

JOHN N. HUGHES
ATTORNEY AT LAW
PROFESSIONAL SERVICE CORPORATION
124 WEST TODD STREET
FRANKFORT, KENTUCKY 40601

TELEPHONE: (502) 227-7270

JNHUGHES@fewpb.net

February 3, 2014

Jeff Derouen
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation
Case No. 2013-00148

Dear Mr. Derouen:

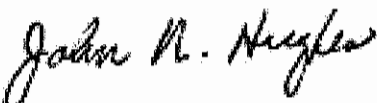
Atmos Energy Corporation submits responses to discovery requests from the Commission's hearing held on January 23, 2014. I certify that the electronic documents are true and correct copies of the original documents.

If you have any questions about this filing, please contact me.

Submitted By:

Mark R. Hutchinson
Wilson, Hutchinson and Poteat
611 Frederica St.
Owensboro, KY 42301
270 926 5011
270-926-9394 fax
randy@whplawfirm.com

And



John N. Hughes
124 West Todd St.
Frankfort, KY 40601
Phone: 502 227 7270
jnhughes@fewpb.net

Attorneys for Atmos Energy Corporation

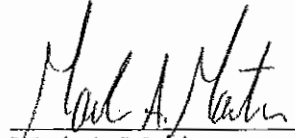
COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2013-00148
ATMOS ENERGY CORPORATION)

AFFIDAVIT

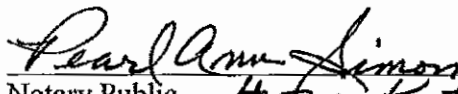
The Affiant, Mark A. Martin, being duly sworn, deposes and states that the attached responses to Commission Hearing requests for information are true and correct to the best of his knowledge and belief.



Mark A. Martin

STATE OF Kentucky
COUNTY OF Daviess

SUBSCRIBED AND SWORN to before me by Mark A. Martin on this the 31st day of January, 2014.




Notary Public - State of Kentucky at Large
My Commission Expires: Sept. 26, 2017
Notary ID: 496385

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2013-00148
ATMOS ENERGY CORPORATION)

AFFIDAVIT

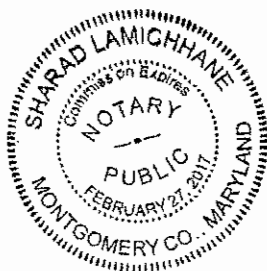
The Affiant, Paul H. Raab, being duly sworn, deposes and states that the attached responses to Commission Hearing requests for information are true and correct to the best of his knowledge and belief.




Paul H. Raab

STATE OF MD
COUNTY OF Montgomery

SUBSCRIBED AND SWORN to before me by Paul H. Raab on this the 31st day of January, 2014.





Notary Public
My Commission Expires: 2/21/2017

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2013-00148
ATMOS ENERGY CORPORATION)

AFFIDAVIT

The Affiant, James H. Vander Weide, PH.D., being duly sworn, deposes and states that the attached responses to Commission Hearing requests for information are true and correct to the best of his knowledge and belief.

James H. Vander Weide
James H. Vander Weide, PH.D.

STATE OF N.C.
COUNTY OF Durham

SUBSCRIBED AND SWORN to before me by James H. Vander Weide, PH.D. on this the 31 day of January, 2014.



Christina S Chamberlain
Notary Public
My Commission Expires: 8/18/14

COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF)
RATE APPLICATION OF) Case No. 2013-00148
ATMOS ENERGY CORPORATION)

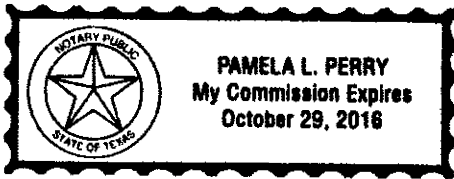
AFFIDAVIT

The Affiant, Gregory K. Waller, being duly sworn, deposes and states that the attached responses to Commission Hearing requests for information are true and correct to the best of his knowledge and belief.

Gregory K. Waller
Gregory K. Waller

STATE OF Texas
COUNTY OF Dallas

SUBSCRIBED AND SWORN to before me by Gregory K. Waller on this the 31st day of January, 2014.



Pamela Perry
Notary Public
My Commission Expires: 10-29-16

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Hearing DR Set No. 1
Question No. 1-01
Page 1 of 1

REQUEST:

Provide the average allowed ROE for all states in which Atmos Energy operates.

RESPONSE:

The average allowed ROE for all states in which Atmos Energy operates is provided in the Company's most recent 10-K. Please see Attachment 1 for a summary of the last 10-K reported ROE's along with changes that have occurred since September 30, 2013.

The weighted ROE calculation for Atmos Energy's distribution properties is 10.33%.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Hearing_1-01_Att1 - Atmos Docketed Rate Case ROEs as of Jan'14.xls, 1 Page.

Respondent: Mark Martin

Atmos Energy Corporation
Summary of Most Recent Docketed General Rate Proceedings for Atmos Energy Corporation Divisions
as of January 27, 2014

Division	Case Description	Order Date	Docket No.	Status	Decision	ROE	Footnote
Atmos Pipeline - Texas	2010 Rate Filing	05/07/13	GUD 10000	Complete	Order	11.80%	
Colorado	2013 Rate Filing	Pending	13AL-0496G	Open	Settlement	9.50% - 10.00%	[1]
Kansas	2012 Rate Filing	09/01/12	12-ATMG-564-RTS	Complete	Settlement	None Stated	[2]
	2014 Rate Filing	NA	14-ATMG-320-RTS	Open			
Kentucky	2009 Rate Filing	06/01/10	2009-00354	Complete	Settlement / Order	None Stated	[3]
	2013 Rate Filing	Pending	2013-00148	Open			
Louisiana	LGS	2001 Atmos/LGS Merger	07/01/13	U-25003	Complete	Order	10.40%
	TransLA	1998 Rate Stabilization Filing	04/01/13	U-21922, U-23508	Complete	Order	10.00% - 10.80%
Mid-Tex	Mid-Tex (Dallas Only)	2009 Statement of Intent	06/01/13	GUD 9869	Complete	Order	10.10%
	Mid-Tex (Excludes Dallas)	2012 Statement of Intent	12/04/12	GUD 10170	Complete	Order	10.50%
Mississippi	2005 Rate Stabilization Filing	01/07/14	05-UN-0503	Complete	Order	10.20%	[5]
Tennessee	2012 Rate Filing	11/08/12	12-00064	Complete	Settlement / Order	10.10%	
Virginia	2012 Rate Filing	11/23/09	PUE-2012-00010	Open		9.50% - 10.50%	
West Texas	2012 Statement of Intent	10/01/12	GUD 10174	Complete	Settlement	None Stated	[6]

Footnotes:

- [1] Colorado: 10-K as published showed 10.25%; however, a recent rate case settlement has stipulated range of 9.5%-10.0%, with 9.72% used for establishing rates.
[2] Kansas: A ROE was not include in the state Commission's final decision; however, for infrastructure replacement purposes 9.95% is utilized.
[3] Kentucky: A ROE was not included in the state Commission's final decision; however, for infrastructure replacement purposes 10.5% is utilized.
[4] Louisiana - TransLA: A range is specified; however, if a rate increase is requested the earnings are set at the bottom of the range.
[5] Mississippi - 10-K as published showed 9.64%; however, a recent Stable Rate Adjustment Evaluation order was issued 01/07/2014, which specifies 10.2%.
[6] West Texas: A ROE was not included in the state Commission's final decision; however, for infrastructure replacement purposes 10.5% is utilized.

**Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Hearing DR Set No. 1
Question No. 1-02
Page 1 of 1**

REQUEST:

Provide the age of Atmos Energy's maps.

RESPONSE:

The special contracts maps provided by Atmos Energy were specifically created in September 2013 in response to data requests for this hearing.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Hearing DR Set No. 1
Question No. 1-03
Page 1 of 1

REQUEST:

What is the monetary difference if the margin loss rider was in place since 2009?

RESPONSE:

The Margin Loss Rider (MLR) is intended to collect 50% of lost margin between rate cases associated with the following:

1. Future Economic Development Contracts
2. Flex Provisions of T-3 and T-4 Service
3. Future Special Contracts

The Company has not entered into any Economic Development or Special Contract since 2009. The Company did utilize the Flex Provision in February 2010 (please refer to the Company's response to Staff DR No. 3-04 subpart (a)). The revenue lost was approximately \$3,543 of which \$1,771.50 would have flowed through the MLR if it had been in effect.

Respondent: Mark Martin

**Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Hearing DR Set No. 1
Question No. 1-04
Page 1 of 1**

REQUEST:

How long has the door tag fee program has been going on in Atmos Energy's West Texas division.

RESPONSE:

The door tag fee program has been in place in the West Texas division since 2003.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Hearing DR Set No. 1
Question No. 1-05
Page 1 of 1

REQUEST:

What amount of the increase Atmos Energy is requesting is related to the rolling in of PRP into the base rates.

RESPONSE:

\$2,492,515 PRP divided by \$13,367,575 Total = 18.65% of the requested increase.

Respondent: Mark Martin

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Hearing DR Set No. 1
Question No. 1-06
Page 1 of 1

REQUEST:

Provide supporting calculations for classification and allocation using Mr. Watkins' numbers in Mr. Raab's model.

RESPONSE:

Please see Attachment 1.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Hearing_1-06_Att1 -
COSA_Atmos_KY_Watkins_corrected.xlsx, 87 Pages.

Respondent: Paul Raab

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
SUMMARY OF RESULTS						
		Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
		\$				
1						
2						
3						
4						
5						
6						
7						
8	Operating Revenues	165,374,968	93,601,821	45,268,302	3,258,958	13,256,887
9						
10	Operating Expenses:					
11						
12	Operating & Maintenance	117,022,197	70,473,776	35,687,700	3,061,883	7,798,837
13	Depreciation & Amortization	16,518,177	9,496,137	3,192,668	247,491	3,581,881
14	Taxes Other Than Income	4,662,683	2,502,064	948,261	75,769	1,136,599
15						
16	Total Operating Expenses	138,203,057	82,471,977	39,828,629	3,385,133	12,517,317
17						
18	Income Before Taxes	17,171,911	11,129,844	5,429,673	(126,175)	738,570
19						
20	Interest Expense	7,536,846	3,734,002	1,411,583	115,280	2,275,981
21						
22	Income Taxes:					
23						
24	State Income Taxes	6.00%	578,104	443,751	241,065	(14,487)
25	Federal Income Taxes	35.00%	3,169,938	2,433,232	1,321,951	(79,439)
26	Total Deferred Income Taxes		0	0	0	0
27	Amortization of ITC		0	0	0	0
28						
29	Total Income Taxes	3,748,040	2,876,983	1,563,037	(93,926)	(598,053)
30						
31	Net Income	13,423,871	8,252,861	3,866,636	(32,249)	1,336,623
32						
33	Total Rate Base	252,914,290	125,302,067	47,368,568	3,888,448	76,375,207
34						
35	Rate of Return	5.3077%	6.5864%	8.1629%	-0.8336%	1.7501%
36	Relative Rate of Return	1.00	1.24	1.54	(0.16)	0.33
37						
38	Equalized ROR:					
39						
40	Net Income Increase	8,149,718	2,435,405	173,903	362,228	5,178,182
41	Uncollectibles/PSC Fees	0.6622%	88,915	26,571	1,897	3,952
42	Income Taxes		5,188,509	1,550,528	110,717	230,616
43	Gross Revenue After Increase		168,802,211	97,614,324	45,544,819	3,855,755
44	Revenue Increase		13,427,243	4,012,503	286,517	596,796
45	Rate of Return	8.5300%	8.5300%	8.5300%	8.5300%	8.5300%
46	Relative Rate of Return	1.00	1.00	1.00	1.00	1.00
47	Percent Increase	8.5846%	4.2584%	0.6289%	18.1912%	63.9333%
48						
49	Proposed Rate Levels:					
50						
51	Net Income Increase	8,113,176	5,076,925	2,188,253	98,646	789,351
52	Uncollectibles/PSC Fees		88,517	55,390	23,656	1,076
53	Income Taxes		5,165,344	3,232,281	1,380,443	62,804
54	Gross Revenue After Increase		168,742,005	101,966,418	48,830,654	3,421,485
55	Revenue Increase		13,367,037	8,364,597	3,572,352	162,527
56	Rate of Return	8.5158%	10.6381%	12.7403%	1.7164%	2.7574%
57	Relative Rate of Return	1.00	1.25	1.50	0.20	0.32
58	Percent Increase	8.5481%	8.8772%	7.8410%	4.9541%	9.4969%

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF CUSTOMER COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		105,933,885	76,489,001	23,683,673	1,754,802	4,006,409
2							
3	Return @ Realized ROR		5,622,627	4,730,889	1,823,537	(6,369)	(925,429)
4	O&M Expenses		13,274,394	10,346,581	2,410,903	145,563	371,347
5	Depreciation Expense		9,745,460	7,181,933	2,080,167	148,136	335,223
6	Taxes, Other		1,808,919	1,341,219	368,183	25,090	74,427
7							
8	Interest Expense		3,156,830	2,279,372	705,773	52,293	119,391
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	242,141	240,738	109,764	(5,761)	(102,601)
13	Federal Income Taxes	35.00%	1,327,737	1,320,047	601,873	(31,587)	(562,595)
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		1,569,878	1,560,785	711,637	(37,348)	(665,196)
18							
19	Total Customer-Related Costs @ Realized ROR		32,021,277	25,161,407	7,394,426	275,072	(809,628)
20	Total Demand-Related Costs @ Realized ROR		17,800,638	8,402,229	4,085,320	192,439	5,120,650
21	Total Fixed Costs		49,821,915	33,563,636	11,479,746	467,512	4,311,021
22							
23	Total Customers		2,078,493	1,846,837	226,666	2,396	2,594
24	Customer Costs (\$/customer/month)		\$ 23.97	\$ 18.17	\$ 50.65	\$ 195.12	\$ 1,661.92
25							
26							
27	Incremental Return @ Equalized ROR		3,413,533	1,793,623	196,680	156,054	1,267,176
28	Uncollectibles/PSC Fees		37,242	19,569	2,146	1,703	13,825
29	Incremental Income Taxes		2,173,264	1,141,930	125,219	99,354	806,761
30							
31	Total Customer-Related Costs @ Equalized ROR		37,645,317	28,116,530	7,718,471	532,182	1,278,134
32	Customers		2,078,493	1,846,837	226,666	2,396	2,594
33	Dollars/Customer/Month		\$ 18.11	\$ 15.22	\$ 34.05	\$ 222.11	\$ 492.73
34							
35							
36	Incremental Return @ Proposed Rates		3,398,227	3,177,393	1,242,771	17,860	(1,039,797)
37	Uncollectibles/PSC Fees		37,075	34,666	13,559	195	(11,344)
38	Incremental Income Taxes		2,163,519	2,022,923	791,224	11,371	(661,998)
39							
40	Total Customer-Related Costs @ Proposed Rates		37,620,099	30,396,389	9,441,980	304,498	(2,522,767)
41	Customers		2,078,493	1,846,837	226,666	2,396	2,594
42	Dollars/Customer/Month		\$ 18.10	\$ 16.46	\$ 41.66	\$ 127.09	\$ (972.54)

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF DEMAND COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		75,343,798	32,238,592	14,490,120	1,304,418	27,310,668
2							
3	Return @ Realized ROR		3,999,005	2,188,429	1,171,992	(1,540)	640,123
4	O&M Expenses		7,568,741	3,238,562	1,455,620	131,037	2,743,522
5	Depreciation Expense		3,811,970	1,631,090	733,118	65,996	1,381,765
6	Taxes, Other		1,304,372	562,506	253,342	22,674	465,849
7							
8	Interest Expense		2,245,245	960,710	431,806	38,872	813,858
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	172,219	120,562	72,686	(3,968)	(17,061)
13	Federal Income Taxes	35.00%	944,332	661,080	398,562	(21,760)	(93,549)
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		1,116,551	781,641	471,248	(25,728)	(110,610)
18							
19	Total Demand-Related Costs @ Realized ROR		17,800,638	8,402,229	4,085,320	192,439	5,120,650
20							
21							
22	Incremental Return @ Equalized ROR		2,427,821	561,522	64,016	112,806	1,689,477
23	Uncollectibles/PSC Fees		26,488	6,126	698	1,231	18,433
23	Incremental Income Taxes		1,545,700	357,500	40,756	71,820	1,075,624
24							
25	Total Demand-Related Costs @ Equalized ROR		21,800,647	9,327,377	4,190,790	378,296	7,904,183
26							
27							
28	Incremental Return @ Proposed Rates		2,416,935	1,304,121	624,184	38,718	449,912
29	Uncollectibles/PSC Fees		26,369	14,228	6,810	422	4,909
29	Incremental Income Taxes		1,538,769	830,283	397,394	24,650	286,441
30							
31	Total Demand-Related Costs @ Proposed Rates		21,782,712	10,550,862	5,113,707	256,231	5,861,912

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF COMMODITY COSTS							
			Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base		71,636,607	16,574,474	9,194,775	809,228	45,058,130
2							
3	Return @ Realized ROR		3,802,239	1,333,543	871,108	(24,340)	1,621,928
4	O&M Expenses		96,179,062	56,888,633	31,821,178	2,785,283	4,683,968
5	Depreciation Expense		2,960,748	683,114	379,382	33,359	1,864,892
6	Taxes, Other		1,549,392	598,338	326,736	27,995	596,323
7							
8	Interest Expense		2,134,771	493,919	274,004	24,115	1,342,732
9							
10	Income Taxes:						
11							
12	State Income Taxes	6.00%	163,745	82,451	58,635	(4,758)	27,417
13	Federal Income Taxes	35.00%	897,867	452,105	321,517	(26,091)	150,336
14	Deferred Income Taxes		0	0	0	0	0
15	Amortization of ITC		0	0	0	0	0
16							
17	Total Income Taxes		1,061,612	534,556	380,152	(30,850)	177,753
18							
19	Total Commodity-Related Costs		105,553,053	60,038,185	33,778,556	2,791,447	8,944,865
20	Total Throughput		42,314,959	9,637,652	5,380,137	471,075	26,826,095
21	Commodity Costs (\$/Mcf)		\$ 2.49446	\$ 6.22954	\$ 6.27838	\$ 5.92569	\$ 0.33344
22							
23							
24	Incremental Return @ Equalized ROR		2,308,364	80,259	(86,793)	93,367	2,221,530
25	Uncollectibles/PSC Fees		25,185	876	(947)	1,019	24,237
25	Incremental Income Taxes		1,469,646	51,098	(55,258)	59,443	1,414,362
26							
27	Total Commodity-Related Costs @ Equalized ROR		109,356,247	60,170,417	33,635,558	2,945,276	12,604,995
28	Total Throughput		42,314,959	9,637,652	5,380,137	471,075	26,826,095
29	Commodity Costs (\$/Mcf)		\$ 2.58	\$ 6.24	\$ 6.25	\$ 6.25	\$ 0.47
30							
31							
32	Incremental Return @ Proposed Rates		2,298,013	595,411	301,298	42,068	1,359,236
33	Uncollectibles/PSC Fees		25,072	6,496	3,287	459	14,830
33	Incremental Income Taxes		1,463,056	379,075	191,825	26,783	865,373
34							
35	Total Commodity-Related Costs @ Proposed Rates		109,339,194	61,019,167	34,274,967	2,860,757	11,184,303
36	Total Throughput		42,314,959	9,637,652	5,380,137	471,075	26,826,095
37	Commodity Costs (\$/Mcf)		\$ 2.58	\$ 6.33	\$ 6.37	\$ 6.07	\$ 0.42

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
TOTAL COST OF SERVICE						
		Total Company \$	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1	Rate Base	252,914,290	125,302,067	47,368,568	3,868,448	76,375,207
2						
3	Return @ Realized ROR	13,423,871	8,252,861	3,866,636	(32,249)	1,336,623
4	O&M Expenses	117,022,197	70,473,776	35,687,700	3,061,883	7,798,837
5	Depreciation Expense	16,518,177	9,496,137	3,192,668	247,491	3,581,881
6	Taxes, Other	4,662,683	2,502,064	948,261	75,759	1,136,599
7						
8	Interest Expense	7,536,846	3,734,002	1,411,583	115,280	2,275,981
9						
10	Income Taxes:					
11						
12	State Income Taxes	578,104	443,751	241,085	(14,487)	(92,245)
13	Federal Income Taxes	3,169,936	2,433,232	1,321,951	(79,439)	(505,808)
14	Deferred Income Taxes	0	0	0	0	0
15	Amortization of ITC	0	0	0	0	0
16						
17	Total Income Taxes	3,748,040	2,876,983	1,563,037	(93,926)	(598,053)
18						
19	Total Cost of Service @ Realized ROR	155,374,968	93,601,821	45,258,302	3,258,958	13,255,887
20						
21						
22	Incremental Return @ Equalized ROR	8,149,718	2,435,405	173,903	362,228	5,178,182
23	Uncollectibles/PSC Fees	88,915	26,571	1,897	3,952	56,495
24	Incremental Income Taxes	5,188,609	1,550,528	110,717	230,616	3,296,748
25						
26	Total Cost of Service @ Equalized ROR	168,802,211	97,614,324	45,544,819	3,855,755	21,787,312
27						
28						
29	Incremental Return @ Proposed Rates	8,113,176	5,076,925	2,168,253	98,646	769,351
30	Uncollectibles/PSC Fees	88,517	55,390	23,656	1,076	8,394
30	Incremental Income Taxes	5,165,344	3,232,281	1,380,443	62,804	489,816
31						
32	Total Cost of Service @ Proposed Rates	168,742,005	101,966,418	48,830,654	3,421,485	14,523,448

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	8,390	5.4	P, S, T & D Plant	3,705	2,646	1,978
4	30200	Franchises & Consents	119,853	5.4	P, S, T & D Plant	53,310	38,077	28,466
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7		Total Intangible Plant:	128,182			57,015	40,723	30,445
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	2,353	2.0	Demand	-	2,353	-
12	32540	Rights of Ways	83,422	2.0	Demand	-	83,422	-
13	33100	Production Gas Wells Equipment	3,492	2.0	Demand	-	3,492	-
14	33201	Field Lines	47,163	2.0	Demand	-	47,163	-
15	33202	Tributary Lines	528,218	2.0	Demand	-	528,218	-
16	33400	Field Meas. & Reg. Sta. Equip	192,384	2.0	Demand	-	192,384	-
17	33600	Purification Equipment	44,369	2.0	Demand	-	44,369	-
18								
19		Total Production Plant	901,402			0	901,402	0
20								
21		Storage Plant:						
22								
23	35010	Land	261,127	3.5	Storage (50/50)	-	130,563	130,563
24	35020	Rights of Way	4,682	3.5	Storage (50/50)	-	2,341	2,341
25	35100	Structures and Improvements	17,916	3.5	Storage (50/50)	-	8,958	8,958
26	35102	Compression Station Equipment	153,261	3.5	Storage (50/50)	-	76,631	76,631
27	35103	Meas. & Reg. Sta. Structures	23,138	3.5	Storage (50/50)	-	11,569	11,569
28	35104	Other Structures	137,443	3.5	Storage (50/50)	-	68,721	68,721
29	35200	Wells \ Rights of Way	4,442,222	3.5	Storage (50/50)	-	2,221,111	2,221,111
30	35201	Well Construction	1,340,863	3.5	Storage (50/50)	-	670,431	670,431
31	35202	Well Equipment	455,309	3.5	Storage (50/50)	-	227,654	227,654
32	35203	Cushion Gas	1,694,833	3.5	Storage (50/50)	-	847,416	847,416
33	35210	Leaseholds	178,530	3.5	Storage (50/50)	-	89,265	89,265
34	35211	Storage Rights	54,614	3.5	Storage (50/50)	-	27,307	27,307
35	35301	Field Lines	178,497	3.5	Storage (50/50)	-	89,248	89,248
36	35302	Tributary Lines	209,458	3.5	Storage (50/50)	-	104,729	104,729
37	35400	Compressor Station Equipment	923,446	3.5	Storage (50/50)	-	461,723	461,723
38	35500	Meas. & Reg. Equipment	240,883	3.5	Storage (50/50)	-	120,442	120,442
39	35600	Purification Equipment	163,979	3.5	Storage (50/50)	-	81,990	81,990
40								
41		Total Storage Plant	10,480,201			0	5,240,101	5,240,101
42								
43		Transmission:						
44								
45	36510	Land & Land Rights	26,970	2.0	Demand	-	26,970	-
46	36520	Rights of Way	867,772	2.0	Demand	-	867,772	-
47	36602	Structures & Improvements	49,002	2.0	Demand	-	49,002	-
48	36603	Other Structures	60,826	2.0	Demand	-	60,826	-
49	36700	Mains Cathodic Protection	406,035	2.0	Demand	-	406,035	-
50	36701	Mains - Steel	27,830,935	2.0	Demand	-	27,830,935	-
51	36900	Meas. & Reg. Equipment	578,023	2.0	Demand	-	578,023	-
52	36901	Meas. & Reg. Equipment	2,274,016	2.0	Demand	-	2,274,016	-
53								
54		Total Transmission Plant	32,093,579			0	32,093,579	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	531,819	4.0	Mains	-	265,910	265,910
59	37401	Land	37,326	4.0	Mains	-	18,663	18,663
60	37402	Land Rights	253,401	4.0	Mains	-	126,700	126,700
61	37403	Land Other	2,784	4.0	Mains	-	1,392	1,392
62	37500	Structures & Improvements	343,073	4.0	Mains	-	171,536	171,536
63	37501	Structures & Improvements T.B.	101,507	4.0	Mains	-	50,753	50,753
64	37502	Land Rights	46,591	4.0	Mains	-	23,296	23,296
65	37503	Improvements	4,005	4.0	Mains	-	2,003	2,003
66	37600	Mains Cathodic Protection	11,318,115	4.0	Mains	-	5,659,058	5,659,058
67	37601	Mains - Steel	97,584,394	3.5	Storage (50/50)	-	48,792,197	48,792,197
68	37602	Mains - Plastic	65,722,013	3.5	Storage (50/50)	-	32,861,007	32,861,007
69	37800	Meas & Reg. Sta. Equip - General	5,367,160	4.0	Mains	-	2,683,580	2,683,580
70	37900	Meas & Reg. Sta. Equip - City Gate	2,272,991	4.0	Mains	-	1,136,495	1,136,495
71	37905	Meas & Reg. Sta. Equipment T.B.	1,394,628	4.0	Mains	-	697,314	697,314
72	38000	Services	98,853,417	1.0	Customer	98,853,417	-	-
73	38100	Meters	22,574,136	1.0	Customer	22,574,136	-	-
74	38200	Meter Installations	49,157,106	1.0	Customer	49,157,106	-	-
75	38300	House Regulators	7,239,801	1.0	Customer	7,239,801	-	-
76	38400	House Reg. Installations	154,276	1.0	Customer	154,276	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	5,045,015	1.0	Customer	5,045,015	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
79								
80		Total Distribution Plant	368,003,558			183,023,752	92,489,903	92,489,903

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
161		Shared Services General Office:						
162								
163		General:						
164								
165	39000	Structures & Improvements	6,927	5.4	P, S, T & D Plant	3,081	2,201	1,645
166	39008	G-Structures & Improvements	128,243	5.4	P, S, T & D Plant	67,042	40,742	30,459
167	39009	Improvement to leased Premises	516,609	5.4	P, S, T & D Plant	229,785	164,124	122,699
168	39100	Office Furniture & Equipment	530,191	5.4	P, S, T & D Plant	235,826	168,439	125,925
169	39102	Remittance Processing Equip	0	5.4	P, S, T & D Plant	-	-	-
170	39103	Office Machines	0	5.4	P, S, T & D Plant	-	-	-
171	39104	G-Office Furniture & Equip.	893	5.4	P, S, T & D Plant	397	284	212
172	39200	Transportation Equipment	5,503	5.4	P, S, T & D Plant	2,448	1,740	1,307
173	39300	Stores Equipment	0	5.4	P, S, T & D Plant	-	-	-
174	39400	Tools, Shop & Garage Equipment	14,142	5.4	P, S, T & D Plant	6,290	4,493	3,359
175	39500	Laboratory Equipment	2,347	5.4	P, S, T & D Plant	1,044	746	557
176	39700	Communication Equipment	159,860	5.4	P, S, T & D Plant	70,660	50,469	37,731
177	39800	Miscellaneous Equipment	21,546	5.4	P, S, T & D Plant	9,584	6,845	5,117
178	39900	Other Tangible Property	9,006	5.4	P, S, T & D Plant	4,008	2,861	2,139
179	39901	Other Tangible Property - Servers - H/W	1,668,562	5.4	P, S, T & D Plant	742,168	530,095	396,299
180	39902	Other Tangible Property - Servers - S/W	858,974	5.4	P, S, T & D Plant	382,067	272,892	204,014
181	39903	Other Tangible Property - Network - H/W	201,953	5.4	P, S, T & D Plant	89,828	64,160	47,966
182	39904	Other Tang. Property - CPU	0	5.4	P, S, T & D Plant	-	-	-
183	39905	Other Tangible Property - MF - Hardware	0	5.4	P, S, T & D Plant	-	-	-
184	39906	Other Tang. Property - PC Hardware	145,811	5.4	P, S, T & D Plant	64,856	46,324	34,632
185	39907	Other Tang. Property - PC Software	53,910	5.4	P, S, T & D Plant	23,979	17,127	12,804
186	39908	Other Tang. Property - Mainframe S/W	5,761,472	5.4	P, S, T & D Plant	2,562,675	1,830,394	1,368,403
187	39909	Other Tang. Property - Application Software	145,121	5.4	P, S, T & D Plant	64,549	46,104	34,468
188	39924	Other Tang. Property - General Startup Costs	0	5.4	P, S, T & D Plant	-	-	-
189								
190		Total General Plant	10,230,069			4,550,285	3,250,048	2,429,736
191								
192		CWIP w/o AFUDC	357,845	5.4	P, S, T & D Plant	159,168	113,686	84,991
193								
194		Shared Services Customer Support:						
195								
196		General:						
197								
198	39900	Land	164,345	5.4	P, S, T & D Plant	73,100	52,212	39,033
199	39910	CKV-Land & Land Rights	14,993	5.4	P, S, T & D Plant	6,669	4,763	3,561
200	39000	Structures & Improvements	755,564	5.4	P, S, T & D Plant	336,071	240,039	179,453
201	39009	Improvement to leased Premises	259,245	5.4	P, S, T & D Plant	115,311	82,361	61,573
202	39010	CKV-Structures & Improvements	82,629	5.4	P, S, T & D Plant	38,753	26,251	19,825
203	39100	Office Furniture & Equipment	65,363	5.4	P, S, T & D Plant	29,073	20,766	15,524
204	39700	Communication Equipment	118,380	5.4	P, S, T & D Plant	52,655	37,809	28,116
205	39710	CKV-Communication Equipment	2,158	5.4	P, S, T & D Plant	960	686	513
206	39800	Miscellaneous Equipment	5,452	5.4	P, S, T & D Plant	2,425	1,732	1,295
207	39900	Other Tangible Property	0	5.4	P, S, T & D Plant	-	-	-
208	39901	Other Tangible Property - Servers - H/W	332,188	5.4	P, S, T & D Plant	147,756	105,535	78,898
209	39902	Other Tangible Property - Servers - S/W	154,557	5.4	P, S, T & D Plant	68,746	49,102	36,709
210	39903	Other Tangible Property - Network - H/W	110,823	5.4	P, S, T & D Plant	49,294	35,208	26,322
211	39906	Other Tang. Property - PC Hardware	71,420	5.4	P, S, T & D Plant	31,767	22,680	16,963
212	39907	Other Tang. Property - PC Software	28,967	5.4	P, S, T & D Plant	12,884	9,203	6,880
213	39908	Other Tang. Property - Mainframe S/W	5,586,709	5.4	P, S, T & D Plant	2,484,941	1,774,873	1,326,895
214	39910	CKV-Other Tangible Property	945	5.4	P, S, T & D Plant	420	300	224
215	39916	CKV-Old Tang Prop-PC Hardware	1,541	5.4	P, S, T & D Plant	686	490	366
216	39917	CKV-Old Tang Prop-PC Software	719	5.4	P, S, T & D Plant	320	229	171
217	39924	Other Tang. Property - General Startup Costs	0	5.4	P, S, T & D Plant	-	-	-
218								
219		Total General Plant	7,765,988			3,449,830	2,464,047	1,842,121
220								
221		CWIP w/o AFUDC	65,180	5.4	P, S, T & D Plant	28,992	20,708	15,481
222								
223		TOTAL PLANT IN SERVICE	446,835,433			198,305,443	141,639,955	105,890,036
224								
225		TOTAL CWIP W/O AFUDC	8,541,792			3,799,348	2,713,600	2,028,754

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	8,330	5.4	P, S, T & D Plant	3,705	2,646	1,978
4	30200	Franchises & Consents	119,853	5.4	P, S, T & D Plant	53,310	38,077	28,466
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7		Total Intangible Plant:	128,182			57,015	40,723	30,445
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	904	2.0	Demand	-	904	-
12	32540	Rights of Ways	12,963	2.0	Demand	-	12,963	-
13	33100	Production Gas Wells Equipment	3,492	2.0	Demand	-	3,492	-
14	33201	Field Lines	47,163	2.0	Demand	-	47,163	-
15	33202	Tributary Lines	529,956	2.0	Demand	-	529,956	-
16	33400	Field Meas. & Reg. Sta. Equip	191,854	2.0	Demand	-	191,854	-
17	33600	Purification Equipment	15,287	2.0	Demand	-	15,287	-
18								
19		Total Production Plant	801,619			0	801,619	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	3.5	Storage (50/50)	-	-	-
24	35020	Rights of Way	4,682	3.5	Storage (50/50)	-	2,341	2,341
25	35100	Structures and Improvements	5,641	3.5	Storage (50/50)	-	2,821	2,821
26	35102	Compression Station Equipment	122,115	3.5	Storage (50/50)	-	61,058	61,058
27	35103	Meas. & Reg. Sta. Structures	24,295	3.5	Storage (50/50)	-	12,148	12,148
28	35104	Other Structures	141,034	3.5	Storage (50/50)	-	70,517	70,517
29	35200	Wells \ Rights of Way	589,836	3.5	Storage (50/50)	-	294,918	294,918
30	35201	Well Construction	1,182,091	3.5	Storage (50/50)	-	591,046	591,046
31	35202	Well Equipment	573,862	3.5	Storage (50/50)	-	286,931	286,931
32	35203	Cushion Gas	270,382	3.5	Storage (50/50)	-	135,191	135,191
33	35210	Leaseholds	178,619	3.5	Storage (50/50)	-	89,310	89,310
34	35211	Storage Rights	53,699	3.5	Storage (50/50)	-	26,849	26,849
35	35301	Field Lines	187,422	3.5	Storage (50/50)	-	93,711	93,711
36	35302	Tributary Lines	219,931	3.5	Storage (50/50)	-	109,966	109,966
37	35400	Compressor Station Equipment	388,075	3.5	Storage (50/50)	-	194,037	194,037
38	35500	Meas. & Reg. Equipment	240,238	3.5	Storage (50/50)	-	120,119	120,119
39	35600	Purification Equipment	163,999	3.5	Storage (50/50)	-	82,000	82,000
40								
41		Total Storage Plant	4,345,921			0	2,172,961	2,172,961
42								
43		Transmission:						
44								
45	36510	Land & Land Rights	16	2.0	Demand	-	16	-
46	36520	Rights of Way	434,585	2.0	Demand	-	434,585	-
47	36602	Structures & Improvements	(1,441)	2.0	Demand	-	(1,441)	-
48	36603	Other Structures	60,585	2.0	Demand	-	60,585	-
49	36700	Mains Cathodic Protection	303,101	2.0	Demand	-	303,101	-
50	36701	Mains - Steel	17,004,632	2.0	Demand	-	17,004,632	-
51	36900	Meas. & Reg. Equipment	242,952	2.0	Demand	-	242,952	-
52	36901	Meas. & Reg. Equipment	1,805,542	2.0	Demand	-	1,805,542	-
53								
54		Total Transmission Plant	19,849,972			0	19,849,972	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	57,145	4.0	Mains	-	28,572	28,572
59	37401	Land	(7,250)	4.0	Mains	-	(3,625)	(3,625)
60	37402	Land Rights	57,120	4.0	Mains	-	28,560	28,560
61	37403	Land Other	-	4.0	Mains	-	-	-
62	37500	Structures & Improvements	101,365	4.0	Mains	-	50,683	50,683
63	37501	Structures & Improvements T.B.	98,146	4.0	Mains	-	49,073	49,073
64	37502	Land Rights	46,641	4.0	Mains	-	23,320	23,320
65	37503	Improvements	1,092	4.0	Mains	-	546	546
66	37600	Mains Cathodic Protection	2,463,162	4.0	Mains	-	1,231,581	1,231,581
67	37601	Mains - Steel	43,447,799	4.0	Mains	-	21,723,899	21,723,899
68	37602	Mains - Plastic	13,236,019	4.0	Mains	-	6,618,010	6,618,010
69	37800	Meas & Reg. Sta. Equip - General	1,727,152	4.0	Mains	-	863,576	863,576
70	37900	Meas & Reg. Sta. Equip - City Gate	397,966	4.0	Mains	-	198,983	198,983
71	37905	Meas & Reg. Sta. Equipment T.B.	1,207,742	4.0	Mains	-	603,871	603,871
72	38000	Services	47,464,180	1.0	Customer	47,464,180	-	-
73	38100	Meters	8,831,960	1.0	Customer	8,831,960	-	-
74	38200	Meter Installaitons	10,090,016	1.0	Customer	10,090,016	-	-
75	38300	House Regulators	3,231,320	1.0	Customer	3,231,320	-	-
76	38400	House Reg. Installations	122,845	1.0	Customer	122,845	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	2,894,605	1.0	Customer	2,894,605	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
79								
80		Total Distribution Plant	135,469,023			72,634,925	31,417,049	31,417,049

Atmos Energy Corporation, Kentucky/Mid-States Division										
Kentucky Jurisdiction Case No. 2013-00148										
Forecasted Test Period: Twelve Months Ended November 30, 2014										
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION										
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$		
154		Shared Services General Office:								
155										
156		General:								
157										
158	39000	Structures & Improvements	367	5.4	P, S, T & D Plant	163	117	87		
159	39005	G-Structures & Improvements	41,632	5.4	P, S, T & D Plant	18,518	13,226	9,888		
160	39009	Improvement to leased Premises	508,868	5.4	P, S, T & D Plant	226,342	161,665	120,861		
161	39100	Office Furniture & Equipment	336,303	5.4	P, S, T & D Plant	149,586	106,842	79,875		
162	39102	Remittance Processing Equip	325	5.4	P, S, T & D Plant	145	103	77		
163	39103	Office Machines	160	5.4	P, S, T & D Plant	71	51	38		
164	39104	C-Office Furniture & Equip.	111	5.4	P, S, T & D Plant	49	35	26		
165	39200	Transportation Equipment	4,472	5.4	P, S, T & D Plant	1,989	1,421	1,062		
166	39300	Stores Equipment	42	5.4	P, S, T & D Plant	19	13	10		
167	39400	Tools, Shop & Garage Equipment	3,633	5.4	P, S, T & D Plant	1,616	1,154	863		
168	39500	Laboratory Equipment	328	5.4	P, S, T & D Plant	146	104	78		
169	39700	Communication Equipment	63,904	5.4	P, S, T & D Plant	28,424	20,302	15,178		
170	39800	Miscellaneous Equipment	6,284	5.4	P, S, T & D Plant	2,795	1,996	1,493		
171	39900	Other Tangible Property	4,450	5.4	P, S, T & D Plant	1,979	1,414	1,057		
172	39901	Other Tangible Property - Servers - H	569,058	5.4	P, S, T & D Plant	253,114	180,787	135,156		
173	39902	Other Tangible Property - Servers - S	318,108	5.4	P, S, T & D Plant	141,493	101,062	75,554		
174	39903	Other Tangible Property - Network - H	118,878	5.4	P, S, T & D Plant	52,876	37,767	28,235		
175	39904	Other Tang. Property - CPU	952	5.4	P, S, T & D Plant	423	302	226		
176	39905	Other Tangible Property - MF - Hardwa	855	5.4	P, S, T & D Plant	380	272	203		
177	39906	Other Tang. Property - PC Hardware	128,525	5.4	P, S, T & D Plant	57,167	40,832	30,526		
178	39907	Other Tang. Property - PC Software	47,912	5.4	P, S, T & D Plant	21,311	15,221	11,380		
179	39908	Other Tang. Property - Mainframe S/W	3,980,772	5.4	P, S, T & D Plant	1,770,628	1,264,674	945,470		
180	39909	Other Tang. Property - Application So	151,394	5.4	P, S, T & D Plant	67,339	48,097	35,957		
181	39924	Other Tang. Property - General Startu	-	5.4	P, S, T & D Plant	-	-	-		
182		Retirement Work in Progress	(9)	5.4	P, S, T & D Plant	(4)	(3)	(2)		
183										
184		Total General Plant	6,287,324			2,796,571	1,997,455	1,493,297		
185										
186		Shared Services Customer Support:								
187										
188		General:								
189										
190	38900	Land	-	5.4	P, S, T & D Plant	-	-	-		
191	38910	CKV-Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-		
192	39000	Structures & Improvements	179,456	5.4	P, S, T & D Plant	79,821	57,012	42,622		
193	39009	Improvement to leased Premises	211,810	5.4	P, S, T & D Plant	94,212	67,291	50,307		
194	39010	CKV-Structures & Improvements	23,673	5.4	P, S, T & D Plant	10,530	7,521	5,623		
195	39100	Office Furniture & Equipment	8,591	5.4	P, S, T & D Plant	3,821	2,729	2,040		
196	39700	Communication Equipment	(354,256)	5.4	P, S, T & D Plant	(157,572)	(112,546)	(84,139)		
197	39710	CKV-Communication Equipment	629	5.4	P, S, T & D Plant	280	200	149		
198	39800	Miscellaneous Equipment	203	5.4	P, S, T & D Plant	90	65	48		
199	39900	Other Tangible Property	(59)	5.4	P, S, T & D Plant	(26)	(19)	(14)		
200	39901	Other Tangible Property - Servers - H	(130,340)	5.4	P, S, T & D Plant	(57,975)	(41,409)	(30,957)		
201	39902	Other Tangible Property - Servers - S	(236,463)	5.4	P, S, T & D Plant	(105,178)	(75,123)	(56,162)		
202	39903	Other Tangible Property - Network - H	5,533	5.4	P, S, T & D Plant	2,461	1,758	1,314		
203	39906	Other Tang. Property - PC Hardware	(6,303)	5.4	P, S, T & D Plant	(2,803)	(2,002)	(1,497)		
204	39907	Other Tang. Property - PC Software	15,615	5.4	P, S, T & D Plant	6,945	4,961	3,709		
205	39908	Other Tang. Property - Mainframe S/W	2,190,316	5.4	P, S, T & D Plant	974,242	695,854	520,220		
206	39910	CKV-Other Tangible Property	212	5.4	P, S, T & D Plant	94	67	50		
207	39916	CKV-Oth Tang Prop-PC Hardware	811	5.4	P, S, T & D Plant	361	258	193		
208	39917	CKV-Oth Tang Prop-PC Software	232	5.4	P, S, T & D Plant	103	74	55		
209	39924	Other Tang. Property - General Startu	9	5.4	P, S, T & D Plant	4	3	2		
210		Retirement Work in Progress	(1,356)	5.4	P, S, T & D Plant	(603)	(431)	(322)		
211										
212		Total General Plant	1,908,312			848,808	606,262	453,242		
213										
214		TOTAL RESERVE FOR DEPRECIATION	166,898,761			75,491,945	56,282,230	35,115,585		

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Materials and Supplies - KY Direct	(9,437)	18.0	O&M less Gas Costs and Uncollectibles	(4,624)	(2,702)	(2,111)
4	Materials and Supplies - KY Mid-States GO	68,287	18.0	O&M less Gas Costs and Uncollectibles	33,458	19,555	15,274
5	Materials and Supplies - Shared Services GO	0	99.0	-	-	-	-
6	Materials and Supplies - Shared Services CS	0	99.0	-	-	-	-
7	Gas Storage Inventory	9,415,216	3.0	Commodity	-	-	9,415,216
8	Prepayments - KY Direct	229,654	18.0	O&M less Gas Costs and Uncollectibles	112,522	65,765	51,367
9	Prepayments - KY Mid-States GO	4,955	18.0	O&M less Gas Costs and Uncollectibles	2,428	1,419	1,108
10	Prepayments - Shared Services GO	748,194	18.0	O&M less Gas Costs and Uncollectibles	366,587	214,257	167,350
11	Prepayments - Shared Services CS	271,559	18.0	O&M less Gas Costs and Uncollectibles	133,054	77,765	60,740
12	Cash Working Capital	3,337,211	18.0	O&M less Gas Costs and Uncollectibles	1,635,109	955,660	746,441
13							
14	Total Rate Base Additions	14,065,639			2,278,534	1,331,718	10,455,386
15							
16							
17	Rate Base Deductions:						
18							
19	Customer Advances - KY Direct	(2,745,576)	1.0	Customer	(2,745,576)	-	-
20	Customer Advances - KY Mid-States GO	0	1.0	Customer	-	-	-
21	Customer Advances - Shared Services GO	0	1.0	Customer	-	-	-
22	Customer Advances - Shared Services CS	0	1.0	Customer	-	-	-
23	ADIT - KY Direct	(71,043,224)	5.7	Net Plant	(31,288,268)	(21,764,000)	(17,990,956)
24	ADIT - KY Mid-States GO	20,040,473	5.7	Net Plant	8,826,059	6,139,373	5,075,041
25	ADIT - Shared Services GO	(1,541,599)	5.7	Net Plant	(678,938)	(472,267)	(390,394)
26	ADIT - Shared Services CS	6,651,113	5.7	Net Plant	2,929,228	2,037,560	1,684,325
27							
28	Total Rate Base Deductions	(48,638,813)			(22,957,495)	(14,059,334)	(11,621,984)
29							
30							
31	TOTAL OTHER RB	(34,573,174)			(20,678,960)	(12,727,616)	(1,166,598)
32							
33	Interest on Customer Deposits	0	1.0	Customer	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
CLASSIFICATION OF O&M EXPENSE									
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$	
84		Distribution:							
85		Operation:							
86	8700	Supervision and Engineering	1,986,160	10.0	Composite of Accts. 871-879 & 886-893	596,332	303,181	386,647	
87	8710	Distribution Load Dispatching	283	3.0	Commodity	-	-	283	
88	8711	Odorization	3,303	3.0	Commodity	-	-	3,303	
89	8720	Compressor Station Labor & Expenses	0	3.0	Commodity	-	-	-	
100	8740	Mains & Services	2,874,065	4.1	Mains & Services	885,113	594,476	994,476	
101	8750	Measuring and Regulating Station Exp. - Gen	266,873	12.0	Composite of Accts. 374-379	-	133,487	133,487	
102	8760	Measuring and Regulating Station Exp. - Ind	23,764	1.0	Customer	23,764	-	-	
103	8770	Measuring and Regulating Sta. Exp. - City Gate	77,553	12.0	Composite of Accts. 374-379	-	38,777	38,777	
104	8780	Meters and House Regulator Expense	818,400	1.0	Customer	818,400	-	-	
105	8790	Customer Installations Expense	20,364	1.0	Customer	20,364	-	-	
106	8800	Other Expense	139,277	10.0	Composite of Accts. 871-879 & 886-893	59,918	39,506	39,854	
107	8810	Rents	429,832	10.0	Composite of Accts. 871-879 & 886-893	184,829	121,684	122,936	
108		Maintenance:							
109	8850	Maintenance Supervision and Engineering	2,748	10.0	Composite of Accts. 871-879 & 886-893	1,162	779	786	
110	8860	Maintenance Structures and Improvements	4,337	12.0	Composite of Accts. 374-379	-	2,169	2,169	
111	8870	Maintenance of Mains	36,400	12.0	Composite of Accts. 374-379	-	18,200	18,200	
112	8880	Maintenance of compressor station equipment	6,958	3.0	Commodity	-	-	6,958	
113	8900	Maint. of Measuring and Regulating Station Equip. - General	6,189	12.0	Composite of Accts. 374-379	-	3,095	3,095	
114	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	4,695	1.0	Customer	4,695	-	-	
115	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	13,741	12.0	Composite of Accts. 374-379	-	6,871	6,871	
116	8930	Maintenance of Services	48,651	1.0	Customer	48,651	-	-	
117	8940	Maintenance of Meters and House Regulators	14,595	1.0	Customer	14,595	-	-	
118	8950	Maintenance of Other Equipment	0	10.0	Composite of Accts. 871-879 & 886-893	-	-	-	
119		Total Distribution	6,178,098			2,687,843	1,792,402	1,767,852	
120									
121		Customer Accounts:							
122	9010	Supervision	(202)	1.0	Customer	(202)	-	-	
123	9020	Meter Reading Expense	1,321,394	1.0	Customer	1,321,394	-	-	
124	9030	Customer Records and Collection Expenses	357,551	1.0	Customer	357,551	-	-	
125	9040	Uncollectible Accounts	324,479	1.0	Customer	324,479	-	-	
126	9050	Miscellaneous Customer Accounts Expenses	0	1.0	Customer	-	-	-	
127		Total Customer Accounts	2,003,222			2,003,222	0	0	
128									
129		Customer Service and Information:							
130	9070	Supervision	0	1.0	Customer	-	-	-	
131	9080	Customer Assistance Expenses	0	1.0	Customer	-	-	-	
132	9090	Informational and Instructional Advertising Expenses	133,918	1.0	Customer	133,918	-	-	
133	9100	Miscellaneous Customer Service and Informational Expenses	0	1.0	Customer	-	-	-	
134		Total Customer Service and Information	133,918			133,918	0	0	
135									
136		Sales:							
137	9110	Supervision	218,372	1.0	Customer	218,372	-	-	
138	9120	Demonstrating and Selling Expenses	86,711	1.0	Customer	86,711	-	-	
139	9130	Advertising Expenses	19,594	1.0	Customer	19,594	-	-	
140	9160	Miscellaneous Sales Expenses	0	1.0	Customer	-	-	-	
141		Total Sales	315,177			315,177	0	0	
142									
143		Administrative & General:							
144		Operation:							
145	9200	Administrative and General Salaries	394,702	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	221,891	86,127	86,694	
146	9210	Office Supplies and Expenses	(1,981)	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	(782)	(304)	(305)	
147	9220	Administrative Expenses Transferred - Customer Support	99.0	-	-	-	-	-	
148	9220	Administrative Expenses Transferred - General	13,071,350	5.4	P, S, T & D Plant	5,614,073	4,152,710	3,104,566	
149	9230	Outside Services Employed	158,905	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	89,332	34,674	34,899	
150	9240	Property Insurance	74,688	6.7	Nat Plant	32,898	22,684	18,916	
151	9250	Injuries and Damages	18,688	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	10,505	4,077	4,104	
152	9260	Employee Pensions and Benefits	3,259,740	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	1,838,190	713,482	719,067	
153	9270	Franchise Requirements	2,840	1.0	Customer	2,840	-	-	
154	9280	Regulatory Commission Expenses	111,840	1.0	Customer	111,840	-	-	
155	930.1	General Advertising Expenses	-	1.0	Customer	-	-	-	
156	930.2	Miscellaneous General Expense	39,637	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	22,227	8,627	8,683	
157	9310	Rents	36,305	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	20,410	7,922	7,973	
158		Maintenance:							
159	9320	Maintenance of General Plant	0	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	-	-	-	
160		Total A&G	17,177,212			8,163,394	5,030,201	3,983,619	
161									
162		TOTAL O&M EXPENSE	117,022,197			13,274,394	7,668,741	96,179,062	

