

**IN THE TENNESSEE PUBLIC UTILITY COMMISSION
AT NASHVILLE, TENNESSEE**

IN RE:)
)
ATMOS ENERGY CORPORATION)
FOR APPROVAL OF ITS 2026 ANNUAL RATE) **DOCKET NO. 26-00009**
REVIEW FILING PURSUANT TO TENN.)
CODE ANN. § 65-5-103(d)(6))

**CONSUMER ADVOCATE’S FIRST SET OF DISCOVERY REQUESTS
TO ATMOS ENERGY CORPORATION**

This First Set of Discovery Requests is hereby served upon Atmos Energy Corporation (“Atmos Energy” or the “Company”), pursuant to Rules 26, 33, 34 and 36 of the Tennessee Rules of Civil Procedure and Tenn. Comp. R. & Regs. 1220-01-02-.11. The Consumer Advocate Division of the Tennessee Attorney General’s Office (“Consumer Advocate”) requests that full and complete responses be provided pursuant to the Tennessee Rules of Civil Procedure. The responses are to be produced at the Office of the Tennessee Attorney General and Reporter, Consumer Advocate Division, 500 Dr. Martin L. King Jr. Blvd., Nashville, Tennessee 37243, c/o Shilina B. Brown, on or before Monday, March 2, 2026, by 2:00 p.m. (CDT).

PRELIMINARY MATTERS AND DEFINITIONS

1. **Continuing Request.** These discovery requests are to be considered continuing in nature and are to be supplemented from time to time as information is received by the producing party and any of its affiliates which would make a prior response inaccurate, incomplete, or incorrect.

2. **Clear References.** To the extent that the data or information requested is incorporated or contained in a document, identify the document including page/line number if applicable.
3. **Format of Responses.** Provide all responses in the format in which they were created or maintained, for example, Microsoft Word or Microsoft Excel format with all cells and formulas intact and in working order. If a document (including without limitation a financial or other spreadsheet or work paper) is not created or maintained in Microsoft Excel format, convert the document to Microsoft Excel format or provide the document in a format that enables or permits functionality like or similar to Microsoft Excel (including without limitation the functionality of working cells and formulas), or provide the software program(s) that will enable the Consumer Advocate to analyze the data and information in the same manner as would be enabled or permitted if the document were provided in Microsoft Excel format.
4. **Objections.** If any objections to this discovery are raised based on privilege or immunity, include in your response a complete explanation concerning the privilege or immunity asserted. If you claim a document is privileged, identify the document, and state the basis for the privilege or immunity asserted. If you contend that you are entitled to refuse to fully answer any of this discovery, state the exact legal basis for each such refusal.
5. **Singular/Plural.** The singular includes the plural, and vice versa, where appropriate.
6. **Definitions.** As used in this request:
 - (a) “You,” “Your,” “Company,” or “Atmos Energy” shall mean Atmos Energy Corporation and all employees, agents, attorneys, representatives, or any other person acting or purporting to act on its behalf.
 - (b) “Affiliate” shall mean any entity who, directly or indirectly, is in control of, is controlled by, or is under common control with the Company. For greater clarification, “control” is the ownership of 20% or more of the shares of stock entitled to vote for the election of directors in the case of a

corporation, or 20% or more of the equity interest in the case of any other type of entity, or status as a director or officer of a corporation or limited liability company, or status as a partner of a partnership, or status as an owner of a sole proprietorship, or any other arrangement whereby a person has the power to choose, direct, or manage the board of directors or equivalent governing body, officers, managers, employees, proxies, or agents of another person. In addition, the term “Affiliate” shall mean any entity that directly or indirectly provides management or operational services to the Company or any affiliate (as defined in the preceding sentence) of the Company, or to which the Company provides management or operational services. Further, the payment of money to the Company or receipt by the Company of money from an entity with which the Company has any relationship, other than such payment or receipt, shall include the payor or recipient of such money as an “Affiliate”.

(c) “Communication” shall mean any transmission of information by oral, graphic, written, pictorial or otherwise perceptible means, including but not limited to personal conversations, telephone conversations, letters, memoranda, telegrams, electronic mail, newsletters, recorded or handwritten messages, meetings, and personal conversations, or otherwise.

