan	N/P-ST Loan
20609	Intercompany Borrowing	This account is the revolving line of credit b/e AEH/AEC.
20634	CP-Wells Fargo	CP-Wells Fargo
20635	CP-Wells Fargo Discount	CP-Wells Fargo Disc
20636	CP- Deutsche Bank	CP- Deutsche Bank
20637	CP- Deutsche Bank Discount	CP- Deutsche Bank Discount
20638	CP- Goldman Sachs	CP- Goldman Sachs
20639	CP- Goldman Sachs Discount	CP- Goldman Sachs Discount
20640	CP- Morgan Stanley	CP- Morgan Stanley
20642	CP- Royal Bank of Scotland	CP- Royal Bank of Scotland
20643	CP- Royal Bank of Scotland Discount	CP- Royal Bank of Scotland Discount
20644	CP- Mizuho	CP- Mizuho
20645	CP- Mizuho Discount	CP- Mizuho Discount
20646	CP- MUFG	CP- MUFG
20647	CP-MUFG Discount	CP-MUFG Discount
20910	Reg Liability Gross Up 2017	Reg Liability Gross Up 2017
21000	Net Payroll Accrual	Records net pay (labor less deductions and payroll taxes) vs disbursements
21001	Current Liab-A/P Vouchers	Accrual for all AP vouchers and then offset by the AP payment
21007	Emp Supp Life Ins	Emp Supp Life Ins
21010	Emp Ad&D	Employee deductions related to AD&D plan to be paid to vendor
21012	Emp ESOP	Employee deductions related to 401K plan excluding MVG union to be paid to vendor
21016	Emp Credit Union	Emp Credit Union
21018	Emp United Way	Emp United Way
21020	Federal PAC	Federal PAC
21028	Emp 401K Loan	Employee deductions for repayment of loans against the 401K to be paid to vendor
21032	Empr Esop-Other Exp	To record accrual for Empr ESOP adm fees
21033	Empr Esop	Employer match related to the 401K plan excluding MVG Union to be paid to vendor
21035	Empr Ltd Ins	To record accrual for Ltd Insurance
21036	Empr Basic Life	To record accrual for Basic Life
21040	Empr Medical/Dental	Tracks Outstanding Medical/Dental Liability
21042	Dental Claims Incurred	Dental Claims Incurred
21043	Emp Medical Prem W/H	Tracks Active Employee Contributions for Medical Costs
21045	Emp Dental Prem W/H	Tracks Active Employee Contributions for Medical Costs
21047	Medical/Dental Clearing	Used as a Clearing Account for Medical/Dental Gross Costs
21048	Med/Dental-Other Exp Pymt	Not Used Currently – should inactive

21049	PTO Accrual	Tracks Paid Time Off Expense Accrued
21050	Accrued Payroll	Used to Accrue Payroll at Month End
21052	Vision Plan	Employee deductions related to the vision plan to be paid to the vendor
21053	Pretax Flex Medical Plan	Employee deductions related to the pretax flex medical plan to be paid to the vendor and the accrual for the employer wellness portion recorded to Medical Dental Gross cost.
21054	Pretax Dependent Care Plan	Employee deductions related to the pretax dependent care plan .
21061	GE FAMG-SAH	When a customer signs up for the Shop At Home service and they pay, Banner posts the payment to 2320.21061. 85% of the payment is then paid to GE and an entry is posted to 2320.21061. 15% is reclassified from 2320.21061 to 4800.31126.
21063	PT US Able ADD	PT US Able ADD
21069	Employee Direct Deposit	Employee Direct Deposit
21076	OGLM	This account is used to record Estimated Native Gas Purchase Expense, Suspended Royalty Interest Payments, and Accrued T&E Expense.
21078	Emp voluntary deduction	Emp voluntary deduction
21095	ANB Cash Reclass	APB 10
21099	Conservation & Energy Eff (Rider CEE	The Rider CEE program is for a period of two years from Oct08 to Sep10 and will accrue \$166,666.66 each month.
21101	Estimated Gas Cost	same as sub description
21115	Other Payable	Other Payable
21119	CEE Program – Commercial	CEE Program – Commercial
21132	Oracle AR Reimbursements	Oracle AR Reimbursements
21136	Align Accounts Payable	Align Accounts Payable
21170	Emp GVUL Investment Fund	Emp GVUL Investment Fund
21177	Dividend Payable PSU	Dividend Payable PSU
21178	Health Spending Account	Health Spending Account
21252	Borrowed Gas	Gas borrowed relating to storage
21253	Accrued Gas Liability	Accrual of gas cost to be incurred
21254	Tetco Cashout	Tetco Cashout
21305	Accrued Gas Payable	Accrual of gas cost to be incurred
21306	RSP FACC Empr Payable	RSP Fixed Annual Company Contribution employer payable
21307	Involuntary Deductions	Involuntary Deductions
23116	Over/Under-Pr Yr	Over/Under-Pr Yr
23500	Contract Retain	Contract Retain
23501	Customer Contributions	This subaccount is used to accumulate monthly contributions made by customers for the Share the Warmth program. Quarterly, these funds are distributed to the designated agencies.

23502	CO Low Income	CO Low Income
24603	Other A/P-Def Cr Cl Cur	Adjusting or accrual entries are made in this account and cleared in the same quarter
24607	EY Atmos Audit 10-K ARS Fees	E & Y Audit fee accrual. Total cost is evenly accrued every month for the year and the payment is made every quarter.
24612	Other A/P-Uncashed Checks	Unclaimed property accrual. We cancel checks and pull them off bank recons after their stale date (typically 90 days) or after 283pprox. 1 year if no stale date. Paid to the states over various holding periods ranging from 1 to 7 years.
24618	Stocked Item PO Clearing	Stocked Item PO Clearing
24619	Non-Stocked Item PO Clearing	Non-Stocked Item PO Clearing
24634	EY Interim Reviews 10-Q Fees	E & Y Audit fee accrual. Total cost is evenly accrued every month for the year and the payment is made every quarter.
24644	Atmos-Wrong Payee	When check sent in error this subaccount used to create audit trail
24646	BFI property insurance tax	Blueflame Insurance property insurance tax payable
25000	Customer Deposits- Active	Active Customer Deposits
25001	Customer Deposits-Non CIS	same as sub description
25102	Empr Fica-Accrual	Empr Fica-Accrual
25104	Empr Futa-Accrual	Empr Futa-Accrual
25107	State Unemployment Tax	State Unemployment Tax
25111	Empr Denver City Tax	Empr Denver City Tax
25113	La Superv & Inspect Tax	To record the prior quarter LA State Inspection and Supervision Fee to be expensed over the current quarter.
25114	State Franchise Tax Accrl	Used to accrue state/corp franchise tax payments which are reversed by actual state tax interest payments
25115	Permit Fees	Account used to record local franchise fees paid after their priviledge period.
25116	Gross Receipts Tax	Accrual for the estimated annual MS Regulatory tax paid in July each year.
25117	Franchise Fee on Unbilled Revenue	Franchise Fee on Unbilled Revenue
25120	Tx St/City Use Tax 8.25 percent	Tx St/City Use Tax 8.25 percent
25123	Use Tax	Use Tax accrual account
25142	Tx Gas Transportation Tax	Accrual for the RRC Natural Gas Utility Tax on transportation.
25144	Severance Tax	Collected Natural gas severance tax
25146	SUT Tennessee	SUT Tennessee
25147	SUT-Kentucky	SUT-Kentucky
25179	OH Commercial Activity Tax	Accrual for OH CAT tax
25180	Dallas FF recovery-Revenue	Dallas FF recovery-Revenue
25201	Ad Valorem Tax	Accrual account for ad valorem taxes.
26501	Federal Income Tax	Used to accrue federal income tax payments which are reversed by actual federal income tax payments

26502	Fed Inc Tax-Prior Year	Fed Inc Tax-Prior Year
26503	State Income Tax	Used to accrue state income tax payments which are reversed by actual state tax payments
26504	Federal Tax Interest/Penalties	Used to accrue federal income tax interest payments which are reversed by actual federal income tax interest payments
26505	State Tax Interest/Penalties	Used to accrue state income tax interest payments which are reversed by actual state tax interest payments
26506	Fin 48 Liability	Fin 48 Liability
26611	Accrued Interest Payable	Accrued Interest Payable
26628	UCG – Mtn 95-1	Interest Payable on Long Term Notes.
26631	Int Accr-Deb. 6.75	Int Accr-Deb. 6.75
26647	Int-4.95 % Senior Notes due 2014	Int-4.95 % Senior Notes due 2014
26648	Int-5.95 % Senior Notes due 2034	Interest Payable on Long Term Notes.
26653	Int-8.50 % Senior Notes due 2019	Int-8.50 % Senior Notes due 2019
26654	Int-5.50% Senior Notes due 2041	Interest Payable on Long Term Notes.
26655	Int-4.15% Senior Notes due 2043	Interest Payable on Long Term Notes.
26656	Int-4.125% Senior Notes due 2044	Int-4.125% Senior Notes due 2044
26657	Int-BBT 200mm Term Loan due 2019	Int-BBT 200mm Term Loan due 2019
26658	Int-3.000% Senior Notes due 2027	Int-3.000% Senior Notes due 2027
26906	Accrued Bank LC Fees	Accrual of bank LC fees to be paid
26908	Int Accr – New ST loan	Int Accr – New ST loan
26916	Commit Fees-Amarillo NB	Commit Fees-Amarillo NB
26918	Commit Fees-Ryl Bk Scotland	Interest Payable on Long Term Notes.
26919	Int On Customer Deposits	Interest Payable on Long Term Notes.
26922	Int On Non-CIS Deposits	Interest Payable on Long Term Notes.
26923	Commit Fees-BBT	Commit Fees-BBT
27201	Emp Fica-Accrual	Emp Fica-Accrual
27202	Sales Tax	Sales Tax
27204	Emp Fit-Accrual	Emp Fit-Accrual
27205	Emp Sit-Accrual	Emp Sit-Accrual
27206	Emp Local Tax-Accrual	Emp Local Tax-Accrual
27208	Emp Co Local Tax-Accrual	Emp Co Local Tax-Accrual
27209	City Franchise Tax	Franchise fees collected from customers and paid to cities.
27210	State Sales Tax	Collected Sales Tax
27211	County Sales Tax	Franchise fees collected from customers and paid to counties/VA Collected Local Consumption Tax
27212	City Sales Tax	Collected Sales Tax account
27213	Texas State & City Sales Tax	TX Collected Sales Tax
27214	KY State Sales Tax	KY Collected Sales and use tax
27215	KY Utility School Tax	KY Collected School tax
27217	Iowa Sales Tax	IA Collected Sales Tax
27218	Alabama Sales Tax	AL Collected Sales Tax
27222	Gross Receipts	CIAC collected franchise fees.

27223	Consumer Tax	VA Collected Consumers Use Tax
27233	LA State Sales Tax-Code 1	LA State Sales Tax-Code 1
27235	WKG County-School Taxes	WKG County-School Taxes
27236	Arkansas State Sales Tax	AR Collected Sales Tax
27237	Colorado State Sales Tax	Colorado State Sales Tax
27238	Georgia State Sales Tax	GA Collected Sales Tax
27239	Indiana State Sales Tax	IN Collected Sales Tax
27240	Illinois State Sales Tax	IL Collected Gas Tax
27242	Mississippi State Sales Tax	MS Collected Sales Tax
27243	Missouri State Sales Tax	MO Collected Sales Tax/MS Collected Tax
27244	North Carolina State Sales Tax	North Carolina State Sales Tax
27245	Oklahoma State Sales Tax	Oklahoma State Sales Tax
27246	Pennsylvania State Sales Tax	Pennsylvania Collected Sales Tax for nonregulated operations
27252	Tennessee Sales Tax Collected	TN Collected Sales Tax/MS Collected Tax
27253	Sales Tax-Tupelo 6 1/4%	MS Collected Sales Tax (AIC)
27259	Ohio State Sales Tax	OH Collected Sales Tax
27262	Kansas State Sales Tax	KS Collected Sales Tax
27263	Louisiana Pipeline & Safety Fees	Louisiana Pipeline & Safety Fees
27264	Texas Pipeline & Safety Fees	this subaccount's data is imported from Banner. This subaccount affects the Tax collections account. Gas Revenue doesn't book a manual entry to this subaccount.
27265	Jefferson Parish Permit Fees	Jefferson Parish Permit Fees
27266	Huntsville Alabama License Tax	AL Collected Huntsville License Tax
27267	Indiana Utility Receipt Tax	IN Collected Utility Receipts Tax
27269	State-Gross Production	This account is used to record monthly severance taxes resulting from condensate sales and gas purchases
27270	3 rd Party Transport Tax Estimate	Estimated franchise fees charged on 3 rd party transport gas
27272	OH CAT Tax	OH CAT Tax
27273	KY School Tax	Collected KY Natural Gas School Tax
27274	Ohio State Fee	Ohio State Fee
27276	IL Severance Tax	Collected IL Natural Gas Severance Tax
27277	KY Severance Tax	Collected KY Natural Gas Severance Tax
27279	VA State Tax	Collected VA State Tax
27280	Dallas FF Recovery-Collected	Dallas FF Recovery-Collected
27307	Performance Plan	Used to Accrue MIP/VPP Costs
27314	Pipeline Refunds	Pipeline Refunds
27318	Fas 106/OPEB Accrual	Fas 106/OPEB Accrual
27325	Employee Flexible Comp Plan	Employee Flexible Comp Plan
27339	Inc Tax Pay Future Rates	Inc Tax Pay Future Rates
27341	Cust Adv for Construction	Money received in Advance for Construction that could potentially be refunded to the customer.
27346	Gas Research Institute	This account is used to record donations and subsequent payments to the Gas Research Institute
27347	Hedging Open Positions	The market value of future contracts that have not been settled as a benefit(profit) to Atmos are recorded to this account.
27349	WM Performance Plan	AEH bonus accrual
27351	Customer Billing Accrual	The balance is for the accrued bill printing expense.
27353	Deferred Billing AR	This subaccount is used to reclass the prepayments related the deferred budget billing from the A/R account to a liability.
27357	Deposit for future gas flows	Deposit from counterparty for future gas purchase
27358	CIG(Colorado Interstate Gas Company)	CIG(Colorado Inters
27359	Deferred Franchise Fee	Deferred franchise fees

27364	Gas Imbalance Payable	Gas imbalance relating to gas in storage
27365	Unbilled Financial Settlement-WMLLC	Financial settlement that has not been billed to customer
27371	Amarillo LDC	Amarillo LDC
27381	PSCO Front Range	PSCO Front Range
27382	PSCO Southern	PSCO Southern
27383	PSCO Western	PSCO Western
27384	Texas Gas Imbalance	Texas Gas Imbalance
27386	Misc	This is to book the imbalances for the Kansas Pooling Customers.
27387	Storage Imbalance	Storage Imbalance
27394	El Paso Imbalance	El Paso Imbal
27401	Nymex Swaps-Open Positions	The market value of future contracts (greater than one year) that have not been settled as a benefit(profit) to Atmos are recorded to this account. The market value of future contracts (one year or less) that have not been settled as a benefit(profit) to Atmos are recorded to this account.
27403	Options-Open Positions	The market value of future contracts (one year or less) that have not been settled as a benefit(profit) to Atmos are recorded to this account.
27407	NWPL	NWPL pipeline imbalance
27408	Questar	Questar pipeline imbalance
27409	KGS	KGS pipeline imbalance
27410	PEPL	PEPL pipeline imbalance
27415	Natural Gas Pipeline	Natural Gas Pipeline imbalance
27416	Transwestern Pipeline	Transwestern Pipeline imbalance
27417	Reserve for Interim Rates	Tracks reserve for Interim Rates
27418	Dallas Franchise Adder	Dallas Franchise Adder
27703	Other	This liability in SS offsets the Pearson note
27706	Fas 106/OPEB	Tracks Accrued Liability of FAS 106 OPEB Costs
27707	Directors' Def Comp	Tracks Deferred Compensation of Directors
27709	Fas106-Veba Trust/Admin	Tracks Administrative Costs associated with VEBA Trusts
27710	Fas 106 – Veba Trust	Tracks Contributions made to VEBA Trusts
27712	Deferred Retirement Costs	Tracks Actuarially Determined Costs and Payments associated with SERP
27713	Dir Retirement Plan Accr	Tracks Liability for NonQualified Legacy Retirement Plans
27714	Deferred Revenue-Nonaff	Deferred revenue relating to storage activity
27725	Income Tax Recover Future	Income Tax Recover Future
27728	FAS 106 Premiums Incurred	Tracks Premiums Paid Related to OPEB FAS 106 Plan
27729	FAS 106 Claims Incurred	Tracks Accrued Liability of FAS 106 OPEB Costs
27730	FAS 106 Premiums W/H	Tracks Retiree Contributions to the OPEB Plan
27731	FAS 106 Admin Fees	Tracks Administrative Costs associated with the OPEB Plan
27737	Accrued Interest on COLI Policies	Tracks Accrued Interest Liability associated with Company Owned Life Insurance
27743	FAS 106/OPEB – MVG	Tracks the Actuarially Determined Costs of the Mississippi/MedTex/Pipeline OPEB Plans
27748	Gross up- CIAC	Holds balances related to Mid-Tex and Pipeline CIAC. This account was previously used to record the time value of money with the balances amortized over a 15 year tax life. This process was changed to be consistent with Atmos processes

27749	FAS 106 Retiree Life Insurance Premi	Tracks the Life Insurance Premiums incurred associated with the OPEB Plan
27751	Medicare Advantage Plan Premiums	Medicare Advantage (Retiree reimbursement) – Medicare Part D opt out Atmos Plan
27752	LT Fin 48 Liability	used to accrue taxes for uncertain tax postions taken by Atmos over the long term
27753	McKinney Lease Leveling	McKinney Lease Leve
27754	Olathe Lease Leveling	Olathe Lease Leveli
27755	Canyon Dr Lease Leveling	Canyon Dr Lease Lev
27756	Mid-Tex Lease Leveling	Mid-Tex Lease Level
27757	Louisville Lease Leveling	Louisville Lease Le
27759	Mid-Tex Lincoln Lease Leveling	Mid-Tex Lincoln Lea
27760	Midland Lease Leveling	Midland Lease Level
27761	Austin Lease Leveling	Austin Lease Leveli
27762	SS Lincoln Lease Leveling	SS Lincoln Lease Level
27770	Sugarcube Denver Lease Leveling	Sugarcube Denver Le
27771	Greeley Lease Leveling-54 th st	Greeley Lease Level
27772	Bristol Lease Leveling	Bristol Lease Leveling
27774	Franklin Lease Leveling-Riverside 21	Franklin Lease Level
27775	Franklin Lease Leveling-Crescent	Franklin Lease Level
27777	Mayfield Lease Leveling	Mayfield Lease Level
27778	Bowling Green Lease Leveling	Bowling Green Lease
27779	Owensboro Lease Leveling	Owensboro Lease Level
27781	Poydras Lease leveling	Poydras Lease leveling
27783	Rider Revenue Accrual	Rider Revenue Accrual
27785	Columbia Lease Leveling	Columbia Lease Leveling
27787	Tower Lease Leveling	Tower Lease Leveling
27788	Burnet, TX Lease Leveling	Burnet, TX Lease Leveling
27789	Houston-Granite Lease Leveling	Houston-Granite Lease Leveling
27790	Franklin Lease Leveling-Riverside 12	Franklin Lease Leveling-Riverside 12
27791	LT-Fed Tax Int/Penalties	LT-Fed Tax Int/Penalties
27792	LT-State Tax Int/Penalties	LT-State Tax Int/Penalties
27793	Long Term Payable-Federal	Long Term Payable-Federal
27908	Virginia SAVE	Virginia SAVE
27909	Reg Liability 2017	Reg Liability 2017
27910	Cost of Service Reserve	Cost of Service Reserve
28001	Deferred Itc – Federal	Deferred Itc – Federal
28101	Inj & Damages-Ins Reserve	Accrual for General Legal Liabilites.
28102	Workers’ Comp-Ins Reserve	Tracks the Liability Reserve of Workers’ Comp Insurance
28109	R&D Surcharge	This subaccount’s data is imported from Mart. This subaccount affects the account that is assigned to 2284. Gas Revenue doesn’t book a manual entry to this subaccount.