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Production & Gathering:						
2	Operation						
3	Op., Sup., & Eng.	-	99.0	-	-	-	-
4	Production Maps & Records	-	99.0	-	-	-	-
5	Field Lines Expenses	-	99.0	-	-	-	-
6	Field Compressor Station Expense	-	99.0	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	-	99.0	-	-	-	-
8	Field Meas. & Regul. Station Exp	-	99.0	-	-	-	-
9	Purification Expense	-	99.0	-	-	-	-
10	Other Expenses	-	99.0	-	-	-	-
11	Maintenance						
12	Maint. Sup., & Eng.	-	99.0	-	-	-	-
13	Structures and Improvements	-	99.0	-	-	-	-
14	Field Line Maintenance	-	99.0	-	-	-	-
15	Compressor Station Equip. Maint.	-	99.0	-	-	-	-
16	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
17	Purification Equipment Maintenance	-	99.0	-	-	-	-
18	Other Equipment Maintenance	-	99.0	-	-	-	-
19	Gas Processed By Others	-	99.0	-	-	-	-
20	Total Production & Gathering	-					
21							
22	Other Gas Supply Expenses:						
23	Wellhead Purchases	-	99.0	-	-	-	-
24	Field Line Purchases	-	99.0	-	-	-	-
25	Transmission Line Purchases	-	99.0	-	-	-	-
26	City Gate Purchases	-	99.0	-	-	-	-
27	Other Gas Purchases	-	99.0	-	-	-	-
28	Exchange Gas	-	99.0	-	-	-	-
29	Purchased Gas Expenses	-	99.0	-	-	-	-
30	Storage Gas Withdrawal	-	99.0	-	-	-	-
31	Company Used Gas	-	99.0	-	-	-	-
32	Other Gas Supply Expenses	-	99.0	-	-	-	-
33	Total Other Gas Supply Expenses	-			0	0	0
34							
35	Underground Storage:						
36	Operation						
37	Op., Sup., & Eng.	0	99.0	-	-	-	-
38	Maps & Records	0	99.0	-	-	-	-
39	Wells Expense	0	99.0	-	-	-	-
40	Lines Expense	0	99.0	-	-	-	-
41	Compressor Station Expense	0	99.0	-	-	-	-
42	Compressor Station Fuel & Power	0	99.0	-	-	-	-
43	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
44	Purification Expenses	0	99.0	-	-	-	-
45	Exploration & Development	0	99.0	-	-	-	-
46	Gas Losses	0	99.0	-	-	-	-
47	Other Expenses	0	99.0	-	-	-	-
48	Storage Well Royalties	0	99.0	-	-	-	-
49	Rents	0	99.0	-	-	-	-
50	Maintenance						
51	Maint. Sup., & Eng.	0	99.0	-	-	-	-
52	Structures and Improvements	0	99.0	-	-	-	-
53	Reservoirs & Wells Maintenance	0	99.0	-	-	-	-
54	Line Maintenance	0	99.0	-	-	-	-
55	Compressor Station Equip Maint	0	99.0	-	-	-	-
56	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
57	Purification Equipment Maintenance	0	99.0	-	-	-	-
58	Other Equipment Maintenance	0	99.0	-	-	-	-
59	Total Underground Storage Expense	0			0	0	0
60							
61	Transmission:						
62	Operation						
63	Op., Sup., & Eng.	0	99.0	-	-	-	-
64	System Control & Load Dispatching	0	99.0	-	-	-	-
65	Communication Systems Expense	0	99.0	-	-	-	-
66	Compressor Station Labor Expense	0	99.0	-	-	-	-
67	Compressor Station Fuel Gas	0	99.0	-	-	-	-
68	Compressor Station Fuel & Power	0	99.0	-	-	-	-
69	Mains Expense	0	99.0	-	-	-	-
70	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
71	Other Expenses	0	99.0	-	-	-	-
72	LDC Payment	0	99.0	-	-	-	-
73	LDC Payment - A&G	0	99.0	-	-	-	-
74	Rents	0	99.0	-	-	-	-
75	Maintenance						
76	Maint. Sup., & Eng.	-	99.0	-	-	-	-
77	Structures & Improvements	-	99.0	-	-	-	-
78	Mains	-	99.0	-	-	-	-
79	Compressor Station Equip Maint	-	99.0	-	-	-	-
80	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
81	Communication Equipment Maintenance	-	99.0	-	-	-	-
82	Other Equipment Maintenance	-	99.0	-	-	-	-
83	Total Transmission Expense	-					

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84							
85	Distribution:						
86	Operation						
87	Supervision & Eng.	-	99.0	-	-	-	-
88	Distribution Load Dispatching	-	99.0	-	-	-	-
89	Compressor Station Labor and Expenses	-	99.0	-	-	-	-
90	Mains and Services Expenses	-	99.0	-	-	-	-
91	Measuring and Regulating Station Expenses - General	-	99.0	-	-	-	-
92	Measuring and Regulating Station Expenses - Industrial	-	99.0	-	-	-	-
93	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	99.0	-	-	-	-
94	Meter and House Regulator Expenses	-	99.0	-	-	-	-
95	Customer Installations Expenses	-	99.0	-	-	-	-
96	Other Expenses	-	99.0	-	-	-	-
97	Rents	-	99.0	-	-	-	-
98	Maintenance						
99	Maintenance Supervision and Engineering	-	99.0	-	-	-	-
100	Maintenance of Structures and Improvements	-	99.0	-	-	-	-
101	Maintenance of Mains	-	99.0	-	-	-	-
102	Maintenance of compressor station equipment	-	99.0	-	-	-	-
103	Maint. of Measuring and Regulating Station Equip. - General	-	99.0	-	-	-	-
104	Maint. of Measuring and Regulating Station Equip. - Industrial	-	99.0	-	-	-	-
105	Maint. of Measuring and Regulating Station Equip. - City Gate	-	99.0	-	-	-	-
106	Maintenance of Services	-	99.0	-	-	-	-
107	Maintenance of Meters and House Regulators	-	99.0	-	-	-	-
108	Maintenance of Other Equipment	-	99.0	-	-	-	-
109	Total Distribution	-			-	-	-
110							
111	Customer Accounts						
112	Supervision	-	99.0	-	-	-	-
113	Meter Reading	-	99.0	-	-	-	-
114	Customer Rec. & Collections	-	99.0	-	-	-	-
115	Uncollectible Accounts	-	99.0	-	-	-	-
116	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
117	Total Customer Accounts Expense	-			-	-	-
118							
119	Customer Service and Information						
120	Supervision	-	99.0	-	-	-	-
121	Customer Assistance	-	99.0	-	-	-	-
122	Information & Instruction	-	99.0	-	-	-	-
123	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
124	Total Customer Service & Info Expense	-			-	-	-
125							
126	Sales						
127	Supervision	-	99.0	-	-	-	-
128	Demonstration & Selling	-	99.0	-	-	-	-
129	Advertising	-	99.0	-	-	-	-
130	Misc. Sales Expense	-	99.0	-	-	-	-
131	Total Sales Expense	-			-	-	-
132							
133	Administrative & General:						
134	Operation						
135	Administrative and General Salaries	-	99.0	-	-	-	-
136	Office Supplies and Expenses	-	99.0	-	-	-	-
137	Administrative Expenses Transferred - Customer Support	-	99.0	-	-	-	-
138	Administrative Expenses Transferred - General	-	99.0	-	-	-	-
139	Outside Services Employed	-	99.0	-	-	-	-
140	Property Insurance	-	99.0	-	-	-	-
141	Injuries and Damages	-	99.0	-	-	-	-
142	Employee Pensions and Benefits	-	99.0	-	-	-	-
143	Regulatory Commission Expenses	-	99.0	-	-	-	-
144	Duplicate Charges - Credit	-	99.0	-	-	-	-
145	General Advertising Expenses	-	99.0	-	-	-	-
146	Miscellaneous General Expense	-	99.0	-	-	-	-
147	Rents	-	99.0	-	-	-	-
148	Maintenance						
149	Maintenance of General Plant	-	99.0	-	-	-	-
150	Total A&G	0	99.0	-	0	0	0
151							
152	Other Utility Plant Related Payroll	0	99.0	-	-	-	-
153							
154	TOTAL O&M EXPENSES - PAYROLL						

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
4	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7		Total Intangible Plant:	0			0	0	0
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	51	2.0	Demand	-	51	-
12	32540	Rights of Ways	1,699	2.0	Demand	-	1,699	-
13	33100	Production Gas Wells Equipment	-	2.0	Demand	-	-	-
14	33201	Field Lines	-	2.0	Demand	-	-	-
15	33202	Tributary Lines	-	2.0	Demand	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	3,001	2.0	Demand	-	3,001	-
17	33600	Purification Equipment	996	2.0	Demand	-	996	-
18								
19		Total Production Plant	5,747			0	5,747	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	3.5	Storage (50/50)	-	-	-
24	35020	Rights of Way	-	3.5	Storage (50/50)	-	-	-
25	35100	Structures and Improvements	293	3.5	Storage (50/50)	-	147	147
26	35102	Compression Station Equipment	1,704	3.5	Storage (50/50)	-	852	852
27	35103	Meas. & Reg. Sta. Structures	-	3.5	Storage (50/50)	-	-	-
28	35104	Other Structures	-	3.5	Storage (50/50)	-	-	-
29	35200	Wells \ Rights of Way	82,144	3.5	Storage (50/50)	-	41,072	41,072
30	35201	Well Construction	19,039	3.5	Storage (50/50)	-	9,520	9,520
31	35202	Well Equipment	-	3.5	Storage (50/50)	-	-	-
32	35203	Cushion Gas	29,356	3.5	Storage (50/50)	-	14,678	14,678
33	35210	Leaseholds	-	3.5	Storage (50/50)	-	-	-
34	35211	Storage Rights	382	3.5	Storage (50/50)	-	191	191
35	35301	Field Lines	-	3.5	Storage (50/50)	-	-	-
36	35302	Tributary Lines	-	3.5	Storage (50/50)	-	-	-
37	35400	Compressor Station Equipment	15,086	3.5	Storage (50/50)	-	7,543	7,543
38	35500	Meas & Reg. Equipment	1,742	3.5	Storage (50/50)	-	871	871
39	35600	Purification Equipment	110	3.5	Storage (50/50)	-	55	55
40								
41		Total Storage Plant	149,856			0	74,928	74,928
42								
43		Transmission:						
44								
45	36510	Land & Land Rights	-	2.0	Demand	-	-	-
46	36520	Rights of Way	13,066	2.0	Demand	-	13,066	-
47	36602	Structures & Improvements	887	2.0	Demand	-	887	-
48	36603	Other Structures	734	2.0	Demand	-	734	-
49	36700	Mains Cathodic Protection	19,980	2.0	Demand	-	19,980	-
50	36701	Mains - Steel	578,413	2.0	Demand	-	578,413	-
51	36900	Meas. & Reg. Equipment	12,003	2.0	Demand	-	12,003	-
52	36901	Meas. & Reg. Equipment	45,879	2.0	Demand	-	45,879	-
53								
54		Total Transmission Plant	670,982			0	670,962	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	-	4.0	Mains	-	-	-
59	37401	Land	-	4.0	Mains	-	-	-
60	37402	Land Rights	4,289	4.0	Mains	-	2,145	2,145
61	37403	Land Other	-	4.0	Mains	-	-	-
62	37500	Structures & Improvements	7,321	4.0	Mains	-	3,661	3,661
63	37501	Structures & Improvements T.B.	2,169	4.0	Mains	-	1,084	1,084
64	37502	Land Rights	-	4.0	Mains	-	-	-
65	37503	Improvements	86	4.0	Mains	-	43	43
66	37600	Mains Cathodic Protection	556,692	4.0	Mains	-	278,346	278,346
67	37601	Mains - Steel	2,345,591	4.0	Mains	-	1,172,796	1,172,796
68	37602	Mains - Plastic	1,564,702	4.0	Mains	-	782,351	782,351
69	37800	Meas & Reg. Sta. Equip - General	161,845	4.0	Mains	-	80,923	80,923
70	37900	Meas & Reg. Sta. Equip - City Gate	58,890	4.0	Mains	-	29,445	29,445
71	37905	Meas & Reg. Sta. Equipment T.b.	36,252	4.0	Mains	-	18,126	18,126
72	38000	Services	4,473,918	1.0	Customer	4,473,918	-	-
73	38100	Meters	1,773,300	1.0	Customer	1,773,300	-	-
74	38200	Meter Installaitons	2,132,918	1.0	Customer	2,132,918	-	-
75	38300	House Regulators	235,602	1.0	Customer	235,602	-	-
76	38400	House Reg. Installations	3,841	1.0	Customer	3,841	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	157,854	1.0	Customer	157,854	-	-
78	38600	Other Prop. On Cust. Prem	-	99.0	-	-	-	-
79								
80		Total Distribution Plant	13,515,269			8,777,433	2,368,918	2,368,918

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
81								
82		General:						
83								
84	38900	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
85	39000	Structures Frame	131,359	5.4	P, S, T & D Plant	58,428	41,732	31,199
86	39002	Improvements	-	5.4	P, S, T & D Plant	-	-	-
87	39003	Air Conditioning Equipment	26,900	5.4	P, S, T & D Plant	11,865	8,546	6,389
88	39004	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
89	39009	Office Furniture & Equipment	30,239	5.4	P, S, T & D Plant	13,450	9,607	7,182
90	39100	Remittance Processing Equip	96,791	5.4	P, S, T & D Plant	43,052	30,750	22,989
91	39103	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
92	39200	Trucks	-	5.4	P, S, T & D Plant	-	-	-
93	39201	Trailers	-	5.4	P, S, T & D Plant	-	-	-
94	39202	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
95	39400	Power Operated Equipment	135,043	5.4	P, S, T & D Plant	60,066	42,903	32,074
96	39603	Backhoes	8,234	5.4	P, S, T & D Plant	3,662	2,616	1,956
97	39604	Welders	9,621	5.4	P, S, T & D Plant	4,279	3,057	2,285
98	39605	Communication Equipment	5,096	5.4	P, S, T & D Plant	2,267	1,619	1,210
99	39700	Communication Equipment - Mobile Radios	24,702	5.4	P, S, T & D Plant	10,987	7,848	5,867
100	39701	Communication Equipment - Fixed Radios	-	5.4	P, S, T & D Plant	-	-	-
101	39702	Communication Equip. - Telemetering	-	5.4	P, S, T & D Plant	-	-	-
102	39705	Miscellaneous Equipment	8,360	5.4	P, S, T & D Plant	3,718	2,656	1,986
103	39800	Other Tangible Property	125,081	5.4	P, S, T & D Plant	55,635	39,738	29,706
104	39900	Other Tangible Property - Servers - H/W	-	5.4	P, S, T & D Plant	-	-	-
105	39901	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
106	39902	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
107	39903	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
108	39904	Other Tangible Property - MF - Hardware	-	5.4	P, S, T & D Plant	-	-	-
109	39905	Other Tang. Property - PC Hardware	-	5.4	P, S, T & D Plant	-	-	-
110	39906	Other Tang. Property - PC Software	41,450	5.4	P, S, T & D Plant	18,437	13,168	9,845
111	39907	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
112	39908	Other Tang. Property - Application Software	-	5.4	P, S, T & D Plant	-	-	-
113		AR 15 general plant amortization	255,335	5.4	P, S, T & D Plant	113,572	81,119	60,644
114								
115								
116		Total General Plant	898,211			399,520	285,358	213,333
117								
118		TOTAL DIRECT DEPRECIATION EXPENSE	15,240,045			9,176,953	3,405,913	2,657,179
119								
120		Kentucky Mid-States General Office:						
121								
122		Intangible Plant:						
123								
124	30100	Organization	-	5.4	P, S, T & D Plant	-	-	-
125	30200	Franchises & Consents	-	5.4	P, S, T & D Plant	-	-	-
126	30300	Misc Intangible Plant	-	5.4	P, S, T & D Plant	-	-	-
127								
128		Total Intangible Plant:	0			0	0	0
129								
130		General:						
131								
132	37400	Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
133	39001	Structures Frame	2,696	5.4	P, S, T & D Plant	1,199	857	640
134	39004	Air Conditioning Equipment	-	5.4	P, S, T & D Plant	-	-	-
135	39009	Improvement to leased Premises	-	5.4	P, S, T & D Plant	-	-	-
136	39100	Office Furniture & Equipment	2,095	5.4	P, S, T & D Plant	932	666	498
137	39200	Transportation Equipment	-	5.4	P, S, T & D Plant	-	-	-
138	39300	Stores Equipment	162	5.4	P, S, T & D Plant	72	51	38
139	39400	Tools, Shop & Garage Equipment	4,710	5.4	P, S, T & D Plant	2,095	1,496	1,119
140	39600	Power Operated Equipment	605	5.4	P, S, T & D Plant	269	192	144
141	39700	Communication Equipment	1,370	5.4	P, S, T & D Plant	609	435	325
142	39800	Miscellaneous Equipment	20,721	5.4	P, S, T & D Plant	9,217	6,583	4,921
143	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
144	39901	Other Tangible Property - Servers - H/W	16,430	5.4	P, S, T & D Plant	7,308	5,220	3,902
145	39902	Other Tangible Property - Servers - S/W	-	5.4	P, S, T & D Plant	-	-	-
146	39903	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
147	39906	Other Tang. Property - PC Hardware	65,546	5.4	P, S, T & D Plant	29,155	20,824	15,568
148	39907	Other Tang. Property - PC Software	-	5.4	P, S, T & D Plant	-	-	-
149	39908	Other Tang. Property - Mainframe S/W	-	5.4	P, S, T & D Plant	-	-	-
150								
151								
152		Total General Plant	114,335			50,856	36,324	27,156

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
153								
154		Shared Services General Office:						
155								
156		General:						
157								
158	39000	Structures & Improvements	225	5.4	P, S, T & D Plant	100	71	53
159	39005	G-Structures & Improvements	4,293	5.4	P, S, T & D Plant	1,905	1,361	1,017
160	39009	Improvement to leased Premises	20,929	5.4	P, S, T & D Plant	9,309	6,649	4,971
161	39100	Office Furniture & Equipment	21,361	5.4	P, S, T & D Plant	9,501	6,786	5,073
162	39102	Remittance Processing Equip	-	5.4	P, S, T & D Plant	-	-	-
163	39103	Office Machines	-	5.4	P, S, T & D Plant	-	-	-
164	39104	G-Office Furniture & Equip.	36	5.4	P, S, T & D Plant	16	11	9
165	39200	Transportation Equipment	1,594	5.4	P, S, T & D Plant	709	509	379
166	39300	Stores Equipment	-	5.4	P, S, T & D Plant	-	-	-
167	39400	Tools, Shop & Garage Equipment	1,246	5.4	P, S, T & D Plant	554	398	296
168	39500	Laboratory Equipment	230	5.4	P, S, T & D Plant	102	73	55
169	39700	Communication Equipment	8,744	5.4	P, S, T & D Plant	3,889	2,778	2,077
170	39800	Miscellaneous Equipment	371	5.4	P, S, T & D Plant	165	118	88
171	39900	Other Tangible Property	1,246	5.4	P, S, T & D Plant	554	398	296
172	39901	Other Tangible Property - Servers -	142,944	5.4	P, S, T & D Plant	63,591	45,413	33,951
173	39902	Other Tangible Property - Servers -	75,232	5.4	P, S, T & D Plant	33,463	23,901	17,868
174	39903	Other Tangible Property - Network -	17,633	5.4	P, S, T & D Plant	7,843	5,602	4,188
175	39904	Other Tang. Property - CPU	-	5.4	P, S, T & D Plant	-	-	-
176	39905	Other Tangible Property - MF - Hard	-	5.4	P, S, T & D Plant	-	-	-
177	39906	Other Tang. Property - PC Hardware	12,779	5.4	P, S, T & D Plant	5,894	4,080	3,035
178	39907	Other Tang. Property - PC Software	3,650	5.4	P, S, T & D Plant	1,624	1,160	867
179	39908	Other Tang. Property - Mainframe S/W	376,695	5.4	P, S, T & D Plant	167,552	119,674	89,489
180	39909	Other Tang. Property - Application	-	5.4	P, S, T & D Plant	-	-	-
181	39924	Other Tang. Property - General Star	-	5.4	P, S, T & D Plant	-	-	-
182								
183								
184		Total General Plant	669,198			308,552	218,955	163,691
185								
186		Shared Services Customer Support:						
187								
188		General:						
189								
190	38900	Land	-	5.4	P, S, T & D Plant	-	-	-
191	38910	CKV-Land & Land Rights	-	5.4	P, S, T & D Plant	-	-	-
192	39000	Structures & Improvements	25,234	5.4	P, S, T & D Plant	11,224	8,017	5,993
193	39009	Improvement to leased Premises	10,518	5.4	P, S, T & D Plant	4,678	3,342	2,498
194	39010	CKV-Structures & Improvements	2,760	5.4	P, S, T & D Plant	1,228	877	656
195	39100	Office Furniture & Equipment	2,634	5.4	P, S, T & D Plant	1,172	837	626
196	39700	Communication Equipment	6,558	5.4	P, S, T & D Plant	2,917	2,083	1,558
197	39710	CKV-Communication Equipment	120	5.4	P, S, T & D Plant	53	38	29
198	39800	Miscellaneous Equipment	91	5.4	P, S, T & D Plant	40	29	22
199	39900	Other Tangible Property	-	5.4	P, S, T & D Plant	-	-	-
200	39901	Other Tangible Property - Servers - H/W	28,635	5.4	P, S, T & D Plant	12,737	9,097	6,801
201	39902	Other Tangible Property - Servers - S/W	13,570	5.4	P, S, T & D Plant	6,036	4,311	3,223
202	39903	Other Tangible Property - Network - H/W	9,438	5.4	P, S, T & D Plant	4,198	2,998	2,242
203	39906	Other Tang. Property - PC Hardware	6,134	5.4	P, S, T & D Plant	2,728	1,949	1,457
204	39907	Other Tang. Property - PC Software	1,922	5.4	P, S, T & D Plant	855	611	458
205	39908	Other Tang. Property - Mainframe S/W	366,672	5.4	P, S, T & D Plant	163,094	116,490	87,088
206	39910	CKV-Other Tangible Property	130	5.4	P, S, T & D Plant	58	41	31
207	39916	CKV-Oth Tang Prop-PC Hardware	135	5.4	P, S, T & D Plant	60	43	32
208	39917	CKV-Oth Tang Prop-PC Software	48	5.4	P, S, T & D Plant	21	15	11
209	39924	Other Tang. Property - General Startup Costs	-	5.4	P, S, T & D Plant	-	-	-
210								
211								
212		Total General Plant	474,599			211,099	150,778	112,722
213								
214		TOTAL DEPRECIATION EXPENSE	16,518,177			9,745,460	3,811,970	2,960,748

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Taxes Other Than Income						
2							
3	Non Revenue Related:						
4	Payroll Related	366,438	18.0	O&M less Gas Costs and Uncollectibles	179,541	104,935	81,962
5	Property Related	3,403,337	5.4	P, S, T & D Plant	1,513,788	1,081,225	808,324
6	DOT transmission User Tax	52,950	2.0	Demand	-	52,950	-
7	Other	620,764	9.1	Allocated O&M Expenses	70,416	40,150	510,198
8	Total Non Revenue Related:	4,443,489			1,763,745	1,279,260	1,400,484
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Public Service Commission Assessment	219,194	19.0	Revenues	45,174	25,112	148,908
14	Total Revenue Related:	219,194			45,174	25,112	148,908
15							
16	Total Taxes, Other Than Income	4,662,683			1,808,919	1,304,372	1,549,392
17							
18							
19	Interest Expense	7,536,846	13.0	Rate Base	3,156,830	2,245,245	2,134,771

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
SUMMARY OF CLASSIFICATION							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
7	Operating Revenues	155,374,968			32,021,277	17,800,638	105,553,053
9	Operating Expenses:						
11	Operating & Maintenance	117,022,197			13,274,394	7,568,741	96,179,062
12	Depreciation & Amortization	16,518,177			9,745,460	3,811,970	2,960,748
13	Taxes Other Than Income	4,662,683			1,808,919	1,304,372	1,549,392
15	Total Operating Expenses	138,203,057			24,828,773	12,685,083	100,689,202
17	Income Before Taxes	17,171,911			7,192,505	5,115,555	4,863,851
19	Interest Expense	7,536,846			3,156,830	2,245,245	2,134,771
21	Income Taxes:						
23	State Income Taxes	578,104	6.00%		242,141	172,219	163,745
24	Federal Income Taxes	3,169,936	35.00%		1,327,737	944,332	897,867
25	Total Deferred Income Taxes	0			0	0	0
26	Amortization of ITC	0			0	0	0
28	Total Income Taxes	3,748,040			1,569,878	1,116,551	1,061,612
30	Net Income	13,423,871			5,622,627	3,999,005	3,802,239
32	Total Rate Base	252,914,290			105,933,885	75,343,798	71,636,607
34	Rate of Return	5.3077%			5.3077%	5.3077%	5.3077%

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant:							
2									
3	30100	Organization	10.2	P, S, T & D Plant - Customer	3,705	2,740	757	52	155
4	30200	Franchises & Consents	10.2	P, S, T & D Plant - Customer	53,310	39,431	10,892	752	2,235
5	30300	Misc Intangible Plant	99.0		0	-	-	-	-
6									
7		Total Intangible Plant:			57,015	42,171	11,649	804	2,390
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	99.0		0	-	-	-	-
12	32540	Rights of Way	99.0		0	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-
14	33201	Field Lines	99.0		0	-	-	-	-
15	33202	Tributary Lines	99.0		0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-
17	33600	Purification Equipment	99.0		0	-	-	-	-
18									
19		Total Production Plant			0	0	0	0	0
20									
21		Storage Plant:							
22									
23	35010	Land	99.0		0	-	-	-	-
24	35020	Rights of Way	99.0		0	-	-	-	-
25	35100	Structures and Improvements	99.0		0	-	-	-	-
26	35102	Compression Station Equipment	99.0		0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0		0	-	-	-	-
28	35104	Other Structures	99.0		0	-	-	-	-
29	35200	Wells \ Rights of Way	99.0		0	-	-	-	-
30	35201	Well Construction	99.0		0	-	-	-	-
31	35202	Well Equipment	99.0		0	-	-	-	-
32	35203	Cushion Gas	99.0		0	-	-	-	-
33	35210	Leaseholds	99.0		0	-	-	-	-
34	35211	Storage Rights	99.0		0	-	-	-	-
35	35301	Field Lines	99.0		0	-	-	-	-
36	35302	Tributary Lines	99.0		0	-	-	-	-
37	35400	Compressor Station Equipment	99.0		0	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0		0	-	-	-	-
39	35600	Purification Equipment	99.0		0	-	-	-	-
40									
41		Total Storage Plant			0	0	0	0	0
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0		0	-	-	-	-
46	36520	Rights of Way	99.0		0	-	-	-	-
47	36602	Structures & Improvements	99.0		0	-	-	-	-
48	36603	Other Structures	99.0		0	-	-	-	-
49	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
50	36701	Mains - Steel	99.0		0	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-
53									
54		Total Transmission Plant			0	0	0	0	0
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Winter Volumes	0	-	-	-	-
59	37401	Land	2.0	Winter Volumes	0	-	-	-	-
60	37402	Land Rights	2.0	Winter Volumes	0	-	-	-	-
61	37403	Land Other	2.0	Winter Volumes	0	-	-	-	-
62	37500	Structures & Improvements	2.0	Winter Volumes	0	-	-	-	-
63	37501	Structures & Improvements T.B.	2.0	Winter Volumes	0	-	-	-	-
64	37502	Land Rights	2.0	Winter Volumes	0	-	-	-	-
65	37503	Improvements	2.0	Winter Volumes	0	-	-	-	-
66	37600	Mains Cathodic Protection	2.0	Winter Volumes	0	-	-	-	-
67	37601	Mains - Steel	2.0	Winter Volumes	0	-	-	-	-
68	37602	Mains - Plastic	2.0	Winter Volumes	0	-	-	-	-
69	37800	Meas & Reg. Sta. Equip - General	2.0	Winter Volumes	0	-	-	-	-
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Winter Volumes	0	-	-	-	-
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Winter Volumes	0	-	-	-	-
72	38000	Services	3.0	Customers	98,853,417	87,835,826	10,780,267	113,954	123,371
73	38100	Meters	5.0	Meter Investment	22,574,136	13,562,205	7,593,305	704,186	714,441
74	38200	Meter Installations	5.0	Meter Investment	49,157,106	29,532,857	16,535,068	1,533,424	1,555,757
75	38300	House Regulators	5.0	Meter Investment	7,239,801	4,349,585	2,435,265	225,841	229,130
76	38400	House Reg. Installations	5.0	Meter Investment	154,276	92,687	51,894	4,813	4,883
77	38500	Ind. Meas. & Reg. Sta. Equipment	9.0	Direct to I & T	5,045,015	-	-	-	5,045,015
78	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-
79									
80		Total Distribution Plant			183,023,752	135,373,139	37,395,799	2,582,218	7,572,597

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
81									
82		General:							
83									
84	39000	Land & Land Rights	10.2	P, S, T & D Plant - Customer	349,705	258,659	71,452	4,934	14,860
85	39000	Structures & Improvements	10.2	P, S, T & D Plant - Customer	1,619,018	1,190,846	328,962	22,715	67,494
86	39001	Structures Frame	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
87	39002	Structures-Brick	10.2	P, S, T & D Plant - Customer	79,610	58,809	16,246	1,122	3,333
88	39003	Improvements	10.2	P, S, T & D Plant - Customer	322,488	238,626	65,891	4,550	13,519
89	39004	Air Conditioning Equipment	10.2	P, S, T & D Plant - Customer	3,319	2,465	678	47	139
90	39009	Improvement to leased Premises	10.2	P, S, T & D Plant - Customer	569,060	420,904	118,272	8,029	23,858
91	39100	Office Furniture & Equipment	10.2	P, S, T & D Plant - Customer	658,205	485,361	134,077	9,268	27,599
92	39102	Remittances Processing Equip	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
93	39103	Office Machines	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
94	39200	Transportation Equipment	10.2	P, S, T & D Plant - Customer	175,892	130,098	35,939	2,482	7,374
95	39201	Trucks	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
96	39202	Trailers	10.2	P, S, T & D Plant - Customer	14,764	10,920	3,017	208	619
97	39300	Stores Equipment	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
98	39400	Tools, Shop & Garage Equipment	10.2	P, S, T & D Plant - Customer	977,400	722,932	199,704	13,790	40,974
99	39600	Power Operated Equipment	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
100	39603	Ditchers	10.2	P, S, T & D Plant - Customer	23,887	17,868	4,881	337	1,001
101	39604	Backhoes	10.2	P, S, T & D Plant - Customer	27,910	20,643	5,703	394	1,170
102	39605	Welders	10.2	P, S, T & D Plant - Customer	14,783	10,934	3,021	209	620
103	39700	Communication Equipment	10.2	P, S, T & D Plant - Customer	167,366	123,792	34,197	2,361	7,016
104	39701	Communication Equipment - Mobile Radios	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
105	39702	Communication Equipment - Fixed Radios	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
106	39705	Communication Equip. - Telemetering	10.2	P, S, T & D Plant - Customer	29,497	21,817	6,027	416	1,237
107	39800	Miscellaneous Equipment	10.2	P, S, T & D Plant - Customer	1,121,761	829,708	229,201	15,827	47,026
108	39900	Other Tangible Property	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
109	39901	Other Tangible Property - Servers - H/W	10.2	P, S, T & D Plant - Customer	78,280	57,889	15,994	1,104	3,282
110	39902	Other Tangible Property - Servers - S/W	10.2	P, S, T & D Plant - Customer	32,722	24,203	6,886	462	1,372
111	39903	Other Tangible Property - Network - H/W	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
112	39904	Other Tang. Property - CPU	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
113	39905	Other Tangible Property - MF - Hardware	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
114	39906	Other Tang. Property - PC Hardware	10.2	P, S, T & D Plant - Customer	87,024	64,367	17,781	1,228	3,648
115	39907	Other Tang. Property - PC Software	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
116	39908	Other Tang. Property - Mainframe S/W	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
117	39909	Other Tang. Property - Application Soft	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
118	39924	Other Tang. Property - General Startup	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
119									
120		Total General Plant			6,341,657	4,690,542	1,295,726	89,471	265,848
121									
122		TOTAL DIRECT PLANT			189,422,354	140,105,851	38,703,176	2,672,493	7,940,635
123									
124		CWIP w/o AFUDC	10.2	P, S, T & D Plant - Customer	3,536,937	2,615,349	722,470	49,887	148,231
125									
126		Kentucky Mid-States General Office:							
127									
128		Intangible Plant:							
129									
130	30100	Organization	10.2	P, S, T & D Plant - Customer	41,215	30,485	8,421	581	1,728
131	30200	Franchises & Consents	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
132	30300	Misc Intangible Plant	10.2	P, S, T & D Plant - Customer	246,778	182,529	50,422	3,482	10,345
133									
134		Total Intangible Plant:			287,993	213,014	58,843	4,063	12,073
135									
136		General:							
137									
138	37400	Land & Land Rights	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
139	39001	Structures Frame	10.2	P, S, T & D Plant - Customer	39,887	29,502	8,150	563	1,672
140	39004	Air Conditioning Equipment	10.2	P, S, T & D Plant - Customer	1,284	949	262	18	54
141	39009	Improvement to leased Premises	10.2	P, S, T & D Plant - Customer	8,637	6,388	1,765	122	362
142	39100	Office Furniture & Equipment	10.2	P, S, T & D Plant - Customer	19,602	14,498	4,005	277	822
143	39200	Transportation Equipment	10.2	P, S, T & D Plant - Customer	914	676	187	13	38
144	39300	Stores Equipment	10.2	P, S, T & D Plant - Customer	925	685	199	13	39
145	39400	Tools, Shop & Garage Equipment	10.2	P, S, T & D Plant - Customer	31,707	23,452	6,478	447	1,329
146	39600	Power Operated Equipment	10.2	P, S, T & D Plant - Customer	4,345	3,214	888	61	182
147	39700	Communication Equipment	10.2	P, S, T & D Plant - Customer	8,451	6,251	1,727	119	354
148	39800	Miscellaneous Equipment	10.2	P, S, T & D Plant - Customer	183,483	135,713	37,490	2,589	7,692
149	39900	Other Tangible Property	10.2	P, S, T & D Plant - Customer	17,124	12,666	3,499	242	718
150	39901	Other Tangible Property - Servers - H/W	10.2	P, S, T & D Plant - Customer	76,553	56,622	15,641	1,080	3,208
151	39902	Other Tangible Property - Servers - S/W	10.2	P, S, T & D Plant - Customer	1,840	1,361	376	26	77
152	39903	Other Tangible Property - Network - H/W	10.2	P, S, T & D Plant - Customer	48,158	35,620	9,840	679	2,019
153	39906	Other Tang. Property - PC Hardware	10.2	P, S, T & D Plant - Customer	162,070	112,478	31,071	2,145	6,375
154	39907	Other Tang. Property - PC Software	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
155	39908	Other Tang. Property - Mainframe S/W	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
156									
157		Total General Plant			594,980	440,075	121,568	8,394	24,942
158									
159		CWIP w/o AFUDC	10.2	P, S, T & D Plant - Customer	75,251	55,659	15,375	1,062	3,155

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
160									
161		Shared Services General Office:							
162									
163		General:							
164									
165	39000	Structures & Improvements	10.2	P, S, T & D Plant - Customer	3,081	2,279	630	43	129
166	39005	C-Structures & Improvements	10.2	P, S, T & D Plant - Customer	57,042	42,191	11,655	805	2,391
167	39009	Improvement to leased Premises	10.2	P, S, T & D Plant - Customer	229,785	169,960	46,950	3,242	9,633
168	39100	Office Furniture & Equipment	10.2	P, S, T & D Plant - Customer	235,826	174,428	48,185	3,327	9,866
169	39102	Remittance Processing Equip	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
170	39103	Office Machines	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
171	39104	C-Office Furniture & Equip.	10.2	P, S, T & D Plant - Customer	397	294	81	6	17
172	39200	Transportation Equipment	10.2	P, S, T & D Plant - Customer	2,448	1,810	500	35	103
173	39300	Stores Equipment	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
174	39400	Tools, Shop & Garage Equipment	10.2	P, S, T & D Plant - Customer	6,290	4,652	1,285	89	284
175	39500	Laboratory Equipment	10.2	P, S, T & D Plant - Customer	1,044	772	213	15	44
176	39700	Communication Equipment	10.2	P, S, T & D Plant - Customer	70,660	52,264	14,437	997	2,952
177	39800	Miscellaneous Equipment	10.2	P, S, T & D Plant - Customer	9,584	7,088	1,958	135	402
178	39900	Other Tangible Property	10.2	P, S, T & D Plant - Customer	4,006	2,963	819	57	168
179	39901	Other Tangible Property - Servers - HW	10.2	P, S, T & D Plant - Customer	742,168	548,943	151,641	10,471	31,113
180	39902	Other Tangible Property - Servers - SW	10.2	P, S, T & D Plant - Customer	382,067	282,595	78,065	5,390	16,017
181	39903	Other Tangible Property - Network - HW	10.2	P, S, T & D Plant - Customer	89,828	66,441	18,354	1,267	3,706
182	39904	Other Tang. Property - CPU	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
183	39905	Other Tangible Property - MF - Hardware	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
184	39906	Other Tang. Property - PC Hardware	10.2	P, S, T & D Plant - Customer	64,856	47,971	13,252	915	2,719
185	39907	Other Tang. Property - PC Software	10.2	P, S, T & D Plant - Customer	29,979	17,736	4,899	338	1,005
186	39908	Other Tang. Property - Mainframe SW	10.2	P, S, T & D Plant - Customer	2,662,675	1,895,477	523,611	36,166	107,431
187	39909	Other Tang. Property - Application Software	10.2	P, S, T & D Plant - Customer	64,549	47,744	13,189	911	2,706
188	39924	Other Tang. Property - General Startup Costs	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
189									
190		Total General Plant			4,650,285	3,365,609	929,724	64,188	190,754
191									
192		CWIP w/o AFUDC	10.2	P, S, T & D Plant - Customer	159,168	117,728	32,521	2,246	6,673
193									
194		Shared Services Customer Support:							
195									
196		General:							
197									
198	39900	Land	10.2	P, S, T & D Plant - Customer	73,100	54,068	14,936	1,031	3,084
199	39910	CKV Land & Land Rights	10.2	P, S, T & D Plant - Customer	8,669	4,932	1,363	84	280
200	39900	Structures & Improvements	10.2	P, S, T & D Plant - Customer	336,071	248,574	68,667	4,742	14,089
201	39909	Improvement to leased Premises	10.2	P, S, T & D Plant - Customer	115,311	85,289	23,561	1,627	4,834
202	39910	CKV-Structures & Improvements	10.2	P, S, T & D Plant - Customer	36,753	27,184	7,609	519	1,541
203	39100	Office Furniture & Equipment	10.2	P, S, T & D Plant - Customer	29,073	21,504	5,940	410	1,219
204	39700	Communication Equipment	10.2	P, S, T & D Plant - Customer	52,655	38,946	10,759	743	2,207
205	39710	CKV-Communication Equipment	10.2	P, S, T & D Plant - Customer	860	710	195	14	40
206	39800	Miscellaneous Equipment	10.2	P, S, T & D Plant - Customer	2,425	1,794	495	34	102
207	39800	Other Tangible Property	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
208	39801	Other Tangible Property - Servers - HW	10.2	P, S, T & D Plant - Customer	147,758	109,287	30,190	2,085	6,194
209	39802	Other Tangible Property - Servers - SW	10.2	P, S, T & D Plant - Customer	88,748	50,848	14,045	970	2,862
210	39803	Other Tangible Property - Network - HW	10.2	P, S, T & D Plant - Customer	49,294	36,460	10,072	695	2,066
211	39906	Other Tang. Property - PC Hardware	10.2	P, S, T & D Plant - Customer	31,767	23,496	6,491	448	1,332
212	39907	Other Tang. Property - PC Software	10.2	P, S, T & D Plant - Customer	12,884	9,530	2,633	182	540
213	39908	Other Tang. Property - Mainframe SW	10.2	P, S, T & D Plant - Customer	2,484,941	1,837,981	507,728	35,059	104,172
214	39910	CKV-Other Tangible Property	10.2	P, S, T & D Plant - Customer	420	311	85	6	18
215	39916	CKV-Oth Tang Prop-PC Hardware	10.2	P, S, T & D Plant - Customer	686	507	140	10	29
216	39917	CKV-Oth Tang Prop-PC Software	10.2	P, S, T & D Plant - Customer	320	237	65	5	13
217	39924	Other Tang. Property - General Startup Costs	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
218									
219		Total General Plant			3,449,830	2,551,660	704,877	48,672	144,621
220									
221		CWIP w/o AFUDC	10.2	P, S, T & D Plant - Customer	28,992	21,444	5,924	409	1,215
222									
223		TOTAL PLANT IN SERVICE - CUSTOMER			198,305,443	146,676,210	40,518,186	2,797,821	8,313,225
224									
225		TOTAL CWIP W/O AFUDC - CUSTOMER			3,799,348	2,810,180	776,291	53,604	159,274

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
226		Intangible Plant:							
227									
228	30100	Organization	10.4	P, S, T & D Plant - Demand	2,646	1,132	509	46	959
229	30200	Franchises & Consents	10.4	P, S, T & D Plant - Demand	38,077	16,292	7,323	659	13,802
230	30300	Misc Intangible Plant	99.0		0	-	-	-	-
231									
232		Total Intangible Plant:			40,723	17,425	7,832	705	14,761
233									
234		Production Plant							
235									
236	32520	Producing Leaseholds	4.0	Peak Day	2,353	1,007	452	41	853
237	32540	Rights of Ways	4.0	Peak Day	83,422	35,685	16,044	1,444	30,239
238	33100	Production Gas Wells Equipment	4.0	Peak Day	3,492	1,494	672	60	1,266
239	33201	Field Lines	4.0	Peak Day	47,163	20,180	9,070	817	17,096
240	33202	Tributary Lines	4.0	Peak Day	528,218	226,017	101,587	9,145	191,469
241	33400	Field Meas. & Reg. Sta. Equip	4.0	Peak Day	192,364	82,319	36,999	3,331	69,736
242	33600	Purification Equipment	4.0	Peak Day	44,369	18,885	8,533	768	16,083
243									
244		Total Production Plant			901,402	385,698	173,358	15,606	326,741
245									
246		Storage Plant							
247									
248	35010	Land	4.0	Peak Day	130,563	55,866	25,110	2,260	47,327
249	35020	Rights of Way	4.0	Peak Day	2,341	1,002	450	41	848
250	35100	Structures and Improvements	4.0	Peak Day	8,958	3,833	1,723	155	3,247
251	35102	Compression Station Equipment	4.0	Peak Day	76,631	32,789	14,738	1,327	27,777
252	35103	Meas. & Reg. Sta. Structures	4.0	Peak Day	11,569	4,950	2,225	200	4,194
253	35104	Other Structures	4.0	Peak Day	68,721	29,405	13,216	1,190	24,910
254	35200	Wells \ Rights of Way	4.0	Peak Day	2,221,111	950,393	427,164	38,454	605,110
255	35201	Well Construction	4.0	Peak Day	670,431	285,668	128,937	11,607	243,018
256	35202	Well Equipment	4.0	Peak Day	227,654	97,410	43,782	3,941	82,520
257	35203	Cushion Gas	4.0	Peak Day	847,416	362,596	162,575	14,674	307,172
258	35210	Leaseholds	4.0	Peak Day	89,265	38,195	17,167	1,545	32,357
259	35211	Storage Rights	4.0	Peak Day	27,307	11,684	5,252	473	9,888
260	35301	Field Lines	4.0	Peak Day	89,248	38,188	17,164	1,545	32,351
261	35302	Tributary Lines	4.0	Peak Day	104,729	44,812	20,142	1,813	37,962
262	35400	Compressor Station Equipment	4.0	Peak Day	481,723	197,565	88,799	7,994	167,366
263	35500	Meas & Reg. Equipment	4.0	Peak Day	120,442	51,635	23,163	2,085	43,658
264	35600	Purification Equipment	4.0	Peak Day	81,960	35,082	15,768	1,419	29,720
265									
266		Total Storage Plant			5,240,101	2,242,168	1,007,776	80,721	1,899,435
267									
268		Transmission:							
269									
270	36510	Land & Land Rights	4.0	Peak Day	26,970	11,540	5,187	467	9,776
271	36520	Rights of Way	4.0	Peak Day	867,772	371,308	166,890	15,024	314,551
272	36602	Structures & Improvements	4.0	Peak Day	49,002	20,967	9,424	848	17,762
273	36603	Other Structures	4.0	Peak Day	60,826	26,027	11,698	1,053	22,048
274	36700	Mains Cathodic Protection	4.0	Peak Day	405,035	173,737	78,089	7,030	147,180
275	36701	Mains - Steel	4.0	Peak Day	27,830,935	11,908,481	5,352,446	481,834	10,088,175
276	36900	Meas. & Reg. Equipment	4.0	Peak Day	578,023	247,328	111,165	10,007	209,522
277	36901	Meas. & Reg. Equipment	4.0	Peak Day	2,274,016	973,021	437,339	38,370	624,287
278									
279		Total Transmission Plant			32,083,579	13,732,408	6,172,237	555,632	11,633,301
280									
281		Distribution:							
282									
283	37400	Land & Land Rights	4.0	Peak Day	265,910	113,779	51,140	4,604	96,387
284	37401	Land	4.0	Peak Day	18,833	7,986	3,589	323	6,765
285	37402	Land Rights	4.0	Peak Day	126,730	54,213	24,367	2,194	45,926
286	37403	Land Other	4.0	Peak Day	1,392	596	268	24	505
287	37500	Structures & Improvements	4.0	Peak Day	171,536	73,398	32,590	2,970	62,179
288	37501	Structures & Improvements T.B.	4.0	Peak Day	50,753	21,717	9,761	879	18,397
289	37502	Land Rights	4.0	Peak Day	23,296	9,968	4,480	403	8,444
290	37503	Improvements	4.0	Peak Day	2,003	857	385	35	726
291	37600	Mains Cathodic Protection	4.0	Peak Day	5,659,058	2,421,434	1,088,350	97,975	2,051,299
292	37601	Mains - Steel	4.0	Peak Day	48,782,197	20,877,521	9,383,716	844,733	17,686,227
293	37602	Mains - Plastic	4.0	Peak Day	32,861,007	14,060,780	6,319,829	568,919	11,911,479
294	37800	Meas & Reg. Sta. Equip - General	4.0	Peak Day	2,683,560	1,148,267	516,106	46,460	972,746
295	37900	Meas & Reg. Sta. Equip - City Gate	4.0	Peak Day	1,136,495	486,291	218,571	19,676	411,958
296	37905	Meas & Reg. Sta. Equipment T.B.	4.0	Peak Day	697,314	298,371	134,107	12,073	252,763
297	38000	Services	99.0	-	0	-	-	-	-
298	38100	Meters	99.0	-	0	-	-	-	-
299	38200	Meter Installations	99.0	-	0	-	-	-	-
300	38300	House Regulators	99.0	-	0	-	-	-	-
301	38400	House Reg. Installations	99.0	-	0	-	-	-	-
302	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-
303	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
304									
305		Total Distribution Plant			92,489,903	39,675,178	17,787,559	1,601,267	33,526,799

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
306									
307		General							
308									
309	39900	Land & Land Rights	10.4	P, S, T & D Plant - Demand	249,777	106,876	48,037	4,324	90,539
310	39000	Structures & Improvements	10.4	P, S, T & D Plant - Demand	1,149,958	492,051	221,160	19,909	416,837
311	39001	Structures Frame	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
312	39002	Structures-Brick	10.4	P, S, T & D Plant - Demand	56,790	24,300	10,922	983	20,585
313	39003	Improvements	10.4	P, S, T & D Plant - Demand	230,335	98,558	44,258	3,988	83,492
314	39004	Air Conditioning Equipment	10.4	P, S, T & D Plant - Demand	2,370	1,014	456	41	859
315	39009	Improvement to leased Premises	10.4	P, S, T & D Plant - Demand	406,452	173,915	78,169	7,037	147,931
316	39100	Office Furniture & Equipment	10.4	P, S, T & D Plant - Demand	488,696	200,549	90,140	8,114	169,893
317	39102	Resistances Processing Equip	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
318	39103	Office Machines	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
319	39200	Transportation Equipment	10.4	P, S, T & D Plant - Demand	125,631	53,756	24,161	2,175	46,539
320	39201	Trucks	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
321	39202	Trailers	10.4	P, S, T & D Plant - Demand	10,545	4,512	2,028	183	3,822
322	39300	Stores Equipment	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
323	39400	Tools, Shop & Garage Equipment	10.4	P, S, T & D Plant - Demand	698,109	298,711	134,260	12,086	253,051
324	39600	Power Operated Equipment	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
325	39603	Ditchers	10.4	P, S, T & D Plant - Demand	17,061	7,300	3,281	285	6,184
326	39604	Backhoes	10.4	P, S, T & D Plant - Demand	19,935	8,530	3,834	345	7,226
327	39605	Welders	10.4	P, S, T & D Plant - Demand	10,559	4,518	2,031	183	3,827
328	39700	Communication Equipment	10.4	P, S, T & D Plant - Demand	119,641	51,150	22,960	2,070	43,331
329	39701	Communication Equipment - Mobile Radios	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
330	39702	Communication Equipment - Fixed Radios	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
331	39705	Communication Equip. - Telemetering	10.4	P, S, T & D Plant - Demand	21,068	9,015	4,052	365	7,637
332	39800	Miscellaneous Equipment	10.4	P, S, T & D Plant - Demand	801,219	342,831	154,090	13,871	290,426
333	39900	Other Tangible Property	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
334	39901	Other Tangible Property - Servers - H/W	10.4	P, S, T & D Plant - Demand	55,911	23,924	10,753	968	20,287
335	39902	Other Tangible Property - Servers - S/W	10.4	P, S, T & D Plant - Demand	23,372	10,000	4,495	405	8,472
336	39903	Other Tangible Property - Network - H/W	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
337	39904	Other Tang. Property - CPU	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
338	39905	Other Tangible Property - MF - Hardware	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
339	39906	Other Tang. Property - PC Hardware	10.4	P, S, T & D Plant - Demand	62,157	26,596	11,954	1,076	22,531
340	39907	Other Tang. Property - PC Software	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
341	39908	Other Tang. Property - Mainframe S/W	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
342	39909	Other Tang. Property - Application Soft	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
343	39924	Other Tang. Property - General Startup	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
344		Total General Plant			4,529,498	1,938,107	871,111	78,416	1,641,852
345									
346									
347		TOTAL DIRECT PLANT			135,295,195	57,690,984	26,019,973	2,342,350	49,041,889
348									
349		CWIP w/o AFUDC	10.4	P, S, T & D Plant - Demand	2,525,548	1,080,648	485,713	43,725	915,462
350									
351		Kentucky Mid-States General Office:							
352									
353		Intangible Plant:							
354									
355	30100	Organization	10.4	P, S, T & D Plant - Demand	29,438	12,595	5,662	510	10,671
356	30200	Franchises & Consents	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
357	30300	Misc Intangible Plant	10.4	P, S, T & D Plant - Demand	175,262	75,420	33,899	3,052	63,891
358									
359		Total Intangible Plant:			205,700	88,016	39,560	3,561	74,562
360									
361		General:							
362									
363	37400	Land & Land Rights	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
364	39001	Structures Frame	10.4	P, S, T & D Plant - Demand	28,489	12,190	5,479	493	10,327
365	39004	Air Conditioning Equipment	10.4	P, S, T & D Plant - Demand	917	392	176	16	332
366	39009	Improvement to leased Premises	10.4	P, S, T & D Plant - Demand	8,169	2,540	1,186	107	2,236
367	39100	Office Furniture & Equipment	10.4	P, S, T & D Plant - Demand	14,050	5,991	2,693	242	5,075
368	39200	Transportation Equipment	10.4	P, S, T & D Plant - Demand	853	279	126	11	237
369	39300	Stores Equipment	10.4	P, S, T & D Plant - Demand	681	283	127	11	240
370	39400	Tools, Shop & Garage Equipment	10.4	P, S, T & D Plant - Demand	22,847	9,690	4,355	392	8,209
371	39600	Power Operated Equipment	10.4	P, S, T & D Plant - Demand	3,103	1,328	597	54	1,125
372	39700	Communication Equipment	10.4	P, S, T & D Plant - Demand	6,036	2,583	1,161	105	2,188
373	39800	Miscellaneous Equipment	10.4	P, S, T & D Plant - Demand	131,053	58,076	25,204	2,269	47,504
374	39900	Other Tangible Property	10.4	P, S, T & D Plant - Demand	12,231	5,233	2,352	212	4,434
375	39901	Other Tangible Property - Servers - H/W	10.4	P, S, T & D Plant - Demand	54,678	23,396	10,516	947	19,820
376	39902	Other Tangible Property - Servers - S/W	10.4	P, S, T & D Plant - Demand	1,314	562	253	23	476
377	39903	Other Tangible Property - Network - H/W	10.4	P, S, T & D Plant - Demand	34,397	14,718	6,615	596	12,468
378	39906	Other Tang. Property - PC Hardware	10.4	P, S, T & D Plant - Demand	108,616	46,475	20,889	1,880	39,371
379	39907	Other Tang. Property - PC Software	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
380	39908	Other Tang. Property - Mainframe S/W	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
381									
382		Total General Plant			424,955	181,637	81,729	7,357	154,042
383									
384		CWIP w/o AFUDC	10.4	P, S, T & D Plant - Demand	53,748	22,998	10,337	931	19,483