(d) “Document” shall have the broadest possible meaning under applicable law. “Document” shall mean any medium upon which intelligence or information can be recorded or retrieved, such as any written, printed, typed, drawn, filmed, taped, or recorded medium in any manner, however produced or reproduced, including but not limited to any writing, drawing, graph, chart, form, letter, note, report, electronic mail, memorandum (including memoranda, electronic mail, report, or note of a meeting or communication), work paper, spreadsheet, photograph, videotape, audio tape, computer disk or record, or any other data compilation in any form without limitation, which is in your possession, custody or control. If any such document was, but no longer is, in your possession, custody or control, state what disposition was made of the document and when it was made.

(e) “Person” shall mean any natural person, corporation, firm, company, proprietorship, partnership, business, unincorporated association, or other business or legal entity of any sort whatsoever.

(f) “Identify” with respect to:

- i. Any natural person, means to state the full name, telephone number, email address and the current or last known business address of the person (if no business address or email address is available provide any address known to you) and that person’s

relationship, whether business, commercial, professional, or personal with you;

- ii. Any legal person, business entity or association, means to state the full name, the name of your contact person with the entity, all trade name(s), doing business as name(s), telephone number(s), email address(es), and current or last known business address of such person or entity (if no business address is available provide any address known to you);
- iii. Any document, means to state the type of document (e.g., letter), the title, identify the author, the subject matter, the date the document bears and the date it was written; and
- iv. Any oral communication, means to state the date when and the place where it was made, identify the person who made it, identify the person or persons who were present or who heard it, and the substance of it.

(g) “And” and “or” shall be construed conjunctively or disjunctively as necessary to make the discovery request inclusive rather than exclusive.

(h) “Including” shall be construed to mean including but not limited to.

FIRST SET OF DISCOVERY REQUESTS

1-1. Refer to the Direct Testimony of Maureen H. Melson at 14:19-21. Ms. Melson concludes that “The cost of service items for which the Company seeks recovery, particularly but not limited to capital investments and operating expenses have been prudently incurred.” With regards to this conclusion, respond to the following:

- a. Identify all the procedures performed by Ms. Melson to reach this conclusion.
- b. To the extent Ms. Melson relied upon the prudence review of others in making this statement, identifying the steps performed by others in reaching this conclusion.
- c. Provide all workpapers and documentation which support the conclusion that all capital investment and operating expenses have been prudently incurred.

RESPONSE:

1-2. Regarding the Company's Cloud Computing Arrangement (CCA) proposal, provide all analysis the Company has carried out which depicts the cost to its ratepayers from its proposal to capitalize CCA's rather than expense such costs.

RESPONSE:

1-3. Confirm or deny that the Company's CCA accounting proposal would increase its earnings compared with the current accounting methodology. If denied, provide the analytical support for this conclusion.

RESPONSE:

1-4. Provide an explanation why the amortization period associated with Account 399.08 is theoretically superior to amortizing such costs over the life of the arrangement?

RESPONSE:

1-5. Provide a copy of Atmos Energy-Tennessee's Distribution Integrity Management Plan ("DIMP") for the years 2023 through 2026. If such plan is done by region rather than by state, provide the regional DIMP that incorporates Tennessee.

RESPONSE:

1-6. For each of the last three years, provide copies of Atmo's PHMSA:

- a. Annual Reports (Form 7100.1-1).
- b. Incident Reports (Form 7100.1).
- c. Safety-Related Condition Reports (SRCR).

RESPONSE:

1-7. Identify the monthly amount of Aid-in-Construction (“AIC”) collected for the period 2023 – 2025.

RESPONSE:

1-8. Provide a comprehensive explanation of how the AIC balances are recorded in the books of Atmos Energy-Tennessee.

RESPONSE:

1-9. Relying upon the Company’s 2026 capital budget forecast as well as other existing Atmos Energy forecasts, provide the estimated revenue deficiency/sufficiency forecast for the Company’s 2027 ARM filing covering operations for the twelve months ending September 30, 2026.

RESPONSE:

1-10. Provide a comprehensive explanation of the extent to which the Company models ongoing revenue requirements for Atmos Energy’s Tennessee operations. If such modeling is performed, provide the estimated revenue requirement, or overall revenue forecast for 2027.