		Note: Gas Revenue was unable to locate the account # within the chart of accounts
28111	Property Insurance reserve	This account is the outstanding loss reserve accrual related to Blueflame property insurance
28201	Accum Defer Fed Income	Accum Defer Fed Income
28204	Federal – Other	Federal – Other
28206	Accum Defer State Inc Tax	Accum Defer State Inc Tax
29000	Unrealized Gas Cost	Unrealized Gas Cost
29002	MTM-Open Futures Contracts	MTM-Open Futures Contracts
29003	Asset Management	Asset Management
29005	Bad Debt Gas Cost	Deferred bad debt gas cost
29007	Margin Loss Recovery	Margin Loss Recovery
29011	Bad Debt Recovery	Recovery of bad debt gas cost via PGA
29013	Asset Management-MS Valley Gas	Asset Management-MS Valley Gas
29014	Deferred APT Pipeline Cost	Under or Over collected pipeline fees
29015	Dallas Res & Comm Bad Debt Gas Cost	Dallas Res & Comm Bad Debt Gas Cost
29016	Environs Res & Comm Bad Debt Gas Cost	Environs Res & Comm Bad Debt Gas Cost
29017	Settled Cities Res & Comm Bad Debt Gas Cost	Settled Cities Res & Comm Bad Debt Gas Cost
29020	Settled Cities Indust Bad Debt Gas C	Deferred Industrial bad debt gas cost – SC
29021	Deferred Option Premiums	Deferred Option Premiums
29022	Bad Debt Gas Cost Interest	Bad Debt Gas Cost Interest
30002	Depr Exp-Natural Gas Prod	Depreciation expense for assets associated with Natural Gas – Production Plant in Service
30003	Depr Exp-Underground Storage	Depreciation expense for assets associated with underground storage Plant in Service
30004	Depr Exp-Transmission Plant	Depreciation expense for assets associated with Transmission Plant in Service
30005	Depr Exp-Distribution Plant	Depreciation expense for assets associated with Distribution Plant in Service
30007	Depr Exp-General Plant	Depreciation expense for assets associated with General Plant in Service
30010	Amort-Lease Improvements	Amortization of non-utility Lease Improvements
30011	Amort Util/Plant Acq Adj	Amortization of utility plant acquisition adjustment
30013	Depreciation-Building	Depreciation expense on company owned buildings
30014	Depreciation-Office furniture	Depreciation expense on company owned office furniture
30015	Depreciation-Comm Equip	Depreciation expense on company owned communication equipments
30021	Customer Contracts – Amort	Other Cust contract with limited terms
30023	Amortization of FAS109 Regulatory It	Amortization of FAS109 Regulatory Items
30025	Rate Case Expenses (GUD 10132)	Rate Case Expenses (GUD 10132) amortization related to APT
30026	NSC – Reg Asset Amortization	NSC – Reg Asset Amortization
30031	Vehicle Depreciation	Depreciation expense on company owned vehicles
30032	Vehicle Depreciation Capitalized	Capitalized portion of deprecation expense on company owned vehicles – used for capital activities
30041	Heavy Equipment Depreciation	Depreciation expense on company owned heavy equipment
30042	Heavy Equipment Depreciation Capital	Capitalized portion of deprecation expense on company owned heavy equipment – used for capital activities
30051	Stores Depreciation	Depreciation expense on company owned stores equipment
30052	Stores Depreciation Capitalized	Capitalized portion of deprecation expense on company owned stores equipment – used for capital activities
30061	Tools & Shop Depreciation	Depreciation expense on company owned tools & shop equipment

30062	Tools & Shop Depreciation Capitalize	Capitalized portion of depreciation expense on company owned tools & shop equipment – used for capital activities
30071	Lab Depreciation	Depreciation expense on company owned lab equipment
30072	Lab Depreciation Capitalized	Capitalized portion of depreciation expense on company owned lab equipment – used for capital activities
30074	Amort of Regulatory Assets	Amort of Regulatory Assets
30101	Ad Valorem – Accrual	Account used to record ad valorem tax expense.
30102	Taxes Property And Other	Misc state and local tax expense.
30103	Occupational Licenses	Occupational License Fee Expense
30104	State Supv & Inspection	LA State Supervision& Inspection Fees/LA Natural Gas Fran Tax Expense
30105	Corp/State Franchise Tax	Used to accrue state/corp franchise tax payments which are reversed by actual state tax interest payments
30107	City Franchise	Local Franchise Fee expense
30108	Dot Transmission User Tax	Dot Transmission User Tax
30109	State Gross Receipts	State Gross Receipts Tax expense for TX and TN
30110	State Gas Transportation	RRC Natural Gas Utility (Transportation) Tax Expense
30112	Public Serv Comm Assessment	CO PUC Assessment fee expense
30118	Penalty – Interest	Penalty – Interest
30119	Cust Deps-By Acct/Div	this subaccount's data is imported from Banner. This subaccount affects the Interest Expense account. Gas Revenue doesn't book a manual entry to this subaccount.
30120	Commitment Fees-Anb	Commitment Fees-Anb
30121	Commitment Fee- Royal Bank of Scotla	Commitment Fee-SunTrust
30122	Div-Common Stock	Div-Common Stock
30123	NonCash-PB-Stock Dividend	Noncash Performance-Based Stock Dividend
30128	Int On Debt To Assoc. Co	Int On Debt To Assoc. Co
30129	Int On S/T Loan-Misc	Int On S/T Loan-Misc
30130	Deferred Interest Infrastructure	Other Interest Expense
30132	1 St Mortg Bonds Series I	1 St Mortg Bonds Series I
30134	Debentures 6.75 percent	Debentures 6.75 percent
30140	Int On S/T Debt-New ST loan	Int On S/T Debt-New ST loan
30141	Int On S/T Debt-JP Morgan ST bridge loan interest	Int On S/T Debt-JP Morgan ST bridge loan interest
30155	Commitment Fees _ Fortis Capital	Quarterly commitment fees relating to credit facility
30156	Int On deferred director comp	Tracks Interest Owed on Deferred Directors' Compensation
30157	Int on Taxes	used to record the interest expense associated with Gas Cost Recovery
30159	Debt expense on Mid-Tex LTD	Debt expense on Mid-Tex LTD
30160	FMB Early Retirement Premium	FMB Early Retirement Premium
30161	6.35% Note Amortization	6.35% Note Amortization
30163	8.50% Senior Notes disc	8.50% Senior Notes discount
30164	Cash equivalent – RSU	Common stock – Cash equivalent – R
30165	CP-Wells Fargo Interest Exp	CP-Wells Fargo Interest Exp
30166	5.5% Senior Notes disc	5.5% Senior Notes discount

30167	4.15% Senior Notes discount	4.15% Senior Notes discount
30168	4.125 Senior Notes disc	4.125 Senior Notes disc
30169	Cash equivalent – PSU	Cash equivalent – PSU
30170	CP- Deutsche Bank Int Exp	CP- Deutsche Bank Int Exp
30171	CP- Goldman Sachs Int Exp	CP- Goldman Sachs Int Exp
30172	CP- Morgan Stanley Int Exp	CP- Morgan Stanley Int Exp
30173	CP- Royal Bank of Scotland Int Exp	CP- Royal Bank of Scotland Int Exp
30174	3.000 Senior Notes prem	3.000 Senior Notes prem
30175	CP- Mizuho Int Exp	CP- Mizuho Int Exp
30176	CP- MUFG Int Exp	CP- MUFG Int Exp
30177	200MM BBT 3 YR Term Loan	200MM BBT 3 YR Term Loan
30201	Federal Income Taxes	Federal Income Taxes
30202	State Income Taxes	State Income Taxes
30205	FIN48 Federal Tax Expense	used to accrue current taxes for uncertain tax postions taken by Atmos over the long term
30207	AMT Federal Tax Expense	AMT Federal Tax Expense
30301	MJC Warranty Revenues	MJC Warranty Revenues
30303	Gross Sales – Merchandising	Gross Sales – Merchandising
30304	Gross Sales - Jobbing	Gross Sales – Jobbing
30401	Cost of Merchandise Sold	Cost of Merchandise Sold
30411	Costs from EDS field	this subaccount's data is imported from the Payable system. This subaccount affects the Revenues from Merchandising account. Gas Revenue doesn't book a manual entry to this subaccount.
30526	Misc Other Revenue	used to book revenue associated with AGC/Midstates Maintenance fee. The account used to book the revenue is Revenues from nonutility opera
30543	Other Misc	used to book losses associated with Miscellaneous deferred debits
30554	Retail Ventures Allocation	Retail Ventures Allocation
30601	Int & Div Income-Other Inv	Int & Div Income-Other Inv
30602	Int & Div Income-Temp Cash I	Int & Div Income-Temp Cash I
30603	Int & Div Income-Non Operation	Int & Div Income-Non Operation
30604	Int & Div Income-Misc	this subaccount's data is imported from Banner. This subaccount affects the Interest and dividend Income account. Gas Revenue doesn't book a manual entry to this subaccount.
30606	Misc Non-Operating Income	Other non-operating revenue outside of G&A
30607	Incentive Rates Income	Income related to incentive rates
30608	Invest Income-Tax Free	Income related to investment account that is tax free
30609	Int & Div Inc-Alloc	Int & Div Inc-Alloc
30611	Misc Operating Income	Misc Operating Income
30612	Int & Div Inc-Interco	Int & Div Inc-Interco
30625	CIAC Gross-Up Amort	CIAC Gross-Up Amort
30626	BNP IBDDA	BNP IBDDA
30702	Education	Education
30703	United Way Agencies	United Way Agencies
30705	Health	Health
30706	Museums & Arts	Museums & Arts
30709	Salvation Army	Salvation Army

30710	Youth Clubs & Centers	Youth Clubs & Centers
30711	Energy Assistance Program	Heat Help Assist. Program
30713	American Red Cross	American Red Cross
30736	Community Welfare	Community Welfare
30737	Political Activities	Political Activities
30740	Misc Income Deductions	Misc Income Deductions
30743	Entertainment & Sports Events	Entertainment & Sports Events
30918	UCG – Mtn 95-1	UCG – Mtn 95-1
30921	Debentures 6.75 percent	Debentures 6.75 percent
30926	LTD-Leasing	LTD-Leasing
30935	LTD-4.95 % Senior Notes due 2014	Interest expense 4.95 % Senior Notes due 2014
30936	LTD-5.95 % Senior Notes due 2034	Interest expense 5.95 % Senior Notes due 2034
30937	LTD-Rate Lock	LTD-Rate Lock
30939	Fixed Rate due 2017	Interest expense Fixed Rate due 2017
30940	LTD-8.50 % Senior Notes due 2019	Interest expense 8.50 % Senior Notes due 2019
30941	LTD-5.50% Sr Notes due 2041	Interest expense 5.50% Senior Notes due 2041
30942	LTD-4.15% Sr Notes due 2043	Interest expense 4.15% Senior Notes due 2043
30943	LTD 4.125% Sr Notes due 2044	LTD 4.125% Sr Notes due 2044
30944	LTD BBT 200MM Term Loan due 2019	LTD BBT 200MM Term Loan due 2019
30945	LTD 3.000% Sr Notes due 2027	LTD 3.000% Sr Notes due 2027
31101	Gas Rev-Dist Inc	Revenue from gas sales
31108	Gas Rev-Dist Inc. Base Charges	Gas Rev-Dist Inc. Base Charges
31113	Sales For Resale	Used to record a receivable associated with Sales For Resale revenue
31115	Office Rental	Office Rental
31116	Appliance Rental	Appliance Rental
31121	Service Revenue	Revenue from miscellaneous service fees
31126	Shop At Home – Sales	Shop At Home – Sales
31127	Home Protection Revenue	Home Protection Revenue
31128	Gas Cost Adjustment Surcharge	This subaccount's data is imported from Banner. This subaccount affects the Mex-Tex Residential sales. Gas Revenue doesn't book a manual entry to this subaccount.
31132	Realized Enhancement	Realized Enh related to financial trades
31133	Auto Club – Sales	Auto Club – Sales
31136	Gas Sales-Nonaff	Physical Gas sales related to non-affiliates
31137	Gas Sales-Aff	Physical Gas sales related to affiliates
31140	Transport Reimbursed-Nonaff	Transport reimbursement for non-affiliates
31141	Transport Reimbursed-Aff	Transport reimbursement for affiliates
31142	Storage Reimbursed-Nonaff	Storage reimbursement related to non-affiliates
31143	Storage Reimbursed-Aff	Storage reimbursement related to affiliates
31149	Interest Income	Staley Lease Income
31180	Handbill Est – Unbilled	Gas Revenue use this subaccount to book it's monthly estimates associated with commercial, industrial and PA revenue
31181	City franch revenue	Revenue related to franchise fees
31182	State Occup revenue	Revenue related to state gross receipts tax

31183	Surcharge revenue	Revenue related to surcharge fees
31195	WNA	Weather normalization revenue adjustments
31198	Meter Maint & Repair Revenues	This account is used to record revenues from meter maintenance and repairs
31200	GRIP 2009	GRIP 2009
31201	Forfeited Disc-Dist Plant Inc	this subaccount's data is imported from Banner. This subaccount affects the Forfeited discounts account. Gas Revenue doesn't book a manual entry to this subaccount.
31210	GRIP 2010	GRIP 2010
31211	GRIP 2011	GRIP 2011
31214	2010 Investment Settlement	2010 Investment Settlement
31215	CB Gas Rev-Dist Inc	Gas revenues related to complex billed customers
31216	CB Gas Rev-Dist Inc Base Charges	Gas revenues related to complex billed base charges
31217	CB Gas Cost Adjustment Surcharge	Gas revenues related to complex billed surcharges adjustments
31218	CB Surcharge Revenue	Gas revenues related to complex billed surcharges
31219	CB Surcharge revenue	CB Surcharge revenue
31220	Gas Utility Tax	Gas Utility Tax
31301	Misc Service Revenue	Misc Service Revenue
31304	Gas Transport Rev-Distr	Gas Transport Rev-Distr
31305	Sales For Resale	used to record an intercompany receivable associated with Industrial Transportation Revenue.
31306	Intraco Transport Rev	Intraco Transport Rev
31307	Op Inc&Exp-Prod Extr Ng	Op Inc&Exp-Prod Extr Ng
31308	Rent From Gas Property	This account is used to record revenues on rental property
31309	Other Gas Revenues	Gas revenues related to financial trades
31314	Storage Rent	Storage Rent
31318	CAST-GA	CAST-GA
31319	HUB Transaction Revenue	This account is used to record revenues for HUB transactions
31321	Rev-Storing 311 Gas for Others	This account is used to record revenues where Section 311 gas is stored for others
31323	Electric Gen-311(A)(2)-Texas	Electric Gen-311(A)(2)-Texas
31324	Parking Transp Rev- 311(A)(2)	This account is used to record revenues on Section 311 Parking contracts
31325	LDC Transp – 3 rd parties	This account is used to record revenues on LDC contracts for transportation
31326	Industrial Transportation	This account is used to record revenues on Industrial contracts for transportation
31332	Trans for Midtex-Rate CGS	This account is used to record revenues on MidTex-Rate GCS contracts for transportation
31333	Electric Generation	This account is used to record revenues on Electric Generation contracts for transportation
31335	Parking Transportation Revenue	This account is used to record revenues on Parking contracts
31336	Lending Transportation Revenue	This account is used to record revenues on Lending contracts
31337	Pipeline	This account is used to record revenues on Pipeline contracts
31338	Pipeline-311(A)(2)-Texas	This account is used to record revenues on Section 311 Pipeline contracts
31340	Compress Rev-Transp Customers	This account is used to record revenues on Compression contracts
31341	Other Transport Related Rev	This account is used to record revenues on contracts from TBS that are not categorized in other accounts
31342	HUB Trans Rev – 311(A)(2)Texas	This account is used to record revenues for Section 311 HUB transactions

31343	Rev-Storing Gas of Others	This account is used to record revenues where gas is stored for others
31345	Parking Trans Rev-Affiliate/AEM	Parking Trans Rev-Affiliate/AEM
31347	Pipeline-311(a)(2)-Texas-Affiliate/AEM	Pipeline-311(a)(2)-Texas-Affiliate/AEM
31348	Pipeline-Affiliate/AEM	This account is used to record revenues on Pipeline contracts with AEM
31350	Rev-Storage Affiliate/AEM	Rev-Storage Affiliate/AEM
31361	Storage 311(a)2-Affiliate/AEM	This account is used to record revenues where Section 311 gas is stored for AEM
31363	Kansas Ad Valorem Surcharge	this subaccount's data is imported from Banner. This subaccount affects the Kansas Other gas revenues account. Gas Revenue doesn't book a manual entry to this subaccount.
31364	Easements	Easements
31365	Financial	Financial
31367	Asset Management-LA	Asset Management
31368	Intercompany transportation revenue	Intercompany transportation revenue
31369	Capacity Utilization	Capacity Utilization
31371	Asset Management-MS	Asset Management-MS
31372	Ind Trans – Regulated	Ind Trans – Regulated
31373	Ind Trans – Other Revenue	Ind Trans – Other Revenue
31374	Other Gas Revenue – Taxable	Other Gas Revenue – Taxable
31375	Other Gas Revenue – Non-Taxable	Other Gas Revenue – Non-Taxable
31376	Other Revenue-Operating Fee Intra	Other Revenue-Operating Fee Intra
31378	Ind Trans-Other Rev-Non-Taxable	Ind Trans-Other Rev-Non-Taxable
31379	Cost of Service Reserve	Cost of Service Reserve
35103	FP CF Hedge Ineffectiveness Non-Aff	Fix price hedge ineffectiveness for non-affiliates
35104	FP CF Hedge Ineffectiveness Aff	FP CF Hedge Ineffectiveness Aff
35105	Genl Feed Adjustment	Genl Feed Adjustment
35251	Fixed Price Futures	Financial trades for fixed price futures
35261	Fixed Price Swaps Non-Aff	Financial trades for fixed price swaps for non-affiliates
35262	Fixed Price Swaps Aff	Financial trades for fixed price swaps for affiliates
35311	Storage Inv	Storage inventory for AR, AP and revenue
35351	Storage Futures	Storage Futures for AR, AP and revenue
35361	Storage Swaps-NonAff	Storage swaps for non-affiliates
35362	Storage Swaps-Aff	Storage swaps for affiliates
35375	Realized Gains on Storage	Realized Gains on Storage
35376	Storage demand fees	Storage demand fees
35381	Fair Value Hedge Inventory	Fair value hedge of storage inventory
35582	Transp Rev-Pooling Transfer	Transport revenue related to pooling transfers on physical gas
35591	Transp-Rev Pooling-Affiliate/AEM	Transp-Rev Pooling-Affiliate/AEM