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
385									
386		Shared Services General Office:							
387									
388		General:							
389									
390	39000	Structures & Improvements	10.4	P, S, T & D Plant - Demand	2,201	942	423	38	798
391	39005	G-Structures & Improvements	10.4	P, S, T & D Plant - Demand	40,742	17,433	7,836	705	14,766
392	39009	Improvement to leased Premises	10.4	P, S, T & D Plant - Demand	164,124	70,227	31,564	2,841	59,492
393	39100	Office Furniture & Equipment	10.4	P, S, T & D Plant - Demand	168,439	72,073	32,394	2,916	61,056
394	39102	Remittance Processing Equip	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
395	39103	Office Machines	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
396	39104	G-Office Furniture & Equip.	10.4	P, S, T & D Plant - Demand	284	121	55	5	103
397	39200	Transportation Equipment	10.4	P, S, T & D Plant - Demand	1,748	748	336	30	634
398	39300	Stores Equipment	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
399	39400	Tools, Shop & Garage Equipment	10.4	P, S, T & D Plant - Demand	4,493	1,922	864	78	1,629
400	39500	Laboratory Equipment	10.4	P, S, T & D Plant - Demand	746	319	143	13	270
401	39700	Communication Equipment	10.4	P, S, T & D Plant - Demand	50,469	21,595	9,706	874	18,294
402	39800	Miscellaneous Equipment	10.4	P, S, T & D Plant - Demand	6,845	2,929	1,316	119	2,481
403	39900	Other Tangible Property	10.4	P, S, T & D Plant - Demand	2,861	1,224	550	50	1,037
404	39901	Other Tangible Property - Servers - HW	10.4	P, S, T & D Plant - Demand	530,095	226,820	101,948	9,177	192,149
405	39902	Other Tangible Property - Servers - SW	10.4	P, S, T & D Plant - Demand	272,892	116,767	52,483	4,725	98,918
406	39903	Other Tangible Property - Network - HW	10.4	P, S, T & D Plant - Demand	64,160	27,453	12,339	1,111	23,257
407	39904	Other Tang. Property - CPU	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
408	39905	Other Tangible Property - MF - Hardware	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
409	39906	Other Tang. Property - PC Hardware	10.4	P, S, T & D Plant - Demand	46,324	19,821	8,909	802	16,791
410	39907	Other Tang. Property - PC Software	10.4	P, S, T & D Plant - Demand	17,127	7,328	3,294	297	6,206
411	39908	Other Tang. Property - Mainframe SW	10.4	P, S, T & D Plant - Demand	1,830,394	783,201	352,021	31,689	663,442
412	39909	Other Tang. Property - Application Software	10.4	P, S, T & D Plant - Demand	46,104	19,727	8,867	798	16,712
413	39924	Other Tang. Property - General Startup Costs	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
414									
415		Total General Plant			3,250,048	1,390,652	625,049	56,268	1,178,079
416									
417		CWIP w/o AFUDC	10.4	P, S, T & D Plant - Demand	113,688	48,645	21,864	1,968	41,209
418									
419		Shared Services Customer Support:							
420									
421		General:							
422									
423	39900	Land	10.4	P, S, T & D Plant - Demand	52,212	22,341	10,041	904	18,926
424	39910	CKV Land & Land Rights	10.4	P, S, T & D Plant - Demand	4,763	2,038	916	82	1,727
425	39900	Structures & Improvements	10.4	P, S, T & D Plant - Demand	240,039	102,710	46,184	4,156	87,010
426	39009	Improvement to leased Premises	10.4	P, S, T & D Plant - Demand	82,361	35,241	15,840	1,426	28,854
427	39010	CKV Structures & Improvements	10.4	P, S, T & D Plant - Demand	26,251	11,232	5,049	454	9,515
428	39100	Office Furniture & Equipment	10.4	P, S, T & D Plant - Demand	20,766	8,885	3,994	360	7,527
429	39700	Communication Equipment	10.4	P, S, T & D Plant - Demand	37,609	16,092	7,233	651	13,633
430	39710	CKV-Communication Equipment	10.4	P, S, T & D Plant - Demand	686	293	132	12	249
431	39800	Miscellaneous Equipment	10.4	P, S, T & D Plant - Demand	1,732	741	333	30	628
432	39900	Other Tangible Property	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
433	39901	Other Tangible Property - Servers - HW	10.4	P, S, T & D Plant - Demand	105,535	45,157	20,296	1,627	38,254
434	39902	Other Tangible Property - Servers - SW	10.4	P, S, T & D Plant - Demand	49,102	21,010	9,443	850	17,789
435	39903	Other Tangible Property - Network - HW	10.4	P, S, T & D Plant - Demand	35,208	15,065	6,771	610	12,762
436	39906	Other Tang. Property - PC Hardware	10.4	P, S, T & D Plant - Demand	22,690	9,709	4,364	393	8,225
437	39907	Other Tang. Property - PC Software	10.4	P, S, T & D Plant - Demand	9,203	3,938	1,770	159	3,336
438	39908	Other Tang. Property - Mainframe SW	10.4	P, S, T & D Plant - Demand	1,774,873	759,444	341,344	30,728	643,357
439	39910	CKV-Other Tangible Property	10.4	P, S, T & D Plant - Demand	300	128	58	5	109
440	39916	CKV-Oth Tang Prop-PC Hardware	10.4	P, S, T & D Plant - Demand	490	210	94	8	178
441	39917	CKV-Oth Tang Prop-PC Software	10.4	P, S, T & D Plant - Demand	229	98	44	4	83
442	39924	Other Tang. Property - General Startup Costs	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
443									
444		Total General Plant			2,464,047	1,054,332	473,885	42,660	893,169
445									
446		CWIP w/o AFUDC	10.4	P, S, T & D Plant - Demand	20,708	8,860	3,982	359	7,506
447									
448		TOTAL PLANT IN SERVICE - DEMAND			141,639,955	60,605,821	27,240,197	2,452,196	51,341,741
449									
450		TOTAL CWIP W/O AFUDC - DEMAND			2,713,690	1,161,151	521,897	46,982	993,680

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
451		Inangible Plant:							
452									
453	30100	Organization	10.6	P, S, T & D Plant - Commodity	1,978	480	255	22	1,242
454	30200	Franchises & Consents	10.6	P, S, T & D Plant - Commodity	28,466	6,614	3,663	323	17,866
455	30300	Misc Intangible Plant	99.0		0	-	-	-	-
456									
457		Total Intangible Plant:			30,445	7,074	3,918	345	19,108
458									
459		Production Plant:							
460									
461	32520	Producing Leaseholds	99.0		0	-	-	-	-
462	32540	Rights of Way	99.0		0	-	-	-	-
463	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-
464	33201	Field Lines	99.0		0	-	-	-	-
465	33202	Tributary Lines	99.0		0	-	-	-	-
466	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-
467	33600	Purification Equipment	99.0		0	-	-	-	-
468									
469		Total Production Plant			0	0	0	0	0
470									
471		Storage Plant:							
472									
473	35010	Land	2.0	Winter Volumes	130,563	40,898	20,338	1,980	67,368
474	35020	Rights of Way	2.0	Winter Volumes	2,341	733	365	35	1,208
475	35100	Structures and Improvements	2.0	Winter Volumes	8,958	2,806	1,395	134	4,622
476	35102	Compression Station Equipment	2.0	Winter Volumes	76,631	24,004	11,937	1,150	39,540
477	35103	Meas. & Reg. Sta. Structures	2.0	Winter Volumes	11,669	3,624	1,802	174	5,969
478	35104	Other Structures	2.0	Winter Volumes	68,721	21,526	10,705	1,032	35,469
479	35200	Wells \ Rights of Way	2.0	Winter Volumes	2,221,111	696,746	345,980	33,340	1,149,045
480	35201	Well Construction	2.0	Winter Volumes	670,431	210,007	104,432	10,063	345,928
481	35202	Well Equipment	2.0	Winter Volumes	227,654	71,311	35,462	3,417	117,465
482	35203	Cushion Gas	2.0	Winter Volumes	847,416	265,447	132,001	12,720	437,248
483	35210	Leaseholds	2.0	Winter Volumes	89,285	27,992	13,956	1,349	46,059
484	35211	Storage Rights	2.0	Winter Volumes	27,307	8,954	4,254	410	14,090
485	35301	Field Lines	2.0	Winter Volumes	89,249	27,956	13,902	1,340	46,050
486	35302	Tributary Lines	2.0	Winter Volumes	104,729	32,806	16,314	1,572	54,038
487	35400	Compressor Station Equipment	2.0	Winter Volumes	481,723	144,631	71,922	6,931	238,239
488	35500	Meas & Reg. Equipment	2.0	Winter Volumes	120,442	37,727	18,781	1,808	62,145
489	35600	Purification Equipment	2.0	Winter Volumes	81,890	25,683	12,771	1,231	42,305
490									
491		Total Storage Plant			5,240,101	1,641,421	816,246	78,656	2,703,778
492									
493		Transmission:							
494									
495	36510	Land & Land Rights	99.0		0	-	-	-	-
496	36520	Rights of Way	99.0		0	-	-	-	-
497	36602	Structures & Improvements	99.0		0	-	-	-	-
498	36603	Other Structures	99.0		0	-	-	-	-
499	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
500	36701	Mains - Steel	99.0		0	-	-	-	-
501	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-
502	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-
503									
504		Total Transmission Plant			0	0	0	0	0
505									
506		Distribution:							
507									
508	37400	Land & Land Rights	1.0	Mcf	265,910	60,564	33,809	2,980	169,577
509	37401	Land	1.0	Mcf	19,663	4,351	2,373	208	11,852
510	37402	Land Rights	1.0	Mcf	126,700	28,857	16,109	1,411	80,323
511	37403	Land Other	1.0	Mcf	1,392	317	177	15	882
512	37500	Structures & Improvements	1.0	Mcf	171,536	39,089	21,610	1,910	108,748
513	37501	Structures & Improvements F.B.	1.0	Mcf	50,753	11,560	6,453	565	32,178
514	37502	Land Rights	1.0	Mcf	23,286	5,306	2,962	259	14,788
515	37503	Improvements	1.0	Mcf	2,003	456	255	22	1,270
516	37600	Mains Cathodic Protection	1.0	Mcf	5,659,058	1,288,907	719,521	63,000	3,987,630
517	37601	Mains - Steel	1.0	Mcf	48,782,197	11,112,907	6,203,686	543,183	30,932,421
518	37602	Mains - Plastic	1.0	Mcf	32,861,007	7,484,420	4,178,114	365,828	20,832,644
519	37800	Meas & Reg. Sta. Equip - General	1.0	Mcf	2,683,560	611,212	341,204	28,875	1,701,289
520	37900	Meas & Reg. Sta. Equip - City Gate	1.0	Mcf	1,136,495	258,848	144,500	12,652	720,495
521	37905	Meas & Reg. Sta. Equipment F.B.	1.0	Mcf	697,314	158,820	88,660	7,763	442,071
522	38000	Services	99.0		0	-	-	-	-
523	38100	Meters	99.0		0	-	-	-	-
524	38200	Meter Installations	99.0		0	-	-	-	-
525	38300	House Regulators	99.0		0	-	-	-	-
526	38400	House Reg. Installations	99.0		0	-	-	-	-
527	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-
528	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
529									
530		Total Distribution Plant		92,489,803	21,065,494	11,759,632	1,029,652	58,635,125	
531									
532		General:							
533									
534	39000	Land & Land Rights	10.6	P, S, T & D Plant - Commodity	186,734	43,386	24,029	2,118	117,201
535	39000	Structures & Improvements	10.6	P, S, T & D Plant - Commodity	859,708	199,748	110,627	9,750	539,584
536	39001	Structures Frame	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
537	39002	Structures-Brick	10.6	P, S, T & D Plant - Commodity	42,456	9,864	5,463	481	26,647
538	39003	Improvements	10.6	P, S, T & D Plant - Commodity	172,199	40,009	22,159	1,953	108,079
539	39004	Air Conditioning Equipment	10.6	P, S, T & D Plant - Commodity	1,772	412	228	20	1,112
540	39009	Improvement to leased Premises	10.6	P, S, T & D Plant - Commodity	303,864	70,601	39,101	3,446	190,716
541	39100	Office Furniture & Equipment	10.6	P, S, T & D Plant - Commodity	350,397	81,412	45,089	3,974	219,922
542	39102	Remittance Processing Equip	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
543	39103	Office Machines	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
544	39200	Transportation Equipment	10.6	P, S, T & D Plant - Commodity	93,922	21,822	12,086	1,065	59,949
545	39201	Trucks	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
546	39202	Trailers	10.6	P, S, T & D Plant - Commodity	7,883	1,832	1,014	89	4,946
547	39300	Stores Equipment	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
548	39400	Tools, Shop & Garage Equipment	10.6	P, S, T & D Plant - Commodity	521,906	121,261	67,159	5,919	327,567
549	39600	Power Operated Equipment	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
550	39603	Ditchers	10.6	P, S, T & D Plant - Commodity	12,755	2,964	1,641	145	8,006
551	39604	Backhoes	10.6	P, S, T & D Plant - Commodity	14,903	3,463	1,918	169	9,354
552	39605	Welders	10.6	P, S, T & D Plant - Commodity	7,894	1,834	1,016	90	4,954
553	39700	Communication Equipment	10.6	P, S, T & D Plant - Commodity	89,389	20,764	11,500	1,013	56,091
554	39701	Communication Equipment - Mobile Radios	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
555	39702	Communication Equipment - Fixed Radios	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
556	39705	Communication Equip. - Telemetering	10.6	P, S, T & D Plant - Commodity	15,751	3,680	2,027	179	9,886
557	39800	Miscellaneous Equipment	10.6	P, S, T & D Plant - Commodity	598,992	139,172	77,078	6,793	375,949
558	39900	Other Tangible Property	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
559	39901	Other Tangible Property - Servers - H/W	10.6	P, S, T & D Plant - Commodity	41,789	9,712	5,379	474	26,235
560	39902	Other Tangible Property - Servers - S/W	10.6	P, S, T & D Plant - Commodity	17,473	4,060	2,248	198	10,966
561	39903	Other Tangible Property - Network - H/W	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
562	39904	Other Tang. Property - CPU	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
563	39905	Other Tangible Property - MF - Hardware	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
564	39906	Other Tang. Property - PC Hardware	10.6	P, S, T & D Plant - Commodity	46,469	10,797	5,980	527	29,165
565	39907	Other Tang. Property - PC Software	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
566	39908	Other Tang. Property - Mainframe S/W	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
567	39909	Other Tang. Property - Application Soft	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
568	39924	Other Tang. Property - General Startup	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
569									
570		Total General Plant		3,386,245	786,772	435,741	38,402	2,125,331	
571									
572		TOTAL DIRECT PLANT		101,146,693	23,500,760	13,015,537	1,147,055	63,483,342	
573									
574		CWIP w/o AFUDC	10.6	P, S, T & D Plant - Commodity	1,888,100	438,687	242,960	21,412	1,185,040
575									
576		Kentucky Mid-States General Office:							
577									
578		Intangible Plant:							
579									
580	30100	Organization	10.6	P, S, T & D Plant - Commodity	22,008	5,113	2,832	250	13,813
581	30200	Franchises & Consents	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
582	30300	Misc Intangible Plant	10.6	P, S, T & D Plant - Commodity	131,773	30,617	16,957	1,494	82,706
583									
584		Total Intangible Plant:		153,781	35,730	19,789	1,744	96,519	
585									
586		General:							
587									
588	37400	Land & Land Rights	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
589	39001	Structures Frame	10.6	P, S, T & D Plant - Commodity	21,299	4,949	2,741	242	13,368
590	39004	Air Conditioning Equipment	10.6	P, S, T & D Plant - Commodity	685	159	88	8	430
591	39009	Improvement to leased Premises	10.6	P, S, T & D Plant - Commodity	4,612	1,072	593	52	2,895
592	39100	Office Furniture & Equipment	10.6	P, S, T & D Plant - Commodity	10,467	2,432	1,347	119	6,569
593	39200	Transportation Equipment	10.6	P, S, T & D Plant - Commodity	489	113	63	6	308
594	39300	Stores Equipment	10.6	P, S, T & D Plant - Commodity	494	115	64	6	310
595	39400	Tools, Shop & Garage Equipment	10.6	P, S, T & D Plant - Commodity	16,931	3,934	2,179	182	10,626
596	39500	Power Operated Equipment	10.6	P, S, T & D Plant - Commodity	2,320	539	290	26	1,456
597	39700	Communication Equipment	10.6	P, S, T & D Plant - Commodity	4,513	1,048	581	51	2,832
598	39800	Miscellaneous Equipment	10.6	P, S, T & D Plant - Commodity	97,975	22,764	12,607	1,111	61,493
599	39900	Other Tangible Property	10.6	P, S, T & D Plant - Commodity	9,144	2,125	1,177	104	5,739
600	39901	Other Tangible Property - Servers - H/W	10.6	P, S, T & D Plant - Commodity	40,877	9,498	5,260	464	25,656
601	39902	Other Tangible Property - Servers - S/W	10.6	P, S, T & D Plant - Commodity	863	228	126	11	617
602	39903	Other Tangible Property - Network - H/W	10.6	P, S, T & D Plant - Commodity	25,715	5,975	3,309	282	16,140
603	39906	Other Tang. Property - PC Hardware	10.6	P, S, T & D Plant - Commodity	81,201	18,867	10,449	921	50,965
604	39907	Other Tang. Property - PC Software	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
605	39908	Other Tang. Property - Mainframe S/W	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
606									
607		Total General Plant		317,704	73,816	40,882	3,603	199,403	
608									
609		CWIP w/o AFUDC	10.6	P, S, T & D Plant - Commodity	40,182	9,336	5,171	456	25,220

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
610									
611		Shared Services General Office:							
612									
613		General:							
614									
615	39000	Structures & Improvements	10.6	P, S, T & D Plant - Commodity	1,645	382	212	19	1,033
616	39005	G-Structures & Improvements	10.6	P, S, T & D Plant - Commodity	30,459	7,077	3,919	345	19,117
617	39009	Improvement to leased Premises	10.6	P, S, T & D Plant - Commodity	122,699	28,508	15,789	1,391	77,011
618	39100	Office Furniture & Equipment	10.6	P, S, T & D Plant - Commodity	125,925	29,258	16,204	1,428	79,035
619	39102	Remittance Processing Equip	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	39103	Office Machines	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
621	39104	G-Office Furniture & Equip.	10.6	P, S, T & D Plant - Commodity	212	49	27	2	133
622	39200	Transportation Equipment	10.6	P, S, T & D Plant - Commodity	1,307	304	168	15	820
623	39300	Stores Equipment	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
624	39400	Tools, Shop & Garage Equipment	10.6	P, S, T & D Plant - Commodity	3,359	780	432	38	2,108
625	39500	Laboratory Equipment	10.6	P, S, T & D Plant - Commodity	557	130	72	6	350
626	39700	Communication Equipment	10.6	P, S, T & D Plant - Commodity	37,731	8,766	4,855	428	23,681
627	39800	Miscellaneous Equipment	10.6	P, S, T & D Plant - Commodity	5,117	1,189	659	58	3,212
628	39900	Other Tangible Property	10.6	P, S, T & D Plant - Commodity	2,139	497	275	24	1,343
629	39901	Other Tangible Property - Servers - HW	10.6	P, S, T & D Plant - Commodity	396,289	92,077	50,996	4,494	248,732
630	39902	Other Tangible Property - Servers - SW	10.6	P, S, T & D Plant - Commodity	204,014	47,401	26,253	2,314	128,047
631	39903	Other Tangible Property - Network - HW	10.6	P, S, T & D Plant - Commodity	47,866	11,145	6,172	544	30,105
632	39904	Other Tang. Property - CPU	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
633	39905	Other Tangible Property - MF - Hardware	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
634	39906	Other Tang. Property - PC Hardware	10.6	P, S, T & D Plant - Commodity	34,632	8,046	4,456	393	21,736
635	39907	Other Tang. Property - PC Software	10.6	P, S, T & D Plant - Commodity	12,804	2,975	1,648	145	8,036
636	39908	Other Tang. Property - Mainframe SW	10.6	P, S, T & D Plant - Commodity	1,368,403	317,938	176,086	15,518	858,859
637	39909	Other Tang. Property - Application Software	10.6	P, S, T & D Plant - Commodity	34,468	8,008	4,435	391	21,633
638	39924	Other Tang. Property - General Startup Costs	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
639									
640		Total General Plant			2,429,736	564,533	312,658	27,554	1,524,991
641									
642		CWIP w/o AFUDC	10.6	P, S, T & D Plant - Commodity	84,991	19,747	10,937	964	53,344
643									
644		Shared Services Customer Support:							
645									
646		General:							
647									
648	39900	Land	10.6	P, S, T & D Plant - Commodity	39,033	9,069	5,023	443	24,499
649	39910	CKV-Land & Land Rights	10.6	P, S, T & D Plant - Commodity	3,561	827	459	40	2,235
650	39900	Structures & Improvements	10.6	P, S, T & D Plant - Commodity	179,453	41,695	23,062	2,035	112,631
651	39009	Improvement to leased Premises	10.6	P, S, T & D Plant - Commodity	61,573	14,306	7,923	698	38,645
652	39010	CKV-Structures & Improvements	10.6	P, S, T & D Plant - Commodity	19,626	4,560	2,525	223	12,318
653	39100	Office Furniture & Equipment	10.6	P, S, T & D Plant - Commodity	15,524	3,607	1,998	176	9,744
654	39700	Communication Equipment	10.6	P, S, T & D Plant - Commodity	28,116	6,533	3,619	319	17,647
655	39710	CKV-Communication Equipment	10.6	P, S, T & D Plant - Commodity	513	119	66	6	322
656	39800	Miscellaneous Equipment	10.6	P, S, T & D Plant - Commodity	1,285	301	167	15	813
657	39800	Other Tangible Property	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
658	39901	Other Tangible Property - Servers - HW	10.6	P, S, T & D Plant - Commodity	78,898	18,331	10,153	895	49,519
659	39902	Other Tangible Property - Servers - SW	10.6	P, S, T & D Plant - Commodity	36,709	8,529	4,724	416	23,040
660	39903	Other Tangible Property - Network - HW	10.6	P, S, T & D Plant - Commodity	26,322	6,116	3,387	298	16,520
661	39906	Other Tang. Property - PC Hardware	10.6	P, S, T & D Plant - Commodity	16,963	3,941	2,183	192	10,646
662	39907	Other Tang. Property - PC Software	10.6	P, S, T & D Plant - Commodity	6,880	1,599	885	78	4,318
663	39908	Other Tang. Property - Mainframe SW	10.6	P, S, T & D Plant - Commodity	1,326,895	308,295	170,745	15,048	832,807
664	39910	CKV-Other Tangible Property	10.6	P, S, T & D Plant - Commodity	224	52	29	3	141
665	39916	CKV-Oth Tang Prop-PC Hardware	10.6	P, S, T & D Plant - Commodity	366	85	47	4	230
666	39917	CKV-Oth Tang Prop-PC Software	10.6	P, S, T & D Plant - Commodity	171	40	22	2	107
667	39924	Other Tang. Property - General Startup Costs	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
668									
669		Total General Plant			1,842,121	428,005	237,044	20,891	1,156,182
670									
671		CWIP w/o AFUDC	10.6	P, S, T & D Plant - Commodity	15,481	3,597	1,992	176	9,716
672									
673		TOTAL PLANT IN SERVICE - COMMODITY			105,890,036	24,902,844	13,625,808	1,200,847	66,460,436
674									
675		TOTAL CWIP W/O AFUDC - COMMODITY			2,028,764	471,368	261,060	23,007	1,273,320

Almos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PLANT IN SERVICE									
Total Plant in Service									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
676		Intangible Plant:							
677									
678	30100	Organization			8,330	4,332	1,521	121	2,356
679	30200	Franchises & Consents			119,853	52,397	21,878	1,734	33,903
680	30300	Misc Intangible Plant			0	0	0	0	0
681									
682		Total Intangible Plant:			128,182	66,669	23,399	1,855	36,260
683									
684		Production Plant:							
685									
686	32520	Producing Leaseholds			2,353	1,007	452	41	853
687	32540	Rights of Way			83,422	35,695	16,044	1,444	30,239
688	33100	Production Gas Wells Equipment			3,492	1,494	672	60	1,266
689	33201	Field Lines			47,163	20,180	9,070	817	17,096
690	33202	Tributary Lines			528,218	226,017	101,587	9,145	191,469
691	33400	Field Meas. & Reg. Sta. Equip			192,384	82,319	38,999	3,331	69,736
692	33600	Purification Equipment			44,369	18,985	8,533	768	16,083
693									
694		Total Production Plant			901,402	385,698	173,358	15,606	326,741
695									
696		Storage Plant:							
697									
698	35010	Land			261,127	96,764	45,448	4,220	114,695
699	35020	Rights of Way			4,682	1,735	815	76	2,056
700	35100	Structures and Improvements			17,916	6,639	3,118	280	7,869
701	35102	Compression Station Equipment			163,261	56,793	26,674	2,477	67,317
702	35103	Meas. & Reg. Sta. Structures			23,138	8,574	4,027	374	10,163
703	35104	Other Structures			137,443	50,931	23,921	2,221	60,369
704	35200	Wells \ Rights of Way			4,442,222	1,646,129	773,145	71,793	1,951,155
705	35201	Well Construction			1,940,663	496,876	233,370	21,670	568,946
706	35202	Well Equipment			455,309	168,721	79,244	7,359	199,895
707	35203	Cushion Gas			1,694,633	628,045	294,576	27,391	744,421
708	35210	Leaseholds			178,530	66,157	31,072	2,865	78,416
709	35211	Storage Rights			54,614	20,238	9,505	883	23,598
710	35301	Field Lines			178,497	66,145	31,966	2,885	78,401
711	35302	Tributary Lines			208,458	77,618	36,456	3,385	92,000
712	35400	Compressor Station Equipment			923,446	342,196	160,721	14,924	405,605
713	35500	Meas. & Reg. Equipment			240,883	89,263	41,924	3,893	105,803
714	35600	Purification Equipment			183,979	60,765	28,540	2,650	72,025
715									
716		Total Storage Plant			10,480,201	3,883,589	1,824,022	169,377	4,603,213
717									
718		Transmission:							
719									
720	36510	Land & Land Rights			26,970	11,540	5,187	467	8,776
721	36520	Rights of Way			887,772	371,308	166,890	15,024	314,551
722	36602	Structures & Improvements			49,002	20,967	9,424	848	17,752
723	36603	Other Structures			60,826	26,027	11,698	1,053	22,046
724	36700	Mains Cathodic Protection			405,035	173,377	78,089	7,030	147,180
725	36701	Mains - Steel			27,830,935	11,908,481	6,352,446	481,834	10,088,175
726	36900	Meas. & Reg. Equipment			578,023	247,328	111,165	10,007	209,522
727	36901	Meas. & Reg. Equipment			2,274,016	973,021	437,339	39,370	824,287
728									
729		Total Transmission Plant			32,093,579	13,732,498	6,172,237	555,632	11,633,301
730									
731		Distribution:							
732									
733	37400	Land & Land Rights			531,819	174,343	84,949	7,564	264,864
734	37401	Land			37,326	12,236	5,562	531	18,587
735	37402	Land Rights			253,401	83,071	40,476	3,604	126,250
736	37403	Land Other			2,784	913	445	40	1,387
737	37500	Structures & Improvements			343,073	112,467	54,800	4,879	170,926
738	37501	Structures & Improvements T.B.			101,607	33,276	16,214	1,444	50,573
739	37502	Land Rights			48,591	15,274	7,442	663	23,213
740	37503	Improvements			4,005	1,313	640	57	1,985
741	37600	Mains Cathodic Protection			11,318,115	3,710,341	1,807,871	160,975	5,638,929
742	37601	Mains - Steel			97,584,394	31,890,428	15,587,401	1,387,917	48,618,647
743	37602	Mains - Plastic			65,722,013	21,545,201	10,497,943	934,747	32,744,123
744	37800	Meas. & Reg. Sta. Equip - General			5,367,160	1,769,479	857,310	76,326	2,674,035
745	37900	Meas. & Reg. Sta. Equip - City Gate			2,272,991	745,139	363,071	32,328	1,132,453
746	37905	Meas. & Reg. Sta. Equipment T.B.			1,394,628	467,191	222,767	19,835	694,834
747	38000	Services			96,853,417	87,835,826	10,780,267	113,954	123,371
748	38100	Meters			22,574,136	13,562,205	7,593,305	704,186	714,441
749	38200	Meter Installations			49,157,106	29,532,857	16,535,088	1,533,424	1,555,757
750	38300	House Regulators			7,239,801	4,349,565	2,435,265	225,841	229,130
751	38400	House Reg. Installations			154,276	92,687	51,894	4,813	4,883
752	38500	Ind. Meas. & Reg. Sta. Equipment			5,045,015	0	0	0	5,045,015
753	38600	Other Prop. On Cust. Prem			0	0	0	0	0
754									
755		Total Distribution Plant			368,003,558	196,013,811	66,943,090	5,213,136	99,833,521

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PLANT IN SERVICE							
756							
757		General					
758							
759	38900	Land & Land Rights	786,216	408,921	143,518	11,376	222,400
760	39000	Structures & Improvements	3,619,684	1,862,645	660,749	52,374	1,023,916
761	39001	Structures-Frame	0	0	0	0	0
762	39002	Structures-Brick	178,755	92,973	32,531	2,586	50,565
763	39003	Improvements	725,022	377,093	132,348	10,490	205,090
764	39004	Air Conditioning Equipment	7,461	3,891	1,362	108	2,111
765	39009	Improvement to leased Premises	1,279,376	665,420	233,542	18,511	361,903
766	39100	Office Furniture & Equipment	1,475,296	767,322	269,306	21,346	417,324
767	39102	Remittance Processing Equip	0	0	0	0	0
768	39103	Office Machines	0	0	0	0	0
769	39200	Transportation Equipment	395,444	205,676	72,186	5,722	111,861
770	39201	Trucks	0	0	0	0	0
771	39202	Trailers	33,192	17,264	6,050	480	9,389
772	39300	Stores Equipment	0	0	0	0	0
773	39400	Tools, Shop & Garage Equipment	2,197,415	1,142,904	401,123	31,795	621,592
774	39600	Power Operated Equipment	0	0	0	0	0
775	39603	Ditchers	53,704	27,932	9,803	777	15,191
776	39604	Backhoes	62,747	32,636	11,454	908	17,750
777	39605	Welders	33,236	17,266	6,067	481	9,402
778	39700	Communication Equipment	376,277	195,707	68,687	5,444	106,439
779	39701	Communication Equipment - Mobile Radios	0	0	0	0	0
780	39702	Communication Equipment - Fixed Radios	0	0	0	0	0
781	39705	Communication Equip. - Telemetering	66,316	34,492	12,105	960	18,759
782	39800	Miscellaneous Equipment	2,521,971	1,311,711	460,369	36,491	713,401
783	39900	Other Tangible Property	0	0	0	0	0
784	39901	Other Tangible Property - Servers - H/W	175,990	91,535	32,126	2,546	49,783
785	39902	Other Tangible Property - Servers - S/W	73,566	38,263	13,429	1,064	20,810
786	39903	Other Tangible Property - Network - H/W	0	0	0	0	0
787	39904	Other Tang. Property - CPU	0	0	0	0	0
788	39905	Other Tangible Property - MF - Hardware	0	0	0	0	0
789	39906	Other Tang. Property - PC Hardware	195,649	101,760	35,715	2,831	55,344
790	39907	Other Tang. Property - PC Software	0	0	0	0	0
791	39908	Other Tang. Property - Mainframe S/W	0	0	0	0	0
792	39909	Other Tang. Property - Application Software	0	0	0	0	0
793	39924	Other Tang. Property - General Startup Costs	0	0	0	0	0
794							
795		Total General Plant	14,267,320	7,415,420	2,602,579	206,291	4,033,030
796							
797		TOTAL DIRECT PLANT	425,864,243	221,497,595	77,738,685	6,161,697	120,466,066
798							
799		CWIP w/o AFUDC	7,949,586	4,134,684	1,451,144	115,024	2,248,734
800							
801		Kentucky Mid-States General Office:					
802							
803		Intangible Plant:					
804							
805	30100	Organization	82,661	48,194	16,915	1,341	26,211
806	30200	Franchises & Consents	0	0	0	0	0
807	30300	Misc Intangible Plant	554,814	288,566	101,278	8,028	156,943
808							
809		Total Intangible Plant:	647,474	336,760	118,192	9,368	183,154
810							
811		General:					
812							
813	37400	Land & Land Rights	0	0	0	0	0
814	38001	Structures-Frame	89,675	46,641	16,370	1,298	25,367
815	38004	Air Conditioning Equipment	2,886	1,501	527	42	816
816	38009	Improvement to leased Premises	19,418	10,100	3,545	281	5,493
817	39100	Office Furniture & Equipment	44,069	22,921	8,044	638	12,468
818	39200	Transportation Equipment	2,055	1,069	375	30	581
819	39300	Stores Equipment	2,061	1,092	380	30	589
820	39400	Tools, Shop & Garage Equipment	71,284	37,076	13,012	1,031	20,164
821	39600	Power Operated Equipment	9,768	5,080	1,783	141	2,763
822	39700	Communication Equipment	19,000	9,882	3,468	275	5,375
823	39800	Miscellaneous Equipment	412,511	214,553	75,301	5,969	116,689
824	39900	Other Tangible Property	38,489	20,024	7,028	557	10,890
825	39901	Other Tangible Property - Servers - H/W	172,108	89,516	31,417	2,490	48,685
826	39902	Other Tangible Property - Servers - S/W	4,137	2,152	755	60	1,170
827	39903	Other Tangible Property - Network - H/W	109,270	56,313	19,764	1,567	30,627
828	39906	Other Tang. Property - PC Hardware	341,667	177,820	62,409	4,947	96,711
829	39907	Other Tang. Property - PC Software	0	0	0	0	0
830	39908	Other Tang. Property - Mainframe S/W	0	0	0	0	0
831							
832		Total General Plant	1,337,649	695,729	244,179	19,355	378,386
833							
834		CWIP w/o AFUDC	169,180	87,993	30,683	2,448	47,857

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PLANT IN SERVICE							
835							
836		Shared Services General Office:					
837							
838		General:					
839							
840	39000	Structures & Improvements	6,927	3,603	1,264	100	1,959
841	39005	G-Structures & Improvements	128,243	66,701	23,410	1,856	36,277
842	39009	Improvement to leased Premises	516,809	288,695	94,304	7,475	146,135
843	39100	Office Furniture & Equipment	530,191	275,759	96,783	7,671	149,977
844	39102	Remittance Processing Equip	0	0	0	0	0
845	39103	Office Machines	0	0	0	0	0
846	39104	G-Office Furniture & Equip.	893	464	163	13	253
847	39200	Transportation Equipment	5,503	2,862	1,004	80	1,557
848	39300	Stores Equipment	0	0	0	0	0
849	39400	Tools, Shop & Garage Equipment	14,142	7,355	2,581	205	4,000
850	39500	Laboratory Equipment	2,347	1,221	428	34	664
851	39700	Communication Equipment	198,860	82,625	28,999	2,299	44,937
852	39800	Miscellaneous Equipment	21,546	11,208	3,933	312	6,095
853	39900	Other Tangible Property	9,008	4,684	1,644	130	2,548
854	39901	Other Tangible Property - Servers - HW	1,688,562	867,841	304,585	24,143	471,993
855	39902	Other Tangible Property - Servers - SW	858,974	446,764	158,800	12,429	242,982
856	39903	Other Tangible Property - Network - HW	201,953	105,038	36,865	2,922	57,127
857	39904	Other Tang. Property - CPU	0	0	0	0	0
858	39905	Other Tangible Property - ME - Hardware	0	0	0	0	0
859	39906	Other Tang. Property - PC Hardware	145,811	75,838	26,617	2,110	41,246
860	39907	Other Tang. Property - PC Software	53,910	28,039	9,841	780	15,250
861	39908	Other Tang. Property - Mainframe SW	5,761,472	2,998,617	1,051,718	83,364	1,629,773
862	39909	Other Tang. Property - Application Software	145,121	75,479	26,491	2,100	41,051
863	39924	Other Tang. Property - General Startup Costs	0	0	0	0	0
864							
865		Total General Plant	10,230,069	5,320,794	1,867,431	148,020	2,893,824
866							
867		CWIP w/o AFUDC	357,845	186,120	65,322	6,178	101,225
868							
869		Shared Services Customer Support:					
870							
871		General:					
872							
873	38900	Land	164,345	85,478	30,000	2,378	46,489
874	38910	CKV Land & Land Rights	14,993	7,798	2,737	217	4,241
875	39000	Structures & Improvements	755,564	392,979	137,923	10,932	213,730
876	39009	Improvement to leased Premises	259,245	134,837	47,323	3,751	73,334
877	39010	CKV-Structures & Improvements	82,629	42,977	15,083	1,196	23,374
878	39100	Office Furniture & Equipment	65,363	33,896	11,932	946	18,490
879	39700	Communication Equipment	118,380	61,571	21,610	1,713	33,487
880	39710	CKV-Communication Equipment	2,158	1,122	394	31	610
881	39800	Miscellaneous Equipment	5,452	2,836	995	79	1,542
882	39900	Other Tangible Property	0	0	0	0	0
883	39901	Other Tangible Property - Servers - HW	332,188	172,775	60,639	4,806	93,967
884	39902	Other Tangible Property - Servers - SW	154,557	80,387	28,213	2,236	43,720
885	39903	Other Tangible Property - Network - HW	110,823	57,641	20,230	1,604	31,349
886	39906	Other Tang. Property - PC Hardware	71,420	37,146	13,037	1,033	20,203
887	39907	Other Tang. Property - PC Software	28,967	15,066	5,288	419	8,194
888	39908	Other Tang. Property - Mainframe SW	5,586,709	2,905,721	1,019,816	80,835	1,580,336
889	39910	CKV-Other Tangible Property	945	492	173	14	267
890	39916	CKV-Oth Tang Prop-PC Hardware	1,541	802	281	22	436
891	39917	CKV-Oth Tang Prop-PC Software	719	374	131	10	203
892	39924	Other Tang. Property - General Startup Costs	0	0	0	0	0
893							
894		Total General Plant	7,755,998	4,033,997	1,415,806	112,223	2,193,973
895							
896		CWIP w/o AFUDC	65,180	33,901	11,898	943	18,438
897							
898		TOTAL PLANT IN SERVICE	445,835,433	231,884,974	81,394,293	6,450,864	126,115,403
899							
900		TOTAL CWIP W/O AFUDC	8,541,792	4,442,698	1,559,247	123,593	2,418,254

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant:							
2									
3	30100	Organization	10.2	P. S. T & D Plant - Customer	3,705	2,740	757	52	155
4	30200	Franchises & Consents	10.2	P. S. T & D Plant - Customer	53,310	39,431	10,892	752	2,235
5	30300	Misc Intangible Plant	99.0		0	-	-	-	-
6									
7		Total Intangible Plant:			57,015	42,171	11,649	804	2,390
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	99.0		0	-	-	-	-
12	32540	Rights of Ways	99.0		0	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-
14	33201	Field Lines	99.0		0	-	-	-	-
15	33202	Tributary Lines	99.0		0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-
17	33600	Purification Equipment	99.0		0	-	-	-	-
18									
19		Total Production Plant:			0	0	0	0	0
20									
21		Storage Plant:							
22									
23	35010	Land	99.0		0	-	-	-	-
24	35020	Rights of Way	99.0		0	-	-	-	-
25	35100	Structures and Improvements	99.0		0	-	-	-	-
26	35102	Compression Station Equipment	99.0		0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0		0	-	-	-	-
28	35104	Other Structures	99.0		0	-	-	-	-
29	35200	Wells \ Rights of Way	99.0		0	-	-	-	-
30	35201	Well Construction	99.0		0	-	-	-	-
31	35202	Well Equipment	99.0		0	-	-	-	-
32	35203	Cushion Gas	99.0		0	-	-	-	-
33	35210	Leaseholds	99.0		0	-	-	-	-
34	35211	Storage Rights	99.0		0	-	-	-	-
35	35301	Field Lines	99.0		0	-	-	-	-
36	35302	Tributary Lines	99.0		0	-	-	-	-
37	35400	Compressor Station Equipment	99.0		0	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0		0	-	-	-	-
39	35600	Purification Equipment	99.0		0	-	-	-	-
40									
41		Total Storage Plant:			0	-	-	-	-
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0		0	-	-	-	-
46	36520	Rights of Way	99.0		0	-	-	-	-
47	36602	Structures & Improvements	99.0		0	-	-	-	-
48	36603	Other Structures	99.0		0	-	-	-	-
49	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
50	36701	Mains - Steel	99.0		0	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-
53									
54		Total Transmission Plant:			0	-	-	-	-
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	2.0	Winter Volumes	0	-	-	-	-
59	37401	Land	2.0	Winter Volumes	0	-	-	-	-
60	37402	Land Rights	2.0	Winter Volumes	0	-	-	-	-
61	37403	Land Other	2.0	Winter Volumes	0	-	-	-	-
62	37500	Structures & Improvements	2.0	Winter Volumes	0	-	-	-	-
63	37501	Structures & Improvements T.B.	2.0	Winter Volumes	0	-	-	-	-
64	37502	Land Rights	2.0	Winter Volumes	0	-	-	-	-
65	37503	Improvements	2.0	Winter Volumes	0	-	-	-	-
66	37600	Mains Cathodic Protection	2.0	Winter Volumes	0	-	-	-	-
67	37601	Mains - Steel	2.0	Winter Volumes	0	-	-	-	-
68	37602	Mains - Plastic	2.0	Winter Volumes	0	-	-	-	-
69	37800	Meas & Reg. Sta. Equip - General	2.0	Winter Volumes	0	-	-	-	-
70	37900	Meas & Reg. Sta. Equip - City Gate	2.0	Winter Volumes	0	-	-	-	-
71	37905	Meas & Reg. Sta. Equipment T.B.	2.0	Winter Volumes	0	-	-	-	-
72	38000	Services	3.0	Customers	47,464,180	42,174,115	5,178,114	54,715	59,236
73	38100	Meters	5.0	Meter Investment	8,831,980	5,306,110	2,970,823	275,507	279,520
74	38200	Meter Installations	5.0	Meter Investment	10,080,016	6,061,931	3,393,998	314,752	319,336
75	38300	House Regulators	5.0	Meter Investment	3,231,320	1,941,329	1,086,925	100,799	102,267
76	38400	House Reg. Installations	5.0	Meter Investment	122,845	73,804	41,322	3,832	3,889
77	38500	Ind. Meas. & Reg. Sta. Equipment	9.0	Direct to I & T	2,894,605	-	-	-	2,894,605
78	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-
79									
80		Total Distribution Plant:			72,634,925	55,557,289	12,669,181	749,605	3,658,851

Amos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Forecasted Test Period: Twelve Months Ended November 30, 2014											
ALLOCATION OF RESERVE FOR DEPRECIATION											
81											
82	General:										
83											
84	39900	Land & Land Rights	10.2	P, S, T & D Plant - Customer	11,411	8,440	2,331		161		478
85	39000	Structures Frame	10.2	P, S, T & D Plant - Customer	272,642	201,659	55,707	3,847			11,429
86	39002	Improvements	10.2	P, S, T & D Plant - Customer	79,632	58,900	16,271	1,124			3,338
87	39004	Air Conditioning Equipment	10.2	P, S, T & D Plant - Customer	239,414	177,082	48,917	3,378			10,037
88	39004	Improvement to leased Premises	10.2	P, S, T & D Plant - Customer	3,327	2,481	680	47			139
89	39009	Office Furniture & Equipment	10.2	P, S, T & D Plant - Customer	568,165	420,242	116,089	8,016			23,818
90	39100	Remittance Processing Equip	10.2	P, S, T & D Plant - Customer	124,569	92,132	25,461	1,767			5,222
91	39103	Transportation Equipment	10.2	P, S, T & D Plant - Customer	(47,858)	(35,399)	(9,779)	(675)			(2,006)
92	39200	Trucks	10.2	P, S, T & D Plant - Customer	179,310	132,626	36,637	2,630			7,517
93	39201	Trailers	10.2	P, S, T & D Plant - Customer	2,212	1,636	462	31			93
94	39202	Stores Equipment	10.2	P, S, T & D Plant - Customer	21,620	15,991	4,417	305			806
95	39400	Power Operated Equipment	10.2	P, S, T & D Plant - Customer	171,273	126,682	34,995	2,416			7,180
96	39503	Backhoes	10.2	P, S, T & D Plant - Customer	(71,849)	(53,143)	(14,680)	(1,014)			(3,012)
97	39604	Welders	10.2	P, S, T & D Plant - Customer	(5,886)	(4,354)	(1,203)	(83)			(247)
98	39605	Communication Equipment	10.2	P, S, T & D Plant - Customer	9,516	7,039	1,944	134			399
99	39700	Communication Equipment - Mobile Radios	10.2	P, S, T & D Plant - Customer	(95,965)	(70,980)	(19,609)	(1,354)			(4,023)
100	39701	Communication Equipment - Fixed Radios	10.2	P, S, T & D Plant - Customer	(9,824)	(7,267)	(2,007)	(139)			(412)
101	39702	Communication Equip. - Telemetry	10.2	P, S, T & D Plant - Customer	(15,183)	(11,230)	(3,102)	(214)			(637)
102	39705	Miscellaneous Equipment	10.2	P, S, T & D Plant - Customer	(54,495)	(40,307)	(11,195)	(769)			(2,285)
103	39803	Other Tangible Property - Servers - H/W	10.2	P, S, T & D Plant - Customer	258,477	181,162	52,813	3,647			10,836
104	39900	Other Tangible Property - Servers - S/W	10.2	P, S, T & D Plant - Customer	0	0	0	0			0
105	39901	Other Tangible Property - Servers - S/W	10.2	P, S, T & D Plant - Customer	0	0	0	0			0
106	39902	Other Tangible Property - Network - H/W	10.2	P, S, T & D Plant - Customer	34,841	25,644	7,899	1,104			3,282
107	39903	Other Tangible Property - CPU	10.2	P, S, T & D Plant - Customer	0	0	0	493			1,465
108	39904	Other Tangible Property - MF - Hardware	10.2	P, S, T & D Plant - Customer	0	0	0	0			0
109	39905	Other Tangible Property - PC Hardware	10.2	P, S, T & D Plant - Customer	0	0	0	0			0
110	39906	Other Tangible Property - PC Software	10.2	P, S, T & D Plant - Customer	(909,711)	(672,865)	(195,874)	(12,835)			(38,136)
111	39907	Other Tangible Property - Mainframe S/W	10.2	P, S, T & D Plant - Customer	0	0	0	0			0
112	39908	Other Tangible Property - Application Softw	10.2	P, S, T & D Plant - Customer	0	0	0	0			0
113		AR 15 general plant amortization	10.2	P, S, T & D Plant - Customer	53,263	39,396	10,883	751			2,233
114		Retirement Work in Progress	10.2	P, S, T & D Plant - Customer	(2,093,260)	(1,648,275)	(427,689)	(26,533)			(87,762)
115											
116		Total General Plant			(1,195,989)	(884,619)	(244,367)	(16,874)			(50,137)
117											
118		TOTAL DIRECT RESERVE FOR DEPRECIATION			71,495,852	54,714,849	12,436,463	733,635			3,611,104
119											
120		Kentucky Mid-States General Office									
121		Intangible Plant:									
122											
123											
124	30100	Organization	99.0	-	0	-	-	-	-	-	-
125	30200	Franchises & Consents	99.0	-	0	-	-	-	-	-	-
126	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-	-	-
127											
128		Total Intangible Plant:									
129											
130		General:									
131											
132	37400	Land & Land Rights	10.2	P, S, T & D Plant - Customer	0	-	-	-	-	-	-
133	39001	Structures Frame	10.2	P, S, T & D Plant - Customer	11,088	8,201	2,266	156			485
134	39004	Air Conditioning Equipment	10.2	P, S, T & D Plant - Customer	1,284	949	262	18			54
135	39009	Improvement to leased Premises	10.2	P, S, T & D Plant - Customer	10,917	8,075	2,231	154			468
136	39100	Office Furniture & Equipment	10.2	P, S, T & D Plant - Customer	15,628	11,559	3,193	220			655
137	39200	Transportation Equipment	10.2	P, S, T & D Plant - Customer	1,703	1,260	348	24			71
138	39200	Stores Equipment	10.2	P, S, T & D Plant - Customer	794	587	162	11			33
139	39400	Tools, Shop & Garage Equipment	10.2	P, S, T & D Plant - Customer	14,217	10,516	2,905	201			598
140	39500	Power Operated Equipment	10.2	P, S, T & D Plant - Customer	3,441	2,545	703	49			144
141	39700	Communication Equipment	10.2	P, S, T & D Plant - Customer	(2,914)	(2,155)	(595)	(41)			(122)
142	39800	Miscellaneous Equipment	10.2	P, S, T & D Plant - Customer	88,751	73,041	20,177	1,363			4,140
143	39900	Other Tangible Property	10.2	P, S, T & D Plant - Customer	17,124	12,686	3,499	242			718
144	39901	Other Tangible Property - Servers - H/W	10.2	P, S, T & D Plant - Customer	45,361	33,552	9,268	640			1,902
145	39902	Other Tangible Property - Servers - S/W	10.2	P, S, T & D Plant - Customer	2,682	1,895	523	36			107
146	39903	Other Tangible Property - Network - H/W	10.2	P, S, T & D Plant - Customer	48,168	35,620	9,940	679			2,019
147	39906	Other Tangible Property - PC Hardware	10.2	P, S, T & D Plant - Customer	(180,389)	(118,031)	(32,717)	(2,263)			(6,724)
148	39907	Other Tangible Property - PC Software	10.2	P, S, T & D Plant - Customer	0	0	0	0			0
149	39908	Other Tangible Property - Mainframe S/W	10.2	P, S, T & D Plant - Customer	232,044	171,631	47,412	3,274			9,728
150		Retirement Work in Progress	10.2	P, S, T & D Plant - Customer	10,845	8,021	2,216	153			465
151											
152		Total General Plant			350,615	258,332	71,638	4,947			14,698
153											
154		Shared Services General Office									
155		General:									
156											
157											
158	39000	Structures & Improvements	10.2	P, S, T & D Plant - Customer	163	121	33	2			7
159	39005	G-Structures & Improvements	10.2	P, S, T & D Plant - Customer	18,518	13,696	3,784	261			776
160	39009	Improvement to leased Premises	10.2	P, S, T & D Plant - Customer	226,342	167,413	46,247	3,193			9,489
161	39100	Office Furniture & Equipment	10.2	P, S, T & D Plant - Customer	149,666	110,641	30,564	2,110			6,271
162	39102	Remittance Processing Equip	10.2	P, S, T & D Plant - Customer	145	107	30	2			6
163	39103	Office Machines	10.2	P, S, T & D Plant - Customer	71	53	15	1			3
164	39104	G-Office Furniture & Equip.	10.2	P, S, T & D Plant - Customer	49	37	10	1			2
165	39200	Transportation Equipment	10.2	P, S, T & D Plant - Customer	1,989	1,471	406	28			83
166	39300	Stores Equipment	10.2	P, S, T & D Plant - Customer	19	14	4	0			1
167	39400	Tools, Shop & Garage Equipment	10.2	P, S, T & D Plant - Customer	1,618	1,195	390	23			68
168	39500	Laboratory Equipment	10.2	P, S, T & D Plant - Customer	146	108	30	2			5
169	39700	Communication Equipment	10.2	P, S, T & D Plant - Customer	28,424	21,024	5,808	401			1,192
170	39900	Miscellaneous Equipment	10.2	P, S, T & D Plant - Customer	2,795	2,067	571	39			117
171	39901	Other Tangible Property - Servers - H/W	10.2	P, S, T & D Plant - Customer	1,979	1,484	404	28			83
172	39902	Other Tangible Property - Servers - S/W	10.2	P, S, T & D Plant - Customer	268,114	187,215	51,717	3,571			10,611
173	39903	Other Tangible Property - Network - H/W	10.2	P, S, T & D Plant - Customer	141,493	104,655	28,910	1,996			5,932
174	39903	Other Tangible Property - Network - H/W	10.2	P, S, T & D Plant - Customer	62,876	39,110	10,804	746			2,217
175	39904	Other Tangible Property - CPU	10.2	P, S, T & D Plant - Customer	423	313	87	6			18
176	39905	Other Tangible Property - MF - Hardware	10.2	P, S, T & D Plant - Customer	380	281	78	5			16
177	39906	Other Tangible Property - PC Hardware	10.2	P, S, T & D Plant - Customer	57,167	42,284	11,680	807			2,397
178	39907	Other Tangible Property - PC Software	10.2	P, S, T & D Plant - Customer	21,311	15,763	4,354	301			893
179	39908	Other Tangible Property - Mainframe S/W	10.2	P, S, T & D Plant - Customer	1,770,628	1,309,641	361,778	24,981			74,227
180	39909	Other Tangible Property - Application Softw	10.2	P, S, T & D Plant - Customer	67,339	49,807	13,759	950			2,823
181	39924	Other Tangible Property - General Startup Co	10.2	P, S, T & D Plant - Customer	0	0	0	0			0
182		Retirement Work in Progress	10.2	P, S, T & D Plant - Customer	(4)	(3)	(1)	(0)			(0)
183											
184		Total General Plant			2,786,571	2,068,478	571,401	38,458			117,236