RESPONSE:

1-11. Does Atmos Energy perform any Purchased Gas Adjustment (“PGA”) gas cost forecasting in the year ahead? If so, provide the forecasted PGA rates that Atmos Energy anticipates being in effect by month for 2026.

RESPONSE:

1-12. Identify the mileage of main installed to serve new load (i.e. New Business) in 2025. Further split the mileage between the that for which AIC was collected, and the mileage in which no AIC was collected.

RESPONSE:

1-13. Identify the mileage of main installed in 2025 split between the designation types maintained by Atmos Energy, (system reliability, new business, increase capacity, etc.).

RESPONSE:

1-14. Refer to Atmos Energy's Tariff, Tariff Sheet 63. Provide the analysis supporting the non-collection of AIC for all Mains installed in the period 2023-2025, to serve customers. For each main project listed, identify the associated mileage of Main and the date the expected revenue was anticipated to begin.

RESPONSE:

1-15. Identify the miles of Main for which the Company exercised its discretion and waived payment for AIC due to (a) system improvements or (b) the opportunity to add customers in the future. Identify the costs for each of the projects included within each category above.

RESPONSE:

1-16. Provide a copy of all contracts or Agreements Atmos Energy has entered with real estate developers and builders in (a) 2023, (b) 2024 or (c) 2025.

RESPONSE:

1-17. Refer to Atmos Energy’s current tariff at T.P.U.C. No. 1, 3rd Revised Sheet No. 63. Identify the number of Main Extension contracts Atmos Energy has entered in (a) 2023, (b) 2024 or (c) 2025 as referenced on Sheet 63 of its tariff.

RESPONSE:

1-18. Identify the amount of refunds paid on June 30 of the years 2023, 2024 and 2025 pursuant to Section 7.2.2.d of the Company’s tariff as referenced on Sheet 64. Further, explain how these amounts were accounted for within the Company’s accounting records.

RESPONSE:

1-19. Refer to Atmos Energy’s current tariff at T.P.U.C. No. 1, 3rd Revised Sheet No. 63, Items 2-4. Respond to the following:

- a. Is Atmos Energy complying with item 4, specifically charging customers for footage more than the free footage allowance identified in part 2?
- b. If so, identify the rate per linear foot charged to customers under this provision.
- c. Provide the underlying calculation of the cost per linear foot for the calendar years 2022 – 2025. This response should include the supporting documentation for the calculation along with the documented plant records underlying the calculation.
- d. If the Company has not complied with these terms of its tariff, provide a comprehensive explanation supporting this decision, including the date on which service line payments from customers ceased.
- e. If the Company has not complied with this requirement to collect payment from customers, provide the supporting calculations for the payments that were eligible for collection by month for the period October 2022 through September 2025.

RESPONSE:

1-20. Identify how customer collections for service line installations are recorded.

RESPONSE:

1-21. Provide the number of service lines reflected within the Company's Account 101, plant in service by month for the twelve-month period ended September 30, 2025, further split between customer classes consistent with the classes identified in Schedules 11.

RESPONSE:

1-22. Identify the monthly customer counts by customer class for the twelve-month period ended September 30, 2025.

RESPONSE:

1-23. Identify the mileage of Main included in Account 101, Plant in Service as of September 30, 2025, for which no gas is flowing.

RESPONSE:

1-24. Identify the number of service lines included in Account 101, Plant in Service as of September 30, 2025, which is not associated with an active account.

RESPONSE:

1-25. Provide a comprehensive explanation why there is no activity represented for FERC Account 105, Plant Held for Future Use within the KMD TB Balance Sheet tab within the SSU and KMD Trial Balance file, identified as File # 10.

RESPONSE:

1-26. Refer to the Table below containing samples from Account 107. Provide the following information:

- a. Provide a definition of the subaccounts containing an asterisk next to the description, including the types of charged that are recorded to the subaccount.
- b. For each of the accounts listed, provide support for all the transactions charged to the accounts listed below, including source documentation, invoices, etc. To the extent that the charges represent loadings, provide the underlying support identifying how the loadings were determined.