35702	Fixed Fees-Aff	TO CONSUMER ADVOCATE DR NO. 1-36 Fixed Fees-Aff
35704	Fixed Fee Options-Affiliate	Fixed Fee Options-Affiliate
35801	Basis Swaps-Nonaff	Financial trades for basis swaps for non-affiliates
35802	Basis Swaps-Aff	Financial trades for basis swaps for affiliates
35901	MTM Reserve Overhead-Nonaff	Mark-to-market reserves for overhead relating to non-affiliates
35902	MTM Reserve Overhead-Aff	MTM Reserve Overhead-Aff
35922	MTM Reserve NPV-Aff	MTM Reserve NPV-Aff
35931	MTM Reserve Credit-NonAff	Mark-to-market reserves for credit relating to non-affiliates
35954	MTM storage	MTM storage
40001	Billed to West Tex Div	Billed to West Tex Div
40002	Billed to CO/KS Div	Billed to CO/KS Div
40003	Billed to LA Div	Billed to LA Div
40004	Billed to Mid St Div	Billed to Mid St Div
40007	Billed to Nonutilities	Billed to Nonutilities
40008	Billed to Mid-Tex Div	Billed to Mid-Tex Div
40009	Billed to MS Div	Billed to MS Div
40010	Billed to Atmos Pipeline Div	Billed to Atmos Pipeline Div
40011	Billed to AELIG	Billed to AELIG
40012	Billed to WKGS	Billed to WKGS
40013	Billed to AEH	Billed to AEH
40014	Billed to UCGS	Billed to UCGS
40015	Billed to TLGP	Billed to TLGP
40016	Billed to TLGS	Billed to TLGS
40017	Billed to AP&S	Billed to AP&S
40517	Intercompany billing for AEH AEM and AES	Intercompany billing for AEH AEM and AES
41101	Billed from Accounting	Billed from Accounting
41103	Billed from Customer Service Center	Billed from Cust Service Center
41105	Billed from Gas Control	Billed from Gas Control
41106	Billed from Govt Affairs	Billed from Govt Affairs
41107	Billed from HR	Billed from HR
41108	Billed from HR Other	Billed from HR Other
41109	Billed from IT	Billed from IT
41112	Billed from Investor Relations	Billed from Investor Relations
41113	Billed from Legal	Billed from Legal
41114	Billed from Corp Secretary	Billed from Corp Secretary
41115	Billed from Planning & Budget	Billed from Planning & Budget
41116	Billed from Rates	Billed from Rates
41117	Billed from Purchasing	Billed from Purchasing
41119	Billed from Treasury	Billed from Treasury
41120	Billed from Risk Mgmt	Billed from Risk Mgmt
41121	Billed from Management Committee	Billed from Management Committee
41123	Billing for Overhead Capitalized	Billing for Overhead Capitalized
41124	Billing for Taxes Other and Depr	Billing for Taxes Other and Depr
41126	Billed from Utility Operations Council	Billing for Utility Operations Council
41129	Billing for CSC Depr & Taxes Other	Billing for CSC Depr & Taxes Other

[illegible]

Company Service Areas – Description of Company Service Areas

C010 Atmos Regulated Shared Services – Service Areas

Co	Company Description	Service Area	Service Area Description
C010	Atmos Regulated Shared Services	002DIV	Dallas Atmos Rate Division - 002DIV
C010	Atmos Regulated Shared Services	012DIV	Call Center Division - 012DIV

C020 Atmos Energy-Louisiana – Service Areas

Co	Company Description	Service Area	Service Area Description
C020	Atmos Energy-Louisiana	007DIV	Trans La Division - 007DIV
C020	Atmos Energy-Louisiana	077DIV	AE Louisiana - LGS Division - 077DIV
C020	Atmos Energy-Louisiana	107DIV	AEL Overhead Division - 107DIV

C030 Atmos Energy-West Texas – Service Areas

Co	Company Description	Service Area	Service Area Description
C030	Atmos Energy-West Texas	001DIV	Amarillo Transmission Division - 001DIV
C030	Atmos Energy-West Texas	003DIV	Amarillo City Plant Division - 003DIV
C030	Atmos Energy-West Texas	004DIV	Fritch & Sanford City Plant Division - 004DIV
C030	Atmos Energy-West Texas	005DIV	West Texas City Plant Division - 005DIV
C030	Atmos Energy-West Texas	006DIV	Dalhart City Plant Division - 006DIV
C030	Atmos Energy-West Texas	008DIV	West Texas Rural Irrigation Division - 008DIV
C030	Atmos Energy-West Texas	010DIV	West Texas Div Division - 010DIV
C030	Atmos Energy-West Texas	013DIV	Amarillo Rural Division - 013DIV
C030	Atmos Energy-West Texas	014DIV	Non-Regulated Industrial - 014DIV
C030	Atmos Energy-West Texas	015DIV	Regulated Industrial - 015DIV
C030	Atmos Energy-West Texas	016DIV	Lubbock City Plant Division - 016DIV
C030	Atmos Energy-West Texas	017DIV	Dalhart Rural Division - 017DIV
C030	Atmos Energy-West Texas	018DIV	Dalhart Rural Irrigation Division - 018DIV
C030	Atmos Energy-West Texas	019DIV	West Texas Div- Triangle Pipeline - 019DIV
C030	Atmos Energy-West Texas	020DIV	West Texas Lubbock Environs Division - 020DIV
C030	Atmos Energy-West Texas	021DIV	West Texas Rural Division - 021DIV

C050 Atmos Energy-KY/Mid-States – Service Areas

Co	Company Description	Service Area	Service Area Description
C050	Atmos Energy-KY/Mid-States	009DIV	Kentucky Division - 009DIV
C050	Atmos Energy-KY/Mid-States	091DIV	Mid-States General Office Division - 091DIV
C050	Atmos Energy-KY/Mid-States	093DIV	Tennessee Division - 093DIV
C050	Atmos Energy-KY/Mid-States	096DIV	Virginia Division - 096DIV

C060 Atmos Energy-Colorado-Kansas – Service Areas

Co	Company Description	Service Area	Service Area Description
C060	Atmos Energy-Colorado-Kansas	030DIV	GGC/Denver Company Division - 030DIV
C060	Atmos Energy-Colorado-Kansas	031DIV	Colorado ADM Division - 031DIV
C060	Atmos Energy-Colorado-Kansas	033DIV	Northeast Colorado Division - 033DIV
C060	Atmos Energy-Colorado-Kansas	034DIV	Northwest & Central Colorado Division - 034DIV
C060	Atmos Energy-Colorado-Kansas	035DIV	Southeast Colorado Division - 035DIV

C060 Atmos Energy-Colorado-Kansas 036DIV Southwest Colorado Division - 036DIV TO CONSUMER ADVOCATE DR NO. 1-36
 C060 Atmos Energy-Colorado-Kansas 081DIV KS Division - 081DIV

C070 Atmos Energy-Mississippi – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C070	Atmos Energy-Mississippi	170DIV	Mississippi Division - 170DIV

C080 Atmos Energy-Mid-Tex – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C080	Atmos Energy-Mid-Tex	190DIV	Mid-Tex Gas Division – 190DIV
C080	Atmos Energy-Mid-Tex	196DIV	City of Dallas – 196DIV
C080	Atmos Energy-Mid-Tex	197DIV	Dallas Environs – 197DIV
C080	Atmos Energy-Mid-Tex	198DIV	Settled Cities – 198DIV
C080	Atmos Energy-Mid-Tex	200DIV	Mid-Tex Franchise Fees – 200DIV
C080	Atmos Energy-Mid-Tex	201DIV	Division inside City Limits served from the City Gate
C080	Atmos Energy-Mid-Tex	207DIV	Division inside City Limits but service has not been established

C180 Atmos Pipeline – Texas – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C180	Atmos Pipeline - Texas	700DIV	Atmos Pipeline - Texas Division - 700DIV
C180	Atmos Pipeline - Texas	710DIV	NSL-Atmos Only Division - 710DIV
C180	Atmos Pipeline - Texas	711DIV	NSL-Partnership - 711DIV

C210 Blueflame Insurance Services, LTD – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C210	Blueflame Insurance Services, LTD	830DIV	Blueflame Division - 830DIV

C220 Atmos Energy Louisiana Industrial Gas (AELIG) – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C220	AELIG	056DIV	TLGP-LGSI Division – 056DIV
C220	AELIG	059DIV	TLIG Division - 059DIV
C220	AELIG	061DIV	Louisiana Off-System Industrials LOSI - 061DIV

C221 Atmos Power Systems Inc – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C221	Atmos Power Systems Inc	890DIV	Leasing Service Areas

C231 Atmos Pipeline & Storage LLC – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C231	Atmos Pipeline & Storage LLC	818DIV	Atmos Storage - 818DIV

C232 UCG Storage – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C232	UCG Storage	800DIV	Storage Service Areas - 800DIV

C233 WKG Storage – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C233	WKG Storage	817DIV	WKG Storage roll up - 817DIV

C234 Trans Louisiana Gas Storage – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C234	Trans Louisiana Gas Storage	822DIV	TLGS Service Areas - 822DIV

C236 Atmos Gathering Company, LLC – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C236	Atmos Gathering Company, LLC	861DIV	Shrewsbury Division - 861DIV
C236	Atmos Gathering Company, LLC	862DIV	Atlas Interconnect Division - 862DIV
C236	Atmos Gathering Company, LLC	867DIV	Straight Cr Gathering Co LLP Div - 867DIV
C236	Atmos Gathering Company, LLC	868DIV	Park City Div - 868DIV

C237 Phoenix Gas Gathering Company – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C237	Phoenix Gas Gathering Company	866DIV	Phoenix Gas Gathering Company Div - 866DIV

C301 Atmos Energy Services LLC – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C301	Atmos Energy Services LLC	055DIV	Atmos Energy Services Inc Division

C302 Egasco – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C302	Egasco	050DIV	Egasco Division - 050DIV

C303 Trans Louisiana Gas Pipeline – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C303	Trans Louisiana Gas Pipeline	052DIV	TLGP Division - 052DIV
C303	Trans Louisiana Gas Pipeline	057DIV	TLGP-LGSN Division
C303	Trans Louisiana Gas Pipeline	058DIV	TLGP-Pine Pipeline JV Div
C303	Trans Louisiana Gas Pipeline	060DIV	TLGP-Sport Pipeline Div

C306 Atmos Exploration & Production – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C306	Atmos Exploration & Production	053DIV	Atmos Energy Exploration - 053DIV

C312 Atmos Energy Holdings Inc – Service Areas

<u>Co</u>	<u>Company Description</u>	<u>Service Area</u>	<u>Service Area Description</u>
C312	Atmos Energy Holdings Inc	820DIV	AEHI Corporate Division - 820DIV

Eliminations – Service Areas

Co	Company Description	Service Area	Service Area Description
C981	Atmos Energy Corporation Cons (Elim)	981DIV	Atmos Energy Corporation Cons (Elim) Division
C982	Atmos Energy Company (BU Elim)	982DIV	Atmos Energy Company (BU Elim) Division
C983	TLGP and Tlgs (Elim)	983DIV	Atmos Storage (Elim) Division
C987	Other Operating Companies (Elim)	987DIV	Other Operating Companies (Elim) Division
C989	SSU and Blueflame (Elim)	989DIV	Blueflame (Elim) Division
C990	Mid-Tex Eliminations	990DIV	Mid-Tex Eliminations Division

Work Order Authorization Information

Header Detail

Work Order: **050.60963** Company: **050 Mid-States Division**
Work Order Title: **050.3342.FranklinRoadImprovem** Business Segment: **093 - Tennessee Division**
Wo Type Description: **050.093:Non Funct-Distribution Plt** Functional Class: **Distribution Plant**
Work Order Group: **093000** Department Code: **3342**
Current Revision: **1** Department Description: **KMD-Franklin/Columbia-C&M/Service [3342]**
Document Revision: **1** Doc Revision Status: **Approved**
Funding Project: **CB.050.59310** Budget Description: **3342.Franklin Rd Sys Imp.FY23**
Funding Project Desc: **3342.Franklin Rd Sys Imp.FY23** Estimated Annual Revenue: **\$0**
Eligible for AFUDC yes Eligible for CPI: **yes** Reimbursement Type: **N/A**
Reason Code: **System Improvements** Retirement Type:
WO Description: **This project is for the replacement of 600 feet of steel along Franklin Road and the installation of 1,400 feet of 4" HDPE along Franklin Road. This will also retire 300 feet of 4" steel over the Harpeth River going to downtown Franklin.**

In Capital Budget: **2023 Approved Capital Budget**
Major Location: **Tennessee** Status: **open**
Asset Location: **62002: WILLIAMSON, FRANKLIN, INSIDE**

Estimated Start Date: **Mar 10, 2023** Estimated Completion Date: **Aug 31, 2023** Estimated In-Service Date: **Aug 30, 2023**

Notes: **This project is for the replacement of 600 feet of 4" steel along Franklin Road and the installation of 1,400 feet of 4" HDPE along Franklin Road. This will also retire 300 feet of 4" steel over the Harpeth River going to downtown Franklin. This will remove the isolated steel in the system and also remove a one way feed on a large system. The 4" pipe will be within a**

Contacts

Project Manager: **Hay, Kenny** Engineer: **Anderson, Richard**
Plant Accountant: Other Contact: **Hay, Kenny**
Contract Administrator: **Anderson, Richard**

Reason for Work (Justification)

Approvals

Level	Approver	Approval Limit	Date Approved
Level 1	Hay, Kenny	\$25,000	3/16/2023
Level 2	Lowe, Brett P	\$50,000	3/16/2023
Level 3	Rice, Craig	\$500,000	3/16/2023

**** Dollar Estimate in USD ****

Estimate Charge Type	Additions	Retirements	Expense	Jobbing	Total
Contractor Labor	\$270,943.01	\$0.00	\$0.00	\$0.00	\$270,943.01
Materials - with stores	\$9,236.00	\$0.00	\$0.00	\$0.00	\$9,236.00
Other Expenditures w/o OH	\$6,033.60	\$843.21	\$0.00	\$0.00	\$6,876.81
Total Direct Capital Labor	\$14,317.90	\$2,001.00	\$0.00	\$0.00	\$16,318.90
zAFUDC Debt	\$1,185.56	\$0.00	\$0.00	\$0.00	\$1,185.56

Work Order Authorization Information

***** Dollar Estimate in USD *****

Estimate Charge Type	Additions	Retirements	Expense	Jobbing	Total
zAFUDC Equity	\$4,394.34	\$0.00	\$0.00	\$0.00	\$4,394.34
zBenefits	\$2,764.80	\$386.39	\$0.00	\$0.00	\$3,151.19
zDiv O/H Applied	\$22,120.87	\$177.38	\$0.00	\$0.00	\$22,298.25
zLabor - Overhead NSC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
zSSU O/H Applied	\$13,040.31	\$104.57	\$0.00	\$0.00	\$13,144.88
zState O/H Applied	\$18,875.66	\$151.36	\$0.00	\$0.00	\$19,027.02
zStores Overhead	\$461.80	\$0.00	\$0.00	\$0.00	\$461.80
Regular Charge	\$363,373.85	\$3,663.91	\$0.00	\$0.00	\$367,037.76
Total Estimated Costs:	\$363,373.85	\$3,663.91	\$0.00	\$0.00	\$367,037.76

***** Unit Estimate *****

Asset Location	Utility Account	Retirement Unit	Addition Dollars	Retirement Dollars	Add Qty	Retire Qty
62002: WILLIAMSON, FRANKLIN, INSIDE	37602-Mains - Plastic	DIS-37602-Main, PE, 4 in.	\$370,643.50	\$2,518.39	1,909	129
Total Location:			\$370,643.50	\$2,518.39	1,909	129
Total Unit Estimate:			\$370,643.50	\$2,518.39	1,909	129

***** Class Codes *****

Class Code	Value
Activity Code	8209-At Risk Pipe
COR Derivation Eligibility	Yes
GIS Config ID	105817175
GIS Revision Number	1
OPA Project Template ID	T.050.093.D.Sys Imp
Project Category	Capital
Project Type	Non Functional

***** Forecast Summary *****

Dollars shown in (000s)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2023	\$0	\$0	\$0	\$17	\$102	\$103	\$103	\$42	\$0	\$0	\$0	\$0	\$367
Prior Years:													\$0
Future Years:													\$0
Total All Years:													<u>\$367</u>

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-37
Page 1 of 1

REQUEST:

At the point of retirement of an asset, how do the Company determine the age and original cost of the retired asset?

RESPONSE:

Atmos Energy's accounting practices follow Federal Energy Regulatory Commission ("FERC") standards and Generally Accepted Accounting Principles ("GAAP"). The retirement process may occur at any time after a project is placed in service. Plant Accounting runs the retirement process, which captures all retirements for in service projects. Powerplant uses the mortality curve to capture the correct vintage and quantity to retire. Once reviewed, the Plant Accounting Manager/Supervisor will post the retirement in Powerplant. Prior to posting, Powerplant will systematically validate retirement quantities and asset location to ensure validity. The system of accounts requires that the book cost of property permanently removed be credited to the utility plant account and charged to the Accumulated Provision for Depreciation of Utility Plant. Any related costs to remove the utility plant from service should be charged to the Accumulated Provision for Depreciation and any proceeds received from the sale of the utility plant should be credited to the Accumulated Provision for Depreciation.

Dr. Accumulated depreciation (108)
Cr. Plant in Service (101)

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-38
Page 1 of 1

REQUEST:

Identify and explain on an account-by-account basis the Company's expectations with respect to future removal requirements and markets for retired equipment and materials. Provide the basis for these expectations.