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
185									
186									
187									
188									
189									
190	38900	Land	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
191	38910	CKV-Land & Land Rights	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
192	39000	Structures & Improvements	10.2	P, S, T & D Plant - Customer	79,821	59,039	16,309	1,126	3,346
193	39009	Improvement to Leased Premises	10.2	P, S, T & D Plant - Customer	84,212	69,684	19,250	1,329	3,949
194	39010	CKV-Structures & Improvements	10.2	P, S, T & D Plant - Customer	10,530	7,788	2,151	149	441
195	39100	Office Furniture & Equipment	10.2	P, S, T & D Plant - Customer	3,821	2,826	781	54	160
196	39700	Communication Equipment	10.2	P, S, T & D Plant - Customer	(157,672)	(116,547)	(32,195)	(2,223)	(6,606)
197	39710	CKV-Communication Equipment	10.2	P, S, T & D Plant - Customer	260	207	57	4	12
198	39800	Miscellaneous Equipment	10.2	P, S, T & D Plant - Customer	90	67	18	1	4
199	39900	Other Tangible Property	10.2	P, S, T & D Plant - Customer	(26)	(19)	(5)	(0)	(1)
200	39901	Other Tangible Property - Servers - H/W	10.2	P, S, T & D Plant - Customer	(57,975)	(42,881)	(11,846)	(818)	(2,430)
201	39902	Other Tangible Property - Servers - S/W	10.2	P, S, T & D Plant - Customer	(105,178)	(77,794)	(21,490)	(1,484)	(4,409)
202	39903	Other Tangible Property - Network - H/W	10.2	P, S, T & D Plant - Customer	2,461	1,820	503	35	103
203	39906	Other Tang. Property - PC Hardware	10.2	P, S, T & D Plant - Customer	(2,803)	(2,074)	(573)	(40)	(118)
204	39907	Other Tang. Property - PC Software	10.2	P, S, T & D Plant - Customer	5,945	5,137	1,419	98	291
205	39908	Other Tang. Property - Mainframe S/W	10.2	P, S, T & D Plant - Customer	974,242	720,596	199,069	13,745	40,842
206	39910	CKV-Other Tangible Property	10.2	P, S, T & D Plant - Customer	94	70	19	1	4
207	39916	CKV-Oth Tang Prop-PC Hardware	10.2	P, S, T & D Plant - Customer	361	267	74	5	15
208	39917	CKV-Oth Tang Prop-PC Software	10.2	P, S, T & D Plant - Customer	103	76	21	1	4
209	39924	Other Tang. Property - General Startup Co	10.2	P, S, T & D Plant - Customer	4	3	1	0	0
210		Retirement Work in Progress	10.2	P, S, T & D Plant - Customer	(603)	(446)	(123)	(9)	(25)
211									
212		Total General Plant			848,808	627,818	173,430	11,976	35,583
213									
214		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER			75,491,945	57,670,478	13,252,933	789,913	3,776,621

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
Intangible Plant:									
216									
217	30100	Organization	10.4	P. S. T & D Plant - Demand	2,646	1,132	509	46	959
218	30200	Franchises & Consents	10.4	P. S. T & D Plant - Demand	38,077	16,292	7,323	669	13,802
219	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
220									
221		Total Intangible Plant			40,723	17,425	7,832	705	14,761
222									
Production Plant:									
224									
225	32520	Producing Leaseholds	4.0	Peak Day	904	387	174	16	328
226	32540	Rights of Way	4.0	Peak Day	12,963	5,547	2,493	224	4,699
227	33100	Production Gas Wells Equipment	4.0	Peak Day	3,492	1,494	672	60	1,266
228	33201	Field Lines	4.0	Peak Day	47,163	20,180	9,070	817	17,096
229	33202	Tributary Lines	4.0	Peak Day	529,956	226,761	101,921	9,175	192,099
230	33400	Field Meas. & Reg. Sta. Equip	4.0	Peak Day	191,854	82,092	36,897	3,322	69,543
231	33600	Purification Equipment	4.0	Peak Day	15,287	6,541	2,940	265	5,541
232									
233		Total Production Plant			801,619	343,002	154,167	13,878	280,571
234									
Storage Plant:									
236									
237	35010	Land	4.0	Peak Day	0	-	-	-	-
238	35020	Rights of Way	4.0	Peak Day	2,341	1,002	450	41	848
239	35100	Structures and Improvements	4.0	Peak Day	2,821	1,207	542	49	1,022
240	35102	Compression Station Equipment	4.0	Peak Day	61,058	26,126	11,743	1,057	22,132
241	35103	Meas. & Reg. Sta. Structures	4.0	Peak Day	12,148	5,198	2,336	210	4,403
242	35104	Other Structures	4.0	Peak Day	70,517	30,173	13,562	1,221	25,581
243	35200	Wells \ Rights of Way	4.0	Peak Day	284,918	126,191	56,719	5,105	109,902
244	35201	Well Construction	4.0	Peak Day	691,046	252,800	113,670	10,233	214,243
245	35202	Well Equipment	4.0	Peak Day	286,931	122,774	55,183	4,988	104,007
246	35203	Cushion Gas	4.0	Peak Day	135,191	57,846	26,000	2,341	49,004
247	35210	Leaseholds	4.0	Peak Day	89,310	38,214	17,176	1,549	32,373
248	35211	Storage Rights	4.0	Peak Day	26,849	11,488	5,164	465	9,732
249	35301	Field Lines	4.0	Peak Day	83,711	40,098	18,022	1,622	33,968
250	35302	Tributary Lines	4.0	Peak Day	109,996	47,053	21,149	1,994	39,860
251	35400	Compressor Station Equipment	4.0	Peak Day	194,037	83,026	37,317	3,359	70,335
252	35500	Meas. & Reg. Equipment	4.0	Peak Day	120,119	61,397	23,101	2,080	43,641
253	35600	Purification Equipment	4.0	Peak Day	82,000	35,086	15,770	1,420	29,723
254									
255		Total Storage Plant			2,172,661	928,780	417,904	37,620	787,656
256									
Transmission:									
258									
259	36510	Land & Land Rights	4.0	Peak Day	16	7	3	0	6
260	36520	Rights of Way	4.0	Peak Day	434,595	185,953	83,579	7,624	157,529
261	36602	Structures & Improvements	4.0	Peak Day	(1,441)	(617)	(277)	(25)	(522)
262	36603	Other Structures	4.0	Peak Day	60,555	25,924	11,852	1,049	21,961
263	36700	Mains Cathodic Protection	4.0	Peak Day	393,101	129,593	56,292	5,248	109,868
264	36701	Mains - Steel	4.0	Peak Day	17,064,632	7,276,052	3,270,331	294,389	6,165,850
265	36900	Meas. & Reg. Equipment	4.0	Peak Day	242,952	103,950	45,724	4,209	88,065
266	36901	Meas. & Reg. Equipment	4.0	Peak Day	1,805,542	772,567	347,242	31,269	654,474
267									
268		Total Transmission Plant			19,849,972	8,493,634	3,817,547	343,860	7,195,230
269									
Distribution:									
271									
272	37400	Land & Land Rights	4.0	Peak Day	28,572	12,226	5,495	495	10,357
273	37401	Land	4.0	Peak Day	(3,625)	(1,551)	(697)	(63)	(1,314)
274	37402	Land Rights	4.0	Peak Day	26,560	12,220	5,493	494	10,352
275	37403	Land Other	4.0	Peak Day	0	-	-	-	-
276	37500	Structures & Improvements	4.0	Peak Day	50,683	21,686	9,747	877	18,371
277	37501	Structures & Improvements T.B.	4.0	Peak Day	49,073	20,998	9,438	850	17,788
278	37502	Land Rights	4.0	Peak Day	23,320	9,878	4,485	404	8,453
279	37503	Improvements	4.0	Peak Day	546	234	105	9	198
280	37600	Mains Cathodic Protection	4.0	Peak Day	1,231,581	526,977	236,858	21,322	446,424
281	37601	Mains - Steel	4.0	Peak Day	21,723,899	9,295,363	4,177,940	376,103	7,874,483
282	37602	Mains - Plastic	4.0	Peak Day	6,618,010	2,831,757	1,272,776	114,577	2,398,900
283	37900	Meas. & Reg. Sta. Equip - General	4.0	Peak Day	863,576	369,512	165,083	14,961	313,030
284	37900	Meas. & Reg. Sta. Equip - City Gate	4.0	Peak Day	198,983	85,142	38,266	3,445	72,127
285	37905	Meas. & Reg. Sta. Equipment T.B.	4.0	Peak Day	603,671	258,388	116,136	10,455	218,892
286	38000	Services	99.0	-	0	-	-	-	-
287	38100	Meters	99.0	-	0	-	-	-	-
288	38200	Meter Installations	99.0	-	0	-	-	-	-
289	38300	House Regulators	99.0	-	0	-	-	-	-
290	38400	House Reg. Installations	99.0	-	0	-	-	-	-
291	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-
292	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
293									
294		Total Distribution Plant			31,417,049	13,442,930	6,042,127	543,920	11,388,072

Almos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
295									
296		General:							
297									
298	39000	Land & Land Rights	10.4	P, S, T & D Plant - Demand	8,150	3,487	1,567	141	2,954
299	39000	Structures Frame	10.4	P, S, T & D Plant - Demand	194,735	83,324	37,451	3,371	70,588
300	39002	Improvements	10.4	P, S, T & D Plant - Demand	56,878	24,337	10,939	885	20,817
301	39003	Air Conditioning Equipment	10.4	P, S, T & D Plant - Demand	174,901	73,169	32,887	2,961	61,985
302	39004	Improvement to leased Premises	10.4	P, S, T & D Plant - Demand	2,376	1,017	487	41	851
303	39009	Office Furniture & Equipment	10.4	P, S, T & D Plant - Demand	405,813	173,842	78,045	7,026	147,099
304	39100	Remittance Processing Equip	10.4	P, S, T & D Plant - Demand	88,989	38,068	17,111	1,540	32,250
305	39103	Transportation Equipment	10.4	P, S, T & D Plant - Demand	(34,184)	(14,627)	(6,574)	(592)	(12,391)
306	39200	Trucks	10.4	P, S, T & D Plant - Demand	128,073	54,801	24,631	2,217	46,424
307	39201	Trailers	10.4	P, S, T & D Plant - Demand	1,580	675	304	27	573
308	39202	Stores Equipment	10.4	P, S, T & D Plant - Demand	15,442	6,608	2,970	267	5,598
309	39400	Power Operated Equipment	10.4	P, S, T & D Plant - Demand	122,332	52,344	23,527	2,118	44,343
310	39803	Backhoes	10.4	P, S, T & D Plant - Demand	(51,318)	(21,958)	(9,870)	(888)	(18,602)
311	39604	Welders	10.4	P, S, T & D Plant - Demand	(4,204)	(1,799)	(809)	(73)	(1,524)
312	39605	Communication Equipment	10.4	P, S, T & D Plant - Demand	6,797	2,908	1,307	118	2,464
313	39700	Communication Equipment - Mobile Radios	10.4	P, S, T & D Plant - Demand	(68,543)	(28,329)	(13,182)	(1,187)	(24,846)
314	39701	Communication Equipment - Fixed Radios	10.4	P, S, T & D Plant - Demand	(7,017)	(3,002)	(1,350)	(121)	(2,544)
315	39702	Communication Equip. - Telemetering	10.4	P, S, T & D Plant - Demand	(10,845)	(4,640)	(2,088)	(188)	(3,931)
316	39705	Miscellaneous Equipment	10.4	P, S, T & D Plant - Demand	(38,823)	(16,555)	(7,486)	(674)	(14,109)
317	39900	Other Tangible Property	10.4	P, S, T & D Plant - Demand	184,618	78,995	35,506	3,188	68,020
318	39900	Other Tangible Property - Servers - H/W	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
319	39901	Other Tangible Property - Servers - S/W	10.4	P, S, T & D Plant - Demand	55,811	23,924	10,753	969	20,267
320	39902	Other Tangible Property - Network - H/W	10.4	P, S, T & D Plant - Demand	24,956	10,678	4,800	432	9,046
321	39903	Other Tang. Property - CPU	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
322	39904	Other Tangible Property - MF - Hardware	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
323	39905	Other Tang. Property - PC Hardware	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
324	39906	Other Tang. Property - PC Software	10.4	P, S, T & D Plant - Demand	(649,762)	(278,024)	(124,962)	(11,249)	(235,526)
325	39907	Other Tang. Property - Mainframe S/W	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
326	39908	Other Tang. Property - Application Software	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
327		AR 15 general plant amortization	10.4	P, S, T & D Plant - Demand	38,043	16,278	7,316	658	13,790
328		Retirement Work in Progress	10.4	P, S, T & D Plant - Demand	(1,495,114)	(638,739)	(287,540)	(25,885)	(541,950)
329									
330		Total General Plant			(854,237)	(365,516)	(164,287)	(14,789)	(309,644)
331									
332		TOTAL DIRECT RESERVE FOR DEPRECIATION			53,428,068	22,861,155	10,275,290	924,994	19,366,647
333									
334		Kentucky Mid-States General Office:							
335		Intangible Plant:							
336									
337									
338	30100	Organization	99.0	-	0	-	-	-	-
339	30200	Franchises & Consents	99.0	-	0	-	-	-	-
340	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
341									
342		Total Intangible Plant:							
343									
344		General:							
345									
346	37400	Land & Land Rights	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
347	39001	Structures Frame	10.4	P, S, T & D Plant - Demand	7,920	3,389	1,523	137	2,871
348	39004	Air Conditioning Equipment	10.4	P, S, T & D Plant - Demand	917	392	176	16	392
349	39009	Improvement to leased Premises	10.4	P, S, T & D Plant - Demand	7,798	3,336	1,500	136	2,826
350	39100	Office Furniture & Equipment	10.4	P, S, T & D Plant - Demand	11,163	4,776	2,147	193	4,046
351	39200	Transportation Equipment	10.4	P, S, T & D Plant - Demand	1,217	521	234	21	441
352	39300	Stores Equipment	10.4	P, S, T & D Plant - Demand	567	243	109	10	206
353	39400	Tools, Shop & Garage Equipment	10.4	P, S, T & D Plant - Demand	10,155	4,345	1,953	176	3,681
354	39600	Power Operated Equipment	10.4	P, S, T & D Plant - Demand	2,458	1,052	473	43	891
355	39700	Communication Equipment	10.4	P, S, T & D Plant - Demand	(2,081)	(891)	(400)	(35)	(754)
356	39800	Miscellaneous Equipment	10.4	P, S, T & D Plant - Demand	70,533	30,160	13,565	1,221	25,567
357	39900	Other Tangible Property	10.4	P, S, T & D Plant - Demand	12,231	5,233	2,352	212	4,434
358	39901	Other Tangible Property - Servers - H/W	10.4	P, S, T & D Plant - Demand	32,399	13,663	6,231	561	11,744
359	39902	Other Tangible Property - Servers - S/W	10.4	P, S, T & D Plant - Demand	1,830	783	352	32	663
360	39903	Other Tangible Property - Network - H/W	10.4	P, S, T & D Plant - Demand	34,397	14,718	6,615	598	12,468
361	39904	Other Tang. Property - PC Hardware	10.4	P, S, T & D Plant - Demand	(114,558)	(49,018)	(22,032)	(1,983)	(41,525)
362	39907	Other Tang. Property - PC Software	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
363	39908	Other Tang. Property - Mainframe S/W	10.4	P, S, T & D Plant - Demand	165,738	70,917	31,875	2,889	60,077
364		Retirement Work in Progress	10.4	P, S, T & D Plant - Demand	7,746	3,314	1,490	134	2,808
365									
366		Total General Plant			250,427	107,154	48,162	4,398	80,775
367									
368		Shared Services General Office:							
369									
370		General:							
371									
372	39000	Structures & Improvements	10.4	P, S, T & D Plant - Demand	117	50	22	2	42
373	39005	G-Structures & Improvements	10.4	P, S, T & D Plant - Demand	13,226	5,659	2,544	228	4,794
374	39009	Improvement to leased Premises	10.4	P, S, T & D Plant - Demand	161,665	69,174	31,091	2,799	58,600
375	39100	Office Furniture & Equipment	10.4	P, S, T & D Plant - Demand	106,842	45,716	20,548	1,850	38,728
376	39102	Remittance Processing Equip	10.4	P, S, T & D Plant - Demand	103	44	20	2	37
377	39103	Office Machines	10.4	P, S, T & D Plant - Demand	51	22	10	1	18
378	39104	G-Office Furniture & Equip.	10.4	P, S, T & D Plant - Demand	36	15	7	1	13
379	39200	Transportation Equipment	10.4	P, S, T & D Plant - Demand	1,421	608	273	25	515
380	39300	Stores Equipment	10.4	P, S, T & D Plant - Demand	13	6	3	0	5
381	39400	Tools, Shop & Garage Equipment	10.4	P, S, T & D Plant - Demand	1,154	494	222	20	418
382	39500	Laboratory Equipment	10.4	P, S, T & D Plant - Demand	104	45	20	2	38
383	39700	Communication Equipment	10.4	P, S, T & D Plant - Demand	20,302	8,687	3,904	351	7,389
384	39800	Miscellaneous Equipment	10.4	P, S, T & D Plant - Demand	1,996	854	394	35	724
385	39900	Other Tangible Property	10.4	P, S, T & D Plant - Demand	1,414	605	272	24	512
386	39901	Other Tangible Property - Servers - H/W	10.4	P, S, T & D Plant - Demand	160,787	77,356	34,769	3,130	65,532
387	39902	Other Tangible Property - Servers - S/W	10.4	P, S, T & D Plant - Demand	101,062	43,243	19,263	1,750	36,633
388	39903	Other Tangible Property - Network - H/W	10.4	P, S, T & D Plant - Demand	37,787	16,160	7,263	654	13,890
389	39904	Other Tang. Property - CPU	10.4	P, S, T & D Plant - Demand	302	129	58	5	110
390	39905	Other Tangible Property - MF - Hardware	10.4	P, S, T & D Plant - Demand	272	116	52	5	98
391	39906	Other Tang. Property - PC Hardware	10.4	P, S, T & D Plant - Demand	40,832	17,471	7,853	707	14,801
392	39907	Other Tang. Property - PC Software	10.4	P, S, T & D Plant - Demand	15,221	6,513	2,927	264	5,517
393	39908	Other Tang. Property - Mainframe S/W	10.4	P, S, T & D Plant - Demand	1,284,674	541,137	243,222	21,895	456,420
394	39909	Other Tang. Property - Application Software	10.4	P, S, T & D Plant - Demand	48,097	20,580	9,260	833	17,434
395	39924	Other Tang. Property - General Startup Co	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
396		Retirement Work in Progress	10.4	P, S, T & D Plant - Demand	(3)	(1)	(1)	(0)	(1)
397									
398		Total General Plant			1,997,455	854,684	384,151	34,582	724,039

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
399									
400		Shared Services Customer Support:							
401									
402		General:							
403									
404	38906	Land	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
405	38910	CKV-Land & Land Rights	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	39000	Structures & Improvements	10.4	P, S, T & D Plant - Demand	57,012	24,395	10,965	987	20,666
407	39009	Improvement to leased Premises	10.4	P, S, T & D Plant - Demand	67,291	28,793	12,941	1,165	24,392
408	39010	CKV-Structures & Improvements	10.4	P, S, T & D Plant - Demand	7,521	3,218	1,446	130	2,726
409	39100	Office Furniture & Equipment	10.4	P, S, T & D Plant - Demand	2,729	1,168	525	47	989
410	39700	Communication Equipment	10.4	P, S, T & D Plant - Demand	(112,646)	(48,157)	(21,645)	(1,948)	(40,796)
411	39710	CKV-Communication Equipment	10.4	P, S, T & D Plant - Demand	200	86	38	3	72
412	39800	Miscellaneous Equipment	10.4	P, S, T & D Plant - Demand	65	28	12	1	23
413	39900	Other Tangible Property	10.4	P, S, T & D Plant - Demand	(19)	(8)	(4)	(0)	(7)
414	39901	Other Tangible Property - Servers - H/W	10.4	P, S, T & D Plant - Demand	(41,409)	(17,718)	(7,964)	(717)	(15,010)
415	39902	Other Tangible Property - Servers - S/W	10.4	P, S, T & D Plant - Demand	(75,123)	(32,144)	(14,448)	(1,301)	(27,231)
416	39903	Other Tangible Property - Network - H/W	10.4	P, S, T & D Plant - Demand	1,768	752	338	30	637
417	39906	Other Tang. Property - PC Hardware	10.4	P, S, T & D Plant - Demand	(2,002)	(857)	(385)	(35)	(728)
418	39907	Other Tang. Property - PC Software	10.4	P, S, T & D Plant - Demand	4,981	2,123	954	88	1,798
419	39908	Other Tang. Property - Mainframe S/W	10.4	P, S, T & D Plant - Demand	695,864	297,746	133,827	12,047	252,234
420	39910	CKV-Other Tangible Property	10.4	P, S, T & D Plant - Demand	67	29	13	1	24
421	39916	CKV-Oth Tang Prop-PC Hardware	10.4	P, S, T & D Plant - Demand	268	110	50	4	93
422	39917	CKV-Oth Tang Prop-PC Software	10.4	P, S, T & D Plant - Demand	74	32	14	1	27
423	39924	Other Tang. Property - General Startup C	10.4	P, S, T & D Plant - Demand	3	1	1	0	1
424		Retirement Work in Progress	10.4	P, S, T & D Plant - Demand	(431)	(184)	(83)	(7)	(166)
425									
426		Total General Plant			606,262	259,411	116,596	10,498	219,758
427									
428		TOTAL RESERVE FOR DEPRECIATION - DEMAND			56,282,230	24,062,405	10,624,199	974,408	20,401,219

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
429		Intangible Plant							
430									
431	30100	Organization	10.6	P. S. T & D Plant - Commodity	1,976	460	255	22	1,242
432	30200	Franchises & Consents	10.6	P. S. T & D Plant - Commodity	28,466	6,614	3,683	323	17,866
433	30300	Misc Intangible Plant	99.0		0	-	-	-	-
434									
435		Total Intangible Plant			30,445	7,074	3,938	345	19,108
436									
437		Production Plant							
438									
439	32520	Producing Leaseholds	99.0		0	-	-	-	-
440	32540	Rights of Ways	99.0		0	-	-	-	-
441	33100	Production Gas Wells Equipment	99.0		0	-	-	-	-
442	33201	Field Lines	99.0		0	-	-	-	-
443	33202	Tributary Lines	99.0		0	-	-	-	-
444	33400	Field Meas. & Reg. Sta. Equip	99.0		0	-	-	-	-
445	33600	Purification Equipment	99.0		0	-	-	-	-
446									
447		Total Production Plant			0	0	0	0	0
448									
449		Storage Plant							
450									
451	35010	Land	2.0	Winter Volumes	0	-	-	-	-
452	35020	Rights of Way	2.0	Winter Volumes	2,341	733	365	35	1,208
453	35100	Structures and Improvements	2.0	Winter Volumes	2,821	884	439	42	1,455
454	35102	Compression Station Equipment	2.0	Winter Volumes	61,058	19,126	9,511	916	31,504
455	35103	Meas. & Reg. Sta. Structures	2.0	Winter Volumes	12,148	3,805	1,892	182	6,268
456	35104	Other Structures	2.0	Winter Volumes	70,517	22,089	10,984	1,058	36,385
457	35200	Wells \ Rights of Way	2.0	Winter Volumes	294,918	92,381	45,939	4,427	152,171
458	35201	Well Construction	2.0	Winter Volumes	591,046	185,141	92,067	8,872	304,967
459	35202	Well Equipment	2.0	Winter Volumes	286,931	89,879	44,695	4,307	148,050
460	35203	Cushion Gas	2.0	Winter Volumes	135,191	42,349	21,059	2,029	69,765
461	35210	Leaseholds	2.0	Winter Volumes	89,310	27,976	13,912	1,341	46,082
462	35211	Storage Rights	2.0	Winter Volumes	26,849	8,410	4,182	403	13,854
463	35301	Field Lines	2.0	Winter Volumes	93,711	29,354	14,597	1,407	48,353
464	35302	Tributary Lines	2.0	Winter Volumes	109,968	34,448	17,129	1,651	58,740
465	35400	Compressor Station Equipment	2.0	Winter Volumes	194,037	60,781	30,225	2,913	100,118
466	35500	Meas. & Reg. Equipment	2.0	Winter Volumes	120,119	37,626	18,711	1,803	61,979
467	35600	Purification Equipment	2.0	Winter Volumes	82,000	25,668	12,773	1,231	42,310
468									
469		Total Storage Plant			2,172,061	680,663	338,480	32,617	1,121,200
470									
471		Transmission							
472									
473	36510	Land & Land Rights	99.0		0	-	-	-	-
474	36520	Rights of Way	99.0		0	-	-	-	-
475	36602	Structures & Improvements	99.0		0	-	-	-	-
476	36603	Other Structures	99.0		0	-	-	-	-
477	36700	Mains Cathodic Protection	99.0		0	-	-	-	-
478	36701	Mains - Steel	99.0		0	-	-	-	-
479	36900	Meas. & Reg. Equipment	99.0		0	-	-	-	-
480	36901	Meas. & Reg. Equipment	99.0		0	-	-	-	-
481									
482		Total Transmission Plant			0	-	-	-	-
483									
484		Distribution							
485									
486	37400	Land & Land Rights	1.0	Mcf	28,572	6,508	3,633	318	18,114
487	37401	Land	1.0	Mcf	(3,625)	(826)	(461)	(40)	(2,298)
488	37402	Land Rights	1.0	Mcf	28,560	5,505	3,631	318	18,109
489	37403	Land Other	1.0	Mcf	0	-	-	-	-
490	37500	Structures & Improvements	1.0	Mcf	50,683	11,543	6,444	564	32,131
491	37501	Structures & Improvements T.B.	1.0	Mcf	49,073	11,177	6,239	546	31,110
492	37502	Land Rights	1.0	Mcf	23,320	5,311	2,965	260	14,784
493	37503	Improvements	1.0	Mcf	546	124	69	6	346
494	37600	Mains Cathodic Protection	1.0	Mcf	1,231,581	280,505	158,589	13,711	780,778
495	37601	Mains - Steel	1.0	Mcf	21,723,899	4,847,894	2,762,086	241,843	13,772,135
496	37602	Mains - Plastic	1.0	Mcf	6,918,010	1,607,917	841,447	73,676	4,195,570
497	37800	Meas. & Reg. Sta. Equip - General	1.0	Mcf	693,575	196,688	108,799	9,814	547,475
498	37900	Meas. & Reg. Sta. Equip - City Gate	1.0	Mcf	188,883	45,320	23,308	2,215	128,148
499	37905	Meas. & Reg. Sta. Equipment T.B.	1.0	Mcf	603,871	137,536	76,779	6,723	382,832
500	38000	Services	99.0		0	-	-	-	-
501	38100	Meters	99.0		0	-	-	-	-
502	38200	Meter Installations	99.0		0	-	-	-	-
503	38300	House Regulators	99.0		0	-	-	-	-
504	38400	House Reg. Installations	99.0		0	-	-	-	-
505	38500	Ind. Meas. & Reg. Sta. Equipment	99.0		0	-	-	-	-
506	38600	Other Prop. On Cust. Prem	99.0		0	-	-	-	-
507									
508		Total Distribution Plant			31,417,049	7,155,545	3,994,522	349,753	19,917,229

Amos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
509									
510	General								
511									
512	38900 Land & Land Rights	10.6	P, S, T & D Plant - Commodity	6,093	1,416	784	69	3,824	
513	39000 Structures Frame	10.6	P, S, T & D Plant - Commodity	146,584	33,825	18,734	1,651	91,374	
514	39002 Improvements	10.6	P, S, T & D Plant - Commodity	42,522	9,880	5,472	482	28,688	
515	39003 Air Conditioning Equipment	10.6	P, S, T & D Plant - Commodity	127,841	28,703	16,461	1,469	80,237	
516	39004 Improvement to leased Premises	10.6	P, S, T & D Plant - Commodity	1,777	413	229	20	1,115	
517	39009 Office Furniture & Equipment	10.6	P, S, T & D Plant - Commodity	303,395	70,490	39,040	3,441	190,416	
518	39100 Remittance Processing Equip	10.6	P, S, T & D Plant - Commodity	66,513	15,454	8,558	764	41,746	
519	39103 Transportation Equipment	10.6	P, S, T & D Plant - Commodity	(25,556)	(5,939)	(3,288)	(290)	(16,040)	
520	39200 Trucks	10.6	P, S, T & D Plant - Commodity	95,747	22,246	12,321	1,086	60,094	
521	39201 Trailers	10.6	P, S, T & D Plant - Commodity	1,181	274	162	13	741	
522	39202 Stores Equipment	10.6	P, S, T & D Plant - Commodity	11,645	2,682	1,486	131	7,246	
523	39400 Power Operated Equipment	10.6	P, S, T & D Plant - Commodity	91,456	21,249	11,788	1,037	57,401	
524	39603 Backhoes	10.6	P, S, T & D Plant - Commodity	(38,365)	(8,914)	(4,937)	(435)	(24,030)	
525	39604 Welders	10.6	P, S, T & D Plant - Commodity	(3,143)	(739)	(404)	(39)	(1,973)	
526	39605 Communication Equipment	10.6	P, S, T & D Plant - Commodity	5,091	1,181	664	58	3,189	
527	39700 Communication Equipment - Mobile Radios	10.6	P, S, T & D Plant - Commodity	(51,243)	(11,906)	(6,584)	(581)	(32,162)	
528	39701 Communication Equipment - Fixed Radios	10.6	P, S, T & D Plant - Commodity	(5,246)	(1,219)	(675)	(59)	(3,293)	
529	39702 Communication Equip. - Telemetering	10.6	P, S, T & D Plant - Commodity	(8,108)	(1,884)	(1,043)	(92)	(5,089)	
530	39705 Miscellaneous Equipment	10.6	P, S, T & D Plant - Commodity	(29,089)	(6,781)	(3,744)	(330)	(18,294)	
531	39800 Other Tangible Property - Servers - H/W	10.6	P, S, T & D Plant - Commodity	138,020	32,089	17,760	1,565	86,627	
532	39900 Other Tangible Property - Servers - S/W	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
533	39901 Other Tangible Property - Servers - S/W	10.6	P, S, T & D Plant - Commodity	41,799	9,712	5,378	474	28,236	
534	39902 Other Tangible Property - Network - H/W	10.6	P, S, T & D Plant - Commodity	18,657	4,335	2,401	212	11,710	
535	39903 Other Tang. Property - CPU	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
536	39904 Other Tangible Property - MF - Hardware	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
537	39905 Other Tang. Property - PC Hardware	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
538	39906 Other Tang. Property - PC Software	10.6	P, S, T & D Plant - Commodity	(485,762)	(112,864)	(62,608)	(5,509)	(304,882)	
539	39907 Other Tang. Property - Mainframe S/W	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
540	39908 Other Tang. Property - Application Softw	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
541	AR 15 general plant amortization	10.6	P, S, T & D Plant - Commodity	28,441	6,606	3,660	323	17,851	
542	Retirement Work in Progress	10.6	P, S, T & D Plant - Commodity	(1,117,747)	(269,701)	(143,832)	(12,676)	(701,539)	
543									
544	Total General Plant			(638,627)	(148,381)	(82,178)	(7,242)	(400,826)	
545									
546	TOTAL DIRECT RESERVE FOR DEPRECIATION			32,981,827	7,694,801	4,254,741	375,473	20,656,712	
547									
548	Kentucky Mid-States General Office:								
549									
550	Intangible Plant:								
551									
552	30100 Organization	99.0	-	0	-	-	-	-	
553	30200 Franchises & Consents	99.0	-	0	-	-	-	-	
554	30300 Misc Intangible Plant	99.0	-	0	-	-	-	-	
555									
556	Total Intangible Plant:								
557									
558	General:								
559									
560	37400 Land & Land Rights	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
561	39001 Structures Frame	10.6	P, S, T & D Plant - Commodity	5,921	1,376	762	67	3,718	
562	39004 Air Conditioning Equipment	10.6	P, S, T & D Plant - Commodity	685	159	88	8	430	
563	39009 Improvement to leased Premises	10.6	P, S, T & D Plant - Commodity	5,629	1,364	790	66	3,659	
564	39100 Office Furniture & Equipment	10.6	P, S, T & D Plant - Commodity	6,345	1,999	1,074	95	5,238	
565	39200 Transportation Equipment	10.6	P, S, T & D Plant - Commodity	939	211	117	10	571	
566	39300 Stores Equipment	10.6	P, S, T & D Plant - Commodity	424	99	55	5	268	
567	39400 Tools, Shop & Garage Equipment	10.6	P, S, T & D Plant - Commodity	7,592	1,784	977	86	4,765	
568	39500 Power Operated Equipment	10.6	P, S, T & D Plant - Commodity	1,838	427	236	21	1,153	
569	39700 Communication Equipment	10.6	P, S, T & D Plant - Commodity	(1,656)	(362)	(200)	(18)	(977)	
570	39800 Miscellaneous Equipment	10.6	P, S, T & D Plant - Commodity	52,730	12,262	6,785	598	33,096	
571	39900 Other Tangible Property	10.6	P, S, T & D Plant - Commodity	9,144	2,125	1,177	104	5,739	
572	39901 Other Tangible Property - Servers - H/W	10.6	P, S, T & D Plant - Commodity	24,222	5,628	3,117	275	15,203	
573	39902 Other Tangible Property - Servers - S/W	10.6	P, S, T & D Plant - Commodity	1,368	318	176	16	858	
574	39903 Other Tangible Property - Network - H/W	10.6	P, S, T & D Plant - Commodity	26,715	5,875	3,309	292	16,140	
575	39906 Other Tang. Property - PC Hardware	10.6	P, S, T & D Plant - Commodity	(85,644)	(19,889)	(11,021)	(971)	(53,753)	
576	39907 Other Tang. Property - PC Software	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
577	39908 Other Tang. Property - Mainframe S/W	10.6	P, S, T & D Plant - Commodity	123,806	28,789	16,944	1,405	77,768	
578	Retirement Work in Progress	10.6	P, S, T & D Plant - Commodity	5,791	1,345	745	66	3,634	
579									
580	Total General Plant			187,219	43,499	24,091	2,123	117,506	
581									
582	Shared Services General Office:								
583									
584	General:								
585									
586	39000 Structures & Improvements	10.6	P, S, T & D Plant - Commodity	87	20	11	1	55	
587	39005 G-Structures & Improvements	10.6	P, S, T & D Plant - Commodity	9,888	2,287	1,272	112	6,206	
588	39009 Improvement to leased Premises	10.6	P, S, T & D Plant - Commodity	120,861	29,081	16,582	1,371	75,857	
589	39100 Office Furniture & Equipment	10.6	P, S, T & D Plant - Commodity	79,875	18,558	10,278	906	50,133	
590	39102 Remittance Processing Equip	10.6	P, S, T & D Plant - Commodity	77	18	10	1	48	
591	39103 Office Machines	10.6	P, S, T & D Plant - Commodity	38	9	5	0	24	
592	39104 G-Office Furniture & Equip.	10.6	P, S, T & D Plant - Commodity	26	6	3	0	17	
593	39200 Transportation Equipment	10.6	P, S, T & D Plant - Commodity	1,062	247	137	12	667	
594	39300 Stores Equipment	10.6	P, S, T & D Plant - Commodity	10	2	1	0	6	
595	39400 Tools, Shop & Garage Equipment	10.6	P, S, T & D Plant - Commodity	863	200	111	10	542	
596	39500 Laboratory Equipment	10.6	P, S, T & D Plant - Commodity	78	18	10	1	49	
597	39700 Communication Equipment	10.6	P, S, T & D Plant - Commodity	15,178	3,529	1,953	172	9,526	
598	39800 Miscellaneous Equipment	10.6	P, S, T & D Plant - Commodity	1,493	347	192	17	937	
599	39900 Other Tangible Property	10.6	P, S, T & D Plant - Commodity	1,057	246	136	12	683	
600	39901 Other Tangible Property - Servers - H/W	10.6	P, S, T & D Plant - Commodity	135,158	31,403	17,392	1,533	84,829	
601	39902 Other Tangible Property - Servers - S/W	10.6	P, S, T & D Plant - Commodity	75,554	17,654	9,722	857	47,420	
602	39903 Other Tangible Property - Network - H/W	10.6	P, S, T & D Plant - Commodity	28,235	6,580	3,633	320	17,721	
603	39904 Other Tang. Property - CPU	10.6	P, S, T & D Plant - Commodity	228	53	29	3	142	
604	39905 Other Tangible Property - MF - Hardware	10.6	P, S, T & D Plant - Commodity	203	47	26	2	127	
605	39906 Other Tang. Property - PC Hardware	10.6	P, S, T & D Plant - Commodity	30,626	7,092	3,928	346	19,159	
606	39907 Other Tang. Property - PC Software	10.6	P, S, T & D Plant - Commodity	11,360	2,644	1,464	129	7,142	
607	39908 Other Tang. Property - Mainframe S/W	10.6	P, S, T & D Plant - Commodity	946,470	219,674	121,663	10,722	593,411	
608	39909 Other Tang. Property - Application Softw	10.6	P, S, T & D Plant - Commodity	35,957	8,354	4,627	408	22,568	
609	39924 Other Tang. Property - General Startup Co	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-	
610	Retirement Work in Progress	10.6	P, S, T & D Plant - Commodity	(2)	(0)	(0)	(0)	(1)	
611									
612	Total General Plant			1,483,297	346,658	192,167	16,935	837,248	

Amos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
613									
614									
615									
616									
617									
618	38900	Land	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
619	38910	CKV-Land & Land Rights	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	39000	Structures & Improvements	10.6	P, S, T & D Plant - Commodity	42,622	9,903	5,485	483	26,761
621	39005	Improvement to leased Premises	10.6	P, S, T & D Plant - Commodity	50,307	11,688	6,473	571	31,574
622	39010	CKV-Structures & Improvements	10.6	P, S, T & D Plant - Commodity	5,623	1,308	724	64	3,629
623	39100	Office Furniture & Equipment	10.6	P, S, T & D Plant - Commodity	2,040	474	283	23	1,281
624	39700	Communication Equipment	10.6	P, S, T & D Plant - Commodity	(84,138)	(19,549)	(10,827)	(954)	(52,809)
625	39710	CKV-Communication Equipment	10.6	P, S, T & D Plant - Commodity	149	35	19	2	84
626	39800	Miscellaneous Equipment	10.6	P, S, T & D Plant - Commodity	48	11	6	1	30
627	39900	Other Tangible Property	10.6	P, S, T & D Plant - Commodity	(14)	(3)	(2)	(0)	(9)
628	39901	Other Tangible Property - Servers - H/W	10.6	P, S, T & D Plant - Commodity	(30,957)	(7,193)	(3,984)	(351)	(19,430)
629	39902	Other Tangible Property - Servers - S/W	10.6	P, S, T & D Plant - Commodity	(56,162)	(13,049)	(7,227)	(637)	(35,249)
630	39903	Other Tangible Property - Network - H/W	10.6	P, S, T & D Plant - Commodity	1,314	305	169	15	825
631	39906	Other Tang. Property - PC Hardware	10.6	P, S, T & D Plant - Commodity	(1,497)	(348)	(193)	(17)	(940)
632	39907	Other Tang. Property - PC Software	10.6	P, S, T & D Plant - Commodity	3,709	862	477	42	2,328
633	39908	Other Tang. Property - Mainframe S/W	10.6	P, S, T & D Plant - Commodity	520,220	120,870	66,942	5,900	326,508
634	39910	CKV-Other Tangible Property	10.6	P, S, T & D Plant - Commodity	50	12	8	1	32
635	39916	CKV-Oth Tang Prop-PC Hardware	10.6	P, S, T & D Plant - Commodity	193	45	25	2	121
636	39917	CKV-Oth Tang Prop-PC Software	10.6	P, S, T & D Plant - Commodity	55	13	7	1	35
637	39924	Other Tang. Property - General Startup C	10.6	P, S, T & D Plant - Commodity	2	0	0	0	1
638		Retirement Work in Progress	10.6	P, S, T & D Plant - Commodity	(322)	(75)	(41)	(4)	(202)
639									
640		Total General Plant			453,242	105,308	58,323	5,140	284,471
641									
642		TOTAL RESERVE FOR DEPRECIATION - COMMODITY			35,115,585	8,190,665	4,628,313	398,671	21,995,936

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF RESERVE FOR DEPRECIATION									
Total Reserve for Depreciation									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
643		Intangible Plant:							
644									
645	30100	Organization			8,330	4,332	1,521	121	2,366
646	30200	Franchises & Consents			119,853	62,337	21,878	1,734	33,903
647	30300	Misc. Intangible Plant			0	0	0	0	0
648									
649		Total Intangible Plant:			128,182	66,669	23,399	1,855	36,269
650									
651		Production Plant:							
652									
653	32520	Producing Leaseholds			904	387	174	16	328
654	32540	Rights of Way			12,963	5,547	2,493	224	4,699
655	33100	Production Gas Wells Equipment			3,492	1,494	672	60	1,266
656	33201	Field Lines			47,163	20,180	9,070	817	17,086
657	33202	Tributary Lines			629,956	226,761	101,921	9,175	192,099
658	33400	Field Meas. & Reg. Sta. Equip			191,854	82,092	36,897	3,322	68,543
659	33600	Purification Equipment			15,287	6,541	2,940	265	5,541
660									
661		Total Production Plant			801,619	343,002	154,167	13,878	290,671
662									
663		Storage Plant:							
664									
665	35010	Land			0	0	0	0	0
666	35020	Rights of Way			4,682	1,735	815	76	2,056
667	35100	Structures and Improvements			5,641	2,090	982	91	2,478
668	35102	Compression Station Equipment			122,115	45,252	21,254	1,974	53,637
669	35103	Meas. & Reg. Sta. Structures			24,295	9,003	4,228	393	10,671
670	35104	Other Structures			141,034	62,262	24,546	2,279	61,646
671	35200	Wells \ Rights of Way			589,836	218,672	102,658	9,533	259,073
672	35201	Well Construction			1,182,091	438,041	205,737	19,104	519,209
673	35202	Well Equipment			673,862	212,653	99,877	9,275	252,067
674	35203	Cushion Gas			270,362	100,194	47,059	4,370	118,760
675	35210	Leaseholds			176,519	66,190	31,088	2,887	78,455
676	35211	Storage Rights			53,689	19,899	9,346	868	23,588
677	35301	Field Lines			137,422	69,452	32,620	3,029	82,321
678	35302	Tributary Lines			219,391	81,499	38,278	3,554	96,800
679	35400	Compressor Station Equipment			398,075	143,607	67,542	6,272	170,454
680	35500	Meas. & Reg. Equipment			240,238	89,024	41,812	3,883	105,618
681	35600	Purification Equipment			163,889	60,772	28,543	2,650	72,033
682									
683		Total Storage Plant			4,345,921	1,610,444	756,384	70,237	1,908,857
684									
685		Transmission:							
686									
687	36510	Land & Land Rights			16	7	3	0	6
688	36520	Rights of Way			434,585	185,953	83,579	7,524	157,529
689	36602	Structures & Improvements			(1,441)	(617)	(277)	(25)	(622)
690	36603	Other Structures			60,585	25,924	11,652	1,049	21,981
691	36700	Mains Cathodic Protection			303,101	128,693	58,292	5,248	109,888
692	36701	Mains - Steel			17,004,632	7,276,052	3,270,931	294,399	6,153,850
693	36900	Meas. & Reg. Equipment			242,952	103,956	46,724	4,206	88,065
694	36901	Meas. & Reg. Equipment			1,805,542	772,567	347,242	31,259	654,474
695									
696		Total Transmission Plant			19,849,872	8,493,534	3,517,547	343,650	7,195,230
697									
698		Distribution:							
699									
700	37400	Land & Land Rights			57,145	18,733	9,128	813	28,471
701	37401	Land			(7,260)	(2,977)	(1,169)	(103)	(3,812)
702	37402	Land Rights			57,120	18,725	9,124	812	28,458
703	37403	Land Other			0	0	0	0	0
704	37500	Structures & Improvements			101,365	33,230	16,191	1,442	50,502
705	37501	Structures & Improvements T.B.			98,146	32,175	15,577	1,395	48,899
706	37502	Land Rights			46,641	15,290	7,450	663	23,237
707	37503	Improvements			1,092	358	174	16	544
708	37600	Mains Cathodic Protection			2,463,162	807,482	393,447	35,033	1,227,201
709	37601	Mains - Steel			43,447,789	14,243,199	6,940,026	617,946	21,646,829
710	37602	Mains - Plastic			13,236,019	4,398,074	2,114,223	188,252	6,594,470
711	37800	Meas. & Reg. Sta. Equip - General			1,721,152	686,200	275,862	24,595	850,504
712	37900	Meas. & Reg. Sta. Equip - City Gate			397,956	130,482	63,568	5,650	198,275
713	37905	Meas. & Reg. Sta. Equipment T.B.			1,207,742	395,926	192,916	17,177	601,723
714	38000	Services			47,464,180	42,174,115	5,176,114	54,715	58,236
715	38100	Meters			8,831,960	5,306,110	2,970,823	275,507	279,520
716	38200	Water Installations			10,090,016	6,061,931	3,393,999	314,752	319,336
717	38300	House Regulators			3,231,320	1,941,329	1,086,825	100,789	102,267
718	38400	House Reg. Installations			122,845	73,804	41,322	3,832	3,888
719	38500	Ind. Meas. & Reg. Sta. Equipment			2,894,805	0	0	0	2,894,805
720	38600	Other Prop. On Cust. Prem			0	0	0	0	0
721									
722		Total Distribution Plant			135,469,023	76,155,764	22,705,830	1,643,277	34,964,152

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF RESERVE FOR DEPRECIATION						
723						
724	General:					
725						
726	38900 Land & Land Rights	25,654	13,343	4,683	371	7,257
727	39000 Structures Frame	612,960	318,809	111,892	8,869	173,391
728	39002 Improvements	179,032	93,117	32,681	2,690	60,643
729	39003 Air Conditioning Equipment	536,256	279,954	98,255	7,788	152,259
730	39004 Improvement to leased Premises	7,480	3,691	1,365	108	2,116
731	39009 Office Furniture & Equipment	1,277,363	664,373	233,174	18,482	361,333
732	39100 Remittance Processing Equip	280,045	145,655	51,120	4,052	79,217
733	39103 Transportation Equipment	(107,598)	(55,983)	(19,841)	(1,657)	(30,437)
734	39200 Trucks	403,130	208,673	73,589	5,833	114,035
735	39201 Trailers	4,973	2,586	908	72	1,407
736	39202 Stores Equipment	46,607	25,281	8,873	703	13,750
737	39400 Power Operated Equipment	385,061	200,275	70,290	5,572	108,824
738	39603 Backhoes	(161,532)	(84,016)	(29,487)	(2,337)	(45,693)
739	39604 Welders	(13,233)	(6,883)	(2,416)	(191)	(3,743)
740	39605 Communication Equipment	21,395	3,905	1,128	310	6,052
741	39700 Communication Equipment - Mobile Radios	(216,752)	(112,215)	(39,384)	(3,122)	(61,031)
742	39701 Communication Equipment - Fixed Radios	(22,087)	(11,488)	(4,032)	(320)	(6,248)
743	39702 Communication Equip. - Telemetering	(34,135)	(17,754)	(6,231)	(494)	(9,656)
744	39705 Miscellaneous Equipment	(122,518)	(63,723)	(22,365)	(1,773)	(34,657)
745	39800 Other Tangible Property	561,115	302,246	106,079	8,408	164,383
746	39900 Other Tangible Property - Servers - H/W	0	0	0	0	0
747	39901 Other Tangible Property - Servers - S/W	175,000	91,535	32,126	2,549	49,783
748	39902 Other Tangible Property - Network - H/W	76,554	40,867	14,340	1,137	22,221
749	39903 Other Tang. Property - CPU	0	0	0	0	0
750	39904 Other Tangible Property - MF - Hardware	0	0	0	0	0
751	39905 Other Tang. Property - PC Hardware	0	0	0	0	0
752	39906 Other Tang. Property - PC Software	(2,045,235)	(1,063,754)	(373,344)	(29,593)	(578,545)
753	39907 Other Tang. Property - Mainframe S/W	0	0	0	0	0
754	39908 Other Tang. Property - Application Software	0	0	0	0	0
755	AR 15 general plant amortization	119,747	62,282	21,859	1,733	33,873
756	Retirement Work in Progress	(4,705,121)	(2,447,716)	(859,071)	(68,094)	(1,331,241)
757						
758	Total General Plant	(2,688,852)	(1,398,507)	(490,832)	(38,805)	(760,607)
759						
760	TOTAL DIRECT RESERVE FOR DEPRECIATION	157,905,864	85,270,906	26,966,494	2,034,002	43,634,462
761						
762	Kentucky Mid-States General Office:					
763						
764	Intangible Plant:					
765						
766	30100 Organization	0	0	0	0	0
767	30200 Franchises & Consents	0	0	0	0	0
768	30300 Misc Intangible Plant	0	0	0	0	0
769						
770	Total Intangible Plant	0	0	0	0	0
771						
772	General:					
773						
774	37400 Land & Land Rights	0	0	0	0	0
775	39001 Structures Frame	24,829	12,956	4,551	361	7,052
776	39004 Air Conditioning Equipment	2,886	1,501	527	42	816
777	39009 Improvement to leased Premises	24,544	12,766	4,480	355	6,943
778	39100 Office Furniture & Equipment	35,136	18,275	6,414	608	9,939
779	39200 Transportation Equipment	3,829	1,992	699	55	1,083
780	39300 Stores Equipment	1,785	929	326	26	505
781	39400 Tools, Shop & Garage Equipment	31,963	16,625	5,835	462	9,042
782	39600 Power Operated Equipment	7,737	4,024	1,412	112	2,189
783	39700 Communication Equipment	(6,551)	(3,407)	(1,196)	(95)	(1,853)
784	39800 Miscellaneous Equipment	222,014	115,473	40,527	3,212	62,802
785	39900 Other Tangible Property	38,499	20,024	7,028	567	10,890
786	39901 Other Tangible Property - Servers - H/W	101,983	53,043	18,616	1,476	28,848
787	39902 Other Tangible Property - Servers - S/W	5,759	2,995	1,051	83	1,629
788	39903 Other Tangible Property - Network - H/W	108,270	56,313	19,764	1,567	30,627
789	39906 Other Tang. Property - PC Hardware	(360,590)	(187,548)	(65,823)	(5,217)	(132,002)
790	39907 Other Tang. Property - PC Software	0	0	0	0	0
791	39908 Other Tang. Property - Mainframe S/W	521,687	271,338	95,231	7,548	147,572
792	Retirement Work in Progress	24,381	12,681	4,451	353	6,897
793						
794	Total General Plant	788,261	409,986	143,892	11,405	222,979
795						
796	Shared Services General Office:					
797						
798	General:					
799						
800	39000 Structures & Improvements	367	191	67	5	104
801	39005 G-Structures & Improvements	41,632	21,653	7,600	602	11,776
802	39009 Improvement to leased Premises	508,868	264,609	92,890	7,963	143,946
803	39100 Office Furniture & Equipment	336,303	174,916	61,360	4,866	95,132
804	39102 Remittance Processing Equip	325	169	59	5	92
805	39103 Office Machines	160	83	29	2	45
806	39104 G-Office Furniture & Equip.	111	58	20	2	31
807	39200 Transportation Equipment	4,472	2,326	816	65	1,265
808	39300 Stores Equipment	42	22	8	1	12
809	39400 Tools, Shop & Garage Equipment	3,633	1,690	683	53	1,028
810	39500 Laboratory Equipment	328	171	60	5	93
811	39700 Communication Equipment	63,904	33,237	11,695	825	16,077
812	39800 Miscellaneous Equipment	6,284	3,268	1,147	91	1,778
813	39900 Other Tangible Property	4,450	2,314	812	64	1,259
814	39901 Other Tangible Property - Servers - H/W	569,058	295,074	103,878	8,234	160,372
815	39902 Other Tangible Property - Servers - S/W	318,108	165,452	58,068	4,603	89,885
816	39903 Other Tangible Property - Network - H/W	118,878	61,630	21,700	1,720	33,627
817	39904 Other Tang. Property - CPU	952	495	174	14	269
818	39905 Other Tangible Property - MF - Hardware	855	445	166	12	242
819	39906 Other Tang. Property - PC Hardware	128,525	66,847	23,451	1,860	36,358
820	39907 Other Tang. Property - PC Software	47,912	24,920	8,746	693	13,553
821	39908 Other Tang. Property - Mainframe S/W	3,980,772	2,070,452	726,663	57,596	1,126,058
822	39909 Other Tang. Property - Application Software	151,394	78,742	27,536	2,191	42,825
823	39924 Other Tang. Property - General Startup Costs	0	0	0	0	0
824	Retirement Work in Progress	(9)	(5)	(2)	(0)	(2)
825						
826	Total General Plant	6,267,324	3,270,120	1,110,709	90,972	1,778,623