Excerpts from Schedule 10				
KMD TB Balance Sheet Accounts Tab				
Tennessee Division				
2025				
Subaccount	Subaccount Description	January	February	
01256	Payroll Tax Projects *	\$ 2,173,233	\$ 2,191,626	
01259	ESOP Benefits Projects	1,159,792	1,171,454	
01291	Pension Benefits Projects	1,893,507	1,898,540	
01296	NSC-OPEB Benefits Projects	(2,968,001)	(3,004,878)	
02004	Warehouse Loading Charge	6,142,587	6,156,346	
04302	Heavy Equipment	9,646,838	9,731,182	
04861	A&G Overhead	71,507,999	71,934,618	
04862	A&G Overhead Load	184,312,094	185,305,043	
04863	A&G Overhead Clearing	(102,140,235)	(102,557,670)	
04871	WIP Closing *	(744,767,678)	(750,772,454)	
06111	Contract Labor	361,446,033	365,047,814	
07590	Misc General Expense	40,419,638	40,795,068	
07600	CWIP Accruals	342,331	352,782	

RESPONSE:

1-27. Refer to File <6) 26-xxxxx – 2026 Atmos Energy TN ARM Filing – Revenue Requirements Schedule (unlinked).xlsx>, Tab “WP_7-2.” Please provide a listing of assets, a description and the associated value for the following divisions whose values are reflected in Tab WP_7-2:

- a. Division 091.
- b. Division 093.
- c. Division 012.
- d. Division 002.

RESPONSE:

1-28. Provide the underlying cost per new service line by year for the three-year periods ended September 30, 2023, September 30, 2024, and September 30, 2025. Also, provide the underlying documentation supporting these annual installation costs.

RESPONSE:

1-29. Provide the annual cost of Mains associated with new customers for the three-year periods ending September 30, 2023, September 30, 2024, and September 30, 2025. Provide the underlying documentation supporting these annual installation costs.

RESPONSE:

1-30. Refer to “Relied Files”, File <h. ADIT TN ARM FY25.xlsx>, Tab “Division 093.”

Respond to the following:

- a. Provide a complete discussion of why the ADIT balance included in this filing for Division 093, before reconciliation, is based upon the reconciled per Financial book balances shown on row 172, rather than the total ADIT Balance as reflected on line 161, which is the sum of the individual reconciling items prior to row 161?
- b. Provide a comprehensive explanation of why the various ADIT components are not modified monthly but instead are modified either quarterly or annually.
- c. Provide all the returns to provision accounting entries, with supporting documentation recorded during the period October 2024 – September 2025.
- d. Provide a listing of book/tax timing components comprising the monthly balances of ‘Differences’ as reflected on Excel Row 174.
- e. What is the rationale for inclusion of the line item identified as “Charitable Contribution Carryover’ as reflected on Line 87?
- f. Provide the underlying calculations supporting the line item ‘TN Reg Asset Deferral.’
- g. Provide the explanation supporting the composition and justification for inclusion of the line item identified as “Regulatory Liability – 2017 Gross Up.”

RESPONSE:

1-31. Provide a copy of the Tennessee state tax return for the fiscal (reporting) years of 2023 and 2024.

RESPONSE:

1-32. Refer to “Relied Files”, File <h. ADIT TN ARM FY25.xlsx>, Tab “Division 002.” Provide the rationale for the allocation of the Net Operating Loss (“NOL”) of on Excel Row 135 rather than the direct assignment of such balances based upon the divisions causing the NOL deferred asset.

RESPONSE:

1-33. Provide all supporting documentation supporting the monthly balances reflected on line 135, which would include the supporting information for when such balances were created.

RESPONSE:

1-34. Identify the year in which Atmos Energy most recently reported a positive net taxable income value for federal tax purposes.

RESPONSE:

1-35. Identify the year in which Atmos Energy most recently reported a positive net taxable income value for state excise tax purposes.

RESPONSE:

1-36. Provide the annual taxable income calculation by tax reporting year for the period 2022–2025, by state, in which Atmos Energy operates.

RESPONSE:

- 1-37.** Refer to “Relied Files”, File < ADIT TN ARM FY 25.xlsx, Tab “Division 093”, Row 37. Confirm that the deduction commonly known as the ‘Repair Deduction’ is contained within the Fixed Asset Cost Adjustment.

RESPONSE:

- 1-38.** Refer to *Order Approving Stipulation and Settlement Agreement*, Exhibit 1, Stipulation and Agreement, pp. 5-6, ¶ 9(e), TPUC Docket No. 18-00112 (December 16, 2019). Provide supporting documentation for all debits charged to Account 107.14218 for the period October 2023 – the most recent charge to this subaccount.