RESPONSE:

Mr. Allis did not perform the requested account-by-account listing of expectations for the depreciation study, and the Company objects to this DR as unduly burdensome to the extent it asks him to undertake an analysis which the Consumer Advocate can just as easily undertake for itself. Subject to and without waiver of this objection, Mr. Allis's recommended net salvage estimates for each account reflect his expectations for future cost of removal and gross salvage.

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-39
Page 1 of 1

REQUEST:

Do Mr. Allis' net salvage estimates for mass property accounts incorporate future inflation? If yes, provide the net present value of all these ratios.

RESPONSE:

Mr. Allis did not perform present value calculations of net salvage for the depreciation study, nor is doing so a typical or preferred approach to estimating net salvage. Mr. Allis also did not incorporate a specific estimate of future inflation into his net salvage estimates. The net salvage analyses that informed his estimates do include a level of past inflation, which is a function of the age of historical retirements (or, more precisely, the time between the recording of the original cost of the asset and the time at which cost of removal is recorded). However, because the average age of retirements is typically lower than the probable lives of assets currently in service, and because assets in service today are not brand new, the level of past inflation in the net salvage analysis is commonly less than will occur over the remaining lives of assets currently in service.

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-40
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REQUEST:

State whether Mr. Allis's mass property cost of removal estimates extrapolate past inflation into the future cost of removal estimate. If not, explain why not.

RESPONSE:

The cost of removal estimates do not extrapolate past inflation rates into the future cost of removal estimates. To the extent future inflation could be construed to be incorporated into cost of removal estimates, it is typically at a lower rate than has occurred historically. This is because normally there is a difference between the average age of retirements in the historical net salvage analysis and the average age of future retirements as defined by the survivor curve estimates, which causes this difference.

Docket No. 23-00050
Atmos Energy Corporation, Tennessee Division
Consumer Advocate DR Set No. 1
Question No. 1-41
Page 1 of 1

REQUEST:

Provide a comparison of the annual cost of removal and gross salvage amounts shown on the Company's federal tax returns with the corresponding book amounts for the last 5 years. Provide the annual deferred tax expense associated with each of the differences. In addition, provide the beginning and ending accumulated deferred tax balances and state whether they are rate base additions or rate base deductions.

RESPONSE:

Atmos Energy calculates the overall accumulated deferred tax balances for plants based on capitalization rules and depreciation methods that are different from the book. Items that could impact asset tax basis include, but not limited to, overhead, interest, cost of removal, salvage value etc.. Atmos Energy does not track the cumulative book vs tax differences on each of the individual items, such as cost of removal and gross salvage amounts as requested. Please see Attachment 1, for the book Reserve Rollforward for the last five years for the Tennessee division, Shared Service and Call Center.

The beginning and ending accumulated deferred tax balances as of Sept. 30 2022 on plants are \$90,893,097 and \$101,310,280 respectively, these are rate base deductions.

ATTACHMENT:

CAD_1-41_Att1 - Reserve Rollfoward.xlsx

Atmos Energy Corporation
Reserve Rollforward
CAPD Set 1 (23-00050 Depreciation)

093 - Tennessee Division

Start Month	End Month	Depreciation Group	Begin Balance	Depreciation Expense	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain-Loss	End Balance
10/2017	09/2018	050.093.30200:Franch & Consent Grp	241,284.22	-	-	-	-	-	-	241,284.22
10/2017	09/2018	050.093.36520:Rights-Of-Way	70,629.46	5,304.36	-	-	-	-	-	75,933.82
10/2017	09/2018	050.093.36600:Structures & Improvem	1,433.47	116.28	-	-	-	-	-	1,549.75
10/2017	09/2018	050.093.36700:Mains - Cathodic Prot	16,648.07	3,740.88	-	-	-	-	-	20,388.95
10/2017	09/2018	050.093.36701:Mains - Steel	5,087,729.40	279,341.88	-	-	-	-	-	5,367,071.28
10/2017	09/2018	050.093.36900:Measuring And Reg. St	1,114,832.26	72,368.64	-	-	-	-	-	1,187,200.90
10/2017	09/2018	050.093.37402:Land & Land Rights	219,999.06	19,566.95	-	-	-	-	-	239,566.01
10/2017	09/2018	050.093.37500:Structures & Improvem	27,926.15	6,540.35	-	-	-	-	-	34,466.50
10/2017	09/2018	050.093.37600:Mains - Cathodic Prot	349,814.75	41,796.64	-	-	-	-	-	391,611.39
10/2017	09/2018	050.093.37601:Mains - Steel	26,372,792.50	1,450,901.29	(258,055.62)	(178,476.77)	-	-	-	27,387,161.40
10/2017	09/2018	050.093.37602:Mains - Plastic	76,587,581.98	3,922,028.85	(186,651.38)	(94,282.79)	-	-	-	80,228,676.66
10/2017	09/2018	050.093.37603:Mains - Anodes	339,869.92	39,477.43	(20,504.34)	-	-	-	-	358,843.01
10/2017	09/2018	050.093.37604:Leak Clamps & Sleeves	3,151,285.48	243,089.46	(400,341.52)	-	-	-	-	2,994,033.42
10/2017	09/2018	050.093.37800:Meas. And Reg. Sta. E	5,102,148.45	288,066.61	(77,665.08)	(62,537.32)	-	-	-	5,250,012.66
10/2017	09/2018	050.093.37900:Meas & Reg Station Eq	1,405,269.60	94,997.70	(2,949.40)	(1,329.30)	-	-	-	1,495,988.60
10/2017	09/2018	050.093.38000:Services	43,310,615.09	2,487,222.48	(1,298,424.72)	(110,342.53)	-	-	-	44,389,070.32
10/2017	09/2018	050.093.38100:Meters	8,270,341.13	1,250,564.33	(220,698.71)	(3,281.57)	-	-	-	9,296,925.18
10/2017	09/2018	050.093.38200:Meter Installations	15,709,142.60	1,002,037.60	(371,484.49)	(5,608.95)	-	-	-	16,334,086.76
10/2017	09/2018	050.093.38300:House Regulators	2,558,329.27	181,990.68	(3,143.22)	(1,998.29)	-	-	-	2,735,178.44
10/2017	09/2018	050.093.38500:Industrial Measuring	166,028.59	15,317.18	-	-	-	-	-	181,345.77
10/2017	09/2018	050.093.39000:Struct & Improvem Grp	3,435,990.36	148,690.66	-	-	-	-	-	3,584,681.02
10/2017	09/2018	050.093.39003:Improvements Grp	5,091.40	312.36	-	-	-	-	-	5,403.76
10/2017	09/2018	050.093.39009:Improvement-Leased Grp	220,852.46	18,468.27	-	-	-	-	-	239,320.73
10/2017	09/2018	050.093.39100:Office Furniture And	322,237.19	27,495.67	-	-	-	-	-	349,732.86
10/2017	09/2018	050.093.39200:Transp Equip-Group	232,695.53	5,329.85	-	-	13,455.00	-	-	251,480.38
10/2017	09/2018	050.093.39300:Stores Equipment	6,632.10	99.96	(1,401.87)	-	-	-	-	5,330.19
10/2017	09/2018	050.093.39400:Tools Shop And Garage	629,678.76	164,964.90	(6,618.98)	-	-	-	-	788,024.68
10/2017	09/2018	050.093.39600:Power Op Equip-Group	52,935.35	10,521.93	(32,579.01)	-	6,635.00	-	-	37,513.27
10/2017	09/2018	050.093.39603:Ditchers - Group	6,285.40	1,302.48	-	-	-	-	-	7,587.88
10/2017	09/2018	050.093.39604:Backhoes - Group	85,116.30	7,175.44	(113,049.52)	-	-	-	-	(20,757.78)
10/2017	09/2018	050.093.39605:Welders - Group	4,188.69	545.28	-	-	-	-	-	4,733.97
10/2017	09/2018	050.093.39700:Communication Equipme	65,344.60	14,912.76	-	-	-	-	-	80,257.36
10/2017	09/2018	050.093.39800:Miscellaneous Equipme	898,117.68	124,892.51	(94,061.65)	-	-	-	-	928,948.54
10/2017	09/2018	050.093.39901:Oth Tang Prop - Serve	8,792.70	3,657.00	-	-	-	-	-	12,449.70
10/2017	09/2018	050.093.39906:Pc Hardware	242,491.69	98,925.04	(100,893.14)	-	-	-	-	240,523.59
10/2018	09/2019	050.093.30200:Franch & Consent Grp	241,284.22	-	-	-	-	-	-	241,284.22
10/2018	09/2019	050.093.36520:Rights-Of-Way	75,933.82	5,304.36	-	-	-	-	-	81,238.18
10/2018	09/2019	050.093.36600:Structures & Improvem	1,549.75	116.28	-	-	-	-	-	1,666.03
10/2018	09/2019	050.093.36700:Mains - Cathodic Prot	20,388.95	3,740.88	-	-	-	-	-	24,129.83
10/2018	09/2019	050.093.36701:Mains - Steel	5,367,071.28	279,336.39	(458.63)	(17,625.75)	-	-	-	5,628,323.29
10/2018	09/2019	050.093.36900:Measuring And Reg. St	1,187,200.90	72,368.64	-	-	-	-	-	1,259,569.54
10/2018	09/2019	050.093.37402:Land & Land Rights	239,566.01	34,816.18	-	-	-	-	-	274,382.19
10/2018	09/2019	050.093.37500:Structures & Improvem	34,466.50	7,096.10	-	-	-	-	-	41,562.60
10/2018	09/2019	050.093.37600:Mains - Cathodic Prot	391,611.39	48,752.89	-	-	-	(11,145.04)	-	429,219.24
10/2018	09/2019	050.093.37601:Mains - Steel	27,387,161.40	1,641,538.56	(190,284.49)	(404,196.04)	-	(3,249.10)	-	28,430,970.33
10/2018	09/2019	050.093.37602:Mains - Plastic	80,228,676.66	4,260,023.52	(283,660.94)	(130,479.05)	-	-	-	84,074,560.19
10/2018	09/2019	050.093.37603:Mains - Anodes	358,843.01	43,353.77	(9,944.79)	(30,344.01)	-	11,145.04	-	373,053.02
10/2018	09/2019	050.093.37604:Leak Clamps & Sleeves	2,994,033.42	242,618.81	-	(44,953.64)	-	3,249.10	-	3,194,947.69
10/2018	09/2019	050.093.37800:Meas. And Reg. Sta. E	5,250,012.66	342,518.64	(15,776.54)	(64,961.65)	-	-	-	5,511,793.11
10/2018	09/2019	050.093.37900:Meas & Reg Station Eq	1,495,988.60	147,989.51	-	-	-	-	-	1,643,978.11
10/2018	09/2019	050.093.38000:Services	44,389,070.32	2,621,065.67	(3,371,687.72)	(333,866.74)	-	-	-	43,304,581.53
10/2018	09/2019	050.093.38100:Meters	9,296,925.18	1,387,882.83	(850,465.06)	(6,647.45)	-	-	-	9,827,695.50
10/2018	09/2019	050.093.38200:Meter Installations	16,334,086.76	1,018,187.03	(817,390.69)	(10,984.06)	-	-	-	16,523,899.04
10/2018	09/2019	050.093.38300:House Regulators	2,735,178.44	198,904.79	(20,861.99)	(2,247.47)	-	-	-	2,910,973.77
10/2018	09/2019	050.093.38500:Industrial Measuring	181,345.77	17,144.59	-	-	-	-	-	198,490.36
10/2018	09/2019	050.093.39000:Struct & Improvem Grp	3,584,681.02	186,518.89	-	-	-	-	-	3,771,199.91

Atmos Energy Corporation
Reserve Rollforward
CAPD Set 1 (23-00050 Depreciation)

093 - Tennessee Division

Start Month	End Month	Depreciation Group	Begin Balance	Depreciation Expense	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain-Loss	End Balance
10/2018	09/2019	050.093.39003:Improvements Grp	5,403.76	312.36	-	-	-	-	-	5,716.12
10/2018	09/2019	050.093.39009:Imprvment-Leased Grp	239,320.73	18,665.88	-	-	-	-	-	257,986.61
10/2018	09/2019	050.093.39100:Office Furniture And	349,732.86	35,085.73	-	-	-	-	-	384,818.59
10/2018	09/2019	050.093.39200:Transp Equip-Group	251,480.38	16,519.37	(56,547.13)	-	-	-	-	211,452.62
10/2018	09/2019	050.093.39200:Transportation Equipm	-	-	-	6,079.60	-	-	-	6,079.60
10/2018	09/2019	050.093.39300:Stores Equipment	5,330.19	82.44	-	-	-	-	-	5,412.63
10/2018	09/2019	050.093.39400:Tools Shop And Garage	788,024.68	191,391.89	(27,959.18)	-	-	-	-	951,457.39
10/2018	09/2019	050.093.39600:Power Op Equip-Group	37,513.27	6,305.52	(101,335.73)	-	-	-	-	(57,516.94)
10/2018	09/2019	050.093.39600:Power Operated Equipm	-	-	-	9,000.00	-	-	-	9,000.00
10/2018	09/2019	050.093.39603:Ditchers - Group	7,587.88	1,302.48	-	-	-	-	-	8,890.36
10/2018	09/2019	050.093.39604:Backhoes - Group	(20,757.78)	2,254.00	(51,777.10)	-	19,212.75	-	-	(51,068.13)
10/2018	09/2019	050.093.39605:Welders - Group	4,733.97	545.28	-	-	-	-	-	5,279.25
10/2018	09/2019	050.093.39700:Communication Equipme	80,257.36	14,912.76	-	-	-	-	-	95,170.12
10/2018	09/2019	050.093.39800:Miscellaneous Equipme	928,948.54	127,454.39	(8,186.66)	-	-	-	-	1,048,216.27
10/2018	09/2019	050.093.39901:Oth Tang Prop - Serve	12,449.70	5,661.75	-	-	-	-	-	18,111.45
10/2018	09/2019	050.093.39906:Pc Hardware	240,523.59	111,673.12	(44,161.90)	-	-	-	-	308,034.81
10/2019	09/2020	050.093.30200:Franch & Consent Grp	241,284.22	-	-	-	-	-	-	241,284.22
10/2019	09/2020	050.093.36520:Rights-Of-Way	81,238.18	5,304.36	-	-	-	-	-	86,542.54
10/2019	09/2020	050.093.36600:Structures & Improvem	1,666.03	116.28	-	-	-	-	-	1,782.31
10/2019	09/2020	050.093.36700:Mains - Cathodic Prot	24,129.83	3,740.88	-	-	-	-	-	27,870.71
10/2019	09/2020	050.093.36701:Mains - Steel	5,628,323.29	278,720.83	(51,499.00)	(25,433.18)	-	-	-	5,830,111.94
10/2019	09/2020	050.093.36900:Measuring And Reg. St	1,259,569.54	72,368.64	-	-	-	-	-	1,331,938.18
10/2019	09/2020	050.093.37402:Land & Land Rights	274,382.19	49,362.25	-	-	-	10,499.28	-	334,243.72
10/2019	09/2020	050.093.37500:Structures & Improvem	41,562.60	7,159.12	-	-	-	-	-	48,721.72
10/2019	09/2020	050.093.37600:Mains - Cathodic Prot	429,219.24	55,848.05	-	(27.33)	-	-	-	485,039.96
10/2019	09/2020	050.093.37601:Mains - Steel	28,430,970.33	1,863,710.18	(355,372.89)	(710,127.80)	-	-	-	29,229,179.82
10/2019	09/2020	050.093.37602:Mains - Plastic	84,074,560.19	4,706,602.54	(134,429.03)	(320,452.69)	-	-	-	88,326,281.01
10/2019	09/2020	050.093.37603:Mains - Anodes	373,053.02	47,240.99	(22,846.05)	-	-	-	-	397,447.96
10/2019	09/2020	050.093.37604:Leak Clamps & Sleeves	3,194,947.69	254,433.30	-	-	-	-	-	3,449,380.99
10/2019	09/2020	050.093.37800:Meas. And Reg. Sta. E	5,511,793.11	393,052.60	(19,079.20)	(54,535.14)	-	-	-	5,831,231.37
10/2019	09/2020	050.093.37900:Meas & Reg Station Eq	1,643,978.11	223,306.43	-	-	-	(10,499.28)	-	1,856,785.26
10/2019	09/2020	050.093.38000:Services	43,304,581.53	2,783,113.86	(1,745,635.91)	(297,209.27)	-	-	-	44,044,850.21
10/2019	09/2020	050.093.38100:Meters	9,827,695.50	1,459,120.67	(381,364.00)	(35,423.22)	-	-	-	10,870,028.95
10/2019	09/2020	050.093.38200:Meter Installations	16,523,899.04	1,026,281.47	(285,145.53)	(68,442.37)	-	-	-	17,196,592.61
10/2019	09/2020	050.093.38300:House Regulators	2,910,973.77	227,464.11	(67,623.55)	(21,102.05)	-	-	-	3,049,712.28
10/2019	09/2020	050.093.38500:Industrial Measuring	198,490.36	18,668.65	-	-	-	-	-	217,159.01
10/2019	09/2020	050.093.38900:Land & Land Rights	-	-	(666,505.28)	-	769,632.96	-	(103,127.68)	-
10/2019	09/2020	050.093.39000:Struct & Improvem Grp	3,771,199.91	204,588.57	(1,012,521.13)	-	439,496.11	-	(185,461.04)	3,217,302.42
10/2019	09/2020	050.093.39003:Improvements Grp	5,716.12	312.36	-	-	-	-	-	6,028.48
10/2019	09/2020	050.093.39009:Imprvment-Leased Grp	257,986.61	16,848.90	(73,712.78)	-	31,995.86	-	-	233,118.59
10/2019	09/2020	050.093.39100:Office Furniture And	384,818.59	43,150.38	-	-	-	-	-	427,968.97
10/2019	09/2020	050.093.39200:Transp Equip-Group	211,452.62	64,343.67	(5,750.84)	-	26,525.00	-	-	296,570.45
10/2019	09/2020	050.093.39200:Transportation Equipm	-	-	-	-	-	-	-	6,079.60
10/2019	09/2020	050.093.39300:Stores Equipment	5,412.63	125.35	-	-	-	-	-	5,537.98
10/2019	09/2020	050.093.39400:Tools Shop And Garage	951,457.39	236,371.29	(9,552.12)	-	-	-	-	1,178,276.56
10/2019	09/2020	050.093.39600:Power Op Equip-Group	(57,516.94)	1,866.36	(29,850.47)	-	-	-	-	(85,501.05)
10/2019	09/2020	050.093.39600:Power Operated Equipm	9,000.00	-	-	-	-	-	-	9,000.00
10/2019	09/2020	050.093.39603:Ditchers - Group	8,890.36	1,302.48	-	-	-	-	-	10,192.84
10/2019	09/2020	050.093.39604:Backhoes - Group	(51,068.13)	-	-	-	-	-	-	(51,068.13)
10/2019	09/2020	050.093.39605:Welders - Group	5,279.25	545.28	-	-	-	-	-	5,824.53
10/2019	09/2020	050.093.39700:Communication Equipme	95,170.12	15,151.80	-	-	-	-	-	110,321.92
10/2019	09/2020	050.093.39800:Miscellaneous Equipme	1,048,216.27	128,956.81	(143,278.10)	-	-	-	-	1,033,894.98
10/2019	09/2020	050.093.39901:Oth Tang Prop - Serve	18,111.45	7,677.00	-	-	-	-	-	25,788.45
10/2019	09/2020	050.093.39906:Pc Hardware	308,034.81	133,973.44	(118,653.73)	-	-	-	-	323,354.52
10/2020	09/2021	050.093.30200:Franch & Consent Grp	241,284.22	-	-	-	-	-	-	241,284.22
10/2020	09/2021	050.093.36520:Rights-Of-Way	86,542.54	5,304.36	-	-	-	-	-	91,846.90