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF RESERVE FOR DEPRECIATION						
827						
828		Shared Services Customer Support				
829						
830		General:				
831						
832	38900	Land	0	0	0	0
833	38910	CKV-Land & Land Rights	0	0	0	0
834	39000	Structures & Improvements	179,456	93,337	32,758	2,597
835	39009	Improvement to Leased Premises	211,810	110,185	38,664	3,065
836	39010	CKV-Structures & Improvements	23,673	12,313	4,321	343
837	39100	Office Furniture & Equipment	8,691	4,468	1,568	124
838	39700	Communication Equipment	(354,258)	(184,253)	(64,697)	(5,128)
839	39710	CKV-Communication Equipment	629	327	115	9
840	39800	Miscellaneous Equipment	203	106	37	3
841	39900	Other Tangible Property	(59)	(31)	(11)	(1)
842	39901	Other Tangible Property - Servers - H/W	(130,340)	(67,792)	(23,793)	(1,886)
843	39902	Other Tangible Property - Servers - S/W	(236,463)	(122,988)	(43,165)	(3,421)
844	39903	Other Tangible Property - Network - H/W	5,533	2,878	1,010	80
845	39906	Other Tang. Property - PC Hardware	(6,303)	(3,278)	(1,150)	(91)
846	39907	Other Tang. Property - PC Software	15,615	8,121	2,950	226
847	39908	Other Tang. Property - Mainframe S/W	2,190,318	1,139,212	399,828	31,692
848	39910	CKV-Other Tangible Property	212	110	39	3
849	39916	CKV-Oth Tang Prop-PC Hardware	811	422	148	12
850	39917	CKV-Oth Tang Prop-PC Software	232	121	42	3
851	39924	Other Tang. Property - General StartUp Costs	9	4	2	0
852		Retirement Work in Progress	(1,358)	(706)	(249)	(20)
853						
854		Total General Plant	1,808,312	992,538	348,350	27,612
855						
856		TOTAL RESERVE FOR DEPRECIATION	168,889,761	89,943,546	28,606,445	2,163,892

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
Customer								
		Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &
		Factor	Basis	Company		Public Authority	Industrial	Transportation
1	Rate Base Additions:							
2								
3	Materials and Supplies - KY Direct	57.2	O&M less Gas Costs and Uncollectibles - Customer	(4,624)	(3,591)	(948)	(52)	(132)
4	Materials and Supplies - KY Mid-States GO	57.2	O&M less Gas Costs and Uncollectibles - Customer	33,458	25,987	6,138	375	958
5	Materials and Supplies - Shared Services GO	99.0	-	0	-	-	-	-
6	Materials and Supplies - Shared Services CS	99.0	-	0	-	-	-	-
7	Gas Storage Inventory	99.0	-	0	-	-	-	-
8	Prepayments - KY Direct	57.2	O&M less Gas Costs and Uncollectibles - Customer	112,522	87,396	20,641	1,262	3,223
9	Prepayments - KY Mid-States GO	57.2	O&M less Gas Costs and Uncollectibles - Customer	2,428	1,886	445	27	70
10	Prepayments - Shared Services GO	57.2	O&M less Gas Costs and Uncollectibles - Customer	386,587	284,730	67,246	4,110	10,501
11	Prepayments - Shared Services CS	57.2	O&M less Gas Costs and Uncollectibles - Customer	133,054	103,344	24,407	1,492	3,811
12	Cash Working Capital	57.2	O&M less Gas Costs and Uncollectibles - Customer	1,635,109	1,269,898	289,943	18,352	46,837
13								
14	Total Rate Base Additions			2,278,534	1,769,750	417,972	25,546	65,267
15								
16	Rate Base Deductions:							
17								
18	Customer Advances - KY Direct	3.0	Customers	(2,746,576)	(2,439,571)	(299,413)	(3,185)	(3,427)
19	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-
20	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-
21	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-
22	ADIT - KY Direct	19.2	Allocated Net Plant - Cust	(31,288,258)	(22,689,331)	(6,929,560)	(609,436)	(1,159,940)
23	ADIT - KY Mid-States GO	19.2	Allocated Net Plant - Cust	8,826,059	6,400,398	1,954,749	143,706	327,208
24	ADIT - Shared Services GO	19.2	Allocated Net Plant - Cust	(878,938)	(492,346)	(150,368)	(11,054)	(25,170)
25	ADIT - Shared Services CS	19.2	Allocated Net Plant - Cust	2,929,228	2,124,180	648,750	47,694	108,594
26								
27								
28	Total Rate Base Deductions			(22,957,495)	(17,095,680)	(4,775,842)	(332,256)	(752,737)
29								
30								
31	TOTAL OTHER RB - CUSTOMER			(20,678,960)	(15,326,911)	(4,357,871)	(306,710)	(687,468)
32								
33	Interest on Customer Deposits	3.0	Customers	0	-	-	-	-

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
34								
35	Demand							
36								
37								
38		Allocation	Allocation	Total	Commercial &	Firm	Interruptible &	
39		Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation
40								
41	Rate Base Additions:							
42								
43	Materials and Supplies - KY Direct	57.4	O&M less Gas Costs and Uncollectibles - Demand	(2,702)	(1,156)	(520)	(47)	(980)
44	Materials and Supplies - KY Mid-States GO	57.4	O&M less Gas Costs and Uncollectibles - Demand	19,555	8,357	3,761	339	7,085
45	Materials and Supplies - Shared Services GO	99.0	-	0	-	-	-	-
46	Materials and Supplies - Shared Services CS	99.0	-	0	-	-	-	-
47	Gas Storage Inventory	99.0	-	0	-	-	-	-
48	Prepayments - KY Direct	57.4	O&M less Gas Costs and Uncollectibles - Demand	65,765	28,140	12,648	1,139	23,838
49	Prepayments - KY Mid-States GO	57.4	O&M less Gas Costs and Uncollectibles - Demand	1,419	607	273	25	514
50	Prepayments - Shared Services GO	57.4	O&M less Gas Costs and Uncollectibles - Demand	214,257	91,677	41,208	3,709	77,664
51	Prepayments - Shared Services CS	57.4	O&M less Gas Costs and Uncollectibles - Demand	77,765	33,275	14,955	1,345	28,168
52	Cash Working Capital	57.4	O&M less Gas Costs and Uncollectibles - Demand	855,660	408,914	183,793	16,545	346,408
53								
54	Total Rate Base Additions			1,331,718	569,824	256,116	23,056	482,722
55								
56								
57	Rate Base Deductions:							
58								
59	Customer Advances - KY Direct	99.0	-	0	-	-	-	-
60	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-
61	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-
62	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-
63	ADIT - KY Direct	19.4	Allocated Net Plant - Demand	(21,764,000)	(9,312,521)	(4,185,653)	(376,798)	(7,889,029)
64	ADIT - KY Mid-States GO	19.4	Allocated Net Plant - Demand	6,139,373	2,626,955	1,180,724	106,290	2,225,404
65	ADIT - Shared Services GO	19.4	Allocated Net Plant - Demand	(472,257)	(202,077)	(90,826)	(8,176)	(171,168)
66	ADIT - Shared Services CS	19.4	Allocated Net Plant - Demand	2,037,560	871,844	391,864	35,276	736,576
67								
68	Total Rate Base Deductions			(14,059,334)	(6,015,799)	(2,703,891)	(243,408)	(5,096,236)
69								
70								
71	TOTAL OTHER RB - DEMAND			(12,727,616)	(5,445,975)	(2,447,776)	(220,352)	(4,613,614)
72								
73	Interest on Customer Deposits	4.0	Peak Day	0	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
74								
75	Commodity							
76								
77								
78		Allocation	Allocation	Total	Residential	Commercial &	Firm	
79		Factor	Basis	Company		Public Authority	Industrial	
80							Transportation	
81	Rate Base Additions:							
82								
83	Materials and Supplies - KY Direct	57.6	O&M less Gas Costs and Uncollectibles - Commodity	(2,111)	(491)	(272)	(24)	(1,325)
84	Materials and Supplies - KY Mid-States GO	57.6	O&M less Gas Costs and Uncollectibles - Commodity	15,274	3,550	1,985	173	9,586
85	Materials and Supplies - Shared Services GO	99.0	-	0	-	-	-	-
86	Materials and Supplies - Shared Services CS	99.0	-	0	-	-	-	-
87	Gas Storage Inventory	1.0	Mcf	9,415,216	2,144,409	1,197,098	104,816	5,958,893
88	Prepayments - KY Direct	57.6	O&M less Gas Costs and Uncollectibles - Commodity	51,367	11,938	6,809	583	32,238
89	Prepayments - KY Mid-States GO	57.6	O&M less Gas Costs and Uncollectibles - Commodity	1,108	258	143	13	696
90	Prepayments - Shared Services GO	57.6	O&M less Gas Costs and Uncollectibles - Commodity	187,350	38,892	21,533	1,898	105,028
91	Prepayments - Shared Services CS	57.6	O&M less Gas Costs and Uncollectibles - Commodity	60,740	14,116	7,815	689	38,120
92	Cash Working Capital	57.6	O&M less Gas Costs and Uncollectibles - Commodity	746,441	173,472	98,043	8,467	488,460
93								
94	Total Rate Base Additions			10,455,366	2,385,143	1,330,934	116,614	6,621,695
95								
96	Rate Base Deductions:							
97								
98	Customer Advances - KY Direct	99.0	-	0	-	-	-	-
99	Customer Advances - KY Mid-States GO	99.0	-	0	-	-	-	-
100	Customer Advances - Shared Services GO	99.0	-	0	-	-	-	-
101	Customer Advances - Shared Services CS	99.0	-	0	-	-	-	-
102	ADIT - KY Direct	19.6	Allocated Net Plant - Comm	(17,990,956)	(4,172,222)	(2,312,442)	(203,670)	(11,302,622)
103	ADIT - KY Mid-States GO	19.6	Allocated Net Plant - Comm	6,075,041	1,176,936	652,313	57,453	3,188,339
104	ADIT - Shared Services GO	19.6	Allocated Net Plant - Comm	(390,394)	(90,535)	(50,179)	(4,420)	(245,261)
105	ADIT - Shared Services CS	19.6	Allocated Net Plant - Comm	1,684,325	390,606	216,492	19,068	1,058,159
106								
107	Total Rate Base Deductions			(11,621,984)	(2,695,215)	(1,493,815)	(131,569)	(7,301,385)
108								
109								
110	TOTAL OTHER RB - COMMODITY							
111				(1,166,698)	(309,072)	(162,881)	(14,955)	(679,689)
112								
113	Interest on Customer Deposits	1.0	Mcf	0	-	-	-	-

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF OTHER RATE BASE								
114								
115	Total Other Rate Base							
116								
117								
118		Allocation	Allocation	Total	Commercial &	Firm	Interruptible &	
119		Factor	Basis	Company	Residential	Public Authority	Industrial	
120								
121	Rate Base Additions:							
122								
123	Materials and Supplies - KY Direct			(9,437)	(5,238)	(1,640)	(123)	(2,437)
124	Materials and Supplies - KY Mid-States GO			68,287	37,904	11,864	867	17,632
125	Materials and Supplies - Shared Services GO			0	0	0	0	0
126	Materials and Supplies - Shared Services CS			0	0	0	0	0
127	Gas Storage Inventory			9,415,216	2,144,409	1,197,098	104,816	5,968,893
128	Prepayments - KY Direct			229,654	127,474	39,898	2,983	59,299
129	Prepayments - KY Mid-States GO			4,955	2,750	861	64	1,279
130	Prepayments - Shared Services GO			748,194	415,300	129,985	6,718	193,192
131	Prepayments - Shared Services CS			271,559	150,734	47,178	3,527	70,120
132	Cash Working Capital			3,337,211	1,852,384	579,778	43,344	861,705
133								
134	Total Rate Base Additions			14,065,639	4,725,717	2,005,022	166,216	7,169,685
135								
136								
137	Rate Base Deductions:							
138								
139	Customer Advances - KY Direct			(2,745,678)	(2,439,571)	(299,413)	(3,165)	(3,427)
140	Customer Advances - KY Mid-States GO			0	0	0	0	0
141	Customer Advances - Shared Services GO			0	0	0	0	0
142	Customer Advances - Shared Services CS			0	0	0	0	0
143	ADIT - KY Direct			(71,043,224)	(36,174,075)	(13,427,655)	(1,089,804)	(20,351,591)
144	ADIT - KY Mid-States GO			20,040,473	10,204,289	3,787,786	307,449	5,740,949
145	ADIT - Shared Services GO			(1,541,699)	(784,658)	(291,373)	(23,650)	(441,618)
146	ADIT - Shared Services CS			6,651,113	3,386,640	1,257,106	102,037	1,905,329
147								
148	Total Rate Base Deductions			(48,639,813)	(25,807,674)	(8,973,549)	(707,292)	(13,150,358)
149								
150								
151	TOTAL OTHER RB			(34,573,174)	(21,081,958)	(6,868,527)	(542,016)	(5,980,673)
152								
153	Interest on Customer Deposits			0	0	0	0	0

Atlas Energy Corporation, Kentucky/Mid-States Division									
Keruback Jurisdiction Case No. 2013-00148									
Forecasted Term Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
Production & Gathering:									
Operation									
3	7600	Op. Sup. & Eng.	99.0		0				
4	7610	Production Maps & Records	99.0		0				
5	7630	Field Line Expenses	99.0		0				
6	7540	Field Compressor Station Expense	99.0		0				
7	7650	Field Compressor Sta. Fuel & Parr.	99.0		0				
8	7660	Field Meas. & Regu. Station Exp	99.0		0				
9	7670	Purification Expense	99.0		0				
10	7590	Other Expenses	99.0		0				
Maintenance									
12	7510	Maint. Sup. & Eng.	99.0		0				
13	7620	Structures and Improvements	99.0		0				
14	7640	Field Line Maintenance	99.0		0				
15	7650	Compressor Station Equip. Maint.	99.0		0				
16	7660	Meas. & Regu. Station Equip Maint	99.0		0				
17	7670	Purification Equipment Maintenance	99.0		0				
18	7680	Other Equipment Maintenance	99.0		0				
19	7690	Gas Processed By Others	99.0		0				
20		Total Production & Gathering			0	0	0	0	0
Other Gas Supply Expenses:									
Operation									
24	8001	Incidental Gas Wellhead Purchases	99.0		0				
25	8010	Natural gas field line purchases	99.0		0				
26	8040	Natural Gas City Gate Purchases	99.0		0				
27	8045	Transportation to City Gate	99.0		0				
28	8050	Transmission Operation separation and accounting	99.0		0				
29	8051	Other Gas Purchases / Gas Cost Adjustments	99.0		0				
30	8052	FGA for Commercial	99.0		0				
31	8053	FGA for Industrial	99.0		0				
32	8054	FGA for Public Authority	99.0		0				
33	8057	FGA for Transportation Sales	99.0		0				
34	8058	Unbilled FGA Costs	99.0		0				
35	8059	PGA Offset to Unrecovered Gas Cost	99.0		0				
36	8060	Evaporator Gas	99.0		0				
37	8081	Gas Withdrawn From Storage - Debit	99.0		0				
38	8082	Gas Delivered to Storage	99.0		0				
39	8110	Gas used for products extraction-Credit	99.0		0				
40	8120	Gas Used for Other Utility Operations	99.0		0				
41	8130	Other Gas Supply Expenses	99.0		0				
42	8530	Transmission and compression of gas by others	99.0		0				
Maintenance									
43		Maint. Of Purch. Gas Meas. Sta.	99.0		0				
44	8350	Total Other Gas Supply Expenses			0	0	0	0	0
Underground Storage:									
Operation									
49	8140	Op. Sup. & Eng.	99.0		0				
50	8150	Maps & Records	99.0		0				
51	8160	Wells Expenses	99.0		0				
52	8170	Lines Expenses	99.0		0				
53	8180	Compressor Station Expenses	99.0		0				
54	8190	Compressor Station Fuel & Power	99.0		0				
55	8300	Meas. & Regu. Station Expenses	99.0		0				
56	8210	Purification Expenses	99.0		0				
57	8220	Exploration & Development	99.0		0				
58	8230	Log Losses	99.0		0				
Maintenance									
60	8300	Maint. Sup. & Eng.	99.0		0				
61	8310	Structures and Improvements	99.0		0				
62	8320	Reconstr/ & Wells Maintenance	99.0		0				
63	8330	Line Maintenance	99.0		0				
64	8340	Compressor Station Equip Maint	99.0		0				
65	8350	Meas. & Regu. Station Equip Maint	99.0		0				
66	8360	Purification Equipment Maintenance	99.0		0				
67	8370	Other Equipment Maintenance	99.0		0				
68		Total Underground Storage Expense			0	0	0	0	0
Transmission:									
Operation									
72	8500	Op. Sup. & Eng.	99.0		0				
73	8510	System Control & Load Dispatching	99.0		0				
74	8520	Communication Systems Expenses	99.0		0				
75	8530	Compressor Station Labor Expenses	99.0		0				
76	8540	Compressor Station Fuel Gas	99.0		0				
77	8550	Compressor Station Fuel & Power	99.0		0				
78	8560	Mains Expenses	99.0		0				
79	8570	Meas. & Regu. Station Expenses	99.0		0				
80	8580	LDC Payment	99.0		0				
81	8590	LDC Payment - AAG	99.0		0				
82	8595	Other Expenses	99.0		0				
83	8600	Rents	99.0		0				
Maintenance									
85	8610	Maint. Sup. & Eng.	99.0		0				
86	8620	Structures and Improvements	99.0		0				
87	8630	Mains	99.0		0				
88	8640	Compressor Station Equip Maint	99.0		0				
89	8650	Meas. & Regu. Station Equip Maint	99.0		0				
90	8660	Communication Equipment Maintenance	99.0		0				
91	8670	Other Equipment Maintenance	99.0		0				
92		Total Transmission Expense			0	0	0	0	0
Distribution:									
Operation									
96	8700	Supervision and Engineering	23.2	Composite of Accts. 871-879 & 886-893 - Cust	596,332	442,832	128,207	8,868	16,398
97	8710	Distribution Load Development	99.0		0				
98	8711	Distribution	99.0		0				
99	8720	Compressor Station Labor & Expenses	99.0		0				
100	8740	Mains & Services	27.2	Composite of Accts. 376 & 380 - Cust	868,113	786,464	86,924	1,020	1,105
101	8750	Measuring and Regulating Station Exp - Gen	12.2	Account 376 - General (Net Plant) - Customer	0	0	0	0	0
102	8760	Messuring and Regulating Station Exp - Ind	9.0	Direct to I & T	23,764	0	0	0	23,764
103	8770	Messuring and Regulating Sta. Exp. - City Gate	13.2	Account 379 - City Gate (Net Plant) - Customer	0	0	0	0	0
104	8790	Meters and House Regulator Expense	5.0	Meter Investment	818,420	491,683	275,397	25,829	25,901
105	8795	Customer Installation Expense	3.0	Customers	25,394	18,964	2,211	23	25
106	8800	CT Imv Expense	23.2	Composite of Accts. 871-879 & 886-893 - Cust	59,918	44,484	12,691	684	1,849
107	8810	Rents	23.2	Composite of Accts. 871-879 & 886-893 - Cust	184,829	137,263	39,117	2,757	5,702
Maintenance									
108	8690	Maintenance Supervision and Engineering	23.2	Composite of Accts. 871-879 & 886-893 - Cust	1,182	878	250	18	36
110	8690	Maintenance of Structures and Improvements	31.2	Composite of Accts. 374-379 - Cust	0	0	0	0	0
111	8670	Maintenance of Mains	31.2	Composite of Accts. 374-379 - Cust	0	0	0	0	0
112	8899	Maintenance of compressor station equipment	99.0		0				
113	8900	Maint. of Measuring and Regulating Station Equip. - General	31.2	Composite of Accts. 374-379 - Cust	0	0	0	0	0
114	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	9.0	Direct to I & T	4,695	0	0	0	4,695
115	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	31.2	Composite of Accts. 374-379 - Cust	0	0	0	0	0
116	8930	Maintenance of services	3.0	Customers	49,651	43,270	5,096	55	61
117	8940	Maintenance of Meters and House Regulators	5.0	Meter Investment	14,523	8,769	4,909	459	462
118	8950	Maintenance of Other Equipment	99.0		0				
119		Total Distribution			2,657,843	1,973,696	562,501	39,649	81,999

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
120									
121									
122	9010	Customer Accounts:							
123	9020	Meter Reading Expense	3.0	Customers	(202)	(179)	(22)	(9)	(8)
124	9030	Customer Records and Collection Expenses	3.0	Customers	1,321,394	1,174,120	144,102	1,523	1,649
125	9040	Uncollectible Accounts	3.0	Customers	357,551	317,701	36,992	412	446
126	9050	Miscellaneous Customer Accounts Expenses	3.0	Customers	324,479	286,316	35,986	374	405
127		Total Customer Accounts			2,003,222	1,778,958	218,457	2,309	2,500
128									
129	9070	Customer Service and Information:							
130	9070	Supervision	3.0	Customers	0	-	-	-	-
131	9080	Customer Assistance Expenses	3.0	Customers	0	-	-	-	-
132	9090	Informational and Instructional Advertising Expenses	3.0	Customers	133,918	118,892	14,604	154	167
133	9100	Miscellaneous Customer Service and Information Expenses	3.0	Customers	0	-	-	-	-
134		Total Customer Service and Information			133,918	118,892	14,604	154	167
135									
136		Sales:							
137	9110	Supervision	3.0	Customers	218,372	194,034	23,814	252	273
138	9120	Demarcating and Selling Expenses	3.0	Customers	86,711	77,047	9,456	100	108
139	9130	Advertising Expenses	3.0	Customers	10,934	9,715	1,192	13	14
140	9160	Miscellaneous Sales Expenses	3.0	Customers	0	-	-	-	-
141		Total Sales			316,017	290,796	34,463	364	394
142									
143		Administrative & General:							
144		Operation							
145	9200	Administrative and General Salaries	44.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	221,891	178,080	37,805	2,055	4,181
146	9210	Office Supplies and Expenses	44.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	(782)	(628)	(153)	(7)	(19)
147	9220	Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-
148	9220	Administrative Expenses Transferred - General	10.2	P. S. T. & O Plant - Customer	5,814,673	4,500,367	1,187,444	87,029	243,734
149	9230	Outside Services Employed	44.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	82,332	71,094	15,140	827	1,671
150	9240	Property Insurance	19.2	Allocated Nal Plant - Cust	32,858	23,857	7,286	858	1,220
151	9250	Inakes and Damages	44.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	10,305	8,431	1,780	97	197
152	9260	Employee Pensions and Benefits	44.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	1,836,180	1,476,226	311,523	17,073	34,389
153	9270	Franchise Requirements	3.0	Customers	2,840	2,533	310	3	4
154	9280	Regulatory Compliance Expenses	3.0	Customers	111,840	99,375	12,196	129	140
155	930.1	General Advertising Expenses	3.0	Customers	0	-	-	-	-
156	930.2	Miscellaneous General Expense	44.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	22,227	17,433	3,367	206	415
157	9310	Rents	44.2	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	29,410	16,350	3,455	189	392
158		Maintenance							
159	9320	Maintenance of General Plant	99.0	-	0	-	-	-	-
160		Total A&G			8,163,394	6,193,143	1,580,877	102,856	289,285
161									
162		TOTAL O&M EXPENSE - CUSTOMER			13,274,384	10,346,961	2,410,003	145,663	371,347

Alamos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Endend November 30, 2014									
ALLOCATION OF G&M EXPENSES									
Demand									
Line No.	Acct. No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
162		Production & Gathering:							
164		Operation							
165	7500	Op. Sup. & Eng.	99.0	-	0	-	-	-	-
166	7510	Production Maps & Records	99.0	-	0	-	-	-	-
167	7530	Field Lines Expenses	99.0	-	0	-	-	-	-
168	7540	Field Compressor Station Expense	99.0	-	0	-	-	-	-
169	7550	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-	-
170	7560	Meas. & Regul. Station Exp.	99.0	-	0	-	-	-	-
171	7570	Purification Expenses	99.0	-	0	-	-	-	-
172	7590	Other Expenses	99.0	-	0	-	-	-	-
173		Maintenance:							
174	7610	Maint. Sup. & Eng.	99.0	-	0	-	-	-	-
175	7620	Structures and Improvements	99.0	-	0	-	-	-	-
176	7640	Field Line Maintenance	99.0	-	0	-	-	-	-
177	7650	Compressor Station Equip. Maint.	99.0	-	0	-	-	-	-
178	7660	Meas. & Regul. Station Equip Maint.	99.0	-	0	-	-	-	-
179	7670	Purification Equipment Maintenance	99.0	-	0	-	-	-	-
180	7690	Other Equipment Maintenance	99.0	-	0	-	-	-	-
181	7590	Gas Processed By Others	99.0	-	0	-	-	-	-
182		Total Production & Gathering			0	0	0	0	0
183		Other Gas Supply Expenses:							
184		Operation							
185	8001	Intercompany Gas Well-head Purchases	99.0	-	0	-	-	-	-
187	8010	Natural Gas field line purchases	99.0	-	0	-	-	-	-
188	8040	Natural Gas City Gate Purchases	99.0	-	0	-	-	-	-
189	8045	Transportation to City Gate	99.0	-	0	-	-	-	-
190	8050	Transmission Operation supervision and engineering	99.0	-	0	-	-	-	-
191	8031	Other Gas Purchases/ Gas Cost Adjustments	99.0	-	0	-	-	-	-
192	8052	PGA for Commercial	99.0	-	0	-	-	-	-
193	8053	PGA for Industrial	99.0	-	0	-	-	-	-
194	8054	PGA for Public Authority	99.0	-	0	-	-	-	-
195	8057	PGA for Transportation Sales	99.0	-	0	-	-	-	-
198	8058	Unblended PGA Costs	99.0	-	0	-	-	-	-
197	8058	PGA Deficit to Uncovered Gas Cost	99.0	-	0	-	-	-	-
198	8060	Exchange Gas	99.0	-	0	-	-	-	-
199	8061	Gas Withdrawn From Storage - Debit	99.0	-	0	-	-	-	-
200	8062	Gas Delivered to Storage	99.0	-	0	-	-	-	-
201	8110	Gas used for products extraction Credit	99.0	-	0	-	-	-	-
202	8120	Gas Used for Other Utility Operations	99.0	-	0	-	-	-	-
203	8130	Other Gas Supply Expenses	99.0	-	0	-	-	-	-
204	8560	Transmission and compression of gas by others	99.0	-	0	-	-	-	-
205		Maintenance:							
206	8350	Maint. Of Purch. Gas Meas. Sta.	99.0	-	0	-	-	-	-
207		Total Other Gas Supply Expenses			0	0	0	0	0
208		Underground Storage:							
209		Operation							
211	8140	Op. Sup. & Eng.	4.0	Peak Day	(631)	(227)	(102)	(9)	(192)
212	8150	Maps & Records	4.0	Peak Day	0	-	-	-	-
213	8160	Wells Expense	4.0	Peak Day	64,609	36,295	16,310	1,466	30,742
214	8170	Lines Expense	4.0	Peak Day	30,477	13,041	5,881	528	11,047
219	8190	Compressor Station Expense	4.0	Peak Day	12,462	5,332	2,397	216	4,517
216	8190	Compressor Station Fuel & Power	4.0	Peak Day	389	168	76	7	141
217	8200	Meas. & Regul. Station Expenses	4.0	Peak Day	2,395	1,026	461	41	869
218	8210	Purification Expenses	4.0	Peak Day	17,228	7,372	3,313	298	6,245
219	8220	Exploration & Development	4.0	Peak Day	112	48	21	2	40
220	8230	Gas Losses	4.0	Peak Day	6,890	2,974	1,337	120	2,519
221		Maintenance:							
222	8300	Maint. Sup. & Eng.	4.0	Peak Day	5,157	2,207	992	69	1,869
223	8310	Structures and Improvements	4.0	Peak Day	0	-	-	-	-
224	8320	Reservoirs & Wells Maintenance	4.0	Peak Day	0	-	-	-	-
225	8330	Line Maintenance	4.0	Peak Day	0	-	-	-	-
226	8340	Compressor Station Equip Maint	4.0	Peak Day	2,532	1,083	487	44	916
227	8350	Meas. & Regul. Station Equip Maint	4.0	Peak Day	0	-	-	-	-
228	8360	Purification Equipment Maintenance	4.0	Peak Day	566	167	71	6	133
229	8370	Other Equipment Maintenance	4.0	Peak Day	0	-	-	-	-
230		Total Underground Storage Expense			162,347	69,466	31,223	2,811	58,848
231		Transmission:							
232		Operation							
233		Op. Sup. & Eng.	4.0	Peak Day	0	-	-	-	-
235	8510	System Control & Load Dispatching	4.0	Peak Day	0	-	-	-	-
236	8520	Communication Systems Expense	4.0	Peak Day	0	-	-	-	-
237	8530	Compressor Station Labor Expense	4.0	Peak Day	0	-	-	-	-
238	8540	Compressor Station Fuel Gas	4.0	Peak Day	0	-	-	-	-
239	8550	Compressor Station Fuel & Power	4.0	Peak Day	0	-	-	-	-
240	8560	Mains Expense	4.0	Peak Day	499,729	213,827	96,708	8,652	181,142
241	8570	Meas. & Regul. Station Expenses	4.0	Peak Day	163,068	44,101	19,822	1,784	37,350
242	8580	LDG Payment	4.0	Peak Day	0	-	-	-	-
243	8590	LDG Payment - ASG	4.0	Peak Day	0	-	-	-	-
244	8590	Other Expense	4.0	Peak Day	0	-	-	-	-
245	8600	Rechs.	4.0	Peak Day	0	-	-	-	-
246		Maintenance:							
247	8610	Maint. Sup. & Eng.	4.0	Peak Day	0	-	-	-	-
248	8620	Structures and Improvements	4.0	Peak Day	0	-	-	-	-
249	8630	Mains	4.0	Peak Day	20,015	8,564	3,849	347	7,295
250	8640	Compressor Station Equip Maint	4.0	Peak Day	0	-	-	-	-
251	8650	Meas. & Regul. Station Equip Maint	4.0	Peak Day	979	418	188	17	355
252	8660	Communication Equipment Maintenance	4.0	Peak Day	0	-	-	-	-
253	8670	Other Equipment Maintenance	4.0	Peak Day	0	-	-	-	-
254		Total Transmission Expense			623,791	299,812	119,867	10,800	226,112
255		Distribution:							
256		Operation							
257		Supervision and Engineering	23.4	Composite of Accts. 871-879 & 886-893 - Demand	993,181	168,237	75,617	6,807	142,520
259	8710	Distribution Load Dispatching	99.0	-	0	-	-	-	-
260	8711	Collection	99.0	-	0	-	-	-	-
261	8720	Compressor Station Labor & Expenses	99.0	-	0	-	-	-	-
262	8740	Mains & Services	12.4	Account 378 - General (Not Plant) - Demand	994,476	425,523	191,256	17,217	360,478
263	8750	Measuring and Regulating Station Exp. - Gen	12.4	Account 378 - General (Not Plant) - Demand	133,467	57,117	25,872	2,311	48,369
264	8760	Measuring and Regulating Station Exp. - Ind	99.0	-	0	-	-	-	-
265	8770	Measuring and Regulating Sta. Exp. - City Gate	13.4	Account 378 - City Gate (Not Plant) - Demand	38,777	16,592	7,267	671	14,056
268	8780	Meters and House Regulator Expense	99.0	-	0	-	-	-	-
267	8790	Customer Installations Expense	99.0	-	0	-	-	-	-
268	8600	Other Expense	23.4	Composite of Accts. 871-879 & 886-893 - Demand	39,906	16,804	7,698	684	14,330
269	8810	Rechs	23.4	Composite of Accts. 871-879 & 886-893 - Demand	121,854	52,144	23,437	2,110	44,173
270		Maintenance:							
271	8850	Maintenance Supervision and Engineering	73.4	Composite of Accts. 871-879 & 886-893 - Demand	779	334	150	13	263
272	8860	Maintenance of Structures and Improvements	31.4	Composite of Accts. 374-379 - Demand	2,169	928	417	38	768
273	8870	Maintenance of Mains	31.4	Composite of Accts. 374-379 - Demand	16,200	7,768	3,500	315	6,597
274	8890	Maintenance of compressor station equipment	99.0	-	0	-	-	-	-
274	8900	Maint. of Measuring and Regulating Station Equip. - General	31.4	Composite of Accts. 374-379 - Demand	3,095	1,324	585	54	1,122
276	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-	0	-	-	-	-
277	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	31.4	Composite of Accts. 374-379 - Demand	6,871	2,940	1,321	119	2,490
278	8930	Maintenance of Services	99.0	-	0	-	-	-	-
279	8940	Maintenance of Meters and House Regulators	99.0	-	0	-	-	-	-
280	8950	Maintenance of Other Equipment	99.0	-	0	-	-	-	-
281		Total Distribution			1,752,402	749,829	337,022	30,338	635,212

Almea Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-90148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
282									
283		Customer Accounts:							
284	9010	Supervision	99.0	-	0	-	-	-	-
285	9020	Meter Reading Expense	99.0	-	0	-	-	-	-
286	9030	Customer Records and Collection Expenses	99.0	-	0	-	-	-	-
287	9040	Uncollectible Accounts	99.0	-	0	-	-	-	-
288	9050	Miscellaneous Customer Accounts Expenses	99.0	-	0	-	-	-	-
289		Total Customer Accounts			0	-	-	-	-
290									
291		Customer Service and Information:							
292	9070	Supervision	99.0	-	0	-	-	-	-
293	9080	Customer Assistance Expenses	99.0	-	0	-	-	-	-
294	9090	Informational and Instructional Advertising Expenses	99.0	-	0	-	-	-	-
295	9100	Miscellaneous Customer Service and Informational Expenses	99.0	-	0	-	-	-	-
296		Total Customer Service and Information			0	-	-	-	-
297									
298		Sales:							
299	9110	Supervision	99.0	-	0	-	-	-	-
300	9120	Demonstration and Selling Expenses	99.0	-	0	-	-	-	-
301	9130	Advertising Expenses	99.0	-	0	-	-	-	-
302	9160	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-
303		Total Sales			0	-	-	-	-
304									
305		Administrative & General:							
306		Operations							
307	9200	Administrative and General Salaries	44.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	86,127	96,853	16,564	1,491	31,219
308	9210	Office Supplies and Expenses	44.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	(304)	(130)	(59)	(5)	(110)
309	9220	Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-
310	9220	Administrative Expenses Transferred - General	10.4	P. S. T. & O Plant - Demand	4,152,710	1,776,889	798,649	71,895	1,605,277
311	9230	Outside Services Employed	44.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	24,674	14,837	6,669	500	12,559
312	9240	Property Insurance	19.4	Allocated Not Plant - Demand	22,884	3,792	4,401	396	8,295
313	9250	Injuries and Damages	44.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	4,077	1,745	784	71	1,478
314	9260	Employee Pensions and Benefits	44.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	713,492	305,269	137,217	12,352	256,624
315	9270	Franchise Requirements	99.0	-	0	-	-	-	-
316	9280	Regulatory Commission Expenses	99.0	-	0	-	-	-	-
317	9290.1	General Advertising Expenses	99.0	-	0	-	-	-	-
318	930.2	Miscellaneous General Expense	44.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	6,627	3,691	1,859	149	3,127
319	9310	Rent	44.4	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	7,922	3,300	1,524	137	2,872
320		Maintenance							
321	9320	Maintenance of General Plant	99.0	-	0	-	-	-	-
322		Total A&G			6,030,201	2,152,955	897,498	87,087	1,823,350
323									
324		TOTAL O&M EXPENSE - DEMAND			7,690,741	3,238,962	1,455,620	131,037	2,743,522

Altova Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF O&M EXPENSES									
444									
445									
446	9010	Customer Accounts	99.0	-	0	-	-	-	-
447	9020	Meter Reading Expense	99.0	-	0	-	-	-	-
448	9030	Customer Records and Collection Expenses	99.0	-	0	-	-	-	-
449	9040	Uncollectible Accounts	99.0	-	0	-	-	-	-
450	9050	Miscellaneous Customer Accounts Expenses	99.0	-	0	-	-	-	-
451		Total Customer Accounts			0				
452									
453									
454	9070	Customer Service and Information	99.0	-	0	-	-	-	-
455	9080	Customer Assistance Expenses	99.0	-	0	-	-	-	-
456	9090	Informational and Instructional Advertising Expenses	99.0	-	0	-	-	-	-
457	9100	Miscellaneous Customer Service and Informational Expenses	99.0	-	0	-	-	-	-
458		Total Customer Service and Information			0				
459									
460									
461	9110	Sales	99.0	-	0	-	-	-	-
462	9120	Demonstration and Selling Expenses	99.0	-	0	-	-	-	-
463	9130	Advertising Expenses	99.0	-	0	-	-	-	-
464	9160	Miscellaneous Sales Expenses	99.0	-	0	-	-	-	-
465		Total Sales			0				
466									
467									
468		Administrative & General:							
469		Operation							
469	9200	Administrative and General Salaries	44.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	85,684	19,747	11,023	965	54,949
470	9210	Office Supplies and Expenses	44.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	(309)	(70)	(35)	(3)	(194)
471	9220	Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-
472	9230	Administrative Expenses Transferred - General	10.6	P, S, T & O Plant - Commodity	3,104,596	721,335	399,495	95,207	1,846,839
473	9230	Outside Services Employed	44.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	34,859	7,950	4,439	385	23,122
474	9240	Property Insurance	19.8	Allocated Net Plant - Comm	18,918	4,387	2,431	214	11,864
475	9250	Injuries and Damages	44.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	4,104	935	522	46	2,601
476	9260	Employee Payments and Benefits	44.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	718,097	163,585	91,313	7,996	455,203
477	9270	Franchise Requirements	99.0	-	0	-	-	-	-
478	9280	Regulatory Commission Expenses	99.0	-	0	-	-	-	-
479	930.1	General Advertising Expenses	99.0	-	0	-	-	-	-
480	930.2	Miscellaneous General Expenses	44.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	8,683	1,978	1,104	97	5,504
481	9310	Rents	44.6	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	7,873	1,816	1,014	88	5,054
482		Maintenance							
483	9320	Maintenance of General Plant	99.0	-	0	-	-	-	-
484		Total A&G			3,883,618	921,654	511,301	44,998	2,505,664
485									
486		TOTAL O&M EXPENSE - COMMODITY			85,179,052	56,886,833	31,821,178	2,785,263	4,693,969

Alcoa Energy Corporation, Kentucky/Mid States Division
 Kentucky Jurisdiction Case No. 2013-00148
 Forecasted Test Period: Twelve Months Ended November 30, 2014

ALLOCATION OF O&M EXPENSES

Table O&M Expenses		Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &
Line No.	Account No.	Factor	Base	Company		Public Authority	Industrial	Transportation
487		Production & Gathering:						
488		Operation:						
489	7500	Op. Sup. & Eng.		0	0	0	0	0
490	7510	Production Maps & Records		0	0	0	0	0
491	7530	Field Lines Expenses		0	0	0	0	0
492	7540	Field Compressor Station Expense		0	0	0	0	0
493	7550	Field Compressor Sta. Fuel & Pwr.		0	0	0	0	0
494	7560	Field Meas. & Regul. Station Exp.		0	0	0	0	0
495	7570	Purification Expenses		0	0	0	0	0
496	7590	Other Expenses		0	0	0	0	0
497		Maintenance:						
498	7610	Maint. Sup. & Eng.		0	0	0	0	0
499	7620	Structures and Improvements		0	0	0	0	0
500	7640	Field Line Maintenance		0	0	0	0	0
501	7650	Compressor Station Equip. Maint.		0	0	0	0	0
502	7660	Meas. & Regul. Station Equip. Maint.		0	0	0	0	0
503	7670	Purification Equipment Maintenance		0	0	0	0	0
504	7690	Other Equipment Maintenance		0	0	0	0	0
505	7690	Gas Processed By Others		0	0	0	0	0
506		Total Production & Gathering		0	0	0	0	0
507		Other Gas Supply Expenses:						
508		Operation:						
509	8001	Interference Gas Well-head Purchases		2,392,628	1,471,478	823,291	72,049	29,812
510	8010	Natural Gas field line purchases		1,391,896	856,621	478,944	41,514	15,016
511	8040	Natural Gas City Gate Purchases		45,814,740	28,053,244	15,895,801	1,373,691	492,004
513	8045	Transportation to City Gate		0	0	0	0	0
514	8060	Transmission, Operation supervision and engineering		(14,067)	(8,851)	(4,840)	(420)	(152)
515	8051	Other Gas Purchases / Gas Cost Adjustments		66,021,428	34,453,398	19,276,689	1,688,579	604,361
516	8052	PGA for Commercial		29,427,213	16,191,339	9,859,061	792,294	284,019
517	8053	PGA for Industrial		5,265,346	3,238,208	1,811,719	158,592	55,833
518	8054	PGA for Public Authority		8,658,020	5,298,070	2,850,248	155,615	70,079
519	8057	PGA for Transportation Sales		0	0	0	0	0
520	8058	Unfilled PGA Costs		(9,927,293)	(2,383,799)	(1,316,849)	(115,251)	(41,289)
521	8059	PGA Offer to Uncovered Gas Cost		(103,417,863)	(63,502,208)	(33,555,650)	(3,114,229)	(1,115,872)
522	8060	Exchange Gas		2,669,208	4,482,850	2,598,179	219,501	78,636
523	8081	Gas Withdrawn From Storage - Debit		26,859,335	16,624,746	8,245,602	809,119	289,657
524	8092	Gas Delivered to Storage		(15,161,906)	(9,324,630)	(5,217,135)	(456,572)	(163,567)
525	8110	Gas used for products extraction-Credit		0	0	0	0	0
526	8120	Gas Used for Other Utility Operations		(17,821)	(10,837)	(6,063)	(2)	(180)
527	8130	Other Gas Supply Expenses		63	63	63	0	0
528	8590	Transmission and compression of gas by others		35,036,880	21,647,203	12,055,889	1,055,039	377,908
529		Maintenance:						
530	8390	Maint. Of Purch. Gas Meas. Sta.		0	0	0	0	0
531		Total Other Gas Supply Expenses		80,286,245	55,613,479	31,059,814	2,718,167	973,785
532		Underground Storage:						
533		Operation:						
534		Op. Sup. & Eng.		(1,062)	(394)	(185)	(17)	(668)
536	8150	Maps & Records		0	0	0	0	0
537	8160	Wells Expense		169,618	82,858	28,921	2,741	74,501
538	8170	Lines Expense		60,954	22,587	10,609	855	28,773
539	8180	Compressor Station Expense		24,924	9,236	4,338	403	10,647
540	8190	Compressor Station Fuel & Power		777	298	135	13	341
541	8200	Meas. & Regul. Station Expenses		4,730	1,778	934	77	2,104
542	8210	Purification Expenses		34,456	12,768	5,997	557	15,134
543	8220	Exploration & Development		223	83	39	4	86
544	8230	Gas Losses		19,900	5,191	2,419	225	6,165
545		Maintenance:						
546	8300	Maint. Sup. & Eng.		10,314	3,822	1,795	167	4,530
547	8310	Structures and Improvements		0	0	0	0	0
548	8320	Reservoirs & Wells Maintenance		0	0	0	0	0
549	8330	Line Maintenance		0	0	0	0	0
550	8340	Compressor Station Equip Maint		5,064	1,877	881	62	2,244
551	8350	Meas. & Regul. Station Equip Maint		0	0	0	0	0
552	8360	Purification Equipment Maintenance		736	275	128	12	323
553	8370	Other Equipment Maintenance		0	0	0	0	0
554		Total Underground Storage Expense		324,694	120,320	56,511	5,248	142,615
555		Transmission:						
556		Operation:						
557		Op. Sup. & Eng.		0	0	0	0	0
559	8570	System Control & Load Dispatching		0	0	0	0	0
560	8570	Communication Systems Expense		0	0	0	0	0
561	8530	Compressor Station Labor Expense		0	0	0	0	0
562	8540	Compressor Station Fuel Gas		0	0	0	0	0
563	8550	Compressor Station Fuel & Power		0	0	0	0	0
564	8560	Mains Expense		895,779	213,827	98,108	8,829	181,142
565	8570	Meas. & Regul. Station Expenses		103,068	44,101	19,622	1,784	37,350
566	8580	LDC Payment		0	0	0	0	0
567	8590	LDC Payment - AAG		0	0	0	0	0
568	8590	Other Expenses		0	0	0	0	0
569	8600	Rents		0	0	0	0	0
570		Maintenance:						
571	8610	Maint. Sup. & Eng.		0	0	0	0	0
572	8620	Structures and Improvements		0	0	0	0	0
573	8630	Mains		20,015	8,684	3,848	347	7,265
574	8640	Compressor Station Equip Maint		0	0	0	0	0
575	8650	Meas. & Regul. Station Equip Maint		979	419	188	17	385
576	8660	Compressor Station Equipment Maintenance		0	0	0	0	0
577	8670	Other Equipment Maintenance		0	0	0	0	0
578		Total Transmission Expense		623,791	286,912	119,967	10,800	226,112
579		Distribution:						
580		Operation:						
582	8700	Supervision and Engineering		1,386,180	791,469	282,295	20,119	412,378
583	8710	Distribution Load Dispatching		293	67	37	3	186
584	8711	Debit/Credit		3,303	752	420	37	2,094
585	8720	Compressor Station Labor & Expenses		0	0	0	0	0
586	8740	Mains & Services		2,874,965	1,438,488	414,226	29,309	593,043
587	8750	Measuring and Regulating Station Exp. - Gen		268,973	87,520	49,644	3,797	133,012
588	8760	Measuring and Regulating Station Exp. - Ind.		23,764	0	0	0	23,764
589	8770	Measuring and Regulating Sta. Exp. - City Gate		77,553	25,424	12,388	1,103	36,639
590	8780	Meters and House Regulator Expense		818,400	491,683	275,287	25,829	25,901
591	8790	Customer Installations Expense		26,364	10,684	2,211	23	25
592	8800	Other Expense		135,277	70,478	25,346	2,021	41,434
593	8810	Rents		428,632	217,397	78,185	6,236	127,814
594		Maintenance:						
595	8850	Maintenance Supervision and Engineering		2,748	1,291	500	40	818
596	8860	Maintenance of Structures and Improvements		4,337	1,422	693	62	2,161
597	8870	Maintenance of Mains		36,400	11,933	5,814	518	16,135
598	8890	Maintenance of compressor station equipment		6,265	1,685	895	77	4,411
599	8900	Maint. of Measuring and Regulating Station Equip. - General		8,183	2,028	989	88	3,063
600	8910	Maint. of Measuring and Regulating Station Equip. - Industrial		4,695	0	0	0	4,695
601	8920	Maint. of Measuring and Regulating Station Equip. - City Gate		13,741	4,905	2,195	195	6,846
602	8930	Maintenance of Meters		48,951	43,278	5,206	69	611
603	8940	Maintenance of Meters and House Regulators		14,555	8,769	4,909	455	462
604	8950	Maintenance of Other Equipment		0	0	0	0	0
605		Total Distribution		5,178,068	3,126,170	1,124,297	89,669	1,837,962

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00149						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF O&M EXPENSES						
606						
607		Customer Accounts:				
608	9010	Supervision	(202)	(179)	(22)	(9)
609	8020	Meter Reading Expenses	1,321,334	1,174,120	144,102	1,623
610	9030	Customer Records and Collection Expenses	357,551	317,701	38,992	412
611	3040	Uncollectible Accounts	324,479	288,315	35,995	374
612	9050	Miscellaneous Customer Accounts Expenses	0	0	0	0
613		Total Customer Accounts	2,003,222	1,779,955	218,457	2,509
614						
615		Customer Service and Information:				
616	9070	Supervision	0	0	0	0
617	9080	Customer Assistance Expenses	0	0	0	0
618	9090	Informational and Instructional Advertising Expenses	133,918	118,992	14,804	154
619	9100	Miscellaneous Customer Service and Informational Expenses	0	0	0	0
620		Total Customer Service and Information	133,918	118,992	14,804	154
621						
622		Sales:				
623	9110	Supervision	218,372	194,034	23,814	252
624	9120	Demonstration and Selling Expenses	89,711	77,047	9,456	102
625	9130	Advertising Expenses	10,834	9,715	1,192	13
626	9160	Miscellaneous Sales Expenses	0	0	0	0
627		Total Sales	318,917	280,796	34,462	364
628						
629		Administrative & General:				
630		Operation				
631	9200	Administration and General Salaries	294,702	234,979	85,192	4,511
632	9210	Office Supplies and Expenses	(7,391)	(827)	(230)	(18)
633	9220	Administrative Expenses Transferred - Customer Support	0	0	0	0
634	9230	Administrative Expenses Transferred - General	13,071,350	6,789,581	2,386,089	189,131
635	9230	Outside Services Employed	155,855	94,401	28,246	1,818
636	9240	Property Insurance	74,698	58,053	14,119	146
637	9290	Injuries and Damages	18,686	11,110	3,098	214
638	9290	Employee Pensions and Benefits	3,269,740	1,944,100	540,253	37,371
639	9270	Franchise Requirements	2,840	2,523	310	3
640	9280	Regulatory Commission Expenses	111,840	99,575	12,199	129
641	9301	General Advertising Expenses	0	0	0	0
642	9302	Miscellaneous General Expense	39,537	23,508	6,530	452
643	9310	Items	36,395	21,986	6,998	415
644		Maintenance				
645	9320	Maintenance of General Plant	0	0	0	0
646		Total A&G	17,177,912	9,287,192	3,059,988	235,172
647						
648		TOTAL O&M EXPENSE	117,022,197	70,473,776	35,687,700	3,061,893