RESPONSE:

- 1-39.** Refer to “Relied Files”, File <f. O&M by FERC FY25.xlsx>, Tab “Div 002 by FERC” and File <6) 26-xxxxx – 2026 Atmos Energy TN ARM Filing – Revenue Requirements Schedule (unlinked).xlsx>, Tab “WP 4-2.” Confirm that the excess clearings on the Tab “Div 002 by FERC” are not reflected in the Atmos Energy’s proposed revenue requirement.

RESPONSE:

- 1-40.** Provide the Company’s return to provision journal entries for Divisions 093, 091, and 012 associated with the Company’s 2024 tax return, including documentation supporting the related journal entries.

RESPONSE:

1-41. Provide copies of the journal entries identified in the attached spreadsheet, along with all supporting workpapers and an explanation supporting the rationale for the accounting entry.

RESPONSE:

1-42. Identify all adjusting entries made throughout the year, modifying prior months' assets, liabilities and expenses for direct charged items to Division 093. This listing of adjusting journal entries should explain the nature of the correction

RESPONSE:

1-43. Identify all adjusting entries made throughout the year, modifying prior months' assets, liabilities, and expenses for allocated items that exceed \$100,000 on the books of Atmos Energy. For purposes of this response, the \$100,000 threshold would be met by summing all adjusting entries made throughout the year.

RESPONSE:

1-44. Refer to "Relied Files", File <e. O&M by FERC FY25.xlsx>, Tab "002 Adj." Respond to the following:

- a. Reconcile the components of the \$5,349,327 in credits under the 'allocated' column with the charges (debits) identified above the Miscellaneous amounts. In other words, identify the components of the credit by charge within the '002Adj' tab. If the credits are not directly related to charges above the Miscellaneous credit, so state.
- b. Describe the rationale for the Miscellaneous credits as offsets to the debits listed above the Miscellaneous credit line.

RESPONSE:

1-45. Refer to the attached File “44 Discovery Sample Div 093.” Provide the supporting documentation for the journal entries for charges to Division 093 taken from Schedule 11 referenced in the attached file.

RESPONSE:

1-46. Notwithstanding the provisions of the ARM, explain why the monthly accrual of carrying charges to account 107, coupled with the inclusion of account 107 in Rate Base is not a double count of carrying charges within the ARM docket.

RESPONSE:

1-47. Refer to File <6) 26-xxxxx – 2026 Atmos Energy TN ARM Filing – Revenue Requirements Schedule (unlinked).xlsx>, Tab “Sch 2.” Provide the supporting documentation for the Reconciliation Revenue (Oct-May) and Reconciliation Revenue (Jun-Sept), as respectively shown on Excel lines 4 and 5.

RESPONSE:

1-48. Refer to File <10) 26-xxxxx – 2026 Atmos Energy TN ARM Filing – SSU and KMD Trial balance.xlsx>, Tab “KMD TB Balance Sheet.” Regarding the charges recorded to Account 107, Construction Work in Progress, Subaccount 07458, Restricted Stock – Long Term Incentive Plan Performance Based within Division 091, provide the following:

- a. Has this line item been removed from Account 107 balances that are included in this filing? If so, refer to the area within the filing where such adjustments have been made.
- b. If such balances have not been removed, provide the rationale for inclusion of this item within Account 107.

RESPONSE:

1-49. Refer to File <10) 26-xxxxx – 2026 Atmos Energy TN ARM Filing – SSU and KMD Trial balance.xlsx>, Tab “KMD TB Balance Sheet.” Provide the underlying documentation for the October 2024 balance sheet charge to Account 107, Subaccount 07590, Miscellaneous General Expense in the amount of \$7,339,838.

RESPONSE:

1-50. Refer to File <10) 26-xxxxx – 2026 Atmos Energy TN ARM Filing – SSU and KMD Trial balance.xlsx>, Tab “KMD TB Balance Sheet”, Division 091, Account 8800, Subaccount 06111 Contract Labor. Respond to the following:

- a. Confirm that these charges are among the costs allocated to Atmos Energy-TN and included within the request within this filing. If so, respond to the following:
- b. Provide the rationale for incurring Distribution Labor – Contract Services at the division level that cannot be directly assigned to one of the region's divisions.
- c. Provide supporting documentation, invoices, etc. for the \$578,885 in costs charged to this account in April 2025.