Atmos Energy Corporation
Reserve Rollforward
CAPD Set 1 (23-00050 Depreciation)

093 - Tennessee Division

Start Month	End Month	Depreciation Group	Begin Balance	Depreciation Expense	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain-Loss	End Balance
10/2020	09/2021	050.093.36600:Structures & Improvem	1,782.31	116.28	-	-	-	-	-	1,898.59
10/2020	09/2021	050.093.36700:Mains - Cathodic Prot	27,870.71	3,740.88	-	-	-	-	-	31,611.59
10/2020	09/2021	050.093.36701:Mains - Steel	5,830,111.94	278,110.56	-	(88,350.24)	-	-	-	6,019,872.26
10/2020	09/2021	050.093.36900:Measuring And Reg. St	1,331,938.18	72,368.64	-	-	-	-	-	1,404,306.82
10/2020	09/2021	050.093.37402:Land & Land Rights	334,243.72	60,690.49	-	-	-	-	-	394,934.21
10/2020	09/2021	050.093.37500:Structures & Improvem	48,721.72	7,200.84	-	-	-	-	-	55,922.56
10/2020	09/2021	050.093.37600:Mains - Cathodic Prot	485,039.96	64,069.16	(3,519.63)	(2,566.94)	-	-	-	543,022.55
10/2020	09/2021	050.093.37601:Mains - Steel	29,229,179.82	2,077,555.21	(358,043.05)	(358,706.40)	-	-	-	30,589,985.58
10/2020	09/2021	050.093.37602:Mains - Plastic	88,326,281.01	5,122,276.72	(225,620.20)	(237,344.65)	-	-	-	92,985,592.88
10/2020	09/2021	050.093.37603:Mains - Anodes	397,447.96	51,621.53	(33,188.73)	-	-	-	-	415,880.76
10/2020	09/2021	050.093.37604:Leak Clamps & Sleeves	3,449,380.99	254,458.24	-	-	-	-	-	3,703,839.23
10/2020	09/2021	050.093.37800:Meas. And Reg. Sta. E	5,831,231.37	446,327.59	(353,810.68)	(19,194.14)	-	-	-	5,904,554.14
10/2020	09/2021	050.093.37900:Meas & Reg Station Eq	1,856,785.26	285,220.47	(595,108.40)	(34,838.48)	-	-	-	1,512,058.85
10/2020	09/2021	050.093.38000:Services	44,044,850.21	2,967,805.17	(1,269,869.04)	(297,246.77)	-	-	-	45,445,539.57
10/2020	09/2021	050.093.38100:Meters	10,870,028.95	1,547,442.66	(228,648.67)	(53,031.45)	-	-	-	12,135,791.49
10/2020	09/2021	050.093.38200:Meter Installations	17,196,592.61	1,028,179.59	(220,657.73)	(81,782.14)	-	-	-	17,922,332.33
10/2020	09/2021	050.093.38300:House Regulators	3,049,712.28	258,991.46	(26,726.67)	(22,359.00)	-	-	-	3,259,618.07
10/2020	09/2021	050.093.38500:Industrial Measuring	217,159.01	19,393.30	-	-	-	-	-	236,552.31
10/2020	09/2021	050.093.39000:Struct & Improvem Grp	3,217,302.42	195,390.52	-	-	-	-	-	3,412,692.94
10/2020	09/2021	050.093.39003:Improvements Grp	6,028.48	312.36	-	-	-	-	-	6,340.84
10/2020	09/2021	050.093.39009:Improvement-Leased Grp	233,118.59	15,031.92	-	-	-	-	-	248,150.51
10/2020	09/2021	050.093.39100:Office Furniture And	427,968.97	44,911.36	-	-	-	-	-	472,880.33
10/2020	09/2021	050.093.39200:Transp Equip-Group	296,570.45	118,591.62	(9,894.92)	-	-	-	-	405,267.15
10/2020	09/2021	050.093.39200:Transportation Equipm	6,079.60	-	-	-	-	-	-	6,079.60
10/2020	09/2021	050.093.39300:Stores Equipment	5,537.98	118.88	(2,969.41)	-	-	-	-	2,687.45
10/2020	09/2021	050.093.39400:Tools Shop And Garage	1,178,276.56	290,704.18	(30,515.01)	-	-	2,647.83	-	1,441,113.56
10/2020	09/2021	050.093.39600:Power Op Equip-Group	(85,501.05)	891.72	-	-	-	-	-	(84,609.33)
10/2020	09/2021	050.093.39600:Power Operated Equipm	9,000.00	-	-	-	-	-	-	9,000.00
10/2020	09/2021	050.093.39603:Ditchers - Group	10,192.84	1,302.48	-	-	-	-	-	11,495.32
10/2020	09/2021	050.093.39604:Backhoes - Group	(51,068.13)	-	-	-	-	-	-	(51,068.13)
10/2020	09/2021	050.093.39605:Welders - Group	5,824.53	363.52	(8,349.48)	-	-	-	-	(2,161.43)
10/2020	09/2021	050.093.39700:Communication Equipme	110,321.92	13,220.65	(45,119.39)	-	-	-	-	78,423.18
10/2020	09/2021	050.093.39800:Miscellaneous Equipme	1,033,894.98	119,932.88	(152,846.96)	-	-	-	-	1,000,980.90
10/2020	09/2021	050.093.39901:Oth Tang Prop - Serve	25,788.45	7,682.28	-	-	-	-	-	33,470.73
10/2020	09/2021	050.093.39906:Pc Hardware	323,354.52	150,972.70	(123,177.31)	-	-	-	-	351,149.91
10/2021	09/2022	050.093.30200:Franch & Consent Grp	241,284.22	-	-	-	-	-	-	241,284.22
10/2021	09/2022	050.093.36520:Rights-Of-Way	91,846.90	5,304.36	-	-	-	-	-	97,151.26
10/2021	09/2022	050.093.36600:Structures & Improvem	1,898.59	116.28	-	-	-	-	-	2,014.87
10/2021	09/2022	050.093.36700:Mains - Cathodic Prot	31,611.59	3,740.88	-	-	-	-	-	35,352.47
10/2021	09/2022	050.093.36701:Mains - Steel	6,019,872.26	278,110.56	-	-	-	-	-	6,297,982.82
10/2021	09/2022	050.093.36900:Measuring And Reg. St	1,404,306.82	72,368.64	-	-	-	-	-	1,476,675.46
10/2021	09/2022	050.093.37402:Land & Land Rights	394,934.21	67,697.44	(100.00)	-	47,320.00	-	(47,257.30)	462,594.35
10/2021	09/2022	050.093.37500:Structures & Improvem	55,922.56	7,200.84	-	-	-	-	-	63,123.40
10/2021	09/2022	050.093.37600:Mains - Cathodic Prot	543,022.55	72,106.22	-	-	-	-	-	615,128.77
10/2021	09/2022	050.093.37601:Mains - Steel	30,589,985.58	2,231,533.57	(581,620.06)	(374,057.45)	-	-	-	31,865,841.64
10/2021	09/2022	050.093.37602:Mains - Plastic	92,985,592.88	5,595,849.16	(588,700.29)	(223,934.84)	-	-	-	97,768,806.91
10/2021	09/2022	050.093.37603:Mains - Anodes	415,880.76	60,731.12	(19,840.35)	-	-	-	-	456,771.53
10/2021	09/2022	050.093.37604:Leak Clamps & Sleeves	3,703,839.23	220,561.05	(1,380,124.04)	-	-	-	-	2,544,276.24
10/2021	09/2022	050.093.37800:Meas. And Reg. Sta. E	5,904,554.14	532,075.61	(14,466.33)	(119,305.71)	-	-	-	6,302,857.71
10/2021	09/2022	050.093.37900:Meas & Reg Station Eq	1,512,058.85	336,419.74	-	-	-	-	-	1,848,478.59
10/2021	09/2022	050.093.38000:Services	45,445,539.57	3,142,387.98	(5,026,695.36)	(369,953.86)	-	(31,647.58)	-	43,159,630.75
10/2021	09/2022	050.093.38100:Meters	12,135,791.49	1,679,845.40	(733,882.58)	(27,235.61)	-	-	-	13,054,518.70
10/2021	09/2022	050.093.38200:Meter Installations	17,922,332.33	1,018,036.74	(517,433.92)	(52,511.94)	-	-	-	18,370,423.21
10/2021	09/2022	050.093.38300:House Regulators	3,259,618.07	290,758.44	(8,798.50)	(14,062.29)	-	-	-	3,527,515.72
10/2021	09/2022	050.093.38500:Industrial Measuring	236,552.31	19,373.16	-	-	-	-	-	255,925.47
10/2021	09/2022	050.093.38900:Land & Land Rights	-	-	(3,460.00)	-	-	-	3,460.00	-

Atmos Energy Corporation
Reserve Rollforward
CAPD Set 1 (23-00050 Depreciation)

093 - Tennessee Division

Start Month	End Month	Depreciation Group	Begin Balance	Depreciation Expense	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain-Loss	End Balance
10/2021	09/2022	050.093.39000:Struct & Improvem Grp	3,412,692.94	200,071.78	-	-	-	-	-	3,612,764.72
10/2021	09/2022	050.093.39003:Improvements Grp	6,340.84	312.36	-	-	-	-	-	6,653.20
10/2021	09/2022	050.093.39009:Imprvment-Leased Grp	248,150.51	15,031.92	-	-	-	-	-	263,182.43
10/2021	09/2022	050.093.39100:Office Furniture And	472,880.33	36,203.93	(414,716.31)	-	-	-	-	94,367.95
10/2021	09/2022	050.093.39200:Transp Equip-Group	405,267.15	118,114.47	-	-	-	-	-	523,381.62
10/2021	09/2022	050.093.39200:Transportation Equipm	6,079.60	-	-	-	-	-	-	6,079.60
10/2021	09/2022	050.093.39300:Stores Equipment	2,687.45	81.72	-	-	-	-	-	2,769.17
10/2021	09/2022	050.093.39400:Tools Shop And Garage	1,441,113.56	334,033.63	(49,318.73)	-	-	-	-	1,725,828.46
10/2021	09/2022	050.093.39600:Power Op Equip-Group	(84,609.33)	594.48	(9,336.10)	-	-	-	-	(93,350.95)
10/2021	09/2022	050.093.39600:Power Operated Equipm	9,000.00	-	-	-	-	-	-	9,000.00
10/2021	09/2022	050.093.39603:Ditchers - Group	11,495.32	1,302.48	-	-	-	-	-	12,797.80
10/2021	09/2022	050.093.39604:Backhoes - Group	(51,068.13)	-	-	-	-	-	-	(51,068.13)
10/2021	09/2022	050.093.39605:Welders - Group	(2,161.43)	-	-	-	-	-	-	(2,161.43)
10/2021	09/2022	050.093.39700:Communication Equipme	78,423.18	11,230.23	-	-	-	-	-	89,653.41
10/2021	09/2022	050.093.39800:Miscellaneous Equipme	1,000,980.90	107,888.73	(165,298.22)	-	-	-	-	943,571.41
10/2021	09/2022	050.093.39901:Oth Tang Prop - Serve	33,470.73	7,682.28	-	-	-	-	-	41,153.01
10/2021	09/2022	050.093.39906:Pc Hardware	351,149.91	165,312.72	(81,821.98)	-	-	-	-	434,640.65

Atmos Energy Corporation
Reserve Rollforward
CAPD Set 1 (23-00050 Depreciation)

002 - Dallas Atmos Rate Division

Start Month	End Month	Depreciation Group	Begin Balance	Depreciation Expense	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain-Loss	End Balance
10/2017	09/2018	010.002.39000:Structure & Improv	459,453.95	45,428.44	-	-	-	(212.63)	-	504,669.76
10/2017	09/2018	010.002.39005:Structure & Improv	3,391,056.50	281,506.89	-	-	-	7,277.29	-	3,679,840.68
10/2017	09/2018	010.002.39009:Improvements - Leased	9,270,618.26	77,750.40	-	-	-	-	-	9,348,368.66
10/2017	09/2018	010.002.39020:Struct & Improv AEAM	(0.04)	-	-	-	-	-	-	(0.04)
10/2017	09/2018	010.002.39029:Improv-Leased AEAM	(0.08)	27.12	-	-	-	-	-	27.04
10/2017	09/2018	010.002.39100:Office Furniture And	1,696,833.23	210,347.51	-	-	-	-	-	1,907,180.74
10/2017	09/2018	010.002.39102:Remittance Processing	1.26	-	-	-	-	-	-	1.26
10/2017	09/2018	010.002.39103:Office Machines	0.45	-	-	-	-	-	-	0.45
10/2017	09/2018	010.002.39104:Office Furn. & Equip	29,568.28	2,675.39	-	-	-	-	-	32,243.67
10/2017	09/2018	010.002.39120:Off Furn & Equip-AEAM	94,237.12	10,536.24	-	-	-	-	-	104,773.36
10/2017	09/2018	010.002.39200:Transportation Equipm	4,777.35	811.11	-	-	-	-	-	5,588.46
10/2017	09/2018	010.002.39400:Tools Shop And Garage	27,844.96	6,587.82	-	-	-	-	-	34,432.78
10/2017	09/2018	010.002.39420:Tools And Garage-AEAM	388.07	-	-	-	-	-	-	388.07
10/2017	09/2018	010.002.39700:Communication Equipme	490,836.96	58,995.52	-	-	-	-	-	549,832.48
10/2017	09/2018	010.002.39720:Commun Equip AEAM	3,395.26	498.00	-	-	-	-	-	3,893.26
10/2017	09/2018	010.002.39800:Miscellaneous Equipme	41,566.51	4,510.08	-	-	-	-	-	46,076.59
10/2017	09/2018	010.002.39820:Misc Equip - AEAM	652.13	213.96	-	-	-	-	-	866.09
10/2017	09/2018	010.002.39900:Other Tangible Equipm	165,245.32	5,333.23	-	-	-	(7,277.29)	-	163,301.26
10/2017	09/2018	010.002.39901:Servers-Hardware	19,052,279.19	2,422,751.14	(17,898,920.04)	-	-	(8,658.17)	-	3,567,452.12
10/2017	09/2018	010.002.39902:Servers-Software	16,188,089.53	1,587,694.73	(990,377.17)	-	-	(20,114.03)	-	16,765,293.06
10/2017	09/2018	010.002.39903:Network Hardware	2,321,365.71	300,210.88	-	-	-	-	-	2,621,576.59
10/2017	09/2018	010.002.39906:Pc Hardware	942,008.14	161,730.43	(945,867.79)	-	-	-	-	157,870.78
10/2017	09/2018	010.002.39907:Pc Software	174,828.66	99,041.09	(1,982.26)	-	-	-	-	271,887.49
10/2017	09/2018	010.002.39908:Application Software	30,228,827.08	4,248,003.22	-	-	-	(38,241.82)	-	34,438,588.48
10/2017	09/2018	010.002.39909:Mainframe Software	42,803.14	2,356.92	-	-	-	-	-	45,160.06
10/2017	09/2018	010.002.39921:Servers-Hardware-AEAM	1,061,150.63	111,356.37	(828,241.80)	-	-	8,658.17	-	352,923.37
10/2017	09/2018	010.002.39922:Servers-Software-AEAM	409,508.46	89,503.02	(74,689.79)	-	-	20,114.03	-	444,435.72
10/2017	09/2018	010.002.39923:Network Hardware-AEAM	40,079.74	4,931.32	-	-	-	-	-	45,011.06
10/2017	09/2018	010.002.39926:Pc Hardware-AEAM	33,224.79	29,469.84	-	-	-	-	-	62,694.63
10/2017	09/2018	010.002.39928:Application SW-AEAM	11,535,787.82	1,317,214.58	(205,742.23)	-	-	38,241.82	-	12,685,501.99
10/2017	09/2018	010.002.39931:ALGN-Servers-Hardware	32,445.63	28,311.72	-	-	-	-	-	60,757.35
10/2017	09/2018	010.002.39932:ALGN-Servers-Software	25,171.76	31,221.96	-	-	-	-	-	56,393.72
10/2017	09/2018	010.002.39938:ALGN-Application SW	2,649,384.78	1,156,099.64	-	-	-	-	-	3,805,484.42
10/2018	09/2019	010.002.39000:Structure & Improv	504,669.76	45,615.54	-	-	-	(200.16)	-	550,085.14
10/2018	09/2019	010.002.39005:Structure & Improv	3,679,840.68	281,735.28	-	-	-	-	-	3,961,575.96
10/2018	09/2019	010.002.39009:Improvements - Leased	9,348,368.66	178,404.06	(437,955.87)	-	-	-	-	9,088,816.85
10/2018	09/2019	010.002.39020:Struct & Improv AEAM	(0.04)	68.28	-	-	-	18.52	-	86.76
10/2018	09/2019	010.002.39029:Improv-Leased AEAM	27.04	634.22	-	-	-	-	-	661.26
10/2018	09/2019	010.002.39100:Office Furniture And	1,907,180.74	221,205.78	-	-	-	(777.17)	-	2,127,609.35
10/2018	09/2019	010.002.39102:Remittance Processing	1.26	-	-	-	-	-	-	1.26
10/2018	09/2019	010.002.39103:Office Machines	0.45	-	-	-	-	-	-	0.45
10/2018	09/2019	010.002.39104:Office Furn. & Equip	32,243.67	2,820.24	-	-	-	-	-	35,063.91
10/2018	09/2019	010.002.39120:Off Furn & Equip-AEAM	104,773.36	10,533.24	-	-	-	-	-	115,306.60
10/2018	09/2019	010.002.39200:Transportation Equipm	5,588.46	384.14	-	-	-	-	-	5,972.60
10/2018	09/2019	010.002.39400:Tools Shop And Garage	34,432.78	6,441.49	-	-	-	-	-	40,874.27
10/2018	09/2019	010.002.39420:Tools And Garage-AEAM	388.07	-	-	-	-	-	-	388.07
10/2018	09/2019	010.002.39700:Communication Equipme	549,832.48	58,972.95	-	-	-	-	-	608,805.43
10/2018	09/2019	010.002.39720:Commun Equip AEAM	3,893.26	497.64	-	-	-	-	-	4,390.90
10/2018	09/2019	010.002.39800:Miscellaneous Equipme	46,076.59	4,481.04	-	-	-	-	-	50,557.63
10/2018	09/2019	010.002.39820:Misc Equip - AEAM	866.09	212.04	-	-	-	-	-	1,078.13
10/2018	09/2019	010.002.39900:Other Tangible Equipm	163,301.26	739.44	(162,267.97)	-	-	-	-	1,772.73
10/2018	09/2019	010.002.39901:Servers-Hardware	3,567,452.12	1,858,584.92	(106,175.33)	-	-	-	-	5,319,861.71
10/2018	09/2019	010.002.39902:Servers-Software	16,765,293.06	1,117,262.39	(10,688,603.52)	-	-	-	-	7,193,951.93
10/2018	09/2019	010.002.39903:Network Hardware	2,621,576.59	349,415.79	(154,713.05)	-	-	-	-	2,816,279.33
10/2018	09/2019	010.002.39906:Pc Hardware	157,870.78	175,234.08	(148,508.48)	-	3,272.25	(104.81)	-	187,763.82
10/2018	09/2019	010.002.39907:Pc Software	271,887.49	99,896.24	-	-	-	-	-	371,783.73
10/2018	09/2019	010.002.39908:Application Software	34,438,588.48	4,663,389.24	(3,612,552.62)	-	-	-	-	35,489,425.10