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
1							
2							
3							
4							
5							
6		Allocation	Allocation	Total	Residential	Commercial &	Firm
7		Factor	Basis	Company		Public Authority	Industrial
8							Interruptible &
9							Transportation
	Customer						
	Production & Gathering:						
	Operation						
	Op., Sup., & Eng.	99.0	-	0	-	-	-
	Production Maps & Records	99.0	-	0	-	-	-
	Field Lines Expenses	99.0	-	0	-	-	-
	Field Compressor Station Expense	99.0	-	0	-	-	-
	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-
	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-
	Purification Expense	99.0	-	0	-	-	-
	Other Expenses	99.0	-	0	-	-	-
	Maintenance						
	Maint. Sup., & Eng.	99.0	-	0	-	-	-
	Structures and Improvements	99.0	-	0	-	-	-
	Field Line Maintenance	99.0	-	0	-	-	-
	Compressor Station Equip. Maint.	99.0	-	0	-	-	-
	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
	Purification Equipment Maintenance	99.0	-	0	-	-	-
	Other Equipment Maintenance	99.0	-	0	-	-	-
	Gas Processed By Others	99.0	-	0	-	-	-
	Total Production & Gathering			0	0	0	0
	Other Gas Supply Expenses:						
	Wellhead Purchases	99.0	-	0	-	-	-
	Field Line Purchases	99.0	-	0	-	-	-
	Transmission Line Purchases	99.0	-	0	-	-	-
	City Gate Purchases	99.0	-	0	-	-	-
	Other Gas Purchases	99.0	-	0	-	-	-
	Exchange Gas	99.0	-	0	-	-	-
	Purchased Gas Expenses	99.0	-	0	-	-	-
	Storage Gas Withdrawal	99.0	-	0	-	-	-
	Company Used Gas	99.0	-	0	-	-	-
	Other Gas Supply Expenses	99.0	-	0	-	-	-
	Total Other Gas Supply Expenses			0	0	0	0
	Underground Storage:						
	Operation						
	Op., Sup., & Eng.	99.0	-	0	-	-	-
	Maps & Records	99.0	-	0	-	-	-
	Wells Expense	99.0	-	0	-	-	-
	Lines Expense	99.0	-	0	-	-	-
	Compressor Station Expense	99.0	-	0	-	-	-
	Compressor Station Fuel & Power	99.0	-	0	-	-	-
	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
	Purification Expenses	99.0	-	0	-	-	-
	Exploration & Development	99.0	-	0	-	-	-
	Gas Losses	99.0	-	0	-	-	-
	Other Expenses	99.0	-	0	-	-	-
	Storage Well Royalties	99.0	-	0	-	-	-
	Rents	99.0	-	0	-	-	-
	Maintenance						
	Maint. Sup., & Eng.	99.0	-	0	-	-	-
	Structures and Improvements	99.0	-	0	-	-	-
	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-
	Line Maintenance	99.0	-	0	-	-	-
	Compressor Station Equip Maint	99.0	-	0	-	-	-
	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
	Purification Equipment Maintenance	99.0	-	0	-	-	-
	Other Equipment Maintenance	99.0	-	0	-	-	-
	Total Underground Storage Expense			0	-	-	-
	Transmission:						
	Operation						
	Op., Sup., & Eng.	99.0	-	0	-	-	-
	System Control & Load Dispatching	99.0	-	0	-	-	-
	Communication Systems Expense	99.0	-	0	-	-	-
	Compressor Station Labor Expense	99.0	-	0	-	-	-
	Compressor Station Fuel Gas	99.0	-	0	-	-	-
	Compressor Station Fuel & Power	99.0	-	0	-	-	-
	Mains Expense	99.0	-	0	-	-	-
	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
	Other Expenses	99.0	-	0	-	-	-
	LDC Payment	99.0	-	0	-	-	-
	LDC Payment - A&G	99.0	-	0	-	-	-
	Rents	99.0	-	0	-	-	-
	Maintenance						
	Maint. Sup., & Eng.	99.0	-	0	-	-	-
	Structure & Improv.	99.0	-	0	-	-	-
	Mains	99.0	-	0	-	-	-
	Compressor Station Equip Maint	99.0	-	0	-	-	-
	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
	Communication Equipment Maintenance	99.0	-	0	-	-	-
	Other Equipment Maintenance	99.0	-	0	-	-	-
	Total Transmission Expense			0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
90							
91	Distribution:						
92	Operation						
93	Supervision & Eng.	99.0	-	0	-	-	-
94	Distribution Load Dispatching	99.0	-	0	-	-	-
95	Compressor Station Labor and Expenses	99.0	-	0	-	-	-
96	Mains and Services Expenses	99.0	-	0	-	-	-
97	Measuring and Regulating Station Expenses - General	99.0	-	0	-	-	-
98	Measuring and Regulating Station Expenses - Industrial	99.0	-	0	-	-	-
99	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0	-	0	-	-	-
100	Meter and House Regulator Expenses	99.0	-	0	-	-	-
101	Customer Installations Expenses	99.0	-	0	-	-	-
102	Other Expenses	99.0	-	0	-	-	-
103	Rents	99.0	-	0	-	-	-
104	Maintenance						
105	Maintenance Supervision and Engineering	99.0	-	0	-	-	-
106	Maintenance of Structures and Improvements	99.0	-	0	-	-	-
107	Maintenance of Mains	99.0	-	0	-	-	-
108	Maintenance of compressor station equipment	99.0	-	0	-	-	-
109	Maint. of Measuring and Regulating Station Equip. - General	99.0	-	0	-	-	-
110	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-	0	-	-	-
111	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0	-	0	-	-	-
112	Maintenance of Services	99.0	-	0	-	-	-
113	Maintenance of Meters and House Regulators	99.0	-	0	-	-	-
114	Maintenance of Other Equipment	99.0	-	0	-	-	-
115	Total Distribution			0	0	0	0
116							
117	Customer Accounts						
118	Supervision	99.0	-	0	-	-	-
119	Meter Reading	99.0	-	0	-	-	-
120	Customer Rec. & Collections	99.0	-	0	-	-	-
121	Uncollectible Accounts	99.0	-	0	-	-	-
122	Misc. Cust. Acct. Expense	99.0	-	0	-	-	-
123	Total Customer Accounts Expense			0	0	0	0
124							
125	Customer Service and Information						
126	Supervision	99.0	-	0	-	-	-
127	Customer Assistance	99.0	-	0	-	-	-
128	Information & Instruction	99.0	-	0	-	-	-
129	Misc. Cust. Acct. Expense	99.0	-	0	-	-	-
130	Total Customer Service & Info Expense			0	0	0	0
131							
132	Sales						
133	Supervision	99.0	-	0	-	-	-
134	Demonstration & Selling	99.0	-	0	-	-	-
135	Advertising	99.0	-	0	-	-	-
136	Misc. Sales Expense	99.0	-	0	-	-	-
137	Total Sales Expense			0	0	0	0
138							
139	Administrative & General:						
140	Operation						
141	Administrative and General Salaries	99.0	-	0	-	-	-
142	Office Supplies and Expenses	99.0	-	0	-	-	-
143	Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-
144	Administrative Expenses Transferred - General	99.0	-	0	-	-	-
145	Outside Services Employed	99.0	-	0	-	-	-
146	Property Insurance	99.0	-	0	-	-	-
147	Injuries and Damages	99.0	-	0	-	-	-
148	Employee Pensions and Benefits	99.0	-	0	-	-	-
149	Regulatory Commission Expenses	99.0	-	0	-	-	-
150	Duplicate Charges - Credit	99.0	-	0	-	-	-
151	General Advertising Expenses	99.0	-	0	-	-	-
152	Miscellaneous General Expense	99.0	-	0	-	-	-
153	Rents	99.0	-	0	-	-	-
154	Maintenance						
155	Maintenance of General Plant	99.0	-	0	-	-	-
156	Total A&G			0	0	0	0
157							
158	Other Utility Plant Related Payroll	99.0	-	0	-	-	-
159							
160	TOTAL PAYROLL EXPENSE - CUSTOMER			0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
		Allocation	Allocation	Total	Residential	Commercial &	Firm
		Factor	Basis	Company		Public Authority	Industrial
							Interruption &
							Transportation
161							
162							
163							
164	Demand						
165							
166							
167							
168							
169	Production & Gathering:						
170	Operation						
171	Op., Sup., & Eng.	99.0	-	0	-	-	-
172	Production Maps & Records	99.0	-	0	-	-	-
173	Field Lines Expenses	99.0	-	0	-	-	-
174	Field Compressor Station Expense	99.0	-	0	-	-	-
175	Field Compressor Sta. Fuel & Pwr.	99.0	-	0	-	-	-
176	Field Meas. & Regul. Station Exp	99.0	-	0	-	-	-
177	Purification Expense	99.0	-	0	-	-	-
178	Other Expenses	99.0	-	0	-	-	-
179	Maintenance						
180	Maint. Sup., & Eng.	99.0	-	0	-	-	-
181	Structures and Improvements	99.0	-	0	-	-	-
182	Field Line Maintenance	99.0	-	0	-	-	-
183	Compressor Station Equip. Maint.	99.0	-	0	-	-	-
184	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
185	Purification Equipment Maintenance	99.0	-	0	-	-	-
186	Other Equipment Maintenance	99.0	-	0	-	-	-
187	Gas Processed By Others	99.0	-	0	-	-	-
188	Total Production & Gathering			0	0	0	0
189							
190	Other Gas Supply Expenses:						
191	Wellhead Purchases	99.0	-	0	-	-	-
192	Field Line Purchases	99.0	-	0	-	-	-
193	Transmission Line Purchases	99.0	-	0	-	-	-
194	City Gate Purchases	99.0	-	0	-	-	-
195	Other Gas Purchases	99.0	-	0	-	-	-
196	Exchange Gas	99.0	-	0	-	-	-
197	Purchased Gas Expenses	99.0	-	0	-	-	-
198	Storage Gas Withdrawal	99.0	-	0	-	-	-
199	Company Used Gas	99.0	-	0	-	-	-
200	Other Gas Supply Expenses	99.0	-	0	-	-	-
201	Total Other Gas Supply Expenses			0	0	0	0
202							
203	Underground Storage:						
204	Operation						
205	Op., Sup., & Eng.	99.0	-	0	-	-	-
206	Maps & Records	99.0	-	0	-	-	-
207	Wells Expense	99.0	-	0	-	-	-
208	Lines Expense	99.0	-	0	-	-	-
209	Compressor Station Expense	99.0	-	0	-	-	-
210	Compressor Station Fuel & Power	99.0	-	0	-	-	-
211	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
212	Purification Expenses	99.0	-	0	-	-	-
213	Exploration & Development	99.0	-	0	-	-	-
214	Gas Losses	99.0	-	0	-	-	-
215	Other Expenses	99.0	-	0	-	-	-
216	Storage Well Royalties	99.0	-	0	-	-	-
217	Rents	99.0	-	0	-	-	-
218	Maintenance						
219	Maint. Sup., & Eng.	99.0	-	0	-	-	-
220	Structures and Improvements	99.0	-	0	-	-	-
221	Reservoirs & Wells Maintenance	99.0	-	0	-	-	-
222	Line Maintenance	99.0	-	0	-	-	-
223	Compressor Station Equip Maint	99.0	-	0	-	-	-
224	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
225	Purification Equipment Maintenance	99.0	-	0	-	-	-
226	Other Equipment Maintenance	99.0	-	0	-	-	-
227	Total Underground Storage Expense			0	-	-	-
228							
229	Transmission:						
230	Operation						
231	Op., Sup., & Eng.	99.0	-	0	-	-	-
232	System Control & Load Dispatching	99.0	-	0	-	-	-
233	Communication Systems Expense	99.0	-	0	-	-	-
234	Compressor Station Labor Expense	99.0	-	0	-	-	-
235	Compressor Station Fuel Gas	99.0	-	0	-	-	-
236	Compressor Station Fuel & Power	99.0	-	0	-	-	-
237	Mains Expense	99.0	-	0	-	-	-
238	Meas. & Regul. Station Expenses	99.0	-	0	-	-	-
239	Other Expenses	99.0	-	0	-	-	-
240	LDC Payment	99.0	-	0	-	-	-
241	LDC Payment - A&G	99.0	-	0	-	-	-
242	Rents	99.0	-	0	-	-	-
243	Maintenance						
244	Maint. Sup., & Eng.	99.0	-	0	-	-	-
245	Structure & Improv.	99.0	-	0	-	-	-
246	Mains	99.0	-	0	-	-	-
247	Compressor Station Equip Maint	99.0	-	0	-	-	-
248	Meas. & Regul. Station Equip Maint	99.0	-	0	-	-	-
249	Communication Equipment Maintenance	99.0	-	0	-	-	-
250	Other Equipment Maintenance	99.0	-	0	-	-	-
251	Total Transmission Expense			0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division					
Kentucky Jurisdiction Case No. 2013-00148					
Forecasted Test Period: Twelve Months Ended November 30, 2014					
ALLOCATION OF PAYROLL					
252					
253	Distribution:				
254	Operation				
255	Supervision & Eng.	99.0 -	0	-	-
256	Distribution Load Dispatching	99.0 -	0	-	-
257	Compressor Station Labor and Expenses	99.0 -	0	-	-
258	Mains and Services Expenses	99.0 -	0	-	-
259	Measuring and Regulating Station Expenses - General	99.0 -	0	-	-
260	Measuring and Regulating Station Expenses - Industrial	99.0 -	0	-	-
261	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0 -	0	-	-
262	Meter and House Regulator Expenses	99.0 -	0	-	-
263	Customer Installations Expenses	99.0 -	0	-	-
264	Other Expenses	99.0 -	0	-	-
265	Rents	99.0 -	0	-	-
269	Maintenance				
267	Maintenance Supervision and Engineering	99.0 -	0	-	-
268	Maintenance of Structures and Improvements	99.0 -	0	-	-
269	Maintenance of Mains	99.0 -	0	-	-
270	Maintenance of compressor station equipment	99.0 -	0	-	-
271	Maint. of Measuring and Regulating Station Equip. - General	99.0 -	0	-	-
272	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0 -	0	-	-
273	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0 -	0	-	-
274	Maintenance of Services	99.0 -	0	-	-
275	Maintenance of Meters and House Regulators	99.0 -	0	-	-
276	Maintenance of Other Equipment	99.0 -	0	-	-
277	Total Distribution		0	0	0
278					
279	Customer Accounts				
280	Supervision	99.0 -	0	-	-
281	Meter Reading	99.0 -	0	-	-
282	Customer Rec. & Collections	99.0 -	0	-	-
283	Uncollectible Accounts	99.0 -	0	-	-
284	Misc. Cust. Acct. Expense	99.0 -	0	-	-
285	Total Customer Accounts Expense		0	0	0
286					
287	Customer Service and Information				
288	Supervision	99.0 -	0	-	-
289	Customer Assistance	99.0 -	0	-	-
290	Information & Instruction	99.0 -	0	-	-
291	Misc. Cust. Acct. Expense	99.0 -	0	-	-
292	Total Customer Service & Info Expense		0	0	0
293					
294	Sales				
295	Supervision	99.0 -	0	-	-
296	Demonstration & Selling	99.0 -	0	-	-
297	Advertising	99.0 -	0	-	-
298	Misc. Sales Expense	99.0 -	0	-	-
299	Total Sales Expense		0	0	0
300					
301	Administrative & General:				
302	Operation				
303	Administrative and General Salaries	99.0 -	0	-	-
304	Office Supplies and Expenses	99.0 -	0	-	-
305	Administrative Expenses Transferred - Customer Support	99.0 -	0	-	-
306	Administrative Expenses Transferred - General	99.0 -	0	-	-
307	Outside Services Employed	99.0 -	0	-	-
308	Property Insurance	99.0 -	0	-	-
309	Injuries and Damages	99.0 -	0	-	-
310	Employee Pensions and Benefits	99.0 -	0	-	-
311	Regulatory Commission Expenses	99.0 -	0	-	-
312	Duplicate Charges - Credit	99.0 -	0	-	-
313	General Advertising Expenses		0	-	-
314	Miscellaneous General Expense		0	-	-
315	Rents		0	-	-
316	Maintenance				
317	Maintenance of General Plant	99.0 -	0	-	-
318	Total A&G		0	0	0
319					
320	Other Utility Plant Related Payroll	99.0 -	0	-	-
321					
322	TOTAL PAYROLL EXPENSE - DEMAND		0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
		Allocation	Allocation	Total	Residential	Commercial &	Firm
		Factor	Basis	Company		Public Authority	Industrial
							Interruptible &
							Transportation
323							
324							
325							
326	Commodity						
327							
328							
329							
330							
331	Production & Gathering:						
332	Operation						
333	Op., Sup., & Eng.	99.0		0			
334	Production Maps & Records	99.0		0			
335	Field Lines Expenses	99.0		0			
336	Field Compressor Station Expense	99.0		0			
337	Field Compressor Sta. Fuel & Pwr.	99.0		0			
338	Field Meas. & Regul. Station Exp	99.0		0			
339	Purification Expense	99.0		0			
340	Other Expenses	99.0		0			
341	Maintenance						
342	Maint. Sup., & Eng.	99.0		0			
343	Structures and Improvements	99.0		0			
344	Field Line Maintenance	99.0		0			
345	Compressor Station Equip. Maint.	99.0		0			
346	Meas. & Regul. Station Equip Maint	99.0		0			
347	Purification Equipment Maintenance	99.0		0			
348	Other Equipment Maintenance	99.0		0			
349	Gas Processed By Others	99.0		0			
350	Total Production & Gathering			0	0	0	0
351							
352	Other Gas Supply Expenses:						
353	Wellhead Purchases	99.0		0			
354	Field Line Purchases	99.0		0			
355	Transmission Line Purchases	99.0		0			
356	City Gate Purchases	99.0		0			
357	Other Gas Purchases	99.0		0			
358	Exchange Gas	99.0		0			
359	Purchased Gas Expenses	99.0		0			
360	Storage Gas Withdrawal	99.0		0			
361	Company Used Gas	99.0		0			
362	Other Gas Supply Expenses	99.0		0			
363	Total Other Gas Supply Expenses			0	0	0	0
364							
365	Underground Storage:						
366	Operation						
367	Op., Sup., & Eng.	99.0		0			
368	Maps & Records	99.0		0			
369	Wells Expense	99.0		0			
370	Lines Expense	99.0		0			
371	Compressor Station Expense	99.0		0			
372	Compressor Station Fuel & Power	99.0		0			
373	Meas. & Regul. Station Expenses	99.0		0			
374	Purification Expenses	99.0		0			
375	Exploration & Development	99.0		0			
376	Gas Losses	99.0		0			
377	Other Expenses	99.0		0			
378	Storage Well Royalties	99.0		0			
379	Rents	99.0		0			
380	Maintenance						
381	Maint. Sup., & Eng.	99.0		0			
382	Structures and Improvements	99.0		0			
383	Reservoirs & Wells Maintenance	99.0		0			
384	Line Maintenance	99.0		0			
385	Compressor Station Equip Maint	99.0		0			
386	Meas. & Regul. Station Equip Maint	99.0		0			
387	Purification Equipment Maintenance	99.0		0			
388	Other Equipment Maintenance	99.0		0			
389	Total Underground Storage Expense			0			
390							
391	Transmission:						
392	Operation						
393	Op., Sup., & Eng.	99.0		0			
394	System Control & Load Dispatching	99.0		0			
395	Communication Systems Expense	99.0		0			
396	Compressor Station Labor Expense	99.0		0			
397	Compressor Station Fuel Gas	99.0		0			
398	Compressor Station Fuel & Power	99.0		0			
399	Mains Expense	99.0		0			
400	Meas. & Regul. Station Expenses	99.0		0			
401	Other Expenses	99.0		0			
402	LDC Payment	99.0		0			
403	LDC Payment - A&G	99.0		0			
404	Rents	99.0		0			
405	Maintenance						
406	Maint. Sup., & Eng.	99.0		0			
407	Structure & Improv.	99.0		0			
408	Mains	99.0		0			
409	Compressor Station Equip Maint	99.0		0			
410	Meas. & Regul. Station Equip Maint	99.0		0			
411	Communication Equipment Maintenance	99.0		0			
412	Other Equipment Maintenance	99.0		0			
413	Total Transmission Expense			0	0	0	0

Amos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF PAYROLL									
414									
415	Distribution:								
416	Operation:								
417	Supervision & Eng.	99.0	-	0	-	-	-	-	-
418	Distribution Load Dispatching	99.0	-	0	-	-	-	-	-
419	Compressor Station Labor and Expenses	99.0	-	0	-	-	-	-	-
420	Mains and Services Expenses	99.0	-	0	-	-	-	-	-
421	Measuring and Regulating Station Expenses - General	99.0	-	0	-	-	-	-	-
422	Measuring and Regulating Station Expenses - Industrial	99.0	-	0	-	-	-	-	-
423	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0	-	0	-	-	-	-	-
424	Meter and House Regulator Expenses	99.0	-	0	-	-	-	-	-
425	Customer Installations Expenses	99.0	-	0	-	-	-	-	-
426	Other Expenses	99.0	-	0	-	-	-	-	-
427	Rents	99.0	-	0	-	-	-	-	-
428	Maintenance								
429	Maintenance Supervision and Engineering	99.0	-	0	-	-	-	-	-
430	Maintenance of Structures and Improvements	99.0	-	0	-	-	-	-	-
431	Maintenance of Mains	99.0	-	0	-	-	-	-	-
432	Maintenance of compressor station equipment	99.0	-	0	-	-	-	-	-
433	Maint. of Measuring and Regulating Station Equip. - General	99.0	-	0	-	-	-	-	-
434	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	-	0	-	-	-	-	-
435	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0	-	0	-	-	-	-	-
436	Maintenance of Services	99.0	-	0	-	-	-	-	-
437	Maintenance of Meters and House Regulators	99.0	-	0	-	-	-	-	-
438	Maintenance of Other Equipment	99.0	-	0	-	-	-	-	-
439	Total Distribution			0	0	0	0	0	0
440									
441	Customer Accounts								
442	Supervision	99.0	-	0	-	-	-	-	-
443	Meter Reading	99.0	-	0	-	-	-	-	-
444	Customer Rec. & Collections	99.0	-	0	-	-	-	-	-
445	Uncollectible Accounts	99.0	-	0	-	-	-	-	-
446	Misc. Cust. Acct. Expense	99.0	-	0	-	-	-	-	-
447	Total Customer Accounts Expense			0	0	0	0	0	0
448									
449	Customer Service and Information								
450	Supervision	99.0	-	0	-	-	-	-	-
451	Customer Assistance	99.0	-	0	-	-	-	-	-
452	Information & Instruction	99.0	-	0	-	-	-	-	-
453	Misc. Cust. Acct. Expense	99.0	-	0	-	-	-	-	-
454	Total Customer Service & Info Expense			0	0	0	0	0	0
455									
456	Sales								
457	Supervision	99.0	-	0	-	-	-	-	-
458	Demonstration & Selling	99.0	-	0	-	-	-	-	-
459	Advertising	99.0	-	0	-	-	-	-	-
460	Misc. Sales Expense	99.0	-	0	-	-	-	-	-
461	Total Sales Expense			0	0	0	0	0	0
462									
463	Administrative & General:								
464	Operation:								
465	Administrative and General Salaries	99.0	-	0	-	-	-	-	-
466	Office Supplies and Expenses	99.0	-	0	-	-	-	-	-
467	Administrative Expenses Transferred - Customer Support	99.0	-	0	-	-	-	-	-
468	Administrative Expenses Transferred - General	99.0	-	0	-	-	-	-	-
469	Outside Services Employed	99.0	-	0	-	-	-	-	-
470	Property Insurance	99.0	-	0	-	-	-	-	-
471	Injuries and Damages	99.0	-	0	-	-	-	-	-
472	Employee Pensions and Benefits	99.0	-	0	-	-	-	-	-
473	Regulatory Commission Expenses	99.0	-	0	-	-	-	-	-
474	Duplicate Charges - Credit	99.0	-	0	-	-	-	-	-
475	General Advertising Expenses			0	-	-	-	-	-
476	Miscellaneous General Expense			0	-	-	-	-	-
477	Rents			0	-	-	-	-	-
478	Maintenance								
479	Maintenance of General Plant	99.0	-	0	-	-	-	-	-
480	Total A&G			0	0	0	0	0	0
481									
482	Other Utility Plant Related Payroll	99.0	-	0	-	-	-	-	-
483									
484	TOTAL PAYROLL EXPENSE - COMMODITY			0	0	0	0	0	0

Almos Energy Corporation, Kentucky/Mid-States Division							
Kentucky Jurisdiction Case No. 2013-00148							
Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION OF PAYROLL							
485							
486							
487							
488	Total Payroll Expenses						
489							
491		Allocation	Allocation	Total	Residential	Commercial &	Firm
492		Factor	Basis	Company		Public Authority	Industrial
493	Production & Gathering:						
494	Operation						
495	Op., Sup., & Eng.			0	0	0	0
496	Production Maps & Records			0	0	0	0
497	Field Lines Expenses			0	0	0	0
498	Field Compressor Station Expense			0	0	0	0
499	Field Compressor Sta. Fuel & Pwr.			0	0	0	0
500	Field Meas. & Regul. Station Exp			0	0	0	0
501	Purification Expense			0	0	0	0
502	Other Expenses			0	0	0	0
503	Maintenance			0	0	0	0
504	Maint. Sup., & Eng.			0	0	0	0
505	Structures and Improvements			0	0	0	0
506	Field Line Maintenance			0	0	0	0
507	Compressor Station Equip. Maint.			0	0	0	0
508	Meas. & Regul. Station Equip Maint			0	0	0	0
509	Purification Equipment Maintenance			0	0	0	0
510	Other Equipment Maintenance			0	0	0	0
511	Gas Processed By Others			0	0	0	0
512	Total Production & Gathering			0	0	0	0
513							
514	Other Gas Supply Expenses:						
515	Wellhead Purchases			0	0	0	0
516	Field Line Purchases			0	0	0	0
517	Transmission Line Purchases			0	0	0	0
518	City Gate Purchases			0	0	0	0
519	Other Gas Purchases			0	0	0	0
520	Exchange Gas			0	0	0	0
521	Purchased Gas Expenses			0	0	0	0
522	Storage Gas Withdrawal			0	0	0	0
523	Company Used Gas			0	0	0	0
524	Other Gas Supply Expenses			0	0	0	0
525	Total Other Gas Supply Expenses			0	0	0	0
526							
527	Underground Storage:						
528	Operation						
529	Op., Sup., & Eng.			0	0	0	0
530	Maps & Records			0	0	0	0
531	Wells Expense			0	0	0	0
532	Lines Expense			0	0	0	0
533	Compressor Station Expense			0	0	0	0
534	Compressor Station Fuel & Power			0	0	0	0
535	Meas. & Regul. Station Expenses			0	0	0	0
536	Purification Expenses			0	0	0	0
537	Exploration & Development			0	0	0	0
538	Gas Losses			0	0	0	0
539	Other Expenses			0	0	0	0
540	Storage Well Royalties			0	0	0	0
541	Rents			0	0	0	0
542	Maintenance						
543	Maint. Sup., & Eng.			0	0	0	0
544	Structures and Improvements			0	0	0	0
545	Reservoirs & Wells Maintenance			0	0	0	0
546	Line Maintenance			0	0	0	0
547	Compressor Station Equip Maint			0	0	0	0
548	Meas. & Regul. Station Equip Maint			0	0	0	0
549	Purification Equipment Maintenance			0	0	0	0
550	Other Equipment Maintenance			0	0	0	0
551	Total Underground Storage Expense			0	0	0	0
552							
553	Transmission:						
554	Operation						
555	Op., Sup., & Eng.			0	0	0	0
556	System Control & Load Dispatching			0	0	0	0
557	Communication Systems Expense			0	0	0	0
558	Compressor Station Labor Expense			0	0	0	0
559	Compressor Station Fuel Gas			0	0	0	0
560	Compressor Station Fuel & Power			0	0	0	0
561	Mains Expense			0	0	0	0
562	Meas. & Regul. Station Expenses			0	0	0	0
563	Other Expenses			0	0	0	0
564	LDC Payment			0	0	0	0
565	LDC Payment - A&G			0	0	0	0
566	Rents			0	0	0	0
567	Maintenance						
568	Maint. Sup., & Eng.			0	0	0	0
569	Structure & Improv.			0	0	0	0
570	Mains			0	0	0	0
571	Compressor Station Equip Maint			0	0	0	0
572	Meas. & Regul. Station Equip Maint			0	0	0	0
573	Communication Equipment Maintenance			0	0	0	0
574	Other Equipment Maintenance			0	0	0	0
575	Total Transmission Expense			0	0	0	0

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Customer									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1		Intangible Plant:							
2									
3	30100	Organization	99.0	-	0	-	-	-	-
4	30200	Franchises & Consents	99.0	-	0	-	-	-	-
5	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
6									
7		Total Intangible Plant:			0	-	-	-	-
8									
9		Production Plant:							
10			99.0	-	0	-	-	-	-
11	32520	Producing Leaseholds	99.0	-	0	-	-	-	-
12	32540	Rights of Ways	99.0	-	0	-	-	-	-
13	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-
14	33201	Field Lines	99.0	-	0	-	-	-	-
15	33202	Tributary Lines	99.0	-	0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-
17	33600	Purification Equipment	99.0	-	0	-	-	-	-
18									
19		Total Production Plant:			0	-	-	-	-
20									
21		Storage Plant:							
22									
23	35010	Land	99.0	-	0	-	-	-	-
24	35020	Rights of Way	99.0	-	0	-	-	-	-
25	35100	Structures and Improvements	99.0	-	0	-	-	-	-
26	35102	Compression Station Equipment	99.0	-	0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.0	-	0	-	-	-	-
28	35104	Other Structures	99.0	-	0	-	-	-	-
29	35200	Wells \ Rights of Way	99.0	-	0	-	-	-	-
30	35201	Well Construction	99.0	-	0	-	-	-	-
31	35202	Well Equipment	99.0	-	0	-	-	-	-
32	35203	Cushion Gas	99.0	-	0	-	-	-	-
33	35210	Leaseholds	99.0	-	0	-	-	-	-
34	35211	Storage Rights	99.0	-	0	-	-	-	-
35	35301	Field Lines	99.0	-	0	-	-	-	-
36	35302	Tributary Lines	99.0	-	0	-	-	-	-
37	35400	Compressor Station Equipment	99.0	-	0	-	-	-	-
38	35500	Meas & Reg. Equipment	99.0	-	0	-	-	-	-
39	35600	Purification Equipment	99.0	-	0	-	-	-	-
40									
41		Total Storage Plant:			0	-	-	-	-
42									
43		Transmission:							
44									
45	36510	Land & Land Rights	99.0	-	0	-	-	-	-
46	36520	Rights of Way	99.0	-	0	-	-	-	-
47	36602	Structures & Improvements	99.0	-	0	-	-	-	-
48	36603	Other Structures	99.0	-	0	-	-	-	-
49	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-
50	36701	Mains - Steel	99.0	-	0	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
53									
54		Total Transmission Plant:			0	-	-	-	-
55									
56		Distribution:							
57									
58	37400	Land & Land Rights	99.0	-	0	-	-	-	-
59	37401	Land	99.0	-	0	-	-	-	-
60	37402	Land Rights	99.0	-	0	-	-	-	-
61	37403	Land Other	99.0	-	0	-	-	-	-
62	37500	Structures & Improvements	99.0	-	0	-	-	-	-
63	37501	Structures & Improvements T.B.	99.0	-	0	-	-	-	-
64	37502	Land Rights	99.0	-	0	-	-	-	-
65	37503	Improvements	99.0	-	0	-	-	-	-
66	37600	Mains Cathodic Protection	99.0	-	0	-	-	-	-
67	37601	Mains - Steel	99.0	-	0	-	-	-	-
68	37602	Mains - Plastic	99.0	-	0	-	-	-	-
69	37800	Meas & Reg. Sta. Equip - General	99.0	-	0	-	-	-	-
70	37900	Meas & Reg. Sta. Equip - City Gate	99.0	-	0	-	-	-	-
71	37905	Meas & Reg. Sta. Equipment T.B.	99.0	-	0	-	-	-	-
72	38000	Services	5.0	Customers	4,473,918	3,975,283	487,894	6,167	5,584
73	38100	Meters	5.0	Meter Investment	1,773,300	1,085,372	598,498	66,317	66,123
74	38200	Meter Installations	5.0	Meter Investment	2,132,918	1,281,425	717,464	68,535	67,504
75	38300	House Regulators	5.0	Meter Investment	235,602	141,546	79,250	7,349	7,456
76	38400	House Reg. Installations	5.0	Meter Investment	3,841	2,308	1,292	120	122
77	38500	Ind. Meas. & Reg. Sta. Equipment	9.0	Direct to I & T	157,854	-	-	-	157,854
78	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	0
79									
80		Total Distribution Plant:			8,777,433	6,485,934	1,882,378	134,479	294,642

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF DEPRECIATION EXPENSE						
81						
82		General:				
83						
84	39900	Land & Land Rights	99.0	-	0	-
85	39000	Structures Frame	10.2	P, S, T & D Plant - Customer	58,428	49,218
86	39002	Improvements	99.0		0	-
87	39003	Air Conditioning Equipment	10.2	P, S, T & D Plant - Customer	11,965	8,850
88	39004	Improvement to leased Premises	99.0		0	-
89	39009	Office Furniture & Equipment	10.2	P, S, T & D Plant - Customer	13,450	9,848
90	35100	Remittance Processing Equip	10.2	P, S, T & D Plant - Customer	43,052	31,843
91	39103	Transportation Equipment	99.0		0	-
92	39200	Trucks	99.0		0	-
93	39201	Trailers	99.0		0	-
94	39202	Stores Equipment	99.0		0	-
95	39400	Power Operated Equipment	10.2	P, S, T & D Plant - Customer	60,066	44,428
96	39603	Backhoes	10.2	P, S, T & D Plant - Customer	3,662	2,709
97	39604	Welders	10.2	P, S, T & D Plant - Customer	4,279	3,165
98	39605	Communication Equipment	10.2	P, S, T & D Plant - Customer	2,267	1,677
99	39700	Communication Equipment - Mobile Radios	10.2	P, S, T & D Plant - Customer	10,987	8,127
100	39701	Communication Equipment - Fixed Radios	99.0		0	-
101	39702	Communication Equip. - Telemetering	99.0		0	-
102	39705	Miscellaneous Equipment	10.2	P, S, T & D Plant - Customer	3,718	2,750
103	39800	Other Tangible Property	10.2	P, S, T & D Plant - Customer	55,036	41,151
104	39900	Other Tangible Property - Servers - HW	99.0		0	-
105	39901	Other Tangible Property - Servers - SW	99.0		0	-
106	39902	Other Tangible Property - Network - HW	99.0		0	-
107	39903	Other Tang. Property - CPU	99.0		0	-
108	39904	Other Tangible Property - MF - Hardware	99.0		0	-
109	39905	Other Tang. Property - PC Hardware	99.0		0	-
110	39906	Other Tang. Property - PC Software	10.2	P, S, T & D Plant - Customer	18,437	13,637
111	39907	Other Tang. Property - Mainframe SAW	99.0		0	-
112	39908	Other Tang. Property - Application Software	99.0		0	-
113		AR 15 general plant amortization	10.2	P, S, T & D Plant - Customer	113,572	84,003
114						
115						
116		Total General Plant			389,520	295,504
117						
118		TOTAL DIRECT DEPRECIATION EXPENSE			9,176,953	6,761,438
119						
120		Kentucky Mid-States General Office:				
121						
122		Intangible Plant:				
123						
124	30100	Organization	99.0		0	-
125	30200	Franchises & Consents	99.0		0	-
126	30300	Misc Intangible Plant	99.0		0	-
127						
128		Total Intangible Plant			0	-
129						
130		General:				
131						
132	37400	Land & Land Rights	10.2	P, S, T & D Plant - Customer	0	-
133	39001	Structures Frame	10.2	P, S, T & D Plant - Customer	1,199	887
134	39004	Air Conditioning Equipment	10.2	P, S, T & D Plant - Customer	0	-
135	39009	Improvement to leased Premises	10.2	P, S, T & D Plant - Customer	0	-
136	39100	Office Furniture & Equipment	10.2	P, S, T & D Plant - Customer	932	689
137	39200	Transportation Equipment	10.2	P, S, T & D Plant - Customer	0	-
138	39300	Stores Equipment	10.2	P, S, T & D Plant - Customer	72	53
139	39400	Tools, Shop & Garage Equipment	10.2	P, S, T & D Plant - Customer	2,095	1,559
140	39500	Power Operated Equipment	10.2	P, S, T & D Plant - Customer	269	199
141	39700	Communication Equipment	10.2	P, S, T & D Plant - Customer	609	451
142	39800	Miscellaneous Equipment	10.2	P, S, T & D Plant - Customer	9,217	6,817
143	39900	Other Tangible Property	10.2	P, S, T & D Plant - Customer	0	-
144	39901	Other Tangible Property - Servers - HW	10.2	P, S, T & D Plant - Customer	7,308	5,405
145	39902	Other Tangible Property - Servers - SW	10.2	P, S, T & D Plant - Customer	0	-
146	39903	Other Tangible Property - Network - HW	10.2	P, S, T & D Plant - Customer	0	-
147	39906	Other Tang. Property - PC Hardware	10.2	P, S, T & D Plant - Customer	29,155	21,664
148	39907	Other Tang. Property - PC Software	10.2	P, S, T & D Plant - Customer	0	-
149	39908	Other Tang. Property - Mainframe SAW	10.2	P, S, T & D Plant - Customer	0	-
150						
151						
152		Total General Plant			50,856	37,615
153						
154		Shared Services General Office:				
155						
156		General:				
157						
158	36000	Structures & Improvements	10.2	P, S, T & D Plant - Customer	100	74
159	39005	G-Structures & Improvements	10.2	P, S, T & D Plant - Customer	1,905	1,409
160	39009	Improvement to leased Premises	10.2	P, S, T & D Plant - Customer	9,309	6,886
161	39100	Office Furniture & Equipment	10.2	P, S, T & D Plant - Customer	9,501	7,028
162	39102	Remittance Processing Equip	10.2	P, S, T & D Plant - Customer	0	-
163	39103	Office Machines	10.2	P, S, T & D Plant - Customer	0	-
164	39104	G-Office Furniture & Equip.	10.2	P, S, T & D Plant - Customer	16	12
165	39200	Transportation Equipment	10.2	P, S, T & D Plant - Customer	709	524
166	39300	Stores Equipment	10.2	P, S, T & D Plant - Customer	0	-
167	39400	Tools, Shop & Garage Equipment	10.2	P, S, T & D Plant - Customer	554	410
168	39500	Laboratory Equipment	10.2	P, S, T & D Plant - Customer	102	76
169	39700	Communication Equipment	10.2	P, S, T & D Plant - Customer	3,889	2,877
170	39800	Miscellaneous Equipment	10.2	P, S, T & D Plant - Customer	166	122
171	39900	Other Tangible Property	10.2	P, S, T & D Plant - Customer	554	410
172	39901	Other Tangible Property - Servers - R/V	10.2	P, S, T & D Plant - Customer	63,991	47,927
173	39902	Other Tangible Property - Servers - S/V	10.2	P, S, T & D Plant - Customer	33,493	24,751
174	39903	Other Tangible Property - Network - R/V	10.2	P, S, T & D Plant - Customer	7,843	5,801
175	39904	Other Tang. Property - CPU	10.2	P, S, T & D Plant - Customer	0	-
176	39905	Other Tangible Property - MF - Hardware	10.2	P, S, T & D Plant - Customer	0	-
177	39906	Other Tang. Property - PC Hardware	10.2	P, S, T & D Plant - Customer	5,684	4,204
178	39907	Other Tang. Property - PC Software	10.2	P, S, T & D Plant - Customer	1,624	1,201
179	39908	Other Tang. Property - Mainframe S/W	10.2	P, S, T & D Plant - Customer	167,552	123,930
180	39909	Other Tang. Property - Application Soft	10.2	P, S, T & D Plant - Customer	0	-
181	39924	Other Tang. Property - General Startup	10.2	P, S, T & D Plant - Customer	0	-
182						
183						
184		Total General Plant			306,552	226,741

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
185									
186		Shared Services Customer Support:							
187									
188		General:							
189									
190	38900	Land	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
191	38910	CKV-Land & Land Rights	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
192	39000	Structures & Improvements	10.2	P, S, T & D Plant - Customer	11,224	8,302	2,293	168	471
193	39006	Improvement to leased Premises	10.2	P, S, T & D Plant - Customer	4,678	3,460	956	66	195
194	39010	CKV-Structures & Improvements	10.2	P, S, T & D Plant - Customer	1,228	908	251	17	51
195	39100	Office Furniture & Equipment	10.2	P, S, T & D Plant - Customer	1,172	867	239	17	49
196	39700	Communication Equipment	10.2	P, S, T & D Plant - Customer	2,917	2,158	596	41	122
197	39710	CKV-Communication Equipment	10.2	P, S, T & D Plant - Customer	63	39	11	1	2
198	39800	Miscellaneous Equipment	10.2	P, S, T & D Plant - Customer	40	30	8	1	2
199	39900	Other Tangible Property	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
200	39901	Other Tangible Property - Servers - H/W	10.2	P, S, T & D Plant - Customer	12,737	9,421	2,602	180	534
201	39902	Other Tangible Property - Servers - S/W	10.2	P, S, T & D Plant - Customer	6,036	4,464	1,233	85	253
202	39903	Other Tangible Property - Network - H/W	10.2	P, S, T & D Plant - Customer	4,198	3,105	858	59	176
203	39906	Other Tang. Property - PC Hardware	10.2	P, S, T & D Plant - Customer	2,728	2,018	557	38	114
204	39907	Other Tang. Property - PC Software	10.2	P, S, T & D Plant - Customer	855	632	175	12	36
205	39908	Other Tang. Property - Mainframe S/W	10.2	P, S, T & D Plant - Customer	163,094	120,632	33,324	2,301	6,837
206	39910	CKV-Other Tangible Property	10.2	P, S, T & D Plant - Customer	58	43	12	1	2
207	39916	CKV-Oth Tang Prop-PC Hardware	10.2	P, S, T & D Plant - Customer	60	44	12	1	3
208	39917	CKV-Oth Tang Prop-PC Software	10.2	P, S, T & D Plant - Customer	21	16	4	0	1
209	39924	Other Tang. Property - General Startup Costs	10.2	P, S, T & D Plant - Customer	0	-	-	-	-
210									
211									
212		Total General Plant			211,099	156,139	43,132	2,976	8,850
213									
214		TOTAL DEPRECIATION EXPENSE - CUSTOMER			9,745,460	7,181,933	2,080,167	148,136	335,223

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Demand									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
215		Intangible Plant:							
217	30100	Organization	99.0		0	-	-	-	-
218	30200	Franchises & Consents	99.0		0	-	-	-	-
219	30300	Misc Intangible Plant	99.0		0	-	-	-	-
221		Total Intangible Plant:			0	-	-	-	-
222									
223		Production Plant:							
224			4.0	Peak Day	0	-	-	-	-
225	32520	Producing Leaseholds	4.0	Peak Day	51	22	10	1	18
226	32540	Rights of Ways	4.0	Peak Day	1,699	727	327	29	616
227	33100	Production Gas Wells Equipment	4.0	Peak Day	0	-	-	-	-
228	33201	Field Lines	4.0	Peak Day	0	-	-	-	-
229	33202	Tributary Lines	4.0	Peak Day	0	-	-	-	-
230	33400	Field Meas. & Reg. Sta. Equip	4.0	Peak Day	3,001	1,284	577	52	1,088
231	33600	Purification Equipment	4.0	Peak Day	996	426	192	17	361
232		Total Production Plant			5,747	2,459	1,105	99	2,083
233									
234		Storage Plant:							
235									
236									
237	35010	Land	4.0	Peak Day	0	-	-	-	-
238	35020	Rights of Way	4.0	Peak Day	0	-	-	-	-
239	35100	Structures and Improvements	4.0	Peak Day	147	63	28	3	53
240	35102	Compression Station Equipment	4.0	Peak Day	852	365	164	15	309
241	35103	Meas. & Reg. Sta. Structures	4.0	Peak Day	0	-	-	-	-
242	35104	Other Structures	4.0	Peak Day	0	-	-	-	-
243	35200	Wells \ Rights of Way	4.0	Peak Day	41,072	17,574	7,899	711	14,888
244	35201	Well Construction	4.0	Peak Day	9,520	4,073	1,831	165	3,451
245	35202	Well Equipment	4.0	Peak Day	0	-	-	-	-
246	35203	Cushion Gas	4.0	Peak Day	14,678	6,281	2,823	254	5,320
247	35210	Leaseholds	4.0	Peak Day	0	-	-	-	-
248	35211	Storage Rights	4.0	Peak Day	191	82	37	9	69
249	35301	Field Lines	4.0	Peak Day	0	-	-	-	-
250	35302	Tributary Lines	4.0	Peak Day	0	-	-	-	-
251	35400	Compressor Station Equipment	4.0	Peak Day	7,549	3,228	1,451	131	2,734
252	35500	Meas & Reg. Equipment	4.0	Peak Day	871	373	168	15	316
253	35600	Purification Equipment	4.0	Peak Day	55	24	11	1	20
254		Total Storage Plant			74,928	32,061	14,410	1,297	27,160
255									
256		Transmission:							
257									
258									
259	36510	Land & Land Rights	4.0	Peak Day	0	-	-	-	-
260	36520	Rights of Way	4.0	Peak Day	13,066	5,591	2,513	226	4,736
261	36602	Structures & Improvements	4.0	Peak Day	887	380	171	15	322
262	36603	Other Structures	4.0	Peak Day	734	314	141	13	266
263	36700	Mains Cathodic Protection	4.0	Peak Day	19,980	8,549	3,843	348	7,342
264	36701	Mains - Steel	4.0	Peak Day	578,413	247,495	111,240	10,014	209,664
265	36900	Meas. & Reg. Equipment	4.0	Peak Day	12,003	5,136	2,308	208	4,351
266	36901	Meas. & Reg. Equipment	4.0	Peak Day	45,879	19,631	8,823	794	16,630
267		Total Transmission Plant			670,982	287,096	129,039	11,616	243,211
268									
269		Distribution:							
270									
271									
272	37400	Land & Land Rights	4.0	Peak Day	0	-	-	-	-
273	37401	Land	4.0	Peak Day	0	-	-	-	-
274	37402	Land Rights	4.0	Peak Day	2,145	918	412	37	777
275	37403	Land Other	4.0	Peak Day	0	-	-	-	-
276	37500	Structures & Improvements	4.0	Peak Day	3,561	1,566	704	63	1,327
277	37501	Structures & Improvements T.B.	4.0	Peak Day	1,084	464	208	19	393
278	37502	Land Rights	4.0	Peak Day	0	-	-	-	-
279	37503	Improvements	4.0	Peak Day	43	18	8	1	16
280	37600	Mains Cathodic Protection	4.0	Peak Day	278,346	119,100	53,532	4,819	100,895
281	37601	Mains - Steel	4.0	Peak Day	1,172,796	501,823	225,552	20,304	425,116
282	37602	Mains - Plastic	4.0	Peak Day	782,351	334,757	150,462	13,545	283,587
283	37800	Meas & Reg. Sta. Equip - General	4.0	Peak Day	80,923	34,926	15,583	1,401	29,333
284	37900	Meas & Reg. Sta. Equip - City Gate	4.0	Peak Day	29,446	12,599	5,893	510	10,673
285	37905	Meas & Reg. Sta. Equipment T.b.	4.0	Peak Day	19,126	7,756	3,466	314	6,570
286	38000	Services	99.0	-	0	-	-	-	-
287	38100	Meters	99.0	-	0	-	-	-	-
288	38200	Meter Installations	99.0	-	0	-	-	-	-
289	38300	House Regulators	99.0	-	0	-	-	-	-
290	38400	House Reg. Installations	99.0	-	0	-	-	-	-
291	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-
292	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
293		Total Distribution Plant			2,369,018	1,013,626	455,530	41,013	858,687

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF DEPRECIATION EXPENSE						
295						
296		General:				
297						
298	38900	Land & Land Rights	10.4	P, S, T & D Plant - Demand	0	-
299	39000	Structures Frame	10.4	P, S, T & D Plant - Demand	41,732	17,857
300	39002	Improvements	10.4	P, S, T & D Plant - Demand	0	-
301	39003	Air Conditioning Equipment	10.4	P, S, T & D Plant - Demand	8,546	3,657
302	39004	Improvement to leased Premises	10.4	P, S, T & D Plant - Demand	0	-
303	39009	Office Furniture & Equipment	10.4	P, S, T & D Plant - Demand	9,607	4,111
304	39100	Remittance Processing Equip	10.4	P, S, T & D Plant - Demand	30,750	13,158
305	39103	Transportation Equipment	10.4	P, S, T & D Plant - Demand	0	-
306	39200	Trucks	10.4	P, S, T & D Plant - Demand	0	-
307	39201	Trailers	10.4	P, S, T & D Plant - Demand	0	-
308	39202	Stores Equipment	10.4	P, S, T & D Plant - Demand	0	-
309	39400	Power Operated Equipment	10.4	P, S, T & D Plant - Demand	42,903	18,357
310	39603	Backhoes	10.4	P, S, T & D Plant - Demand	2,616	1,119
311	39604	Welders	10.4	P, S, T & D Plant - Demand	3,057	1,308
312	39605	Communication Equipment	10.4	P, S, T & D Plant - Demand	1,619	693
313	39700	Communication Equipment - Mobile Radios	10.4	P, S, T & D Plant - Demand	7,848	3,358
314	39701	Communication Equipment - Fixed Radios	10.4	P, S, T & D Plant - Demand	0	-
315	39702	Communication Equip. - Telemetering	10.4	P, S, T & D Plant - Demand	0	-
316	39705	Miscellaneous Equipment	10.4	P, S, T & D Plant - Demand	2,656	1,136
317	39800	Other Tangible Property	10.4	P, S, T & D Plant - Demand	39,738	17,003
318	39900	Other Tangible Property - Servers - HW	10.4	P, S, T & D Plant - Demand	0	-
319	39901	Other Tangible Property - Servers - SW	10.4	P, S, T & D Plant - Demand	0	-
320	39902	Other Tangible Property - Network - HW	10.4	P, S, T & D Plant - Demand	0	-
321	39903	Other Tang. Property - CPU	10.4	P, S, T & D Plant - Demand	0	-
322	39904	Other Tangible Property - MF - Hardware	10.4	P, S, T & D Plant - Demand	0	-
323	39905	Other Tang. Property - PC Hardware	10.4	P, S, T & D Plant - Demand	0	-
324	39906	Other Tang. Property - PC Software	10.4	P, S, T & D Plant - Demand	13,168	5,636
325	39907	Other Tang. Property - Mainframe SAW	10.4	P, S, T & D Plant - Demand	0	-
326	39908	Other Tang. Property - Application Software	10.4	P, S, T & D Plant - Demand	0	-
327		AR 15 general plant amortization	10.4	P, S, T & D Plant - Demand	81,119	34,710
328						
329						
330		Total General Plant			286,358	122,101
331						
332		TOTAL DIRECT DEPRECIATION EXPENSE			3,405,913	1,457,344
333						
334		Kentucky Mid-States General Office:				
335						
336		Intangible Plant:				
337						
338	30100	Organization	99.0	-	0	-
339	30200	Franchises & Consents	99.0	-	0	-
340	30300	Misc Intangible Plant	99.0	-	0	-
341						
342		Total Intangible Plant:			0	-
343						
344		General:				
345						
346	37400	Land & Land Rights	10.4	P, S, T & D Plant - Demand	0	-
347	39001	Structures Frame	10.4	P, S, T & D Plant - Demand	857	366
348	39004	Air Conditioning Equipment	10.4	P, S, T & D Plant - Demand	0	-
349	39009	Improvement to leased Premises	10.4	P, S, T & D Plant - Demand	0	-
350	39100	Office Furniture & Equipment	10.4	P, S, T & D Plant - Demand	666	285
351	39200	Transportation Equipment	10.4	P, S, T & D Plant - Demand	0	-
352	39300	Stores Equipment	10.4	P, S, T & D Plant - Demand	61	22
353	39400	Tools, Shop & Garage Equipment	10.4	P, S, T & D Plant - Demand	1,406	640
354	39500	Power Operated Equipment	10.4	P, S, T & D Plant - Demand	192	82
355	39700	Communication Equipment	10.4	P, S, T & D Plant - Demand	435	186
356	39800	Miscellaneous Equipment	10.4	P, S, T & D Plant - Demand	6,583	2,817
357	39900	Other Tangible Property	10.4	P, S, T & D Plant - Demand	0	-
358	39901	Other Tangible Property - Servers - HW	10.4	P, S, T & D Plant - Demand	5,220	2,233
359	39902	Other Tangible Property - Servers - SW	10.4	P, S, T & D Plant - Demand	0	-
360	39903	Other Tangible Property - Network - HW	10.4	P, S, T & D Plant - Demand	0	-
361	39906	Other Tang. Property - PC Hardware	10.4	P, S, T & D Plant - Demand	20,824	8,910
362	39907	Other Tang. Property - PC Software	10.4	P, S, T & D Plant - Demand	0	-
363	39908	Other Tang. Property - Mainframe SAW	10.4	P, S, T & D Plant - Demand	0	-
364						
365						
366		Total General Plant			36,324	15,542
367						
368		Shared Services General Office:				
369						
370		General:				
371						
372	39000	Structures & Improvements	10.4	P, S, T & D Plant - Demand	71	31
373	39005	G-Structures & Improvements	10.4	P, S, T & D Plant - Demand	1,361	582
374	39009	Improvement to leased Premises	10.4	P, S, T & D Plant - Demand	6,649	2,845
375	39100	Office Furniture & Equipment	10.4	P, S, T & D Plant - Demand	6,785	2,904
376	39102	Remittance Processing Equip	10.4	P, S, T & D Plant - Demand	0	-
377	39103	Office Machines	10.4	P, S, T & D Plant - Demand	0	-
378	39104	G-Office Furniture & Equip.	10.4	P, S, T & D Plant - Demand	11	5
379	39200	Transportation Equipment	10.4	P, S, T & D Plant - Demand	508	217
380	39300	Stores Equipment	10.4	P, S, T & D Plant - Demand	0	-
381	39400	Tools, Shop & Garage Equipment	10.4	P, S, T & D Plant - Demand	396	169
382	39500	Laboratory Equipment	10.4	P, S, T & D Plant - Demand	73	31
383	39700	Communication Equipment	10.4	P, S, T & D Plant - Demand	2,778	1,189
384	39800	Miscellaneous Equipment	10.4	P, S, T & D Plant - Demand	118	50
385	39900	Other Tangible Property	10.4	P, S, T & D Plant - Demand	396	169
386	39901	Other Tangible Property - Servers - HW	10.4	P, S, T & D Plant - Demand	45,413	19,431
387	39902	Other Tangible Property - Servers - SW	10.4	P, S, T & D Plant - Demand	23,901	10,227
388	39903	Other Tangible Property - Network - HW	10.4	P, S, T & D Plant - Demand	6,602	2,897
389	39904	Other Tang. Property - CPU	10.4	P, S, T & D Plant - Demand	0	-
390	39905	Other Tangible Property - MF - Hardware	10.4	P, S, T & D Plant - Demand	0	-
391	39906	Other Tang. Property - PC Hardware	10.4	P, S, T & D Plant - Demand	4,060	1,737
392	39907	Other Tang. Property - PC Software	10.4	P, S, T & D Plant - Demand	1,180	496
393	39908	Other Tang. Property - Mainframe S/W	10.4	P, S, T & D Plant - Demand	118,674	51,207
394	39909	Other Tang. Property - Application Soft	10.4	P, S, T & D Plant - Demand	0	-
395	39924	Other Tang. Property - General Startup	10.4	P, S, T & D Plant - Demand	0	-
396						
397						
398		Total General Plant			218,955	93,688