RESPONSE:

1-51. Refer to the attached File <50 Discovery Sample Div 002.xlsx>. Respond to the following questions:

- a. For each line item listed within this file, indicate (yes or no) whether such charges represented by these credits are reflected within the proposed Atmos-Tennessee revenue requirement.
- b. If A&G Administrative Expense Transferred – Credit (Shared Services) costs are included within this request, provide the general ledger detail supporting each line item of costs for the month of February 2025 in the amount of \$1,638,511.
- c. If A&G Administrative Expense Transferred – Credit (Customer Support) costs are included within this request, provide the general ledger detail supporting each line item of costs for the month of February 2025 in the amount of \$588,342.

RESPONSE:

RESPECTFULLY SUBMITTED,



SHILINA B. BROWN (BPR No. 020689)

Senior Assistant Attorney General

VANCE L. BROEMEL (BPR No. 011421)

Managing Attorney

Office of the Tennessee Attorney General

Consumer Advocate Division

P.O. Box 20207

Nashville, Tennessee 37202

Phone: (615) 741-2357

Fax: (615) 741-1026

Email: Shilina.Brown@ag.tn.gov

Email: Vance.Broemel@ag.tn.gov

TPUC Docket No. 26-00009

CA's 1st DR to Atmos

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail, with a courtesy copy by electronic mail, provided upon:

Erik Lybeck, Esq. (BPR No. 35233)
Sims Funk, PLC
3102 West End Avenue, Suite 1100
Nashville, TN 37203
Phone: (615) 425-7030
Email: Elybeck@simsfunk.com

This 20th day of February 2026.



SHILINA B. BROWN
Senior Assistant Attorney General

Atmos Energy Corporation
Sample of General Ledger Transactions
FY 2025
Docket No. 26-00009