Atmos Energy Corporation
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002 - Dallas Atmos Rate Division

Start Month	End Month	Depreciation Group	Begin Balance	Depreciation Expense	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain-Loss	End Balance
10/2018	09/2019	010.002.39909:Mainframe Software	45,160.06	934.13	(39,251.62)	-	-	-	-	6,842.57
10/2018	09/2019	010.002.39921:Servers-Hardware-AEAM	352,923.37	94,080.00	-	-	-	-	-	447,003.37
10/2018	09/2019	010.002.39922:Servers-Software-AEAM	444,435.72	128,294.52	-	-	-	-	-	572,730.24
10/2018	09/2019	010.002.39923:Network Hardware-AEAM	45,011.06	3,378.36	(37,965.13)	-	-	-	-	10,424.29
10/2018	09/2019	010.002.39926:Pc Hardware-AEAM	62,694.63	29,384.76	-	-	-	-	-	92,079.39
10/2018	09/2019	010.002.39928:Application SW-AEAM	12,685,501.99	1,395,582.08	(1,350,853.66)	-	-	-	-	12,730,230.41
10/2018	09/2019	010.002.39931:ALGN-Servers-Hardware	60,757.35	28,099.07	-	-	-	-	-	88,856.42
10/2018	09/2019	010.002.39932:ALGN-Servers-Software	56,393.72	30,967.33	-	-	-	-	-	87,361.05
10/2018	09/2019	010.002.39938:ALGN-Application SW	3,805,484.42	1,221,101.50	-	-	-	-	-	5,026,585.92
10/2019	09/2020	010.002.39000:Structure & Improv	550,085.14	90,903.98	-	-	-	-	-	640,989.12
10/2019	09/2020	010.002.39005:Structure & Improv	3,961,575.96	281,661.70	-	-	-	-	-	4,243,237.66
10/2019	09/2020	010.002.39009:Improvements - Leased	9,088,816.85	165,843.99	-	-	-	-	-	9,254,660.84
10/2019	09/2020	010.002.39020:Struct & Improv AEAM	86.76	68.21	-	-	-	-	-	154.97
10/2019	09/2020	010.002.39029:Improv-Leased AEAM	661.26	1,218.60	-	-	-	-	-	1,879.86
10/2019	09/2020	010.002.39100:Office Furniture And	2,127,609.35	227,126.32	-	-	-	(145.60)	-	2,354,590.07
10/2019	09/2020	010.002.39102:Remittance Processing	1.26	-	-	-	-	-	-	1.26
10/2019	09/2020	010.002.39103:Office Machines	0.45	-	-	-	-	-	-	0.45
10/2019	09/2020	010.002.39104:Office Furn. & Equip	35,063.91	2,822.83	-	-	-	-	-	37,886.74
10/2019	09/2020	010.002.39120:Off Furn & Equip-AEAM	115,306.60	10,573.58	-	-	-	-	-	125,880.18
10/2019	09/2020	010.002.39200:Transportation Equipm	5,972.60	26,892.94	-	-	-	-	-	32,865.54
10/2019	09/2020	010.002.39400:Tools Shop And Garage	40,874.27	6,577.55	-	-	-	(1,752.08)	-	45,699.74
10/2019	09/2020	010.002.39420:Tools And Garage-AEAM	388.07	-	-	-	-	-	-	388.07
10/2019	09/2020	010.002.39700:Communication Equipme	608,805.43	40,216.57	(664,148.96)	-	-	280.48	-	(14,846.48)
10/2019	09/2020	010.002.39720:Commun Equip AEAM	4,390.90	497.94	-	-	-	-	-	4,888.84
10/2019	09/2020	010.002.39800:Miscellaneous Equipme	50,557.63	4,500.44	-	-	-	(167.48)	-	54,890.59
10/2019	09/2020	010.002.39820:Misc Equip - AEAM	1,078.13	212.09	-	-	-	-	-	1,290.22
10/2019	09/2020	010.002.39900:Other Tangible Equipm	1,772.73	91.41	-	-	-	(1,864.20)	-	(0.06)
10/2019	09/2020	010.002.39901:Servers-Hardware	5,319,861.71	1,988,098.20	(7,303,174.25)	-	-	-	-	4,785.66
10/2019	09/2020	010.002.39902:Servers-Software	7,193,951.93	626,250.65	(675,486.81)	-	-	-	-	7,144,715.77
10/2019	09/2020	010.002.39903:Network Hardware	2,816,279.33	343,109.89	(2,407,104.00)	-	-	-	-	752,285.22
10/2019	09/2020	010.002.39906:Pc Hardware	187,763.82	216,981.38	(695,434.15)	-	-	-	-	(290,688.95)
10/2019	09/2020	010.002.39907:Pc Software	371,783.73	89,988.95	(325,856.38)	-	-	-	-	135,916.30
10/2019	09/2020	010.002.39908:Application Software	35,489,425.10	5,037,349.32	(3,108,153.62)	-	-	(4,251.16)	-	37,414,369.64
10/2019	09/2020	010.002.39909:Mainframe Software	6,842.57	1,170.13	-	-	-	-	-	8,012.70
10/2019	09/2020	010.002.39921:Servers-Hardware-AEAM	447,003.37	94,291.15	-	-	-	-	-	541,294.52
10/2019	09/2020	010.002.39922:Servers-Software-AEAM	572,730.24	233,822.10	-	-	-	-	-	806,552.34
10/2019	09/2020	010.002.39923:Network Hardware-AEAM	10,424.29	1,825.70	-	-	-	-	-	12,249.99
10/2019	09/2020	010.002.39926:Pc Hardware-AEAM	92,079.39	29,503.85	-	-	-	-	-	121,583.24
10/2019	09/2020	010.002.39928:Application SW-AEAM	12,730,230.41	1,419,206.33	-	-	-	4,932.80	-	14,154,369.54
10/2019	09/2020	010.002.39931:ALGN-Servers-Hardware	88,856.42	28,062.96	-	-	-	-	-	116,919.38
10/2019	09/2020	010.002.39932:ALGN-Servers-Software	87,361.05	50,124.79	-	-	-	-	-	137,485.84
10/2019	09/2020	010.002.39938:ALGN-Application SW	5,026,585.92	1,273,169.50	-	-	-	-	-	6,299,755.42
10/2020	09/2021	010.002.39000:Structure & Improv	640,989.12	160,726.93	-	-	-	-	-	801,716.05
10/2020	09/2021	010.002.39005:Structure & Improv	4,243,237.66	281,056.39	-	-	-	-	-	4,524,294.05
10/2020	09/2021	010.002.39009:Improvements - Leased	9,254,660.84	375,242.83	-	-	-	8,402.40	-	9,638,306.07
10/2020	09/2021	010.002.39020:Struct & Improv AEAM	154.97	67.57	-	-	-	-	-	222.54
10/2020	09/2021	010.002.39029:Improv-Leased AEAM	1,879.86	1,247.68	-	-	-	-	-	3,127.54
10/2020	09/2021	010.002.39100:Office Furniture And	2,354,590.07	241,865.12	-	-	-	(159.29)	-	2,596,295.90
10/2020	09/2021	010.002.39102:Remittance Processing	1.26	-	-	-	-	-	-	1.26
10/2020	09/2021	010.002.39103:Office Machines	0.45	-	-	-	-	-	-	0.45
10/2020	09/2021	010.002.39104:Office Furn. & Equip	37,886.74	2,846.80	-	-	-	-	-	40,733.54
10/2020	09/2021	010.002.39120:Off Furn & Equip-AEAM	125,880.18	10,905.71	-	-	-	-	-	136,785.89
10/2020	09/2021	010.002.39200:Transportation Equipm	32,865.54	53,696.78	-	-	-	-	-	86,562.32
10/2020	09/2021	010.002.39400:Tools Shop And Garage	45,699.74	6,312.77	-	-	-	(27.04)	-	51,985.47
10/2020	09/2021	010.002.39420:Tools And Garage-AEAM	388.07	-	-	-	-	-	-	388.07
10/2020	09/2021	010.002.39700:Communication Equipme	(14,846.48)	26,011.33	-	-	-	-	-	11,164.85
10/2020	09/2021	010.002.39720:Commun Equip AEAM	4,888.84	501.28	-	-	-	-	-	5,390.12

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Start Month	End Month	Depreciation Group	Begin Balance	Depreciation Expense	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain-Loss	End Balance
10/2020	09/2021	010.002.39800:Miscellaneous Equipme	54,890.59	4,396.03	-	-	-	-	-	59,286.62
10/2020	09/2021	010.002.39820:Misc Equip - AEAM	1,290.22	217.33	-	-	-	-	-	1,507.55
10/2020	09/2021	010.002.39900:Other Tangible Equipm	(0.06)	-	-	-	-	-	-	(0.06)
10/2020	09/2021	010.002.39901:Servers-Hardware	4,785.66	2,170,319.43	(67,314.03)	-	-	-	-	2,107,791.06
10/2020	09/2021	010.002.39902:Servers-Software	7,144,715.77	366,315.80	-	-	-	-	-	7,511,031.57
10/2020	09/2021	010.002.39903:Network Hardware	752,285.22	309,362.66	-	-	-	-	-	1,061,647.88
10/2020	09/2021	010.002.39906:Pc Hardware	(290,688.95)	249,966.01	-	-	-	605.53	-	(40,117.41)
10/2020	09/2021	010.002.39907:Pc Software	135,916.30	80,904.56	-	-	-	-	-	216,820.86
10/2020	09/2021	010.002.39908:Application Software	37,414,369.64	5,422,164.28	-	-	-	(15,897.81)	-	42,820,636.11
10/2020	09/2021	010.002.39909:Mainframe Software	8,012.70	389.70	-	-	-	(8,402.40)	-	-
10/2020	09/2021	010.002.39921:Servers-Hardware-AEAM	541,294.52	107,974.54	-	-	-	-	-	649,269.06
10/2020	09/2021	010.002.39922:Servers-Software-AEAM	806,552.34	411,601.93	-	-	-	-	-	1,218,154.27
10/2020	09/2021	010.002.39923:Network Hardware-AEAM	12,249.99	8,683.40	-	-	-	-	-	20,933.39
10/2020	09/2021	010.002.39926:Pc Hardware-AEAM	121,583.24	33,163.80	-	-	-	(605.53)	-	154,141.51
10/2020	09/2021	010.002.39928:Application SW-AEAM	14,154,369.54	1,623,193.87	-	-	-	15,897.81	-	15,793,461.22
10/2020	09/2021	010.002.39931:ALGN-Servers-Hardware	116,919.38	28,354.95	-	-	-	-	-	145,274.33
10/2020	09/2021	010.002.39932:ALGN-Servers-Software	137,485.84	70,865.18	-	-	-	-	-	208,351.02
10/2020	09/2021	010.002.39938:ALGN-Application SW	6,299,755.42	1,310,136.99	-	-	-	-	-	7,609,892.41
10/2021	09/2022	010.002.39000:Structure & Improv	801,716.05	183,033.36	-	-	-	-	-	984,749.41
10/2021	09/2022	010.002.39005:Structure & Improv	4,524,294.05	353,015.11	-	-	-	-	-	4,877,309.16
10/2021	09/2022	010.002.39009:Improvements - Leased	9,638,306.07	185,330.78	-	-	-	-	-	9,823,636.85
10/2021	09/2022	010.002.39020:Struct & Improv AEAM	222.54	65.88	-	-	-	-	-	288.42
10/2021	09/2022	010.002.39029:Improv-Leased AEAM	3,127.54	1,328.16	-	-	-	-	-	4,455.70
10/2021	09/2022	010.002.39100:Office Furniture And	2,596,295.90	267,906.89	-	-	-	-	-	2,864,202.79
10/2021	09/2022	010.002.39102:Remittance Processing	1.26	-	-	-	-	-	-	1.26
10/2021	09/2022	010.002.39103:Office Machines	0.45	-	-	-	-	-	-	0.45
10/2021	09/2022	010.002.39104:Office Furn. & Equip	40,733.54	3,157.75	-	-	-	-	-	43,891.29
10/2021	09/2022	010.002.39120:Off Furn & Equip-AEAM	136,785.89	11,825.18	-	-	-	-	-	148,611.07
10/2021	09/2022	010.002.39200:Transportation Equipm	86,562.32	53,634.00	-	-	-	-	-	140,196.32
10/2021	09/2022	010.002.39400:Tools Shop And Garage	51,985.47	6,815.92	-	-	-	-	-	58,801.39
10/2021	09/2022	010.002.39420:Tools And Garage-AEAM	388.07	-	-	-	-	-	-	388.07
10/2021	09/2022	010.002.39700:Communication Equipme	11,164.85	31,091.15	-	-	-	-	-	42,256.00
10/2021	09/2022	010.002.39720:Commun Equip AEAM	5,390.12	511.40	-	-	-	-	-	5,901.52
10/2021	09/2022	010.002.39800:Miscellaneous Equipme	59,286.62	4,341.96	(28,578.53)	-	-	-	-	35,050.05
10/2021	09/2022	010.002.39820:Misc Equip - AEAM	1,507.55	234.96	-	-	-	-	-	1,742.51
10/2021	09/2022	010.002.39900:Other Tangible Equipm	(0.06)	-	-	-	-	-	-	(0.06)
10/2021	09/2022	010.002.39901:Servers-Hardware	2,107,791.06	3,014,106.16	(1,478,152.02)	-	-	-	-	3,643,745.20
10/2021	09/2022	010.002.39902:Servers-Software	7,511,031.57	142,731.41	(1,110,279.74)	-	-	-	-	6,543,483.24
10/2021	09/2022	010.002.39903:Network Hardware	1,061,647.88	350,928.09	-	-	-	-	-	1,412,575.97
10/2021	09/2022	010.002.39906:Pc Hardware	(40,117.41)	349,174.46	-	-	-	-	-	309,057.05
10/2021	09/2022	010.002.39907:Pc Software	216,820.86	86,092.28	(3,261.74)	-	-	-	-	299,651.40
10/2021	09/2022	010.002.39908:Application Software	42,820,636.11	5,890,273.04	(643,414.10)	-	-	-	-	48,067,495.05
10/2021	09/2022	010.002.39921:Servers-Hardware-AEAM	649,269.06	126,410.57	-	-	-	-	-	775,679.63
10/2021	09/2022	010.002.39922:Servers-Software-AEAM	1,218,154.27	493,214.98	-	-	-	-	-	1,711,369.25
10/2021	09/2022	010.002.39923:Network Hardware-AEAM	20,933.39	16,291.16	-	-	-	-	-	37,224.55
10/2021	09/2022	010.002.39926:Pc Hardware-AEAM	154,141.51	40,244.12	-	-	-	-	-	194,385.63
10/2021	09/2022	010.002.39928:Application SW-AEAM	15,793,461.22	1,831,042.06	-	-	-	-	-	17,624,503.28
10/2021	09/2022	010.002.39931:ALGN-Servers-Hardware	145,274.33	28,446.99	-	-	-	-	-	173,721.32
10/2021	09/2022	010.002.39932:ALGN-Servers-Software	208,351.02	70,873.89	-	-	-	-	-	279,224.91
10/2021	09/2022	010.002.39938:ALGN-Application SW	7,609,892.41	1,358,292.34	-	-	-	-	-	8,968,184.75