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
399									
400		Shared Services Customer Support:							
401									
402		General:							
403									
404	39900	Land	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
405	39910	CKV-Land & Land Rights	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
406	39000	Structures & Improvements	10.4	P, S, T & D Plant - Demand	8,017	3,430	1,642	139	2,808
407	39009	Improvement to leased Premises	10.4	P, S, T & D Plant - Demand	3,342	1,430	643	58	1,211
408	39010	CKV-Structures & Improvements	10.4	P, S, T & D Plant - Demand	877	375	159	15	318
409	39100	Office Furniture & Equipment	10.4	P, S, T & D Plant - Demand	837	358	161	14	303
410	39700	Communication Equipment	10.4	P, S, T & D Plant - Demand	2,083	891	401	36	755
411	39710	CKV-Communication Equipment	10.4	P, S, T & D Plant - Demand	98	16	7	1	14
412	39800	Miscellaneous Equipment	10.4	P, S, T & D Plant - Demand	29	12	6	1	10
413	39900	Other Tangible Property	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
414	39901	Other Tangible Property - Servers - HW	10.4	P, S, T & D Plant - Demand	9,097	3,893	1,750	157	3,298
415	39902	Other Tangible Property - Servers - SW	10.4	P, S, T & D Plant - Demand	4,311	1,845	829	75	1,563
416	39903	Other Tangible Property - Network - HW	10.4	P, S, T & D Plant - Demand	2,998	1,283	577	52	1,087
417	39906	Other Tang. Property - PC Hardware	10.4	P, S, T & D Plant - Demand	1,949	834	375	34	708
418	39907	Other Tang. Property - PC Software	10.4	P, S, T & D Plant - Demand	611	261	117	11	221
419	39908	Other Tang. Property - Mainframe SW	10.4	P, S, T & D Plant - Demand	116,490	49,845	22,403	2,017	42,225
420	39910	CKV-Other Tangible Property	10.4	P, S, T & D Plant - Demand	41	18	8	1	15
421	39916	CKV-Oth Tang Prop-PC Hardware	10.4	P, S, T & D Plant - Demand	43	18	8	1	16
422	39917	CKV-Oth Tang Prop-PC Software	10.4	P, S, T & D Plant - Demand	15	7	3	0	6
423	39924	Other Tang. Property - General Startup Costs	10.4	P, S, T & D Plant - Demand	0	-	-	-	-
424									
425									
426									
427		Total General Plant			150,778	64,516	28,998	2,610	54,654
428		TOTAL DEPRECIATION EXPENSE - DEMAND			3,811,970	1,631,090	733,118	66,996	1,381,785

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
Commodity									
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
429		Intangible Plant:							
431	30100	Organization	99.0	-	0	-	-	-	-
432	30200	Franchises & Consents	99.0	-	0	-	-	-	-
433	30300	Misc Intangible Plant	99.0	-	0	-	-	-	-
434									
435		Total Intangible Plant:			0	-	-	-	-
436									
437		Production Plant:							
438			99.0	-	0	-	-	-	-
439	32520	Producing Leaseholds	99.0	-	0	-	-	-	-
440	32540	Rights of Ways	99.0	-	0	-	-	-	-
441	33100	Production Gas Wells Equipment	99.0	-	0	-	-	-	-
442	33201	Field Lines	99.0	-	0	-	-	-	-
443	33202	Tributary Lines	99.0	-	0	-	-	-	-
444	33400	Field Meas. & Reg. Sta. Equip	99.0	-	0	-	-	-	-
445	33600	Purification Equipment	99.0	-	0	-	-	-	-
446									
447		Total Production Plant:			0	-	-	-	-
448									
449		Storage Plant:							
450									
451	35010	Land	2.0	Winter Volumes	0	-	-	-	-
452	35020	Rights of Way	2.0	Winter Volumes	0	-	-	-	-
453	35100	Structures and Improvements	2.0	Winter Volumes	147	46	23	2	76
454	35102	Compression Station Equipment	2.0	Winter Volumes	852	267	133	13	440
455	35103	Meas. & Reg. Sta. Structures	2.0	Winter Volumes	0	-	-	-	-
456	35104	Other Structures	2.0	Winter Volumes	0	-	-	-	-
457	35200	Wells \ Rights of Way	2.0	Winter Volumes	41,072	12,865	6,398	617	21,192
458	35201	Well Construction	2.0	Winter Volumes	9,520	2,982	1,483	143	4,912
459	35202	Well Equipment	2.0	Winter Volumes	0	-	-	-	-
460	35203	Cushion Gas	2.0	Winter Volumes	14,678	4,598	2,286	220	7,574
461	35210	Leaseholds	2.0	Winter Volumes	0	-	-	-	-
462	35211	Storage Rights	2.0	Winter Volumes	191	60	30	3	99
463	35301	Field Lines	2.0	Winter Volumes	0	-	-	-	-
464	35302	Tributary Lines	2.0	Winter Volumes	0	-	-	-	-
465	35400	Compressor Station Equipment	2.0	Winter Volumes	7,543	2,363	1,175	113	3,892
466	35500	Meas & Reg. Equipment	2.0	Winter Volumes	871	273	136	13	448
467	35600	Purification Equipment	2.0	Winter Volumes	55	17	9	1	28
468									
469		Total Storage Plant:			74,928	23,471	11,671	1,125	39,661
470									
471		Transmission:							
472									
473	36510	Land & Land Rights	99.0	-	0	-	-	-	-
474	36520	Rights of Way	99.0	-	0	-	-	-	-
475	36602	Structures & Improvements	99.0	-	0	-	-	-	-
476	36603	Other Structures	99.0	-	0	-	-	-	-
477	36700	Mains Cathodic Protection	99.0	-	0	-	-	-	-
478	36701	Mains - Steel	99.0	-	0	-	-	-	-
479	36900	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
480	36901	Meas. & Reg. Equipment	99.0	-	0	-	-	-	-
481									
482		Total Transmission Plant:			0	-	-	-	-
483									
484		Distribution:							
485									
486	37400	Land & Land Rights	56.6	Mains - Comm	0	-	-	-	-
487	37401	Land	56.6	Mains - Comm	0	-	-	-	-
488	37402	Land Rights	56.6	Mains - Comm	2,145	488	273	24	1,960
489	37403	Land Other	56.6	Mains - Comm	0	-	-	-	-
490	37500	Structures & Improvements	56.6	Mains - Comm	3,661	834	465	41	2,321
491	37501	Structures & Improvements T.B.	56.6	Mains - Comm	1,084	247	138	12	687
492	37502	Land Rights	56.6	Mains - Comm	0	-	-	-	-
493	37503	Improvements	56.6	Mains - Comm	43	10	5	0	27
494	37600	Mains Cathodic Protection	56.6	Mains - Comm	278,346	63,396	35,390	3,099	176,491
495	37601	Mains - Steel	56.6	Mains - Comm	1,172,796	287,116	149,115	13,056	743,509
496	37602	Mains - Plastic	56.6	Mains - Comm	782,351	178,188	99,472	8,710	495,981
497	37800	Meas & Reg. Sta. Equip - General	56.6	Mains - Comm	80,923	18,431	10,289	901	51,302
498	37900	Meas & Reg. Sta. Equip - City Gate	56.6	Mains - Comm	29,445	6,706	3,744	328	18,697
499	37905	Meas & Reg. Sta. Equipment T.B.	56.6	Mains - Comm	18,126	4,128	2,305	202	11,491
500	38000	Services	99.0	-	0	-	-	-	-
501	38100	Meters	99.0	-	0	-	-	-	-
502	38200	Meter Installaitons	99.0	-	0	-	-	-	-
503	38300	House Regulators	99.0	-	0	-	-	-	-
504	38400	House Reg. Installations	99.0	-	0	-	-	-	-
505	38500	Ind. Meas. & Reg. Sta. Equipment	99.0	-	0	-	-	-	-
506	38600	Other Prop. On Cust. Prem	99.0	-	0	-	-	-	-
507									
508		Total Distribution Plant:			2,368,918	539,546	301,196	26,372	1,501,805

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF DEPRECIATION EXPENSE						
509						
510		General:				
511						
512	38900	Land & Land Rights	10.6	P, S, T & D Plant - Commodity	0	-
513	39000	Structures Frame	10.6	P, S, T & D Plant - Commodity	31,199	7,249
514	39002	Improvements	10.6	P, S, T & D Plant - Commodity	0	4,015
515	39003	Air Conditioning Equipment	10.6	P, S, T & D Plant - Commodity	5,389	822
516	39004	Improvement to leased Premises	10.6	P, S, T & D Plant - Commodity	0	72
517	39009	Office Furniture & Equipment	10.6	P, S, T & D Plant - Commodity	7,182	1,669
518	39100	Remittance Processing Equip	10.6	P, S, T & D Plant - Commodity	22,989	5,341
519	39103	Transportation Equipment	10.6	P, S, T & D Plant - Commodity	0	2,958
520	39200	Trucks	10.6	P, S, T & D Plant - Commodity	0	-
521	39201	Trailers	10.6	P, S, T & D Plant - Commodity	0	-
522	39202	Stores Equipment	10.6	P, S, T & D Plant - Commodity	0	-
523	39400	Power Operated Equipment	10.6	P, S, T & D Plant - Commodity	32,074	7,452
524	39603	Backhoes	10.6	P, S, T & D Plant - Commodity	1,956	454
525	39604	Welders	10.6	P, S, T & D Plant - Commodity	2,285	531
526	39605	Communication Equipment	10.6	P, S, T & D Plant - Commodity	1,210	281
527	39700	Communication Equipment - Mobile Radios	10.6	P, S, T & D Plant - Commodity	6,867	1,363
528	39701	Communication Equipment - Fixed Radios	10.6	P, S, T & D Plant - Commodity	0	765
529	39702	Communication Equip. - Telemetering	10.6	P, S, T & D Plant - Commodity	0	-
530	39705	Miscellaneous Equipment	10.6	P, S, T & D Plant - Commodity	1,986	461
531	39900	Other Tangible Property	10.6	P, S, T & D Plant - Commodity	29,708	6,902
532	39900	Other Tangible Property - Servers - HW	10.6	P, S, T & D Plant - Commodity	0	3,823
533	39901	Other Tangible Property - Servers - SW	10.6	P, S, T & D Plant - Commodity	0	337
534	39902	Other Tangible Property - Network - HW	10.6	P, S, T & D Plant - Commodity	0	-
535	39903	Other Tang. Property - CPU	10.6	P, S, T & D Plant - Commodity	0	-
536	39904	Other Tangible Property - MF - Hardware	10.6	P, S, T & D Plant - Commodity	0	-
537	39905	Other Tang. Property - PC Hardware	10.6	P, S, T & D Plant - Commodity	0	-
538	39906	Other Tang. Property - PC Software	10.6	P, S, T & D Plant - Commodity	9,845	2,297
539	39907	Other Tang. Property - Mainframe S/W	10.6	P, S, T & D Plant - Commodity	0	1,267
540	39908	Other Tang. Property - Application Software	10.6	P, S, T & D Plant - Commodity	0	112
541		AR 15 general plant amortization	10.6	P, S, T & D Plant - Commodity	60,644	14,090
542						
543						
544		Total General Plant			213,333	49,587
545						27,462
546						2,419
547		TOTAL DIRECT DEPRECIATION EXPENSE			2,657,179	612,582
548						340,319
549		Kentucky Mid-States General Office:				29,916
550						1,674,362
551		Intangible Plant:				
552	30100	Organization	99.0	-	0	-
553	30200	Franchises & Consents	99.0	-	0	-
554	30300	Misc Intangible Plant	99.0	-	0	-
555						
556		Total Intangible Plant			0	-
557						
558		General:				
559						
560	37400	Land & Land Rights	10.6	P, S, T & D Plant - Commodity	0	-
561	39001	Structures Frame	10.6	P, S, T & D Plant - Commodity	640	149
562	39004	Air Conditioning Equipment	10.6	P, S, T & D Plant - Commodity	0	82
563	39009	Improvement to leased Premises	10.6	P, S, T & D Plant - Commodity	0	7
564	39100	Office Furniture & Equipment	10.6	P, S, T & D Plant - Commodity	498	116
565	39200	Transportation Equipment	10.6	P, S, T & D Plant - Commodity	0	64
566	39300	Stores Equipment	10.6	P, S, T & D Plant - Commodity	38	5
567	39400	Tools, Shop & Garage Equipment	10.6	P, S, T & D Plant - Commodity	1,119	260
568	39600	Power Operated Equipment	10.6	P, S, T & D Plant - Commodity	144	33
569	39700	Communication Equipment	10.6	P, S, T & D Plant - Commodity	325	76
570	39800	Miscellaneous Equipment	10.6	P, S, T & D Plant - Commodity	4,821	1,143
571	39900	Other Tangible Property	10.6	P, S, T & D Plant - Commodity	0	633
572	39801	Other Tangible Property - Servers - HW	10.6	P, S, T & D Plant - Commodity	3,902	907
573	39802	Other Tangible Property - Servers - SW	10.6	P, S, T & D Plant - Commodity	0	502
574	39803	Other Tangible Property - Network - HW	10.6	P, S, T & D Plant - Commodity	0	44
575	39806	Other Tang. Property - PC Hardware	10.6	P, S, T & D Plant - Commodity	16,568	3,617
576	39807	Other Tang. Property - PC Software	10.6	P, S, T & D Plant - Commodity	0	2,003
577	39808	Other Tang. Property - Mainframe S/W	10.6	P, S, T & D Plant - Commodity	0	177
578						9,771
579						-
580		Total General Plant			27,156	6,309
581						3,494
582		Shared Services General Office:				308
583						17,044
584		General:				
585						
586	39000	Structures & Improvements	10.6	P, S, T & D Plant - Commodity	53	12
587	39005	G-Structures & Improvements	10.6	P, S, T & D Plant - Commodity	1,017	236
588	39009	Improvement to leased Premises	10.6	P, S, T & D Plant - Commodity	4,971	1,155
589	39100	Office Furniture & Equipment	10.6	P, S, T & D Plant - Commodity	5,073	1,179
590	39102	Remittance Processing Equip	10.6	P, S, T & D Plant - Commodity	0	653
591	39103	Office Machines	10.6	P, S, T & D Plant - Commodity	0	58
592	39104	G-Office Furniture & Equip.	10.6	P, S, T & D Plant - Commodity	9	2
593	39200	Transportation Equipment	10.6	P, S, T & D Plant - Commodity	379	88
594	39300	Stores Equipment	10.6	P, S, T & D Plant - Commodity	0	49
595	39400	Tools, Shop & Garage Equipment	10.6	P, S, T & D Plant - Commodity	286	69
596	39600	Laboratory Equipment	10.6	P, S, T & D Plant - Commodity	65	13
597	39700	Communication Equipment	10.6	P, S, T & D Plant - Commodity	2,077	483
598	39800	Miscellaneous Equipment	10.6	P, S, T & D Plant - Commodity	88	20
599	39900	Other Tangible Property	10.6	P, S, T & D Plant - Commodity	296	11
600	39901	Other Tangible Property - Servers - H/W	10.6	P, S, T & D Plant - Commodity	39,951	7,888
601	39902	Other Tangible Property - Servers - S/W	10.6	P, S, T & D Plant - Commodity	17,898	4,152
602	39903	Other Tangible Property - Network - H/W	10.6	P, S, T & D Plant - Commodity	4,188	973
603	39904	Other Tang. Property - CPU	10.6	P, S, T & D Plant - Commodity	0	539
604	39905	Other Tangible Property - MF - Hardware	10.6	P, S, T & D Plant - Commodity	0	47
605	39906	Other Tang. Property - PC Hardware	10.6	P, S, T & D Plant - Commodity	3,035	705
606	39907	Other Tang. Property - PC Software	10.6	P, S, T & D Plant - Commodity	867	201
607	39908	Other Tang. Property - Mainframe S/W	10.6	P, S, T & D Plant - Commodity	89,469	20,787
608	39909	Other Tang. Property - Application Soft	10.6	P, S, T & D Plant - Commodity	0	11,513
609	39924	Other Tang. Property - General Startup	10.6	P, S, T & D Plant - Commodity	0	1,015
610						56,154
611						-
612		Total General Plant			163,691	38,032
						21,064
						1,856
						102,738

Atmos Energy Corporation, Kentucky/Mid-States Division									
Kentucky Jurisdiction Case No. 2013-00148									
Forecasted Test Period: Twelve Months Ended November 30, 2014									
ALLOCATION OF DEPRECIATION EXPENSE									
613									
614		Shared Services Customer Support							
615									
616		General							
617									
618	38900	Land	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
619	38910	CKV-Land & Land Rights	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
620	39000	Structures & Improvements	10.6	P, S, T & D Plant - Commodity	5,993	1,393	771	68	3,722
621	39009	Improvement to leased Premises	10.6	P, S, T & D Plant - Commodity	2,488	580	321	28	1,568
622	39010	CKV-Structures & Improvements	10.6	P, S, T & D Plant - Commodity	656	152	84	7	411
623	39100	Office Furniture & Equipment	10.6	P, S, T & D Plant - Commodity	626	145	81	7	393
624	39700	Communication Equipment	10.6	P, S, T & D Plant - Commodity	1,559	362	200	18	978
625	39710	CKV-Communication Equipment	10.6	P, S, T & D Plant - Commodity	29	7	4	0	18
626	39800	Miscellaneous Equipment	10.6	P, S, T & D Plant - Commodity	22	5	3	0	14
627	39800	Other Tangible Property	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
628	39901	Other Tangible Property - Servers - HW	10.6	P, S, T & D Plant - Commodity	6,801	1,580	875	77	4,269
629	39902	Other Tangible Property - Servers - SW	10.6	P, S, T & D Plant - Commodity	3,223	749	415	37	2,023
630	39903	Other Tangible Property - Network - HW	10.6	P, S, T & D Plant - Commodity	2,242	521	288	25	1,407
631	39906	Other Tang. Property - PC Hardware	10.6	P, S, T & D Plant - Commodity	1,457	338	187	17	914
632	39907	Other Tang. Property - PC Software	10.6	P, S, T & D Plant - Commodity	466	106	59	5	287
633	39908	Other Tang. Property - Mainframe SW	10.6	P, S, T & D Plant - Commodity	87,088	20,234	11,206	988	54,660
634	39910	CKV-Other Tangible Property	10.6	P, S, T & D Plant - Commodity	31	7	4	0	19
635	39916	CKV-Oth Tang Prop-PC Hardware	10.6	P, S, T & D Plant - Commodity	32	7	4	0	20
636	39917	CKV-Oth Tang Prop-PC Software	10.6	P, S, T & D Plant - Commodity	11	3	1	0	7
637	39924	Other Tang. Property - General Startup Costs	10.6	P, S, T & D Plant - Commodity	0	-	-	-	-
638									
639									
640		Total General Plant			112,722	26,160	14,565	1,278	70,748
641									
642		TOTAL DEPRECIATION EXPENSE - COMMODITY			2,960,748	683,114	379,382	33,359	1,864,692

Atmos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF DEPRECIATION EXPENSE								
Total Depreciation Expense								
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
644			Intangible Plant:					
645	30100		Organization	0	-	-	-	-
646	30200		Franchises & Consents	0	-	-	-	-
647	30300		Misc Intangible Plant	0	-	-	-	-
648								
649			Total Intangible Plant:	0	-	-	-	-
650								
651			Production Plant:					
652				0	-	-	-	-
653	32520		Producing Leaseholds	51	22	10	1	18
654	32540		Rights of Ways	1,699	727	327	29	616
655	33100		Production Gas Wells Equipment	0	-	-	-	-
656	33201		Field Lines	0	-	-	-	-
657	33202		Tributary Lines	0	-	-	-	-
658	33400		Field Meas. & Reg. Sta. Equip	3,901	1,284	677	62	1,088
659	33600		Purification Equipment	996	426	192	17	361
660								
661			Total Production Plant	5,747	2,459	1,105	99	2,089
662								
663			Storage Plant:					
664								
665	35010		Land	0	-	-	-	-
666	35020		Rights of Way	0	-	-	-	-
667	35100		Structures and Improvements	293	109	51	5	129
668	35102		Compression Station Equipment	1,704	631	297	26	748
669	35103		Meas. & Reg. Sta. Structures	0	-	-	-	-
670	35104		Other Structures	0	-	-	-	-
671	35200		Wells \ Rights of Way	82,144	30,440	14,297	1,326	36,080
672	35201		Well Construction	19,039	7,055	3,314	308	8,362
673	35202		Well Equipment	0	-	-	-	-
674	35203		Cushion Gas	29,356	10,878	5,109	474	12,694
675	35210		Leaseholds	0	-	-	-	-
676	35211		Storage Rights	382	142	68	6	168
677	35301		Field Lines	0	-	-	-	-
678	35302		Tributary Lines	0	-	-	-	-
679	35400		Compressor Station Equipment	15,086	5,690	2,828	244	6,628
680	35500		Meas & Reg. Equipment	1,742	646	303	28	766
681	35600		Purification Equipment	110	41	19	2	48
682								
683			Total Storage Plant	149,856	66,531	26,082	2,422	65,821
684								
685			Transmission:					
686								
687	36510		Land & Land Rights	0	-	-	-	-
688	36520		Rights of Way	13,066	5,591	2,513	226	4,736
689	36602		Structures & Improvements	887	380	171	15	322
690	36603		Other Structures	734	314	141	13	266
691	36700		Mains Cathodic Protection	19,980	8,549	3,843	346	7,242
692	36701		Mains - Steel	578,413	247,495	111,240	10,014	209,664
693	36900		Meas. & Reg. Equipment	12,003	5,138	2,308	208	4,351
694	36901		Meas. & Reg. Equipment	45,879	19,631	8,823	794	16,630
695								
696			Total Transmission Plant	670,862	287,096	129,039	11,616	243,211
697								
698			Distribution:					
699								
700	37400		Land & Land Rights	0	-	-	-	-
701	37401		Land	0	-	-	-	-
702	37402		Land Rights	4,289	1,406	685	61	2,137
703	37403		Land Other	0	-	-	-	-
704	37500		Structures & Improvements	7,321	2,400	1,169	104	3,647
705	37501		Structures & Improvements T.B.	2,168	711	346	31	1,080
706	37502		Land Rights	0	-	-	-	-
707	37503		Improvements	86	28	14	1	43
708	37600		Mains Cathodic Protection	556,692	182,497	88,922	7,918	277,359
709	37601		Mains - Steel	2,345,591	788,939	374,687	33,381	1,188,624
710	37602		Mains - Plastic	1,664,702	512,946	249,934	22,264	779,568
711	37800		Meas & Reg. Sta. Equip - General	161,845	53,657	25,852	2,302	80,635
712	37900		Meas & Reg. Sta. Equip - City Gate	58,690	19,306	9,497	698	29,340
713	37905		Meas & Reg. Sta. Equipment T.B.	35,252	11,884	5,791	516	19,652
714	38000		Services	4,473,918	3,975,283	487,894	5,157	5,584
715	38100		Meters	1,773,300	1,086,372	696,498	55,317	56,123
716	38200		Meter Installations	2,132,918	1,281,425	717,454	66,535	67,504
717	38300		House Regulators	235,602	141,546	79,250	7,349	7,456
718	38400		House Reg. Installations	3,841	2,308	1,292	120	122
719	38500		Ind. Meas. & Reg. Sta. Equipment	157,854	-	-	-	157,854
720	38600		Other Prop. On Cust. Prem	0	-	-	-	-
721								
722			Total Distribution Plant	13,515,289	8,019,107	2,639,165	201,864	2,655,134

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
ALLOCATION OF DEPRECIATION EXPENSE						
723						
724		General:				
725						
726	38900	Land & Land Rights	0	-	-	-
727	39000	Structures Frame	131,359	68,322	23,979	1,901
728	39002	Improvements	0	-	-	-
729	39003	Air Conditioning Equipment	26,900	13,991	4,910	389
730	39004	Improvement to leased Premises	0	-	-	-
731	39009	Office Furniture & Equipment	30,239	15,728	5,520	438
732	39100	Remittance Processing Equip	96,781	50,842	17,669	1,400
733	39103	Transportation Equipment	0	-	-	-
734	39200	Trucks	0	-	-	-
735	39201	Trailers	0	-	-	-
736	39202	Stores Equipment	0	-	-	-
737	39400	Power Operated Equipment	135,043	70,238	24,651	1,954
738	39603	Backhoes	8,234	4,283	1,503	119
739	39604	Welders	9,621	5,004	1,766	139
740	39605	Communication Equipment	5,096	2,850	930	74
741	39700	Communication Equipment - Mobile Radios	24,702	12,848	4,509	357
742	39701	Communication Equipment - Fixed Radios	0	-	-	-
743	39702	Communication Equip. - Telemetering	0	-	-	-
744	39705	Miscellaneous Equipment	8,360	4,348	1,526	121
745	39800	Other Tangible Property	125,081	65,056	22,833	1,810
746	39900	Other Tangible Property - Servers - HW	0	-	-	-
747	39901	Other Tangible Property - Servers - S/W	0	-	-	-
748	39902	Other Tangible Property - Network - HW	0	-	-	-
749	39903	Other Tang. Property - CPU	0	-	-	-
750	39804	Other Tangible Property - MF - Hardware	0	-	-	-
751	39905	Other Tang. Property - PC Hardware	0	-	-	-
752	39906	Other Tang. Property - PC Software	41,450	21,659	7,666	600
753	39907	Other Tang. Property - Mainframe S/W	0	-	-	-
754	39908	Other Tang. Property - Application Software	0	-	-	-
755		AR 15 general plant amortization	255,335	132,803	46,610	3,694
756						
757						
758		Total General Plant	898,211	467,171	163,862	12,996
759						
760		TOTAL DIRECT DEPRECIATION EXPENSE	15,240,045	8,831,364	2,969,363	228,998
761						
762		Kentucky Mid-States General Office:				
763						
764		Intangible Plant:				
765						
766	30100	Organization	0	-	-	-
767	30200	Franchises & Consents	0	-	-	-
768	30300	Misc Intangible Plant	0	-	-	-
769						
770		Total Intangible Plant:	0	-	-	-
771						
772		General:				
773						
774	37400	Land & Land Rights	0	-	-	-
775	38001	Structures Frame	2,695	1,402	492	39
776	39004	Air Conditioning Equipment	0	-	-	-
777	39009	Improvement to leased Premises	0	-	-	-
778	39100	Office Furniture & Equipment	2,095	1,090	382	30
779	39200	Transportation Equipment	0	-	-	-
780	39300	Stores Equipment	162	84	30	2
781	39400	Tools, Shop & Garage Equipment	4,710	2,450	800	68
782	39500	Power Operated Equipment	605	316	110	9
783	39700	Communication Equipment	1,370	713	250	20
784	39800	Miscellaneous Equipment	20,721	10,777	3,782	300
785	39900	Other Tangible Property	0	-	-	-
786	39901	Other Tangible Property - Servers - HW	16,430	8,545	2,999	238
787	39902	Other Tangible Property - Servers - S/W	0	-	-	-
788	39903	Other Tangible Property - Network - HW	0	-	-	-
789	39908	Other Tang. Property - PC Hardware	65,546	34,091	11,965	948
790	39907	Other Tang. Property - PC Software	0	-	-	-
791	39908	Other Tang. Property - Mainframe S/W	0	-	-	-
792						
793						
794		Total General Plant	114,335	59,467	20,871	1,654
795						
796		Shared Services General Office:				
797						
798		General:				
799						
800	36000	Structures & Improvements	225	117	41	3
801	38005	G-Structures & Improvements	4,283	2,238	782	62
802	38009	Improvement to leased Premises	20,829	10,885	3,820	303
803	39100	Office Furniture & Equipment	21,361	11,110	3,899	309
804	39102	Remittance Processing Equip	0	-	-	-
805	39103	Office Machines	0	-	-	-
806	39104	G-Office Furniture & Equip.	36	19	7	1
807	39200	Transportation Equipment	1,594	829	291	23
808	39300	Stores Equipment	0	-	-	-
809	39400	Tools, Shop & Garage Equipment	1,246	648	227	18
810	39500	Laboratory Equipment	230	120	42	3
811	39700	Communication Equipment	8,744	4,548	1,596	127
812	39800	Miscellaneous Equipment	371	193	68	5
813	39900	Other Tangible Property	1,246	648	227	18
814	39901	Other Tangible Property - Servers - H/W	142,944	74,347	26,093	2,068
815	39902	Other Tangible Property - Servers - S/W	75,232	39,129	13,733	1,089
816	39903	Other Tangible Property - Network - H/W	17,693	9,171	3,219	255
817	39904	Other Tang. Property - CPU	0	-	-	-
818	39905	Other Tangible Property - MF - Hardware	0	-	-	-
819	39906	Other Tang. Property - PC Hardware	12,779	6,647	2,333	195
820	39907	Other Tang. Property - PC Software	3,650	1,898	666	53
821	39908	Other Tang. Property - Mainframe S/W	376,695	195,824	68,763	5,450
822	39909	Other Tang. Property - Application Software	0	-	-	-
823	39924	Other Tang. Property - General Startup Costs	0	-	-	-
824						
825						
826		Total General Plant	689,198	358,461	125,809	9,972

Alamos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX								
1	Customer							
2								
3								
4	Allocation	Allocation	Total		Commercial &	Firm	Interruptible &	
5	Factor	Basis	Company	Residential	Public Authority	Industrial	Transportation	
6								
7	Taxes Other Than Income							
8								
9	Non Revenue Related:							
10	Payroll Related	57.2	O&M less Gas Costs and Uncollectibles - Customer	179,541	139,450	32,935	2,013	5,143
11	Property Related	10.2	P, S, T & D Plant - Customer	1,513,788	1,119,670	309,300	21,357	63,460
12	DOT transmission User Tax	58.2	Net Transmission Plant - Customer	0	-	-	-	-
13	Other	14.2	Allocated O&M Expenses - Cust	70,416	54,885	12,789	772	1,970
14	Total Non Revenue Related:			1,763,745	1,314,006	355,024	24,143	70,573
15								
16	Revenue Related:							
17	State Gross Receipts - Tax	99.0	-	0	-	-	-	-
18	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-
19	Public Service Commission Assessment	48.0	Revenues	45,174	27,214	13,158	948	3,854
20	Total Revenue Related:			45,174	27,214	13,158	948	3,854
21								
22	Total Taxes, Other Than Income			1,608,919	1,341,219	368,183	25,090	74,427
23								
24								
25	Interest Expense	51.2	Rate Base - Cust	3,156,830	2,279,372	705,773	52,293	119,391

Atmos Energy Corporation, Kentucky/Mid-States Division										
Kentucky Jurisdiction Case No. 2013-00148										
Forecasted Test Period: Twelve Months Ended November 30, 2014										
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX										
26										
27			Demand							
28										
29										
30										
31			Allocation	Allocation	Total	Commercial &	Firm			
32			Factor	Basis	Company	Residential	Industrial			
33						Public Authority				
34							Interruption &			
35							Transportation			
36										
37			Non Revenue Related:							
38			Payroll Related	57.4	O&M less Gas Costs and Uncollectibles - Demand	104,935	44,800	20,181	1,817	38,037
39			Property Related	10.4	P, S, T & D Plant - Demand	1,081,225	452,642	207,941	18,719	391,923
40			DOT transmission User Tax	58.4	Net Transmission Plant - Demand	52,950	22,657	19,183	917	19,193
41			Other	14.4	Allocated O&M Expenses - Demand	40,150	17,179	7,722	695	14,553
42			Total Non Revenue Related:			1,279,260	547,378	246,027	22,148	463,707
43			Revenue Related:							
44			State Gross Receipts - Tax	89.0		0	-	-	-	-
45			Local Gross Receipts - Tax	98.0		0	-	-	-	-
46			Public Service Commission Assessment	48.0	Revenues	25,112	15,128	7,315	527	2,142
47			Total Revenue Related:			25,112	15,128	7,315	527	2,142
48										
49			Total Taxes, Other Than Income			1,304,372	562,506	253,342	22,674	465,849
50										
51										
52			Interest Expense	51.4	Rate Base - Demand	2,245,245	960,710	431,806	38,872	813,658

Atmos Energy Corporation, Kentucky/Mid-States Division													
Kentucky Jurisdiction Case No. 2013-00148													
Forecasted Test Period: Twelve Months Ended November 30, 2014													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
80													
81				Total Taxes Other									
82													
83													
84													
85				Allocation	Allocation	Total		Commercial &	Firm	Interruptible &			
86				Factor	Base	Company	Residential	Public Authority	Industrial	Transportation			
87													
88				Taxes Other Than Income									
89													
90				Non Revenue Related:									
91						368,438	203,399	63,662	4,759	94,616			
92						3,403,337	1,770,120	621,257	49,243	952,717			
93						52,950	22,657	10,183	817	19,193			
94						620,764	373,840	189,311	18,242	41,370			
95						4,443,489	2,370,616	884,413	71,162	1,117,899			
96													
97				Revenue Related:									
98						0	-	-	-	-			
99						0							
100						219,194	132,048	63,848	4,598	18,701			
101						219,194	132,048	63,848	4,598	18,701			
102													
103						4,662,683	2,502,664	948,261	75,760	1,136,699			
104													
105													
106						7,636,846	3,734,002	1,411,683	115,280	2,275,981			

Almos Energy Corporation, Kentucky/Mid-States Division								
Kentucky Jurisdiction Case No. 2013-00148								
Forecasted Test Period: Twelve Months Ended November 30, 2014								
ALLOCATION OF REVENUES								
1								
2								
3								
4								
5								
6								
7								
8		Allocation	Allocation	Total	Residential	Commercial &	Firm	Interruptible &
9	Rate Schedule Revenue:	Factor	Basis	Company		Public Authority	Industrial	Transportation
10								
11	Base Revenues	Input		63,205,353	36,974,250	13,782,948	524,930	11,923,225
12	Base Revenue Increase	Input		0	0	0	0	0
13	Rider GCR	Input		90,267,316	55,514,753	31,060,527	2,718,229	973,807
14	Rider FF and Rider Tax	Input		0	0	0	0	0
15								
16	Total Rate Schedule Revenue			153,472,669	92,489,003	44,843,475	3,243,159	12,897,032
17								
18	Other Revenue:							
19								
20	Forfeited Discounts	49.0	Base Revenues	1,126,126	658,768	245,570	9,353	212,435
21	Misc. Service Revenues	49.0	Base Revenues	778,251	455,266	169,710	6,463	146,811
22	Special Contract Revenues	49.0	Base Revenues	0	0	0	0	0
23	NTB	49.0	Base Revenues	(2,078)	(1,216)	(453)	(17)	(392)
24								
25	Total Non-Rate Revenue			1,902,299	1,112,818	414,827	15,799	358,855
26								
27	TOTAL REVENUE			155,374,968	93,601,821	45,258,302	3,258,958	13,255,887

Atmos Energy Corporation, Kentucky/Mid-States Division						
Kentucky Jurisdiction Case No. 2013-00148						
Forecasted Test Period: Twelve Months Ended November 30, 2014						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	100	0	50	50
3.5	Storage (50/50)	%	100.0000%	0.0000%	50.0000%	50.0000%
	Internally Generated	Values	163,306,407	-	81,653,204	81,653,204
4.0	Mains	%	100.0000%	0.0000%	50.0000%	50.0000%
	Internally Generated	Values	166,866,780	51,389,238	57,738,771	57,738,771
4.1	Mains & Services	%	100.0000%	30.7966%	34.6017%	34.6017%
	Internally Generated	Values	411,478,740	183,023,752	130,724,984	97,730,004
5.4	P, S, T & D Plant	%	100.0000%	44.4795%	31.7696%	23.7509%
	Internally Generated	Values	287,487,464	126,612,845	88,071,414	72,803,205
5.7	Net Plant	%	100.0000%	44.0412%	30.6349%	25.3240%
	Internally Generated	Values	117,022,197	13,274,394	7,568,741	96,179,062
9.1	Allocated O&M Expenses	%	100.0000%	11.3435%	6.4678%	82.1887%
	Internally Generated	Values	4,220,281	1,815,582	1,197,072	1,207,628
10.0	Composite of Accts. 871-879 & 886-893	%	100.0000%	43.0204%	28.3648%	28.6148%
	Internally Generated	Values	122,145,709	-	61,072,854	61,072,854
12.0	Composite of Accts. 374-379	%	100.0000%	0.0000%	50.0000%	50.0000%
	Internally Generated	Values	252,914,290	105,933,885	75,343,798	71,636,607
13.0	Rate Base	%	100.0000%	41.8853%	29.7902%	28.3245%
	Internally Generated	Values	8,135,763	4,573,708	1,775,286	1,786,769
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	56.2173%	21.8208%	21.9619%
	Internally Generated	Values	26,430,402	12,949,915	7,568,741	5,911,746
18.0	O&M less Gas Costs and Uncollectibles	%	100.0000%	48.9963%	28.6365%	22.3672%
	Internally Generated	Values	455,874,908	32,021,277	17,800,638	105,553,053
19.0	Revenues	%	100.0000%	20.6090%	11.4566%	67.9344%
	Input	Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00148 Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION FACTORS							
			Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation
1.0	Input Meter	Value	42,314,859	9,637,652	5,380,137	471,075	26,826,095
		%	100.0000%	22.7760%	12.7145%	1.1133%	63.3962%
2.0	Input Winter Volumes	Value	23,332,458	7,398,713	3,634,476	350,228	12,039,041
		%	100.0000%	31.3242%	15.6769%	1.5010%	61.5978%
3.0	Input Customers	Value	2,078,493	1,816,837	238,666	2,398	2,694
		%	100.0000%	88.6546%	10.9533%	0.1153%	0.1248%
4.0	Input Peak Day	Value	273,558	117,052	52,811	4,738	99,160
		%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
5.0	Input Meter Investment	Value	11,657,333	7,003,552	3,021,199	303,643	368,939
		%	100.0000%	60.0785%	33.6372%	3.1194%	3.1649%
8.0	Input Direct to Residential	Value	1	1	0.0000%	0.0000%	0.0000%
		%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%
7.0	Input Direct to Commercial & Public Authority	Value	1	-	1	-	-
		%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
8.0	Input Direct to Industrial	Value	1	-	-	1	-
		%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%
9.0	Input Direct to I & T	Value	1	-	-	-	1
		%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
10.0	Internally Generated P, S, T & D Plant	Value	411,478,740	214,015,506	75,112,707	5,353,751	116,996,776
		%	100.0000%	52.0113%	18.2543%	1.4489%	28.2874%
10.2	Internally Generated P, S, T & D Plant - Customer	Value	163,023,752	135,373,139	37,395,799	2,582,218	7,672,597
		%	100.0000%	73.9648%	20.4322%	1.4199%	4.1921%
10.4	Internally Generated P, S, T & D Plant - Demand	Value	130,724,884	59,935,453	25,141,630	2,293,228	47,395,278
		%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
10.6	Internally Generated P, S, T & D Plant - Commodity	Value	97,730,004	22,706,916	12,575,878	1,108,308	61,338,903
		%	100.0000%	23.2343%	12.8680%	1.1341%	62.7636%
12.0	Internally Generated Account 378 - General (Net Plant)	Value	3,840,008	1,193,270	591,428	51,771	1,813,539
		%	100.0000%	32.7823%	15.9733%	1.4223%	49.8222%
12.2	Internally Generated Account 378 - General (Net Plant) - Customer	Value	0	0	0	0	0
		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12.4	Internally Generated Account 378 - General (Net Plant) - Demand	Value	1,820,004	778,755	350,023	31,610	689,716
		%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
12.6	Internally Generated Account 378 - General (Net Plant) - Commodity	Value	1,820,004	414,524	231,404	20,261	1,153,814
		%	100.0000%	22.7760%	12.7145%	1.1133%	63.3962%
13.0	Internally Generated Account 379 - City Gate (Net Plant)	Value	1,875,025	614,677	299,502	26,688	934,178
		%	100.0000%	32.7823%	15.9733%	1.4223%	49.8222%
13.2	Internally Generated Account 379 - City Gate (Net Plant) - Customer	Value	0	0	0	0	0
		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13.4	Internally Generated Account 379 - City Gate (Net Plant) - Demand	Value	937,513	451,149	180,502	16,231	339,630
		%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
13.6	Internally Generated Account 379 - City Gate (Net Plant) - Commodity	Value	937,513	213,528	119,200	10,437	594,348
		%	100.0000%	22.7760%	12.7145%	1.1133%	63.3962%
14.0	Internally Generated Allocated O&M Expenses	Value	117,023,197	70,473,776	35,687,700	3,061,883	7,789,837
		%	100.0000%	60.2226%	30.4965%	2.6165%	6.6644%
14.2	Internally Generated Allocated O&M Expenses - Cust	Value	13,274,394	10,348,581	2,410,503	145,563	371,347
		%	100.0000%	77.8439%	18.1621%	1.0966%	2.7975%
14.4	Internally Generated Allocated O&M Expenses - Demand	Value	7,569,741	3,238,562	1,455,620	131,037	2,743,522
		%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
14.6	Internally Generated Allocated O&M Expenses - Comm	Value	96,179,062	56,896,633	31,821,178	2,785,283	4,683,989
		%	100.0000%	58.1487%	33.0853%	2.8859%	4.8700%
18.0	Input Customer Deposit Balances	Value	34,048,781	24,135,338	9,911,423	0	0
		%	100.0000%	70.8885%	29.1112%	0.0000%	0.0000%
19.0	Internally Generated Allocated Net Plant	Value	287,497,484	146,384,024	54,337,095	4,410,465	82,355,880
		%	100.0000%	50.9184%	18.9007%	1.5341%	28.6469%
19.2	Internally Generated Allocated Net Plant - Cust	Value	128,612,845	91,815,911	28,041,544	2,061,512	4,693,878
		%	100.0000%	72.5171%	22.1475%	1.5982%	3.7073%
19.4	Internally Generated Allocated Net Plant - Demand	Value	89,071,414	37,684,687	16,937,685	1,524,170	31,924,182
		%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
19.6	Internally Generated Allocated Net Plant - Comm	Value	72,803,205	16,883,546	9,357,856	624,163	45,737,820
		%	100.0000%	23.1907%	12.8534%	1.1321%	62.8239%
23.0	Internally Generated Composite of Accts. 871-879 & 886-893	Value	4,220,281	2,135,486	768,011	61,253	1,285,518
		%	100.0000%	50.6006%	18.1981%	1.4514%	29.7496%
23.2	Internally Generated Composite of Accts. 871-879 & 886-893 - Cust	Value	1,815,582	1,348,238	384,247	27,085	58,013
		%	100.0000%	74.2593%	21.1638%	1.4918%	3.0821%
23.4	Internally Generated Composite of Accts. 871-879 & 886-893 - Demand	Value	1,197,072	512,211	230,221	20,728	433,816
		%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
23.6	Internally Generated Composite of Accts. 871-879 & 886-893 - Comm	Value	1,207,626	275,049	163,544	13,444	765,589
		%	100.0000%	22.7760%	12.7145%	1.1133%	63.3962%
27.0	Internally Generated Composite of Accts. 376 & 380	Value	168,868,790	63,517,928	24,049,672	1,701,646	67,597,534
		%	100.0000%	38.0007%	14.1429%	1.0196%	34.5171%

Alamos Energy Corporation, Kentucky/Mid-States Division Kentucky Jurisdiction Case No. 2013-00146 Forecasted Test Period: Twelve Months Ended November 30, 2014							
ALLOCATION FACTORS							
		Total Company	Residential	Commercial & Public Authority	Firm Industrial	Interruptible & Transportation	
	Internally Generated	Value	51,369,238	45,661,711	5,804,163	59,239	64,135
27.2	Composite of Accts. 378 & 380 - Cust	%	100.0000%	89.8549%	10.9053%	0.1153%	0.1248%
	Internally Generated	Value	57,738,771	24,705,639	11,104,321	999,624	20,829,197
27.4	Composite of Accts. 378 & 380 - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
	Internally Generated	Value	57,738,771	13,150,578	7,341,198	642,782	36,604,213
27.6	Composite of Accts. 378 & 380 - Comm	%	100.0000%	22.7760%	12.7145%	1.1133%	63.3962%
	Internally Generated	Value	122,145,709	40,042,197	19,510,642	1,737,246	60,855,624
31.0	Composite of Accts. 374-379	%	100.0000%	32.7823%	15.9733%	1.4223%	49.8222%
	Internally Generated	Value	0	0	0	0	0
31.2	Composite of Accts. 374-379 - Cust	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	61,072,854	26,132,248	11,745,532	1,067,347	22,137,727
31.4	Composite of Accts. 374-379 - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
	Internally Generated	Value	61,072,854	13,909,949	7,785,110	679,899	38,717,896
31.6	Composite of Accts. 374-379 - Comm	%	100.0000%	22.7760%	12.7145%	1.1133%	63.3962%
	Internally Generated	Value	66,817,747	34,135,296	19,111,892	1,772,393	1,798,206
	Composite of Accts. 381-383	%	100.0000%	50.785%	33.872%	3.1184%	3.1649%
	Internally Generated	Value	66,817,747	34,135,296	19,111,892	1,772,393	1,798,206
	Composite of Accts. 381-383 - Cust	%	100.0000%	60.078%	33.872%	3.1184%	3.1649%
	Internally Generated	Value	0	0	0	0	0
	Composite of Accts. 381-383 - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0
	Composite of Accts. 381-383 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	51,369,238	45,661,711	5,804,163	59,239	64,135
	Account 380	%	100.0000%	89.8549%	10.9053%	0.1153%	0.1248%
	Internally Generated	Value	51,369,238	45,661,711	5,804,163	59,239	64,135
	Account 380 - Cust	%	100.0000%	89.8549%	10.9053%	0.1153%	0.1248%
	Internally Generated	Value	0	0	0	0	0
	Account 380 - Demand	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0
	Account 380 - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	0.81264	0.14803	0.03924	0
43.0	GIUD 9400 Allocation Factors	%	100.0000%	81.2635%	14.8030%	3.9356%	0.0000%
	Internally Generated	Value	8,135,763	4,637,308	1,343,769	92,898	1,881,710
44.0	Composite of Accts. 870-802, 905-916, 924 & 928-930,1	%	100.0000%	56.4573%	16.6167%	1.1428%	22.8830%
	Internally Generated	Value	4,673,708	3,670,655	775,131	42,396	95,587
44.2	Composite of Accts. 870-802, 905-916, 924 & 928-930,1 - Cust	%	100.0000%	80.255%	16.9479%	0.9281%	1.8709%
	Internally Generated	Value	1,775,286	799,621	341,423	30,735	643,507
44.4	Composite of Accts. 870-802, 905-916, 924 & 928-930,1 - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
	Internally Generated	Value	1,786,769	407,033	227,205	19,895	1,132,636
44.6	Composite of Accts. 870-802, 905-916, 924 & 928-930,1 - Comm	%	100.0000%	22.7804%	12.7169%	1.1135%	63.3962%
	Internally Generated	Value	155,374,868	93,601,621	46,258,302	3,258,859	13,258,687
48.0	Revenue	%	100.0000%	60.2428%	29.1284%	2.0575%	8.3315%
	Internally Generated	Value	63,205,353	36,974,280	13,782,846	624,930	11,823,275
49.0	Base Revenue	%	100.0000%	58.4988%	21.8068%	0.8305%	18.8643%
	Internally Generated	Value	90,267,316	55,614,763	31,060,527	2,718,229	673,807
50.0	Gas Costs	%	100.0000%	61.8004%	34.4695%	3.0113%	1.0788%
	Internally Generated	Value	252,914,290	125,302,087	47,368,568	3,868,448	76,375,207
51.0	Rate Base	%	100.0000%	49.5433%	18.7291%	1.5225%	30.1881%
	Internally Generated	Value	105,933,885	76,489,001	23,683,673	1,754,802	4,006,409
51.2	Rate Base - Cust	%	100.0000%	72.2045%	22.3670%	1.6565%	3.7820%
	Internally Generated	Value	75,343,738	32,238,592	14,490,120	1,304,418	27,310,688
51.4	Rate Base - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
	Internally Generated	Value	71,636,607	16,674,474	9,194,775	809,228	45,058,130
51.6	Rate Base - Comm	%	100.0000%	23.1386%	12.8353%	1.1266%	62.8682%
	Internally Generated	Value	163,306,407	53,636,629	26,085,344	2,322,664	81,362,770
56.0	Mains	%	100.0000%	32.7823%	15.9733%	1.4223%	49.8222%
	Internally Generated	Value	0	0	0	0	0
56.2	Mains - Cust	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	81,653,204	34,938,301	18,703,545	1,413,652	29,587,205
56.4	Mains - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
	Internally Generated	Value	81,653,204	18,667,328	10,381,800	909,011	51,785,065
56.6	Mains - Comm	%	100.0000%	22.7760%	12.7145%	1.1133%	63.3962%
	Internally Generated	Value	28,430,402	14,670,708	4,591,788	343,280	6,824,626
57.0	O&M less Gas Costs and Uncollectibles	%	100.0000%	55.6069%	17.3731%	1.2988%	25.8211%
	Internally Generated	Value	12,949,915	10,058,266	2,375,517	145,189	370,342
57.2	O&M less Gas Costs and Uncollectibles - Customer	%	100.0000%	77.6705%	16.5439%	1.1212%	2.8644%
	Internally Generated	Value	7,668,741	3,238,582	1,455,620	131,037	2,743,522
57.4	O&M less Gas Costs and Uncollectibles - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
	Internally Generated	Value	5,911,748	1,373,880	760,650	67,054	3,710,161
57.6	O&M less Gas Costs and Uncollectibles - Commodity	%	100.0000%	23.2388%	12.8668%	1.1343%	62.7591%
	Internally Generated	Value	12,243,608	5,298,874	2,354,691	211,872	4,438,071
58.0	Net Transmission Plant	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
	Internally Generated	Value	0	0	0	0	0
58.2	Net Transmission Plant - Customer	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	12,243,608	5,238,874	2,354,691	211,872	4,438,071
58.4	Net Transmission Plant - Demand	%	100.0000%	42.7886%	19.2320%	1.7313%	36.2481%
	Internally Generated	Value	0	0	0	0	0
58.6	Net Transmission Plant - Commodity	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0
99.0		%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Classification Factor	Customer-Related	Demand-Related	Commodity-Related
Mains & Services	30.80%	34.60%	34.60%
Production, Storage, Transmission and Distribution Plant	44.48%	31.77%	23.75%
Net Plant	44.04%	30.63%	25.32%
O&M Expenses	11.34%	6.47%	82.19%
Composite 871-879;886-893	43.02%	28.36%	28.61%
Composite 374-379	0.00%	50.00%	50.00%
Rate Base	41.89%	29.79%	28.32%
Comp. 870-902;905-916;924;928-930.1	56.22%	21.82%	21.96%

Allocation Factor	Residential	Commercial	Industrial & Transport
Throughput	22.78%	12.71%	1.11%
Customer Locations	88.85%	10.91%	0.12%
Design Day Demand	42.79%	19.23%	1.73%
Meter Investments	60.08%	33.64%	3.12%
Direct to I&T	100.00%	0.00%	0.00%
Customer Deposit Balances	70.89%	29.11%	0.00%
GUD 9400	81.26%	14.80%	3.93%

Allocation Factor	Residential	Commercial	Industrial & Transport
Distribution & Customer Support Plant	52.01%	18.25%	1.45%
O&M Expenses	60.22%	30.50%	2.62%
Net Plant	50.92%	18.90%	1.53%
Composite 871-879;886-893	50.60%	18.20%	1.45%
Composite 376 & 380	50.05%	14.41%	1.02%
Composite 374-379	32.78%	15.97%	1.42%
Composite 381-383	60.08%	33.64%	3.12%
Account 380	88.85%	10.91%	0.12%
Comp. 870-902;905-916;924;928-930.1	59.46%	16.52%	1.14%
Rate Base	49.54%	18.73%	1.53%

Industrial & Transport
63.40%
0.12%
36.25%
3.16%
0.00%
0.00%
0.00%

Industrial & Transport
28.29%
6.66%
28.65%
29.75%
34.52%
49.82%
3.16%
0.12%
22.88%
30.20%

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Hearing DR Set No. 1
Question No. 1-07
Page 1 of 1

REQUEST:

Provide the change in Kentucky allocation percentage for SSU from the asset sales of MO, IL, IA and GA.