Sampled Items from Schedule 10, Division 002 Trial Balance

Division	Division Description	Account	Account Description	Sub Account	Sub Account Description	OCT-24	NOV-24	DEC-24	JAN-25	FEB-25	MAR-25	APR-25	MAY-25	JUN-25	JUL-25	AUG-25	SEP-25	TOTAL
002	Shared Services General Office	4030	Depreciation Expense	40004	Billed to Mid St Div	(174,541)	(174,890)	(174,209)	(174,959)	(174,950)	(177,039)	(177,038)	(176,781)	(176,097)	(176,953)	(186,432)	(193,342)	(2,137,231)
002	Shared Services General Office	4081	Taxes other than income taxes, utility operating income	40004	Billed to Mid St Div	(45,919)	(88,031)	(40,513)	(57,787)	(53,411)	(45,827)	(51,249)	(54,923)	(47,744)	(69,047)	(44,446)	(7,048)	(605,944)
002	Shared Services General Office	4190	Interest and dividend income	40004	Billed to Mid St Div	231,505	144,068	120,298	158,753	144,678	146,935	135,391	103,934	56,122	167,335	107,349	495,105	2,011,472
002	Shared Services General Office	4210	Miscellaneous nonoperating income	40004	Billed to Mid St Div	-	-	-	-	-	-	3,188	1,594	1,594	0	-	24,105	30,480
002	Shared Services General Office	4261	Donations	40004	Billed to Mid St Div	(1,329)	(1,200)	(12,355)	(3,237)	(1,059)	(1,419)	(44,146)	(16,727)	(530)	(11,601)	(8,825)	(43,278)	(145,705)
002	Shared Services General Office	4263	Penalties	40004	Billed to Mid St Div	-	(22)	-	-	-	-	-	-	-	(11)	-	-	(33)
002	Shared Services General Office	4264	Civic, Political and Related	40004	Billed to Mid St Div	(2,603)	(3,434)	(1,731)	(2,457)	(5,742)	(2,552)	(2,873)	(2,902)	(3,500)	(2,304)	(3,778)	(2,839)	(36,717)
002	Shared Services General Office	4265	Other deductions	40004	Billed to Mid St Div	(18,844)	(8,988)	14,455	(8,673)	(5,883)	(12,730)	(14,836)	(3,109)	(6,153)	(14,140)	(26,478)	(9,495)	(114,875)
002	Shared Services General Office	4270	Interest on long-Term debt	40004	Billed to Mid St Div	(2,016,404)	(2,016,404)	(2,016,404)	(2,016,404)	(2,016,404)	(2,016,404)	(2,016,404)	(2,016,404)	(2,041,898)	(2,169,370)	(2,169,370)	(2,169,370)	(24,681,239)
002	Shared Services General Office	4280	Amortization of debt discount and expense	40004	Billed to Mid St Div	(18,448)	(23,025)	(20,736)	(20,736)	(20,736)	(20,736)	(20,736)	(20,736)	(20,736)	(20,736)	(20,736)	(28,187)	(24,462)
002	Shared Services General Office	4281	Amortization of loss on reacquired debt	40004	Billed to Mid St Div	(988)	(988)	(988)	(988)	(988)	(988)	(988)	(988)	(988)	(988)	(988)	(988)	(11,851)
002	Shared Services General Office	4290	Amortization of debt premium	40004	Billed to Mid St Div	2,102	2,102	2,102	2,102	2,102	2,102	2,102	2,102	2,102	2,102	2,102	2,102	25,229
002	Shared Services General Office	4310	Other interest expense	40004	Billed to Mid St Div	(30,276)	(29,697)	(30,582)	(30,373)	(28,555)	(28,108)	(29,090)	(29,784)	(24,661)	(29,672)	(29,672)	(23,442)	(343,912)
002	Shared Services General Office	9220	A&G-Administrative expense transferred-Credit	40004	Billed to Mid St Div	(1,273,012)	(843,097)	(962,928)	(1,054,114)	(1,638,511)	(882,838)	(970,847)	(981,166)	(900,262)	(1,548,970)	(609,949)	(904,299)	(12,569,994)
012	Customer Support	4030	Depreciation Expense	40004	Billed to Mid St Div	(87,097)	(87,295)	(87,195)	(86,921)	(86,803)	(87,199)	(87,180)	(86,900)	(86,821)	(86,806)	(89,058)	(91,647)	(1,050,922)
012	Customer Support	4081	Taxes other than income taxes, utility operating income	40004	Billed to Mid St Div	(31,012)	(19,183)	(29,607)	(42,549)	(39,185)	(34,075)	(36,254)	(37,529)	(32,082)	(43,088)	(29,041)	(10,557)	(384,142)
012	Customer Support	9220	A&G-Administrative expense transferred-Credit	40004	Billed to Mid St Div	(600,538)	(556,705)	(613,007)	(652,225)	(588,342)	(620,223)	(644,889)	(606,556)	(552,960)	(655,765)	(512,628)	(572,293)	(7,176,130)

Atmos Energy Corporation
Sample of General Ledger Transactions
FY 2025
Docket No. 26-00009

Sampled Items from Schedule 11, Division 093 General Ledger

ITEM NO.	PERIOD	POSTED DATE	SOURCE	CATEGORY	DESCRIPTION	COMPANY	COST CENTER	ACCOUNT	SUBACCOUNT	DIVISION	ACCOUNTED_DR	ACCOUNTED_CR
1	DEC-24	1/1/2025	Payables	Purchase Invoices	DEC-24 Purchase Invoices USD	050	2604	9230	06121	093000	35,931	
2	JAN-25	2/1/2025	Payables	Purchase Invoices	JAN-25 Purchase Invoices USD	050	2604	9230	06121	093000	2,416	
3	SEP-25	9/29/2025	Spreadsheet	Other	CA550 Other USD	050	0000	1840	27004	093000	130,785	130,785
4	NOV-24	11/11/2024	Payables	Purchase Invoices	NOV-24 Purchase Invoices USD	050	3333	4261	30711	093000	192,253	
5	JUL-25	7/3/2025	Payables	Purchase Invoices	JUL-25 Purchase Invoices USD	050	3304	9250	05418	093000	255,059	
6	FEB-25	2/5/2025	Payables	Purchase Invoices	FEB-25 Purchase Invoices USD	050	3304	9250	05418	093000	45,505	
7	SEP-25	10/2/2025	Spreadsheet	Accrual	CA200 Accrual USD	050	3307	9240	04069	093000	32,755	
8	NOV-24	12/3/2024	Spreadsheet	Amortization	CA202 Amortization USD	050	3307	9250	04070	093000	5,852	