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Start Month	End Month	Depreciation Group	Begin Balance	Depreciation Expense	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain-Loss	End Balance
10/2017	09/2018	010.012.39000:Structure & Improv	1,521,856.31	406,967.10	-	-	-	212.63	-	1,929,036.04
10/2017	09/2018	010.012.39009:Improvements - Leased	1,572,279.51	107,442.48	-	-	-	-	-	1,679,721.99
10/2017	09/2018	010.012.39010:CKV-Struct & Improv	2,461,153.85	406,155.77	-	-	-	(3,781.87)	-	2,863,527.75
10/2017	09/2018	010.012.39100:Office Furniture And	752,493.38	95,368.27	-	-	-	-	-	847,861.65
10/2017	09/2018	010.012.39110:CKV-Office Furn & Eq	28,717.03	16,090.31	-	-	-	-	-	44,807.34
10/2017	09/2018	010.012.39210:CKV-Transportation Eq	90,171.02	3,341.02	-	-	-	-	-	93,512.04
10/2017	09/2018	010.012.39410:CKV-Tools Shop Garage	77,860.93	38,111.75	-	-	-	-	-	115,972.68
10/2017	09/2018	010.012.39510:CKV-Laboratory Equip	14,098.55	1,882.77	-	-	-	-	-	15,981.32
10/2017	09/2018	010.012.39700:Communication Equipme	952,545.26	107,646.48	-	-	-	-	-	1,060,191.74
10/2017	09/2018	010.012.39710:CKV-Commun Equip	140,233.17	16,337.97	-	-	-	(1,339.30)	-	155,231.84
10/2017	09/2018	010.012.39800:Miscellaneous Equipme	10,408.97	1,962.48	-	-	-	-	-	12,371.45
10/2017	09/2018	010.012.39810:CKV-Misc Equipment	127,367.36	11,257.98	-	-	-	-	-	138,625.34
10/2017	09/2018	010.012.39900:Other Tangible Equipm	396,531.89	78,369.94	(629,166.46)	-	-	-	-	(154,264.63)
10/2017	09/2018	010.012.39901:Servers-Hardware	4,121,658.63	824,316.61	(938,115.68)	-	-	-	-	4,007,859.56
10/2017	09/2018	010.012.39902:Servers-Software	1,017,289.85	171,231.57	(1,238.52)	-	-	-	-	1,187,282.90
10/2017	09/2018	010.012.39903:Network Hardware	313,431.10	51,572.64	-	-	-	-	-	365,003.74
10/2017	09/2018	010.012.39906:Pc Hardware	462,345.08	77,996.96	(591,216.72)	-	-	-	-	(50,874.68)
10/2017	09/2018	010.012.39907:Pc Software	121,488.86	11,558.64	(190,246.97)	-	-	-	-	(57,199.47)
10/2017	09/2018	010.012.39908:Application Software	24,528,793.28	5,804,108.59	-	-	-	-	-	30,332,901.87
10/2017	09/2018	010.012.39910:CKV-Other Tang Equip	119,407.83	48,419.34	-	-	-	-	-	167,827.17
10/2017	09/2018	010.012.39916:CKV-Pc Hardware	219,522.01	14,656.12	(201,084.81)	-	-	-	-	33,093.32
10/2017	09/2018	010.012.39917:CKV-Pc Software	67,917.74	6,316.72	(102,576.11)	-	-	-	-	(28,341.65)
10/2017	09/2018	010.012.39918:CKV-Oth Tang Prop-App	9,364.48	1,229.27	(20,560.16)	-	-	-	-	(9,966.41)
10/2018	09/2019	010.012.39000:Structure & Improv	1,929,036.04	409,169.20	-	-	-	-	-	2,338,205.24
10/2018	09/2019	010.012.39009:Improvements - Leased	1,679,721.99	107,447.52	-	-	-	-	-	1,787,169.51
10/2018	09/2019	010.012.39010:CKV-Struct & Improv	2,863,527.75	408,946.14	-	-	-	181.64	-	3,272,655.53
10/2018	09/2019	010.012.39100:Office Furniture And	847,861.65	99,966.91	-	-	-	250.54	-	948,079.10
10/2018	09/2019	010.012.39110:CKV-Office Furn & Eq	44,807.34	19,173.67	-	-	-	526.63	-	64,507.64
10/2018	09/2019	010.012.39210:CKV-Transportation Eq	93,512.04	1,589.57	-	-	-	-	-	95,101.61
10/2018	09/2019	010.012.39410:CKV-Tools Shop Garage	115,972.68	43,710.78	-	-	-	-	-	159,683.46
10/2018	09/2019	010.012.39510:CKV-Laboratory Equip	15,981.32	2,360.46	-	-	-	-	-	18,341.78
10/2018	09/2019	010.012.39700:Communication Equipme	1,060,191.74	107,645.76	-	-	-	-	-	1,167,837.50
10/2018	09/2019	010.012.39710:CKV-Commun Equip	155,231.84	16,724.59	-	-	-	-	-	171,956.43
10/2018	09/2019	010.012.39800:Miscellaneous Equipme	12,371.45	1,981.08	-	-	-	-	-	14,352.53
10/2018	09/2019	010.012.39810:CKV-Misc Equipment	138,625.34	11,644.75	-	-	-	-	-	150,270.09
10/2018	09/2019	010.012.39900:Other Tangible Equipm	(154,264.63)	-	-	-	-	-	-	(154,264.63)
10/2018	09/2019	010.012.39901:Servers-Hardware	4,007,859.56	843,629.78	-	-	-	-	-	4,851,489.34
10/2018	09/2019	010.012.39902:Servers-Software	1,187,282.90	185,125.37	-	-	-	-	-	1,372,408.27
10/2018	09/2019	010.012.39903:Network Hardware	365,003.74	51,574.92	-	-	-	-	-	416,578.66
10/2018	09/2019	010.012.39906:Pc Hardware	(50,874.68)	49,108.47	-	-	-	104.81	-	(1,661.40)
10/2018	09/2019	010.012.39907:Pc Software	(57,199.47)	-	-	-	-	-	-	(57,199.47)
10/2018	09/2019	010.012.39908:Application Software	30,332,901.87	6,021,923.84	-	-	-	-	-	36,354,825.71
10/2018	09/2019	010.012.39910:CKV-Other Tang Equip	167,827.17	45,375.71	(90,340.91)	-	-	-	-	122,861.97
10/2018	09/2019	010.012.39916:CKV-Pc Hardware	33,093.32	6,369.58	-	-	-	-	-	39,462.90
10/2018	09/2019	010.012.39917:CKV-Pc Software	(28,341.65)	218.76	-	-	-	-	-	(28,122.89)
10/2018	09/2019	010.012.39918:CKV-Oth Tang Prop-App	(9,966.41)	-	-	-	-	-	-	(9,966.41)
10/2019	09/2020	010.012.39000:Structure & Improv	2,338,205.24	416,520.81	-	-	-	-	-	2,754,726.05
10/2019	09/2020	010.012.39009:Improvements - Leased	1,787,169.51	107,692.87	-	-	-	-	-	1,894,862.38
10/2019	09/2020	010.012.39010:CKV-Struct & Improv	3,272,655.53	411,003.20	-	-	-	-	-	3,683,658.73
10/2019	09/2020	010.012.39100:Office Furniture And	948,079.10	105,144.07	-	-	-	-	-	1,053,223.17
10/2019	09/2020	010.012.39110:CKV-Office Furn & Eq	64,507.64	21,054.18	-	-	-	145.60	-	85,707.42
10/2019	09/2020	010.012.39210:CKV-Transportation Eq	95,101.61	604.98	-	-	-	-	-	95,706.59
10/2019	09/2020	010.012.39410:CKV-Tools Shop Garage	159,683.46	49,373.27	(20,120.34)	-	-	1,752.08	-	190,688.47
10/2019	09/2020	010.012.39510:CKV-Laboratory Equip	18,341.78	2,354.16	-	-	-	-	-	20,695.94
10/2019	09/2020	010.012.39700:Communication Equipme	1,167,837.50	107,714.08	-	-	-	-	-	1,275,551.58
10/2019	09/2020	010.012.39710:CKV-Commun Equip	171,956.43	17,860.03	-	-	-	(280.48)	-	189,535.98

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Start Month	End Month	Depreciation Group	Begin Balance	Depreciation Expense	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain-Loss	End Balance
10/2019	09/2020	010.012.39800:Miscellaneous Equipme	14,352.53	2,004.31	-	-	-	-	-	16,356.84
10/2019	09/2020	010.012.39810:CKV-Misc Equipment	150,270.09	12,004.71	-	-	-	167.48	-	162,442.28
10/2019	09/2020	010.012.39900:Other Tangible Equipm	(154,264.63)	-	-	-	-	-	-	(154,264.63)
10/2019	09/2020	010.012.39901:Servers-Hardware	4,851,489.34	865,293.07	-	-	-	-	-	5,716,782.41
10/2019	09/2020	010.012.39902:Servers-Software	1,372,408.27	193,428.56	-	-	-	-	-	1,565,836.83
10/2019	09/2020	010.012.39903:Network Hardware	416,578.66	39,703.96	(291,137.83)	-	-	-	-	165,144.79
10/2019	09/2020	010.012.39906:Pc Hardware	(1,661.40)	51,734.43	(268,233.12)	-	-	-	-	(218,160.09)
10/2019	09/2020	010.012.39907:Pc Software	(57,199.47)	-	-	-	-	-	-	(57,199.47)
10/2019	09/2020	010.012.39908:Application Software	36,354,825.71	6,249,683.63	(146,548.80)	-	-	-	-	42,457,960.54
10/2019	09/2020	010.012.39910:CKV-Other Tang Equip	122,861.97	40,945.54	-	-	-	1,864.20	-	165,671.71
10/2019	09/2020	010.012.39916:CKV-Pc Hardware	39,462.90	6,523.00	-	-	-	-	-	45,985.90
10/2019	09/2020	010.012.39917:CKV-Pc Software	(28,122.89)	219.04	-	-	-	-	-	(27,903.85)
10/2019	09/2020	010.012.39918:CKV-Oth Tang Prop-App	(9,966.41)	-	-	-	-	-	-	(9,966.41)
10/2020	09/2021	010.012.39000:Structure & Improv	2,754,726.05	424,732.66	-	-	-	(287.77)	-	3,179,170.94
10/2020	09/2021	010.012.39009:Improvements - Leased	1,894,862.38	110,157.87	-	-	-	-	-	2,005,020.25
10/2020	09/2021	010.012.39010:CKV-Struct & Improv	3,683,658.73	410,514.13	-	-	-	-	-	4,094,172.86
10/2020	09/2021	010.012.39100:Office Furniture And	1,053,223.17	109,916.92	-	-	-	287.77	-	1,163,427.86
10/2020	09/2021	010.012.39110:CKV-Office Furn & Eq	85,707.42	22,353.47	-	-	-	159.29	-	108,220.18
10/2020	09/2021	010.012.39210:CKV-Transportation Eq	95,706.59	509.08	-	-	-	-	-	96,215.67
10/2020	09/2021	010.012.39410:CKV-Tools Shop Garage	190,688.47	53,087.59	(8,616.01)	-	-	27.04	-	235,187.09
10/2020	09/2021	010.012.39510:CKV-Laboratory Equip	20,695.94	2,095.63	-	-	-	-	-	22,791.57
10/2020	09/2021	010.012.39700:Communication Equipme	1,275,551.58	108,484.34	-	-	-	-	-	1,384,035.92
10/2020	09/2021	010.012.39710:CKV-Commun Equip	189,535.98	18,871.98	-	-	-	-	-	208,407.96
10/2020	09/2021	010.012.39800:Miscellaneous Equipme	16,356.84	2,068.04	-	-	-	-	-	18,424.88
10/2020	09/2021	010.012.39810:CKV-Misc Equipment	162,442.28	12,376.10	-	-	-	-	-	174,818.38
10/2020	09/2021	010.012.39900:Other Tangible Equipm	(154,264.63)	-	-	-	-	-	-	(154,264.63)
10/2020	09/2021	010.012.39901:Servers-Hardware	5,716,782.41	893,231.26	-	-	-	-	-	6,610,013.67
10/2020	09/2021	010.012.39902:Servers-Software	1,565,836.83	195,172.41	-	-	-	-	-	1,761,009.24
10/2020	09/2021	010.012.39903:Network Hardware	165,144.79	28,291.34	-	-	-	-	-	193,436.13
10/2020	09/2021	010.012.39906:Pc Hardware	(218,160.09)	58,953.92	-	-	-	-	-	(159,206.17)
10/2020	09/2021	010.012.39907:Pc Software	(57,199.47)	-	-	-	-	-	-	(57,199.47)
10/2020	09/2021	010.012.39908:Application Software	42,457,960.54	6,392,708.24	-	-	-	-	-	48,850,668.78
10/2020	09/2021	010.012.39910:CKV-Other Tang Equip	165,671.71	41,454.75	-	-	-	-	-	207,126.46
10/2020	09/2021	010.012.39916:CKV-Pc Hardware	45,985.90	6,301.49	-	-	-	-	-	52,287.39
10/2020	09/2021	010.012.39917:CKV-Pc Software	(27,903.85)	222.00	-	-	-	-	-	(27,681.85)
10/2020	09/2021	010.012.39918:CKV-Oth Tang Prop-App	(9,966.41)	-	-	-	-	-	-	(9,966.41)
10/2021	09/2022	010.012.39000:Structure & Improv	3,179,170.94	418,450.20	-	-	-	-	-	3,597,621.14
10/2021	09/2022	010.012.39009:Improvements - Leased	2,005,020.25	120,046.64	-	-	-	-	-	2,125,066.89
10/2021	09/2022	010.012.39010:CKV-Struct & Improv	4,094,172.86	404,153.42	-	-	-	-	-	4,498,326.28
10/2021	09/2022	010.012.39100:Office Furniture And	1,163,427.86	121,443.44	-	-	-	-	-	1,284,871.30
10/2021	09/2022	010.012.39110:CKV-Office Furn & Eq	108,220.18	24,450.95	(47,938.52)	-	-	-	-	84,732.61
10/2021	09/2022	010.012.39210:CKV-Transportation Eq	96,215.67	335.94	-	-	-	-	-	96,551.61
10/2021	09/2022	010.012.39410:CKV-Tools Shop Garage	235,187.09	57,068.90	-	-	-	-	-	292,255.99
10/2021	09/2022	010.012.39510:CKV-Laboratory Equip	22,791.57	965.70	(23,632.07)	-	-	-	-	125.20
10/2021	09/2022	010.012.39700:Communication Equipme	1,384,035.92	110,678.72	-	-	-	-	-	1,494,714.64
10/2021	09/2022	010.012.39710:CKV-Commun Equip	208,407.96	20,463.75	-	-	-	-	-	228,871.71
10/2021	09/2022	010.012.39800:Miscellaneous Equipme	18,424.88	2,476.44	-	-	-	-	-	20,901.32
10/2021	09/2022	010.012.39810:CKV-Misc Equipment	174,818.38	13,405.91	(7,808.43)	-	-	-	-	180,415.86
10/2021	09/2022	010.012.39900:Other Tangible Equipm	(154,264.63)	-	-	-	-	-	-	(154,264.63)
10/2021	09/2022	010.012.39901:Servers-Hardware	6,610,013.67	1,055,216.65	-	-	-	-	-	7,665,230.32
10/2021	09/2022	010.012.39902:Servers-Software	1,761,009.24	200,139.68	-	-	-	-	-	1,961,148.92
10/2021	09/2022	010.012.39903:Network Hardware	193,436.13	46,694.09	(51,006.75)	-	-	-	-	189,123.47
10/2021	09/2022	010.012.39906:Pc Hardware	(159,206.17)	87,915.72	-	-	-	-	-	(71,290.45)
10/2021	09/2022	010.012.39907:Pc Software	(57,199.47)	-	-	-	-	-	-	(57,199.47)
10/2021	09/2022	010.012.39908:Application Software	48,850,668.78	6,687,491.99	-	-	-	-	-	55,538,160.77
10/2021	09/2022	010.012.39910:CKV-Other Tang Equip	207,126.46	41,682.61	(1,651.55)	-	-	-	-	247,157.52

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Start Month	End Month	Depreciation Group	Begin Balance	Depreciation Expense	Retirements	Cost of Removal	Salvage Credits	Transfers	Gain-Loss	End Balance
10/2021	09/2022	010.012.39916:CKV-Pc Hardware	52,287.39	9,557.08	-	-	-	-	-	61,844.47
10/2021	09/2022	010.012.39917:CKV-Pc Software	(27,681.85)	231.36	-	-	-	-	-	(27,450.49)
10/2021	09/2022	010.012.39918:CKV-Oth Tang Prop-App	(9,966.41)	-	-	-	-	-	-	(9,966.41)

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Atmos Energy Corporation, Tennessee Division
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REQUEST:

Refer to page 12 of Mr. Allis's Direct Testimony. Mr. Allis discusses accounting changes relating to salvage, cost of removal, retirement, and additions. Provide a numeric example of these changes and their impact upon depreciation studies. Also, explain the accounting for these items prior to these accounting changes.

RESPONSE:

Mr. Allis's testimony on page 12 discusses an accounting change related to cost of removal but does not discuss any change related to salvage or retirements. Please see the response to Consumer Advocate 1-34 for further explanation of these changes. Generally, the accounting changes resulted in lower cost of removal, all else equal.

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REQUEST:

Explain whether Mr. Allis's approach to net salvage analysis in the TN-Direct Depreciation Study is used elsewhere in the country. If Mr. Allis is aware of any alternative methods used in other jurisdictions, explain those alternative methods.

RESPONSE:

Mr. Allis interprets the "approach to net salvage analysis" in this question to refer to the use of the straight line method for the recovery of net salvage as well as the analysis of net salvage data expressing net salvage as a percentage of retirements. This is commonly referred to as the "traditional method for net salvage" and is used in the vast majority of regulatory jurisdictions in the country and for the vast majority of utility depreciation rates in the country. It is also the method supported by depreciation textbooks such as *Public Utility Depreciation Practices*.

Mr. Allis is aware of alternative methods that have been used in a handful of jurisdictions, as well as significant deficiencies with these alternative methods. Maryland has experimented with a present value method since 2007, which has led to significant under-recoveries of net salvage and intergenerational inequities. The District of Columbia has also used a present value method (with some differences) for the same time periods, with similar results. Pennsylvania has not allowed the recovery of future net salvage in depreciation since 1962. Net salvage is instead recovered after it is incurred. However, Pennsylvania's approach does not comply with the requirements of the Uniform System of Accounts and results in intergenerational inequities. New Jersey and Delaware have used variations of the Pennsylvania approach, resulting in similar problems.

Mr. Allis has also seen estimates proposed by other parties (and in some cases, such as Maine, adopted) based on a hybrid Pennsylvania approach. However, these proposals have, generally, been ill-defined and vague, and in most instances have been rejected by utility commissions.

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REQUEST:

If not provided in the workpapers, provide the retirement rate analysis ranking of best-fit life/curve combinations for each account, i.e. the "Summary of Curve Fitting Results." Explain how to interpret these results and statistics.

RESPONSE:

Please see the workpapers provided in response to Consumer Advocate 1-07 for the requested information.

From the curve fitting output, for accounts where curves were successfully fit, the survivor curve is provided in the column titled "Survivor Curve." The column labelled "Residual Measure" provides an indication of the goodness of the curve fitting with lower numbers indicating a better fit. The "Range of Fit" column indicates the range of ages included in the curve fitting routine. Where no curve or "not fitted" appears, the program was unable to fit a curve to the original data.

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REQUEST:

For any accounts where Mr. Allis did not base his service life/curve selection on the best-fit life/curve combination, explain why he did not.

RESPONSE:

The process of determining life characteristics for all accounts is set forth in Section III of the depreciation study. As stated on page III-2 there are multiple factors involved which includes the statistical analyses. Therefore, there are no accounts for which Mr. Allis solely based his service life estimate on the statistical analysis of the retirement rate analyses. The accounts where the statistical analyses were a strong indicator are listed on page III-3. The remaining accounts did not have conclusive historical indicators, and the remaining general plant accounts were amortized or had inconclusive historical indicators.

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REQUEST:

Provide the exact "Original and Smooth Survivor Curve" graphs included in section VII of Mr. Allis's Depreciation Study but add the plot of the best-fit life/curve to the graph.

RESPONSE:

Mr. Allis did not prepare the requested graphs. Further, the "best fit" is a function of variables such as the experience band, placement band, and range of data points including in the curve fitting routine. There could, therefore, be many curves considered "best fits" depending on these variables and other judgments. Mr. Allis has provided his analyses and data in the response to Consumer Advocate 1-07, which can allow for the graphing of various life-curve combinations.

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REQUEST:

Provide the remaining life calculations for each account using the best-fit life/curve combination for the account.

RESPONSE:

Mr. Allis did not perform the requested calculations. Please see the response to Consumer Advocate 1-46.

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REQUEST:

Identify and explain all programs which might affect plant lives.

RESPONSE:

Please see the response to Consumer Advocate 1-19 for Mr. Allis's notes, which include discussions of factors that might affect plant lives.

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REQUEST:

Identify and explain all internal life extension studies prepared by the Company. Life extension refers to any program, maintenance, or capital, designed to extend lives and/or increase or enhance the capacity and/or reliability of existing plant. Identify the functions and plant accounts to which these studies relate.

RESPONSE:

There were no actuarial or semi-actuarial studies prepared by the Company since the last depreciation study. Additionally, no formal life extension studies have been conducted by the Company. However, as a normal operating practice, certain tasks are performed that naturally extend the life of existing plant assets.

To help manage and prioritize its system integrity pipeline replacement projects, the Company utilizes an At Risk tool to help identify replacement projects, although it is not the sole source of information.

Cathodic protection is applied to the appropriate steel pipe to prevent these assets from corroding and developing leaks. Annual leak surveys are performed to identify pipe that is in need of repair or replacement. Replacement decisions are made based on current and past leak history. Damage prevention measures are also undertaken to reduce the amount of third party damage inflicted on Company facilities.

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REQUEST:

On a plant account-by-plant account basis, identify all “legal obligations” associated with the retirement of the assets contained in the account that result from the acquisition, construction, development and/or the normal operation of the assets in the account. For 16 the purposes of this request, use the definition of a “legal obligation” as “an obligation that a party is required to settle as a result of an existing or enacted law, statute, ordinance, or written or oral contract under the doctrine of promissory estoppel.”

RESPONSE:

Based upon an internal analysis performed by Atmos Energy, the following legal obligations were identified:

- To cut and cap utility mains (Account 376)
- To retire natural gas storage facilities

Please see Attachment 1 for Atmos Energy’s asset retirement obligation analysis memo. As discussed in the memo, an asset retirement obligation was not recognized for the retirement of natural gas storage facilities because such an obligation cannot be reasonably estimated due to a lack of sufficient company history or industry history to reasonably estimate the retirement date of the storage facilities.

ATTACHMENT:

CAD_1-50_Att1 - FIN 47 2022 Memo.pdf

Atmos Energy Corporation 2022 ARO Analysis

Definition

Under ASC 410-20, a Conditional Asset Retirement Obligation is defined as a legal obligation to perform an asset retirement activity in which the timing and (or) method of settlement are conditional on a future event that may or may not be within the control of the entity. An entity shall recognize a liability for the fair value of a conditional asset retirement obligation if the fair value of the liability can be reasonably estimated.

An entity would have sufficient information to apply an expected present value if either the settlement date and method of settlement have been specified or there is information available to reasonably estimate the settlement date, the method of settlement or the probabilities associated with the potential settlement dates and potential methods of settlement.

A liability shall be recognized in the initial period in which sufficient information becomes available to estimate its fair value. If the liability's fair value cannot be reasonably estimated, that fact and the reasons shall be disclosed.

Identifying the impact of an ARO

Materiality was established by first determining what amount would be material to the balance sheet. An amount material to the balance sheet was subjectively determined to be the average of 0.5% of total assets and 0.5% of net PP&E as of June 30, 2022. For individual searches for asset retirement obligations and conditional asset retirement obligations, the project team used a materiality threshold of approximately 1% of the amount material to the balance sheet, or \$850,000.

ASC 410-20 and the EEI/AGA White Paper (dated July 2005) were reviewed, and a detailed three step approach was used:

1. Divisions' review for specifically identified AROs
2. Accounting and Legal Department contract review
3. Financial Reporting review AGA adoption of ASC 410-20

Divisions' review for specifically identified AROs

The Financial Reporting team communicated with the Vice Presidents of Technical Services for all divisions to ensure coverage of all companies. An asset retirement obligation and conditional asset retirement obligation was defined with specific examples listed. Each VP performed a review of their division and submitted a listing of potential AROs. The listing was evaluated by Financial Reporting and no material individual ARO was identified, except as follows.

In select distribution divisions and in Atmos Pipeline-Texas, an obligation exists to retire our natural gas storage facilities. However, it was determined that there is not sufficient company history or industry history to reasonably estimate the retirement date of the storage facilities. Financial reporting also noted the lack of sufficient storage facility

history in peers' ASC 410-20 disclosure. As such, no AROs were recorded based on the specific search; however, under ASC 410-20, Atmos is required to disclose that an ARO related to storage facilities exists but cannot be reasonably estimated. At such time that sufficient information is obtained for each well, an ARO will be recorded.

Accounting and Legal Department's contract review

Since 2006, the legal department has reviewed contracts uploaded into the ARES database during that fiscal year. Through these reviews and discussions with legal, it was determined that only permits and leases were to be reviewed as easements, deeds and franchises would be excluded based on the guidelines set forth in the industry white paper. For those permits that were reviewed since 2006, it was noted that based on historical practices, so long as the facilities covered by the permit remain in service (e.g., an active pipeline crossing under a railroad track), the company's practice will be to either renegotiate the permit upon expiration or termination or condemn for the same rights in the event negotiations are unsuccessful. Therefore, for those permits that might have included the obligation to restore the property after termination, it would not be possible to estimate any future termination date for the ARO calculation.

For those leases that were reviewed since 2006, it was noted that based on historical practices, it is the company's intent to extend the leases as long as the facilities are needed and are an integral part of the transmission or distribution system. Atmos will plan to either renegotiate at the end of the stated term, or the company will condemn these locations to maintain their existence. Therefore, for those leases that might have included the obligation to restore the property after termination, it would not be possible to estimate any future termination date for the ARO calculation.

Since 2006, there have been no ARO obligations to record based on this legal review of contracts uploaded into the ARES database. Therefore, based on the historical practices of the company, the company's ability and intent to extend these permits and leases with no termination date possible to estimate, as well as the minimal population size for 2022 of only 4 new leases and 4 new permits, Financial Reporting determined the legal review of these contracts not to be required.

Financial Reporting 2022 review

Regulated Operations

Based on the financial reporting team's review of the EEI-AGA white paper, it was determined that Atmos had an ARO for cutting and capping mains upon retirement for its distribution segment. This conclusion is in line with the majority of gas companies, which determined that a legal obligation exists to cut and cap mains upon retirement.

Upon the initial adoption of ASC 410-20 in 2005, in order to calculate the regulated distribution ARO, the financial reporting department evaluated cost estimates with engineers in our business units. As the legal obligation is limited to the physical cut and cap procedure, the cost was determined to be the same in urban and rural locations. The estimate was based on a recent retirement of pipe. The financial reporting department

calculated an average cost to cut and cap per mile based on the engineer's information and applied this rate to the total miles of mains.

In fiscal 2022, updated cost estimates to cut and cap plastic and steel pipes were obtained from an engineer in the Mid-Tex Division. As discussed with the Mid-Tex engineers, the estimated cost for 2022 appears reasonable. That cost was then applied to the total miles of mains to determine the total future cost. The Financial Reporting department calculated the economic life remaining on mains by division based on asset data received from the plant accounting department. The Financial Reporting department reviewed the activity cost query and the depreciation query from the plant system, noting the inclusion of all distribution and pipeline companies and GL accounts. Financial Reporting also confirmed the plant accounting department agreed the total of the asset cost data received to the monthly PPE cost report, which ties in total to the GL. Furthermore, Financial Reporting performs a high-level comparison of the calculated economic life remaining for the current year compared to the prior year and explains any significant variances over 5%. Therefore, we believe the data provided is complete and accurate.

The future cost was discounted to today's dollars based on a company-specific 50-year discount rate obtained from the Treasury department. We had access to obtain a 50-year discount rate for the current year and have determined its use to be more appropriate given the average of the useful life of mains remaining across our divisions, which approximates 50 years on a weighted and simple average. The company-specific spread on the 50-year rate was determined by utilizing the indicative pricing as calculated by Mizuho Securities USA LLC. This spread was combined with the rate for a Treasury Constant Maturity of 30 years (as 50 years data is not available on Bloomberg) as of September 30, 2022, which was 3.7759%. As such, the total discount rate was 6.026%. As the estimated cash flows were based on the economic lives from depreciation studies used in the regulatory process, Atmos only uses one scenario of estimated cash flows. As a result, Atmos utilized the traditional present value approach in our ARO calculations.

We also considered additional market data points to corroborate the Atmos specific 50-year discount rate. However, given the limited market data for peers that have similar debt outstanding of that length, we were unable to find additional data points.

We also considered an inflation-adjusted cost to cut and cap and compared it to the non-inflation adjusted cost used in the final summary calculation, determined using the method described above. We calculated the inflation-adjusted cost using an average of the last 10 years of observed CPI from the Bureau of Labor. Our asset retirement obligation calculated using the non-inflation adjusted cost to cut and cap was not materially different.

In order to calculate the other segment's potential ARO, Financial Reporting identified that Atmos Pipeline-Texas had an obligation to cut and cap the pipeline at each interconnect point upon retirement. The financial reporting department obtained the cost to cut and cap steel pipe on Atmos Pipeline-Texas from an engineer in the Mid-Tex Division. See above for their method of calculation of such costs. In addition, the financial reporting department obtained the number of interconnect points on the Atmos

Pipeline-Texas system directly from the Gas Measurement Services database. The cost to cut and cap was applied to the total number of interconnect points (excluding connection points with Mid-Tex mains as the cost to cut and cap at Mid-Tex mains is already captured in the regulated distribution calculation above) to determine the total future cost. The financial reporting department obtained the economic life on the remaining Atmos Pipeline-Texas mains from the plant department (approximately 30 years). See comment above regarding conclusion on completeness and accuracy of this data provided by plant. The future cost was then present valued back to today's dollars based on a company-specific discount rate obtained from the Treasury department. The company-specific discount rate was based on the Treasury Constant Maturity of 30 years as of September 30, 2022, plus a company-specific spread on the 30-year rate as determined by utilizing the indicative pricing as calculated by Mizuho Securities USA LLC. As such the total discount rate was 5.726%. As the present value of the ARO for Atmos Pipeline-Texas was determined to be immaterial (\$84K), no entry for Atmos Pipeline-Texas was deemed necessary.

As another part of our review, Financial Reporting reached out to employees of Trans Louisiana Gas Pipeline (TLGP), Shawn Audibert and Legal Senior Attorneys, Kevin Frank and Marshall Ordemann, to review any potential ARO that may exist in the current year. TLGP is a regulated pipeline in Louisiana; as such, if and when TLGP wants to abandon or remove facilities, it will be required to apply to the Louisiana Department of Natural Resources. This application could require TLGP to remediate its right of ways; however, that is determined on a case-by-case basis. At the current time, TLGP has no known and measurable obligation to perform any remedial activities. Therefore, no ARO was recorded for TLGP in the current year.

Based on Financial Reporting's review at September 30, 2022, no other asset retirement obligations were identified.

Variance to Prior Year

The conditional asset retirement obligation related to mains for the distribution segment is significantly lower for Fiscal 2022 than what was recorded for Fiscal 2021. Although the miles of mains and the cost per mile increased from Fiscal 2021 to Fiscal 2022, the increase in the discount rate offset the cost increase. The discount rate increased from 3.395% in Fiscal 2021 to 6.026% in Fiscal 2022 which in turn lowered the future cost in discounted to today's dollars.

Conclusion

Based on the steps performed, a conditional asset retirement obligation related to mains for the distribution segment was identified for which an entry will be required. No material ARO adjustments were identified in the pipeline and storage segment. As the cost to remove the distribution segment's mains is already captured as a regulatory liability under ASC 980-10 and the related cost has already been recognized in the income statement, the adjustment will not have an impact to the income statement. Atmos will reclass the mains ARO from the long-term regulatory liability to an asset

retirement obligation. In order to establish the asset retirement cost, Atmos will record a debit to PP&E, net of accumulated depreciation, and an offsetting credit to other liability.

Journal Entries

Regulatory Cost of Removal Obligation	\$3,167,508	
Asset Retirement Obligation		\$3,167,508
<i>To reclassify COR to ARO.</i>		
Asset Retirement Cost	\$3,130,438	
Accumulated Depreciation – ARC		\$560,884
Asset Retirement Obligation		\$2,569,554
<i>To record Asset Retirement Cost.</i>		

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Atmos Energy Corporation, Tennessee Division
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REQUEST:

For any asset retirement obligations identified above, please provide the “fair value” of the obligation. For the purposes of this request, fair value means “the amount at which that liability could be settled in a current [not future] transaction between willing parties, that is, other than in a forced or liquidation transaction.” Provide all assumptions and calculations underlying these amounts.

RESPONSE:

The fair value of the legal obligation to cut and cap mains was \$5,737,062 as of September 30, 2022, of which \$312,450 related to Atmos Energy’s Tennessee operations. This ARO was recorded for financial reporting purposes only and is not recorded in the general ledger. Further, the estimate of this liability has not been updated since September 30, 2022 as Atmos Energy only updates the fair value of this liability on a fiscal year basis. Please see Attachment 1 for the calculations and assumptions, along with the asset retirement obligation memo provided in response to Consumer Advocate 1-50.

ATTACHMENT:

CAD_1-51_Att1 - Summary Calculation FY22.xlsx

Atmos Energy Corporation
Asset Retirement Obligation
Utility Summary
YE: 9/30/2022

Company	Division	Years Remaining	Miles of Mains	\$1,450 per mile	PV @ Rate%	Avg Life	PV of Cost at Inception Date	Accum Depr at 9/30/22	ARO Cost 9/30/22 NBV	Rate
020	Louisiana	63.35	8,778	12,728,448	\$312,471	74.16	\$166,015	(24,195)	141,820	6.026%
030	West Texas	41.75	8,785	12,738,598	\$1,107,203	52.36	\$595,185	(120,594)	474,591	6.026%
050	Kentucky/Mid-States	55.99	8,922	12,937,190	\$488,554	68.91	\$229,512	(43,006)	186,506	6.026%
060	Colorado-Kansas	43.16	7,379	10,699,507	\$856,407	55.48	\$416,409	(92,494)	323,915	6.026%
070	Mississippi	91.00	6,997	10,146,259	\$49,422	103.11	\$24,328	(2,858)	21,470	6.026%
080	Mid-Tex	47.45	32,381	46,952,044	\$2,923,004	56.72	\$1,698,989	(277,737)	1,421,252	6.026%
			<u>73,243</u>	<u>106,202,046</u>	<u>5,737,062</u>		<u>3,130,438</u>	<u>(560,884)</u>	<u>2,569,554</u>	

Adjusting Journal Entries

Regulatory Cost of Removal Obligation 3,167,508
 Asset Retirement Obligation 3,167,508
To reclassify COR to ARO

Asset Retirement Cost 3,130,438
 Accumulated Depreciation - ARC 560,884
 Asset Retirement Obligation 2,569,554
To record Asset Retirement Cost

Division	Years Remaining	Miles of Mains	\$1,450 per mile	PV @ Rate%	Avg Life	PV of Cost at Inception Date	Accum Depr at 9/30/22	ARO Cost 9/30/22 NBV	Rate
Tennessee*	49.13	3,819	5,537,405	\$312,450	64.38	\$128,009	(30,322)	97,687	6.026%

* The ARO for Tennessee is included in the calculation of the ARO for Kentucky/Mid-States Division above.

ATO Spread	2.250	
30-yr Treas	<u>3.7759</u>	<u>50 Year Discount Rate</u>
Discount Rate	<u><u>6.026</u></u>	6.026%

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REQUEST:

Provide the “credit adjusted risk free rate” used for all ARO calculations.

RESPONSE:

The credit adjusted risk free rate used for the ARO calculation was 6.026%. The supporting information for this rate was provided in the responses to Consumer Advocate 1-50 and 1-51.

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REQUEST:

Provide the accounting entries (debits and credits) used to implement SFAS No. 143 and FIN 47, along with all workpapers supporting those entries. Provide all these workpapers and calculations in Excel format with all formulae intact. Include summaries of the subsequent annual activity from the inception to December 31, 2022.

RESPONSE:

The accounting entries and related calculations have been provided in the responses to Consumer Advocate 1-50 and 1-51. The \$5.7 million ARO was reclassified from the regulatory cost of removal liability because the asset retirement cost had already been recognized as a component of depreciation expense with a corresponding increase to the regulatory cost of removal liability.

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REQUEST:

Provide an annual summary and analysis of the regulatory liabilities for accrued asset removal costs since their inception identifying and explaining each debit and credit entry and amount. Also, provide copies of the pages from each of the Company's SEC Form 10Ks and 10Qs and reports to the TPUC reflecting the balances and activities relating to these amounts.

RESPONSE:

Atmos Energy has reported its cost of removal obligation on the face of its balance sheet and has also provided footnote disclosure of this liability in its annual report on Form 10-K for the fiscal year ended September 30, 2022. Please see the Regulation Policy and the Property, Plant and Equipment Policy within our filed 10-Ks available on the SEC website: [EDGAR Entity Landing Page \(sec.gov\)](https://www.sec.gov/edgar/entity/landingpage).

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REQUEST:

For all accounts for which the Company has collected non-legal AROs, but instead recorded a regulatory liability (for cost of removal), provide the fair value of the related asset retirement cost as of December 31, 2022.

RESPONSE:

Atmos Energy does not record fair value of its regulatory liabilities related to cost of removal, as the accounting standards do not require such costs to be recorded at fair value.

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REQUEST:

Provide any forecasts of environmental remediation costs. Describe fully the nature of each project. Identify the site, the amount of the cost, the timing of the expenditure, and the reason(s) for the expenditure.

RESPONSE:

The Company does not have specific environmental remediation projects and any forecasts would be speculative. As a general matter, the Company's projects include restoration of project areas to substantially similar conditions as before, and these costs are part of any overall project, as well as any compliance with any state or federal environmental laws or regulations.

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REQUEST:

Identify all directives from the Environmental Protection Agency or state environmental agencies that affect or might affect the Company's obligations to incur environmental remediation costs. Describe fully the effect on the Company. Quantify any associated costs.

RESPONSE:

The Company's operations are subject to various state and federal laws regulating environmental matters. The Company believes that its properties and operations comply with, and are operated in conformity with, applicable safety and environmental statutes and regulations. There are no administrative or judicial proceedings arising under environmental quality statutes pending or known to be contemplated by governmental agencies which would have a material adverse effect on the Company's operations.

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REQUEST:

Identify all sources of annual internally generated cash flow to the Company's Parent Company.

RESPONSE:

Please see the Company's 10-K filings for 2015 through 2022 located at:

<https://www.atmosenergy.com/company/form-10-k>

Older 10-K filings are available on the SEC's website located at:

<https://www.sec.gov/edgar/browse/?CIK=731802&owner=exclude>

As a general matter, the Company is not structured as a holding company.

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REQUEST:

Provide separately the Company's annual cash flows by source (e.g., depreciation, deferred taxes, other) for each year 2012 to 2022.

RESPONSE:

Please see the Company's response to Consumer Advocate 1-58.

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Question No. 1-60
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REQUEST:

Identify all the Company's internally generated annual cash flows devoted to, loaned to, invested in or transferred to unregulated businesses for each year 2012 to 2022.

RESPONSE:

Please see the Company's response to Consumer Advocate 1-58.

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REQUEST:

Provide all formal and informal responses to data requests of all other parties to this proceeding.

RESPONSE:

To date, there have been no requests from other parties.