RESPONSE:

The composite allocation to Kentucky for SSU prior to the sale of MO, IL, IA and GA was 4.91%. The composite allocation to Kentucky for SSU following the sale of MO, IL, and IA in 2012 but prior to the sale of GA in 2013 was 5.33%. The composite allocation to Kentucky for SSU following the sale of MO, IL, IA and GA is 5.55% and is the composite allocation used in calculating the revenue requirement in this case.

Respondents: Mark Martin and Greg Waller

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Hearing DR Set No. 1
Question No. 1-08
Page 1 of 1

REQUEST:

Provide the NOLC/ADIT balance imputed into Kentucky rate base

RESPONSE:

As stated in the response to part a of OAG 2-78, the dollar amount of NOLC recorded at the Atmos Energy Corporate level (SSU) is \$340,724,523 and can be found in the workpaper "ADIT for KY.xlsx" on tab "div 2" on row 93 provided in response to Staff 1-059 and OAG 1-086. As with shared rate base items throughout the case, the amount allocated to Kentucky for ratemaking is calculated by multiplying the gross amount of \$340,724,523 by the composite allocation factor of 5.55% to arrive at \$18,910,211.

In addition, there are 2 amounts affecting the NOLC for Kentucky recorded at the Division General Office (DGO) level. They are found in the workpaper "ADIT for KY.xlsx" referenced above on tab "div 91" on rows 95 and 101 and shown in the table below.

A summary of the amount of NOLC in rate base allocable to Kentucky for the purpose of calculating the revenue requirement in this case is as follows:

For the Test Year ending November 30, 2014

	Rate Division 002 (SSU)	Rate Division 091 (DGO)	Allocation	Allocated Amt.
NOLC	\$340,724,523		5.55%	18,910,211
State NOL		\$3,806,488	50.00%	1,903,244
Fed Tax on State NOL		\$(1,375,810)	50.00%	(687,905)
Total NOLC in rate base		\$20,125,550		

It is notable that Mr. Ostrander displayed each of these data points on his schedule A-10 from Exhibit BCO-2 and therefore had all of the required information available to calculate the correct amount of NOLC allocable to Kentucky in rate base in this case. His errors, however, were in 1) choosing the wrong version (his column E rather than column G) of the three he presented on that schedule as the basis for his calculation, 2) recording \$(1,875,810) for Fed. Tax on State NOL on his line 9 rather than the correct number from the workpaper \$(1,375,810), and 3) attempting to forecast the NOLC by arbitrarily adding \$1,500,000 to his calculation on line 12.

Respondent: Greg Waller

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Hearing DR Set No. 1
Question No. 1-09
Page 1 of 1

REQUEST:

Is short-term debt used to finance gas storage costs.

RESPONSE:

The Company does not use short term debt (STD) to finance gas stored underground on average throughout its normal annual cycle. Please see Attachment 1 for an analysis of the Company's consolidated short term debt, cash, and gas stored underground balances. As shown in the attachment, the Company's STD (net of cash) balance was less than its gas stored balance on 71% of the days comprising the base period in this case. If STD net of cash is not large enough to finance gas storage, one should conclude that gas stored is financed with something other than STD (a combination of long term debt (LTD) and equity). Furthermore, the average balance of STD minus cash minus gas stored is \$(85,205,258) for the base period, which is further proof that, on average, gas stored underground is financed by a combination of LTD and equity. For these reasons, the Company believes that the appropriate capital structure to use in calculating the revenue requirement in this case is the capital structure presented on the top half of Schedule J-1 labeled "Proposed Capital Structure".

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, Hearing_1-09_Att1 - Analysis of STD, Cash and Gas Stored Underground.xlsx, 5 Pages.

Respondent: Greg Waller

Atmos Energy Corporation
Case No. 2013-00148
Analysis of Short Term Debt, Cash and Gas Stored Underground
Hearing Request 1-09
For the Base Period Ended July 31, 2013

Based Period Days 365
Days where STD minus Cash < Gas Stored 259
% Days where STD minus Cash < Gas Stored 71.0%
Average Daily Balance (STD - Cash - Gas Stored) \$ (85,205,258)

Atmos Energy Corporation Consolidated Balances

Date	STD Balance	Cash Balance	Gas Stored Bal.	STD minus Cash	Gas Stored Bal.	Is STD minus Cash < Gas Stored?	STD minus Cash minus Gas Stored
8/1/2012	\$ 285,000,000	\$ 175,369,546	\$ 262,151,861	\$ 109,630,454	\$ 262,151,861	Yes	\$(152,521,407)
8/2/2012	152,000,000	49,190,819	261,552,506	102,809,181	261,552,506	Yes	(158,743,325)
8/3/2012	148,000,000	47,082,856	260,953,150	100,917,144	260,953,150	Yes	(160,036,006)
8/4/2012	148,000,000	47,082,856	260,353,795	100,917,144	260,353,795	Yes	(159,436,651)
8/5/2012	148,000,000	47,082,856	259,754,439	100,917,144	259,754,439	Yes	(158,837,295)
8/6/2012	155,000,000	57,662,010	259,155,084	97,337,990	259,155,084	Yes	(161,817,094)
8/7/2012	149,000,000	54,392,756	258,555,728	94,607,244	258,555,728	Yes	(163,948,484)
8/8/2012	146,000,000	54,470,969	257,956,373	91,529,031	257,956,373	Yes	(166,427,342)
8/9/2012	141,000,000	50,779,615	257,357,017	90,220,385	257,357,017	Yes	(167,136,632)
8/10/2012	156,000,000	57,775,771	256,757,662	98,224,229	256,757,662	Yes	(158,533,433)
8/11/2012	156,000,000	57,775,771	256,158,306	98,224,229	256,158,306	Yes	(157,934,077)
8/12/2012	156,000,000	57,775,771	255,558,951	98,224,229	255,558,951	Yes	(157,334,722)
8/13/2012	158,000,000	56,249,054	254,959,595	101,750,946	254,959,595	Yes	(153,208,649)
8/14/2012	155,000,000	55,595,458	254,360,240	99,404,542	254,360,240	Yes	(154,955,698)
8/15/2012	156,000,000	55,799,847	253,760,884	100,200,153	253,760,884	Yes	(153,560,731)
8/16/2012	154,000,000	57,752,269	253,161,529	96,247,731	253,161,529	Yes	(156,913,798)
8/17/2012	153,000,000	58,134,244	252,562,173	94,865,756	252,562,173	Yes	(157,696,418)
8/18/2012	153,000,000	58,134,244	251,962,818	94,865,756	251,962,818	Yes	(157,097,062)
8/19/2012	153,000,000	58,134,244	251,363,462	94,865,756	251,363,462	Yes	(156,497,707)
8/20/2012	156,000,000	60,841,267	250,764,107	95,158,733	250,764,107	Yes	(155,605,374)
8/21/2012	145,000,000	54,658,562	250,164,752	90,341,438	250,164,752	Yes	(159,823,314)
8/22/2012	143,000,000	56,244,758	249,565,396	86,755,242	249,565,396	Yes	(162,810,154)
8/23/2012	151,000,000	68,899,842	248,966,041	82,100,158	248,966,041	Yes	(166,865,882)
8/24/2012	158,000,000	77,260,226	248,366,685	80,739,774	248,366,685	Yes	(167,626,911)
8/25/2012	158,000,000	77,260,226	247,767,330	80,739,774	247,767,330	Yes	(167,027,556)
8/26/2012	158,000,000	77,260,226	247,167,974	80,739,774	247,167,974	Yes	(166,428,200)
8/27/2012	213,000,000	317,685,234	246,568,619	(104,685,234)	246,568,619	Yes	(351,253,852)
8/28/2012	201,000,000	54,724,777	245,969,263	146,275,223	245,969,263	Yes	(99,694,040)
8/29/2012	198,000,000	53,742,285	245,369,908	144,257,715	245,369,908	Yes	(101,112,193)
8/30/2012	194,000,000	53,367,590	244,770,552	140,632,410	244,770,552	Yes	(104,138,142)
8/31/2012	191,000,000	59,798,099	244,171,197	131,201,901	244,171,197	Yes	(112,969,296)
9/1/2012	191,000,000	59,798,099	244,735,590	131,201,901	244,735,590	Yes	(113,533,689)
9/2/2012	191,000,000	59,798,099	245,299,984	131,201,901	245,299,984	Yes	(114,098,082)
9/3/2012	191,000,000	59,798,099	245,864,377	131,201,901	245,864,377	Yes	(114,662,476)
9/4/2012	198,000,000	68,682,582	246,428,770	129,317,418	246,428,770	Yes	(117,111,352)
9/5/2012	189,000,000	66,038,488	246,993,164	122,961,512	246,993,164	Yes	(124,031,652)
9/6/2012	185,000,000	64,834,542	247,557,557	120,165,458	247,557,557	Yes	(127,392,099)
9/7/2012	221,000,000	63,649,458	248,121,951	157,350,542	248,121,951	Yes	(90,771,408)
9/8/2012	221,000,000	63,649,458	248,686,344	157,350,542	248,686,344	Yes	(91,335,802)
9/9/2012	221,000,000	63,649,458	249,250,737	157,350,542	249,250,737	Yes	(91,900,195)
9/10/2012	221,000,000	64,570,236	249,815,131	156,429,764	249,815,131	Yes	(93,385,367)
9/11/2012	229,000,000	72,030,221	250,379,524	156,969,779	250,379,524	Yes	(93,409,745)
9/12/2012	225,000,000	69,067,411	250,943,917	155,932,589	250,943,917	Yes	(95,011,328)
9/13/2012	224,000,000	69,772,198	251,508,311	154,227,803	251,508,311	Yes	(97,280,508)
9/14/2012	221,000,000	67,658,669	252,072,704	153,341,331	252,072,704	Yes	(98,731,373)
9/15/2012	221,000,000	67,658,669	252,637,098	153,341,331	252,637,098	Yes	(99,295,767)
9/16/2012	221,000,000	67,658,669	253,201,491	153,341,331	253,201,491	Yes	(99,860,160)
9/17/2012	255,000,000	79,418,271	253,765,884	175,581,729	253,765,884	Yes	(78,184,156)
9/18/2012	252,000,000	77,916,700	254,330,278	174,689,300	254,330,278	Yes	(79,640,977)
9/19/2012	248,000,000	75,632,420	254,894,671	172,973,580	254,894,671	Yes	(81,921,091)
9/20/2012	249,000,000	74,739,105	255,459,065	174,866,895	255,459,065	Yes	(80,592,170)
9/21/2012	316,000,000	139,644,702	256,023,458	176,961,298	256,023,458	Yes	(79,062,160)
9/22/2012	316,000,000	139,644,702	256,587,851	176,961,298	256,587,851	Yes	(79,626,553)
9/23/2012	316,000,000	139,644,702	257,152,245	176,961,298	257,152,245	Yes	(80,190,946)
9/24/2012	275,000,000	90,212,756	257,716,638	185,393,244	257,716,638	Yes	(72,323,394)
9/25/2012	311,000,000	52,731,415	258,281,032	258,874,585	258,281,032	Yes	593,553
9/26/2012	307,000,000	53,267,058	258,845,425	254,338,942	258,845,425	Yes	(4,506,483)
9/27/2012	316,000,000	329,339,731	259,409,818	(12,733,731)	259,409,818	Yes	(272,143,549)
9/28/2012	311,000,000	64,980,363	259,974,212	246,019,637	259,974,212	Yes	(13,954,574)
9/29/2012	311,000,000	64,980,363	260,538,605	246,019,637	260,538,605	Yes	(14,518,968)
9/30/2012	311,000,000	64,980,363	261,102,999	246,019,637	261,102,999	Yes	(15,083,361)
10/1/2012	317,000,000	74,658,418	261,798,363	242,341,582	261,798,363	Yes	(19,456,780)
10/2/2012	311,000,000	71,617,677	262,493,727	239,382,323	262,493,727	Yes	(23,111,404)
10/3/2012	323,000,000	78,927,953	263,189,091	244,072,047	263,189,091	Yes	(19,117,044)
10/4/2012	324,000,000	74,918,442	263,884,455	249,081,558	263,884,455	Yes	(14,802,897)
10/5/2012	327,000,000	71,050,632	264,579,819	255,949,368	264,579,819	Yes	(8,630,451)
10/6/2012	327,000,000	71,050,632	265,275,183	255,949,368	265,275,183	Yes	(9,325,815)
10/7/2012	327,000,000	71,050,632	265,970,547	255,949,368	265,970,547	Yes	(10,021,179)
10/8/2012	327,000,000	71,050,632	266,665,911	255,949,368	266,665,911	Yes	(10,716,543)
10/9/2012	347,000,000	85,629,399	267,361,275	261,370,601	267,361,275	Yes	(5,990,675)
10/10/2012	349,000,000	87,435,935	268,056,639	261,564,065	268,056,639	Yes	(6,492,574)
10/11/2012	344,000,000	87,328,205	268,752,004	256,671,795	268,752,004	Yes	(12,080,208)
10/12/2012	339,000,000	88,415,031	269,447,368	250,584,969	269,447,368	Yes	(18,862,399)
10/13/2012	339,000,000	88,415,031	270,142,732	250,584,969	270,142,732	Yes	(19,557,763)
10/14/2012	339,000,000	88,415,031	270,838,096	250,584,969	270,838,096	Yes	(20,253,127)
10/15/2012	361,000,000	84,168,178	271,533,460	276,831,822	271,533,460	Yes	5,298,362
10/16/2012	367,000,000	93,277,286	272,228,824	273,722,714	272,228,824	Yes	1,493,890
10/17/2012	362,000,000	90,851,030	272,924,188	271,148,970	272,924,188	Yes	(1,775,218)
10/18/2012	358,000,000	90,007,599	273,619,552	267,992,401	273,619,552	Yes	(5,627,151)

Date	STD Balance	Cash Balance	Gas Stored Bal.	STD minus Cash	Gas Stored Bal.	Is STD minus Cash < Gas Stored?	STD minus Cash minus Gas Stored
10/19/2012	366,000,000	89,230,340	274,314,916	276,769,660	274,314,916		2,454,743
10/20/2012	366,000,000	89,230,340	275,010,280	276,769,660	275,010,280		1,759,379
10/21/2012	366,000,000	89,230,340	275,705,644	276,769,660	275,705,644		1,064,015
10/22/2012	373,000,000	88,397,424	276,401,008	284,602,576	276,401,008		8,201,568
10/23/2012	380,000,000	100,526,440	277,096,373	279,473,560	277,096,373		2,377,187
10/24/2012	374,000,000	103,351,443	277,791,737	270,648,557	277,791,737	Yes	(7,143,180)
10/25/2012	408,000,000	70,009,335	278,487,101	337,990,665	278,487,101		59,503,564
10/26/2012	399,000,000	71,253,088	279,182,465	327,746,912	279,182,465		48,564,447
10/27/2012	399,000,000	71,253,088	279,877,829	327,746,912	279,877,829		47,869,083
10/28/2012	399,000,000	71,253,088	280,573,193	327,746,912	280,573,193		47,173,719
10/29/2012	406,000,000	83,176,176	281,268,557	322,821,824	281,268,557		41,553,267
10/30/2012	406,000,000	88,976,698	281,963,921	317,023,302	281,963,921		35,059,381
10/31/2012	406,000,000	89,545,291	282,659,285	316,454,709	282,659,285		33,795,423
11/1/2012	406,000,000	88,620,055	283,027,581	317,379,945	283,027,581		34,352,364
11/2/2012	418,000,000	96,965,715	283,395,877	321,034,285	283,395,877		37,638,408
11/3/2012	418,000,000	96,965,715	283,764,173	321,034,285	283,764,173		37,270,112
11/4/2012	418,000,000	96,965,715	284,132,468	321,034,285	284,132,468		36,901,816
11/5/2012	411,000,000	89,409,502	284,500,764	321,590,498	284,500,764		37,089,733
11/6/2012	413,000,000	97,249,725	284,869,060	315,750,275	284,869,060		30,881,215
11/7/2012	408,000,000	91,361,528	285,237,356	316,638,472	285,237,356		31,401,116
11/8/2012	408,000,000	96,636,994	285,605,652	311,363,006	285,605,652		25,757,354
11/9/2012	402,000,000	96,047,358	285,973,948	305,952,642	285,973,948		19,978,694
11/10/2012	402,000,000	96,047,358	286,342,243	305,952,642	286,342,243		19,610,398
11/11/2012	402,000,000	96,047,358	286,710,539	305,952,642	286,710,539		19,242,102
11/12/2012	402,000,000	96,047,358	287,078,835	305,952,642	287,078,835		18,873,807
11/13/2012	398,000,000	92,091,405	287,447,131	305,908,595	287,447,131		18,461,464
11/14/2012	403,000,000	104,739,354	287,815,427	298,260,646	287,815,427		10,445,219
11/15/2012	405,000,000	100,066,940	288,183,722	304,933,060	288,183,722		16,749,338
11/16/2012	418,000,000	100,173,712	288,552,018	317,826,288	288,552,018		29,274,270
11/17/2012	418,000,000	100,173,712	288,920,314	317,826,288	288,920,314		28,905,974
11/18/2012	418,000,000	100,173,712	289,288,610	317,826,288	289,288,610		28,537,679
11/19/2012	424,000,000	102,092,249	289,656,906	321,907,751	289,656,906		32,250,845
11/20/2012	422,000,000	106,373,519	290,025,202	315,626,481	290,025,202		25,601,279
11/21/2012	431,000,000	119,679,467	290,393,497	311,320,533	290,393,497		20,927,035
11/22/2012	431,000,000	119,679,467	290,761,793	311,320,533	290,761,793		20,558,739
11/23/2012	431,000,000	129,366,622	291,130,089	301,633,378	291,130,089		10,503,289
11/24/2012	431,000,000	129,366,622	291,498,385	301,633,378	291,498,385		10,134,993
11/25/2012	431,000,000	129,366,622	291,866,681	301,633,378	291,866,681		9,766,697
11/26/2012	477,000,000	85,289,996	292,234,976	391,710,004	292,234,976		99,475,027
11/27/2012	466,000,000	78,832,120	292,603,272	387,167,880	292,603,272		94,564,607
11/28/2012	461,000,000	80,230,115	292,971,568	380,769,885	292,971,568		87,798,317
11/29/2012	454,000,000	79,416,025	293,339,864	374,583,975	293,339,864		81,244,111
11/30/2012	460,000,000	86,439,179	293,708,160	373,560,821	293,708,160		79,852,661
12/1/2012	460,000,000	86,439,179	293,248,098	373,560,821	293,248,098		80,312,723
12/2/2012	460,000,000	86,439,179	292,788,036	373,560,821	292,788,036		80,772,785
12/3/2012	457,000,000	90,797,725	292,327,973	366,202,275	292,327,973		73,874,302
12/4/2012	448,000,000	93,175,850	291,867,911	354,824,150	291,867,911		62,956,239
12/5/2012	441,000,000	95,581,622	291,407,849	345,418,378	291,407,849		54,010,529
12/6/2012	434,000,000	90,848,269	290,947,787	343,151,731	290,947,787		52,203,944
12/7/2012	462,000,000	93,001,494	290,487,725	368,998,506	290,487,725		78,510,781
12/8/2012	462,000,000	93,001,494	290,027,663	368,998,506	290,027,663		78,970,843
12/9/2012	462,000,000	93,001,494	289,567,601	368,998,506	289,567,601		79,430,905
12/10/2012	456,000,000	95,189,948	289,107,539	360,810,052	289,107,539		71,702,514
12/11/2012	448,000,000	89,296,781	288,647,477	358,703,219	288,647,477		70,055,742
12/12/2012	451,000,000	98,150,588	288,187,415	352,849,412	288,187,415		64,661,997
12/13/2012	445,000,000	96,550,408	287,727,353	348,449,592	287,727,353		60,722,240
12/14/2012	449,000,000	100,140,499	287,267,290	348,859,501	287,267,290		61,592,211
12/15/2012	449,000,000	100,140,499	286,807,228	348,859,501	286,807,228		62,052,273
12/16/2012	449,000,000	100,140,499	286,347,166	348,859,501	286,347,166		62,512,335
12/17/2012	466,000,000	104,444,256	285,887,104	361,555,744	285,887,104		75,668,640
12/18/2012	456,000,000	103,229,900	285,427,042	352,770,100	285,427,042		67,343,058
12/19/2012	448,000,000	99,082,227	284,966,980	348,917,773	284,966,980		63,850,793
12/20/2012	456,000,000	111,649,176	284,506,918	344,350,824	284,506,918		59,843,907
12/21/2012	461,000,000	109,336,126	284,046,856	351,663,874	284,046,856		67,617,018
12/22/2012	461,000,000	109,336,126	283,586,794	351,663,874	283,586,794		68,077,080
12/23/2012	461,000,000	109,336,126	283,126,732	351,663,874	283,126,732		68,537,142
12/24/2012	461,000,000	123,007,201	282,666,669	337,992,799	282,666,669		55,326,130
12/25/2012	461,000,000	123,007,201	282,206,607	337,992,799	282,206,607		55,786,192
12/26/2012	541,000,000	73,947,551	281,746,545	467,052,449	281,746,545		185,305,903
12/27/2012	571,000,000	123,166,030	281,286,483	447,833,970	281,286,483		166,547,487
12/28/2012	571,000,000	117,399,852	280,826,421	453,600,148	280,826,421		172,773,727
12/29/2012	571,000,000	117,399,852	280,366,359	453,600,148	280,366,359		173,233,789
12/30/2012	571,000,000	117,399,852	279,906,297	453,600,148	279,906,297		173,693,851
12/31/2012	571,000,000	127,371,005	279,446,235	443,628,995	279,446,235		164,182,760
1/1/2013	571,000,000	127,371,005	278,678,561	443,628,995	278,678,561		164,950,434
1/2/2013	571,000,000	144,327,172	277,910,888	426,672,828	277,910,888		148,761,940
1/3/2013	539,000,000	119,083,659	277,143,214	419,916,341	277,143,214		142,773,127
1/4/2013	531,000,000	125,430,836	276,375,541	405,569,164	276,375,541		129,193,623
1/5/2013	531,000,000	125,430,836	275,607,867	405,569,164	275,607,867		129,961,297
1/6/2013	531,000,000	125,430,836	274,840,194	405,569,164	274,840,194		130,728,970
1/7/2013	447,250,000	57,584,974	274,072,520	389,665,026	274,072,520		115,592,505
1/8/2013	439,250,000	57,088,894	273,304,847	382,161,106	273,304,847		108,856,260
1/9/2013	473,250,000	59,377,784	272,537,173	413,872,216	272,537,173		141,335,043
1/10/2013	492,250,000	58,623,222	271,769,499	433,626,778	271,769,499		161,857,278
1/11/2013	491,250,000	552,478,391	271,001,826	(61,228,391)	271,001,826	Yes	(332,230,217)
1/12/2013	491,250,000	552,478,391	270,234,152	(61,228,391)	270,234,152	Yes	(331,462,543)
1/13/2013	491,250,000	552,478,391	269,466,479	(61,228,391)	269,466,479	Yes	(330,694,869)
1/14/2013	356,250,000	165,561,107	190,688,893	268,698,805	190,688,893	Yes	(78,009,912)
1/15/2013	341,250,000	155,212,992	186,037,008	267,931,132	186,037,008	Yes	(81,894,124)
1/16/2013	270,250,000	94,752,219	175,497,781	267,163,458	175,497,781	Yes	(91,665,678)
1/17/2013	239,250,000	69,486,353	166,395,785	169,763,647	166,395,785	Yes	(96,632,138)
1/18/2013	239,250,000	79,645,911	165,628,111	159,604,089	165,628,111	Yes	(106,024,022)

Date	STD Balance	Cash Balance	Gas Stored Bal.	STD minus Cash	Gas Stored Bal.	Is STD minus Cash < Gas Stored?	STD minus Cash minus Gas Stored
1/19/2013	239,250,000	79,645,911	264,860,438	159,604,089	264,860,438	Yes	(105,256,349)
1/20/2013	239,250,000	79,645,911	264,092,764	159,604,089	264,092,764	Yes	(104,488,675)
1/21/2013	239,250,000	79,645,911	263,325,091	159,604,089	263,325,091	Yes	(103,721,002)
1/22/2013	239,250,000	82,762,497	262,557,417	156,487,503	262,557,417	Yes	(106,069,914)
1/23/2013	222,250,000	83,408,042	261,789,744	138,841,958	261,789,744	Yes	(122,947,785)
1/24/2013	212,250,000	84,775,846	261,022,070	127,474,154	261,022,070	Yes	(133,547,916)
1/25/2013	375,250,000	50,833,341	260,254,396	324,416,659	260,254,396		64,162,263
1/26/2013	375,250,000	50,833,341	259,486,723	324,416,659	259,486,723		64,929,936
1/27/2013	375,250,000	50,833,341	258,719,049	324,416,659	258,719,049		65,697,610
1/28/2013	360,250,000	43,641,914	257,951,376	316,608,086	257,951,376		58,656,710
1/29/2013	359,250,000	38,828,766	257,183,702	320,421,234	257,183,702		63,237,531
1/30/2013	344,250,000	32,004,986	256,416,029	312,245,014	256,416,029		55,828,986
1/31/2013	338,250,000	33,693,879	255,648,355	304,556,121	255,648,355		48,907,766
2/1/2013	325,250,000	35,650,629	254,563,130	289,599,371	254,563,130		35,036,240
2/2/2013	325,250,000	35,650,629	253,477,906	289,599,371	253,477,906		36,121,465
2/3/2013	325,250,000	35,650,629	252,392,681	289,599,371	252,392,681		37,206,690
2/4/2013	335,250,000	57,826,089	251,307,456	277,423,911	251,307,456		26,116,454
2/5/2013	316,250,000	62,197,889	250,222,231	254,052,111	250,222,231		3,829,880
2/6/2013	297,000,000	59,815,437	249,137,007	237,184,563	249,137,007	Yes	(11,952,443)
2/7/2013	281,000,000	52,793,982	248,051,782	228,206,018	248,051,782	Yes	(19,845,764)
2/8/2013	278,000,000	53,761,310	246,966,557	224,238,690	246,966,557	Yes	(22,772,867)
2/9/2013	278,000,000	53,761,310	245,881,332	224,238,690	245,881,332	Yes	(21,642,642)
2/10/2013	278,000,000	53,761,310	244,796,107	224,238,690	244,796,107	Yes	(20,557,417)
2/11/2013	269,000,000	55,916,386	243,710,883	213,083,614	243,710,883	Yes	(30,627,268)
2/12/2013	254,000,000	60,402,689	242,625,658	193,597,311	242,625,658	Yes	(49,028,347)
2/13/2013	238,000,000	57,340,947	241,540,433	180,659,053	241,540,433	Yes	(60,881,380)
2/14/2013	226,000,000	59,580,731	240,455,208	166,419,269	240,455,208	Yes	(74,085,939)
2/15/2013	228,000,000	61,646,345	239,369,983	166,353,655	239,369,983	Yes	(73,016,329)
2/16/2013	228,000,000	61,646,345	238,284,759	166,353,655	238,284,759	Yes	(71,931,104)
2/17/2013	228,000,000	61,646,345	237,199,534	166,353,655	237,199,534	Yes	(70,845,879)
2/18/2013	228,000,000	61,646,345	236,114,309	166,353,655	236,114,309	Yes	(69,760,654)
2/19/2013	221,000,000	73,299,214	235,029,084	147,700,786	235,029,084	Yes	(87,328,298)
2/20/2013	199,000,000	69,195,117	233,943,860	129,804,883	233,943,860	Yes	(104,138,976)
2/21/2013	189,000,000	61,829,403	232,858,635	127,170,597	232,858,635	Yes	(105,688,038)
2/22/2013	193,000,000	63,313,473	231,773,410	129,686,527	231,773,410	Yes	(102,086,883)
2/23/2013	193,000,000	63,313,473	230,688,185	129,686,527	230,688,185	Yes	(101,001,659)
2/24/2013	193,000,000	63,313,473	229,602,960	129,686,527	229,602,960	Yes	(99,916,434)
2/25/2013	365,000,000	60,335,582	228,517,736	304,664,418	228,517,736		76,146,683
2/26/2013	326,000,000	47,216,582	227,432,511	278,783,418	227,432,511		51,350,907
2/27/2013	303,000,000	42,051,310	226,347,286	260,948,690	226,347,286		34,601,404
2/28/2013	293,000,000	50,936,100	225,262,061	242,063,900	225,262,061		16,801,838
3/1/2013	281,000,000	50,818,200	224,371,597	230,181,800	224,371,597		5,810,203
3/2/2013	281,000,000	50,818,200	223,481,133	230,181,800	223,481,133		6,700,667
3/3/2013	281,000,000	50,818,200	222,590,669	230,181,800	222,590,669		7,591,131
3/4/2013	273,000,000	68,078,729	221,700,205	204,921,271	221,700,205	Yes	(16,778,934)
3/5/2013	253,000,000	71,091,111	220,809,741	181,908,889	220,809,741	Yes	(38,900,852)
3/6/2013	237,000,000	72,242,519	219,919,277	164,757,481	219,919,277	Yes	(55,161,796)
3/7/2013	223,000,000	69,267,365	219,028,813	153,732,635	219,028,813	Yes	(65,296,178)
3/8/2013	223,000,000	76,609,018	218,138,349	146,390,982	218,138,349	Yes	(71,747,367)
3/9/2013	223,000,000	76,609,018	217,247,885	146,390,982	217,247,885	Yes	(70,856,903)
3/10/2013	223,000,000	76,609,018	216,357,421	146,390,982	216,357,421	Yes	(69,966,439)
3/11/2013	215,000,000	74,345,798	215,466,958	140,654,202	215,466,958	Yes	(74,812,756)
3/12/2013	201,000,000	74,451,932	214,576,494	126,548,068	214,576,494	Yes	(88,028,426)
3/13/2013	189,000,000	74,571,713	213,686,030	114,428,287	213,686,030	Yes	(99,257,742)
3/14/2013	178,000,000	75,166,997	212,795,566	102,833,003	212,795,566	Yes	(109,962,562)
3/15/2013	222,000,000	81,323,154	211,905,102	140,676,846	211,905,102	Yes	(71,228,256)
3/16/2013	222,000,000	81,323,154	211,014,638	140,676,846	211,014,638	Yes	(70,337,792)
3/17/2013	222,000,000	81,323,154	210,124,174	140,676,846	210,124,174	Yes	(69,447,328)
3/18/2013	213,000,000	84,297,943	209,233,710	128,702,057	209,233,710	Yes	(80,531,652)
3/19/2013	199,000,000	85,107,634	208,343,246	113,892,366	208,343,246	Yes	(94,450,880)
3/20/2013	192,000,000	80,862,959	207,452,782	111,137,041	207,452,782	Yes	(96,315,741)
3/21/2013	187,000,000	82,490,778	206,562,318	104,509,222	206,562,318	Yes	(102,053,095)
3/22/2013	191,000,000	87,808,338	205,671,854	103,191,662	205,671,854	Yes	(102,480,192)
3/23/2013	191,000,000	87,808,338	204,781,390	103,191,662	204,781,390	Yes	(101,589,728)
3/24/2013	191,000,000	87,808,338	203,890,926	103,191,662	203,890,926	Yes	(100,699,264)
3/25/2013	262,000,000	48,592,877	203,000,462	213,407,123	203,000,462		10,406,661
3/26/2013	245,000,000	51,604,286	202,109,998	193,395,714	202,109,998	Yes	(8,714,284)
3/27/2013	233,000,000	48,902,660	201,219,534	184,097,340	201,219,534	Yes	(17,122,194)
3/28/2013	233,000,000	57,750,308	200,329,070	175,249,692	200,329,070	Yes	(25,079,378)
3/29/2013	233,000,000	58,363,620	199,438,606	174,636,380	199,438,606	Yes	(24,802,226)
3/30/2013	233,000,000	58,363,620	198,548,142	174,636,380	198,548,142	Yes	(23,911,762)
3/31/2013	233,000,000	58,363,620	197,657,678	174,636,380	197,657,678	Yes	(23,021,298)
4/1/2013	224,000,000	217,201,537	197,558,896	6,798,463	197,558,896	Yes	(190,760,433)
4/2/2013	69,000,000	70,135,642	197,460,114	(1,135,642)	197,460,114	Yes	(198,595,757)
4/3/2013	60,000,000	69,121,712	197,361,332	(9,121,712)	197,361,332	Yes	(206,483,045)
4/4/2013	48,000,000	71,830,131	197,262,551	(23,830,131)	197,262,551	Yes	(221,092,681)
4/5/2013	46,000,000	70,882,115	197,163,769	(24,882,115)	197,163,769	Yes	(222,045,884)
4/6/2013	46,000,000	70,882,115	197,064,987	(24,882,115)	197,064,987	Yes	(221,947,102)
4/7/2013	46,000,000	70,882,115	196,966,205	(24,882,115)	196,966,205	Yes	(221,848,320)
4/8/2013	38,000,000	75,911,690	196,867,423	(37,911,690)	196,867,423	Yes	(234,779,113)
4/9/2013	33,000,000	76,669,255	196,768,641	(43,669,255)	196,768,641	Yes	(240,437,897)
4/10/2013	22,000,000	79,053,203	196,669,859	(57,053,203)	196,669,859	Yes	(253,723,063)
4/11/2013	13,000,000	79,856,143	196,571,078	(66,856,143)	196,571,078	Yes	(263,427,221)
4/12/2013	12,000,000	84,581,294	196,472,296	(72,581,294)	196,472,296	Yes	(269,053,589)
4/13/2013	12,000,000	84,581,294	196,373,514	(72,581,294)	196,373,514	Yes	(268,954,808)
4/14/2013	12,000,000	84,581,294	196,274,732	(72,581,294)	196,274,732	Yes	(268,856,026)
4/15/2013	21,000,000	81,651,537	196,175,950	(60,651,537)	196,175,950	Yes	(256,827,488)
4/16/2013	11,000,000	84,463,908	196,077,168	(73,463,908)	196,077,168	Yes	(269,541,076)
4/17/2013	-	84,472,158	195,978,387	(84,472,158)	195,978,387	Yes	(280,450,545)
4/18/2013	-	83,179,112	195,879,605	(93,179,112)	195,879,605	Yes	(289,058,716)
4/19/2013	-	86,080,218	195,780,823	(86,080,218)	195,780,823	Yes	(281,861,041)
4/20/2013	-	86,080,218	195,682,041	(86,080,218)	195,682,041	Yes	(281,762,259)

Date	STD Balance	Cash Balance	Gas Stored Bal.	STD minus Cash	Gas Stored Bal.	Is STD minus Cash < Gas Stored?	STD minus Cash minus Gas Stored
4/21/2013	-	86,080,218	195,583,259	{86,080,218}	195,583,259	Yes	{281,663,477}
4/22/2013	-	101,702,962	195,484,477	{101,702,962}	195,484,477	Yes	{297,187,439}
4/23/2013	-	117,045,110	195,385,696	{117,045,110}	195,385,696	Yes	{312,430,806}
4/24/2013	-	132,489,298	195,286,914	{132,489,298}	195,286,914	Yes	{327,776,211}
4/25/2013	44,000,000	41,773,920	195,188,132	2,226,080	195,188,132	Yes	{192,962,052}
4/26/2013	30,000,000	38,080,514	195,089,350	{8,080,514}	195,089,350	Yes	{203,169,864}
4/27/2013	30,000,000	38,080,514	194,990,568	{8,080,514}	194,990,568	Yes	{203,071,082}
4/28/2013	30,000,000	38,080,514	194,891,786	{8,080,514}	194,891,786	Yes	{202,972,301}
4/29/2013	30,000,000	56,148,616	194,793,004	{26,148,616}	194,793,004	Yes	{220,941,621}
4/30/2013	28,000,000	58,332,493	194,694,223	{30,332,493}	194,694,223	Yes	{225,026,716}
5/1/2013	18,000,000	52,581,247	194,871,835	{34,581,247}	194,871,835	Yes	{229,453,082}
5/2/2013	21,000,000	51,016,099	195,049,447	{30,016,099}	195,049,447	Yes	{225,065,546}
5/3/2013	33,000,000	64,688,686	195,227,059	{31,688,686}	195,227,059	Yes	{226,915,745}
5/4/2013	33,000,000	64,688,686	195,404,671	{31,688,686}	195,404,671	Yes	{227,003,357}
5/5/2013	33,000,000	64,688,686	195,582,283	{31,688,686}	195,582,283	Yes	{227,270,969}
5/6/2013	33,000,000	74,554,347	195,759,895	{41,554,347}	195,759,895	Yes	{227,314,242}
5/7/2013	25,000,000	70,584,360	195,937,507	{45,584,360}	195,937,507	Yes	{241,521,867}
5/8/2013	23,000,000	71,209,387	196,115,119	{48,209,387}	196,115,119	Yes	{244,324,506}
5/9/2013	17,000,000	69,970,396	196,292,730	{52,970,396}	196,292,730	Yes	{249,263,127}
5/10/2013	12,000,000	72,766,513	196,470,342	{60,766,513}	196,470,342	Yes	{257,236,856}
5/11/2013	12,000,000	72,766,513	196,647,954	{60,766,513}	196,647,954	Yes	{257,414,468}
5/12/2013	12,000,000	72,766,513	196,825,566	{60,766,513}	196,825,566	Yes	{257,592,080}
5/13/2013	10,000,000	76,591,606	197,003,178	{66,591,606}	197,003,178	Yes	{263,594,784}
5/14/2013	12,000,000	81,390,173	197,180,790	{69,390,173}	197,180,790	Yes	{266,570,963}
5/15/2013	11,000,000	80,986,910	197,358,402	{69,986,910}	197,358,402	Yes	{267,345,312}
5/16/2013	-	78,021,831	197,536,014	{78,021,831}	197,536,014	Yes	{275,557,845}
5/17/2013	-	73,849,834	197,713,626	{73,849,834}	197,713,626	Yes	{271,563,461}
5/18/2013	-	73,849,834	197,891,238	{73,849,834}	197,891,238	Yes	{271,741,073}
5/19/2013	-	73,849,834	198,068,850	{73,849,834}	198,068,850	Yes	{271,918,685}
5/20/2013	10,000,000	74,525,448	198,246,462	{64,525,448}	198,246,462	Yes	{262,771,910}
5/21/2013	13,000,000	85,421,156	198,424,074	{72,421,156}	198,424,074	Yes	{270,845,231}
5/22/2013	7,000,000	87,608,334	198,601,686	{80,608,334}	198,601,686	Yes	{279,210,020}
5/23/2013	4,000,000	92,580,608	198,779,298	{88,580,608}	198,779,298	Yes	{287,359,906}
5/24/2013	-	95,940,536	198,956,910	{95,940,536}	198,956,910	Yes	{294,897,446}
5/25/2013	-	95,940,536	199,134,522	{95,940,536}	199,134,522	Yes	{295,075,058}
5/26/2013	-	95,940,536	199,312,134	{95,940,536}	199,312,134	Yes	{295,252,670}
5/27/2013	-	95,940,536	199,489,746	{95,940,536}	199,489,746	Yes	{295,430,282}
5/28/2013	95,000,000	56,083,363	199,667,358	38,916,637	199,667,358	Yes	{160,750,721}
5/29/2013	80,000,000	50,199,390	199,844,970	29,800,610	199,844,970	Yes	{170,044,361}
5/30/2013	73,000,000	55,135,727	200,022,582	17,864,273	200,022,582	Yes	{182,158,310}
5/31/2013	110,000,000	58,255,748	200,200,194	51,744,252	200,200,194	Yes	{148,455,942}
6/1/2013	110,000,000	58,255,748	200,496,882	51,744,252	200,496,882	Yes	{148,752,630}
6/2/2013	110,000,000	58,255,748	200,793,570	51,744,252	200,793,570	Yes	{149,049,318}
6/3/2013	108,000,000	60,962,033	201,090,258	47,037,967	201,090,258	Yes	{154,052,291}
6/4/2013	98,000,000	61,401,960	201,386,945	36,598,040	201,386,945	Yes	{164,788,905}
6/5/2013	89,000,000	62,840,796	201,683,633	26,159,204	201,683,633	Yes	{175,524,429}
6/6/2013	80,000,000	61,855,919	201,980,321	18,144,081	201,980,321	Yes	{183,836,240}
6/7/2013	75,000,000	59,127,283	202,277,009	15,872,717	202,277,009	Yes	{186,404,292}
6/8/2013	75,000,000	59,127,283	202,573,696	15,872,717	202,573,696	Yes	{186,700,980}
6/9/2013	75,000,000	59,127,283	202,870,384	15,872,717	202,870,384	Yes	{186,997,667}
6/10/2013	69,000,000	62,278,871	203,167,072	6,721,129	203,167,072	Yes	{196,445,943}
6/11/2013	60,000,000	57,562,920	203,463,760	2,487,080	203,463,760	Yes	{201,026,679}
6/12/2013	54,000,000	58,255,611	203,760,447	{4,255,611}	203,760,447	Yes	{208,016,059}
6/13/2013	49,000,000	58,616,478	204,057,135	{9,616,478}	204,057,135	Yes	{213,673,614}
6/14/2013	53,000,000	59,624,637	204,353,823	{6,624,637}	204,353,823	Yes	{210,978,460}
6/15/2013	53,000,000	59,624,637	204,650,511	{6,624,637}	204,650,511	Yes	{211,275,148}
6/16/2013	53,000,000	59,624,637	204,947,199	{6,624,637}	204,947,199	Yes	{211,571,836}
6/17/2013	85,000,000	73,105,142	205,243,886	11,894,858	205,243,886	Yes	{193,349,029}
6/18/2013	81,000,000	74,816,161	205,540,574	6,183,839	205,540,574	Yes	{199,256,735}
6/19/2013	74,000,000	73,339,241	205,837,262	660,759	205,837,262	Yes	{205,176,503}
6/20/2013	73,000,000	74,686,326	206,133,950	{1,686,326}	206,133,950	Yes	{207,820,276}
6/21/2013	70,000,000	80,406,181	206,430,637	{10,406,181}	206,430,637	Yes	{216,836,819}
6/22/2013	70,000,000	80,406,181	206,727,325	{10,406,181}	206,727,325	Yes	{217,133,506}
6/23/2013	70,000,000	80,406,181	207,024,013	{10,406,181}	207,024,013	Yes	{217,430,194}
6/24/2013	70,000,000	86,126,412	207,320,701	{16,126,412}	207,320,701	Yes	{223,447,113}
6/25/2013	146,000,000	18,073,417	207,617,389	127,926,583	207,617,389	Yes	{79,690,806}
6/26/2013	146,000,000	26,684,595	207,914,076	119,315,405	207,914,076	Yes	{88,598,671}
6/27/2013	140,000,000	35,872,373	208,210,764	104,127,627	208,210,764	Yes	{104,083,137}
6/28/2013	142,000,000	44,751,923	208,507,452	97,248,077	208,507,452	Yes	{111,259,375}
6/29/2013	142,000,000	44,751,923	208,804,140	97,248,077	208,804,140	Yes	{111,556,063}
6/30/2013	142,000,000	44,751,923	209,100,827	97,248,077	209,100,827	Yes	{111,852,751}
7/1/2013	139,000,000	47,205,759	209,580,887	91,794,241	209,580,887	Yes	{117,786,646}
7/2/2013	133,000,000	44,678,499	210,060,946	88,321,501	210,060,946	Yes	{121,739,445}
7/3/2013	137,000,000	56,485,289	210,541,006	80,514,711	210,541,006	Yes	{130,026,295}
7/4/2013	137,000,000	56,485,289	211,021,065	80,514,711	211,021,065	Yes	{130,506,355}
7/5/2013	137,000,000	65,416,197	211,501,125	71,583,803	211,501,125	Yes	{139,917,321}
7/6/2013	137,000,000	65,416,197	211,981,184	71,583,803	211,981,184	Yes	{140,397,381}
7/7/2013	137,000,000	65,416,197	212,461,244	71,583,803	212,461,244	Yes	{140,877,440}
7/8/2013	125,000,000	58,420,808	212,941,303	66,579,192	212,941,303	Yes	{146,362,111}
7/9/2013	121,000,000	51,819,531	213,421,363	69,180,469	213,421,363	Yes	{144,240,893}
7/10/2013	117,000,000	54,719,203	213,901,422	62,280,797	213,901,422	Yes	{151,620,625}
7/11/2013	111,000,000	55,329,262	214,381,481	55,670,738	214,381,481	Yes	{158,710,744}
7/12/2013	116,000,000	56,665,311	214,861,541	59,334,689	214,861,541	Yes	{155,526,852}
7/13/2013	116,000,000	56,665,311	215,341,600	59,334,689	215,341,600	Yes	{156,006,912}
7/14/2013	116,000,000	56,665,311	215,821,660	59,334,689	215,821,660	Yes	{156,486,971}
7/15/2013	135,000,000	64,534,983	216,301,719	70,465,017	216,301,719	Yes	{145,836,702}
7/16/2013	135,000,000	68,198,242	216,781,779	66,801,758	216,781,779	Yes	{149,980,021}
7/17/2013	130,000,000	68,090,407	217,261,838	61,909,593	217,261,838	Yes	{155,352,245}
7/18/2013	126,000,000	68,251,024	217,741,898	57,748,976	217,741,898	Yes	{159,992,921}
7/19/2013	123,000,000	69,662,795	218,221,957	53,337,205	218,221,957	Yes	{164,884,752}
7/20/2013	123,000,000	69,662,795	218,702,017	53,337,205	218,702,017	Yes	{165,364,811}
7/21/2013	123,000,000	69,662,795	219,182,076	53,337,205	219,182,076	Yes	{165,844,871}

Date	STD Balance	Cash Balance	Gas Stored Bal.	STD minus Cash	Gas Stored Bal.	Is STD minus Cash < Gas Stored?	STD minus Cash minus Gas Stored
7/22/2013	130,000,000	70,309,284	219,662,135	59,690,716	219,662,135	Yes	{159,971,420}
7/23/2013	136,000,000	87,078,106	220,142,195	48,921,894	220,142,195	Yes	{171,220,301}
7/24/2013	130,000,000	89,944,246	220,622,254	40,055,754	220,622,254	Yes	{180,566,501}
7/25/2013	199,000,000	47,544,004	221,102,314	151,455,996	221,102,314	Yes	{69,646,317}
7/26/2013	199,000,000	42,366,869	221,582,373	156,633,131	221,582,373	Yes	{64,949,243}
7/27/2013	199,000,000	42,366,869	222,062,433	156,633,131	222,062,433	Yes	{65,429,302}
7/28/2013	199,000,000	42,366,869	222,542,492	156,633,131	222,542,492	Yes	{65,909,362}
7/29/2013	198,000,000	49,650,568	223,022,552	148,349,432	223,022,552	Yes	{74,673,119}
7/30/2013	193,000,000	47,468,573	223,502,611	145,531,427	223,502,611	Yes	{77,971,184}
7/31/2013	196,000,000	45,197,241	223,982,671	150,802,759	223,982,671	Yes	{73,179,912}
Average = \$							{85,205,258}

Note: To account for the early retirement of LTD on 8/27/12 that was not re-issued until 1/11/13, the STD balance has been adjusted down by \$250,000,000 from 8/27/12 - 9/26/12, \$510,000,000 on 9/27/12, and \$260,000,000 from 9/28/12 - 1/13/13 to remove the non-recurring balances of commercial paper and short term loan caused by the early retirement.

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Hearing DR Set No. 1
Question No. 1-10
Page 1 of 1

REQUEST:

Why did Dr. Vander Weide eliminate New Jersey Natural from his peer group when conducting his updated ROE study that was filed November 15th, 2013?

RESPONSE:

Dr. Vander Weide applies an outlier test to each member of the peer group. If a company's DCF result is less than the rate on long term bonds plus 100 basis points then the company is identified as an outlier and excluded. New Jersey Natural failed that outlier test and therefore was excluded from the study.

Respondent: Dr. James Vander Weide

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
Hearing DR Set No. 1
Question No. 1-11
Page 1 of 1

REQUEST:

Please provide information concerning the calculation of system development riders in Mississippi and Virginia.

RESPONSE:

Please see Attachment 1 and Attachment 2 for the Mississippi Supplemental Growth Rider Tariff and Summary. See Attachment 3 for the Virginia NEED legislation. The Company has made one filing consistent with the Mississippi tariff but has not yet filed a petition relating to the Virginia legislation.

ATTACHMENTS:

ATTACHMENT 1 - Atmos Energy Corporation, Hearing_1-11_Att1 - Mississippi_SGR_tarif.pdf, 4 Pages.

ATTACHMENT 2 - Atmos Energy Corporation, Hearing_1-11_Att2 - Summary of Approved MS Supplemental Growth Rider.pdf, 1 Page.

ATTACHMENT 3 - Atmos Energy Corporation, Hearing_1-11_Att3 - Virginia NEED legislation.pdf, 2 Pages.

Respondent: Mark Martin

ATMOS ENERGY CORPORATION

MISSISSIPPI PUBLIC SERVICE COMMISSION
Supplemental Growth Rider (Original)

Docket No. 13-UN-023

Date Filed: February 5, 2013
Date Effective: July 11, 2013

Schedule consists of: Four Pages
Page 1 of 4

SUPPLEMENTAL GROWTH RIDER

APPLICATION

This Rider shall apply to all capital expenditures projected or incurred by the Company under the general provisions stated herein.

PURPOSE

This Rider is designed to encourage industrial development and job creation by providing an incentive for the Company to extend gas service for industrial projects which are not otherwise feasible for the Company to fund.

SUMMARY

The Company will invest up to \$5,000,000.00 for economic development in incremental funds above its normal capital budget annually in Mississippi without prior Mississippi Public Service Commission (Commission) approval to extend gas service for industrial projects not otherwise economical. The Company shall be allowed to earn a Supplemental Return on Equity on the rate base associated with such projects. Capital investments and related expenses eligible for recovery would be filed and recovered under a separate, exact recovery rider. The Company may invest in excess of \$5,000,000.00 annually in such projects, but only with advance approval by the Commission. The Mississippi Public Utilities Staff (Staff) will consider such requests on an expedited basis. Upon approval, the Company will undertake construction of the project on a timely basis and include the actual or projected capital expenditure in its next SGR filing.

GENERAL PROVISIONS

1. Projects selected for supplemental investment will be identified and selected by the Company in consultation with the Mississippi Development Authority ("MDA"), the Commission and the Staff. Projects will be selected based upon their potential for economic development.
2. SGR investments are authorized to earn an equity return (ROE) equal to 12% for a 10-year period. The Commission, the Staff or the Company may petition to change the return on future investments; however, once established, the return for a vintage year of investments may not be changed. At the end of 10 years, the investments and related expenses for the first vintage year of investments will be recovered through the Stable/Rate rider at the Company's then current Performance Based Benchmark Return (PBBR) pursuant to the terms of the Stable/Rate rider. Thereafter, each year another vintage year of investments will be transferred out of the SGR and into the Stable/Rate plan for future recovery.
3. A revenue requirement and proposed new rate for the SGR will be calculated and filed annually on the fifth of September. Billing of the new SGR rate will begin on the first of November. Any

ATMOS ENERGY CORPORATION

MISSISSIPPI PUBLIC SERVICE COMMISSION
Supplemental Growth Rider (Original)

Docket No. 13-UN-023

Date Filed: February 5, 2013

Schedule consists of: Four Pages

Date Effective: July 11, 2013

Page 2 of 4

SUPPLEMENTAL GROWTH RIDER

actual project revenues generated from the SGR investment over the prior 12 months will be used to offset the SGR revenue requirement.

4. The revenue requirement rate base will consist of plant, accumulated depreciation and ADIT. Rate base will include projected costs for the next rate period plus historical costs of previous investments.
5. Expenses included in the revenue requirement will include projected depreciation expenses, property taxes, interest expense, cost of equity, income taxes and municipal franchise taxes, if applicable.
6. After the second year and each year thereafter, a true up will be calculated based on the actual revenue requirement for the previous period and the actual collections made through the rider. Any over or under recovery will be refunded or collected in the new rate period.
7. The capital structure used will be the same as filed annually in the Stable/Rate plan. For true-up purposes, the capital structure used to calculate the actual revenue requirement will be the same as previously used in the projected filing.
8. The Company will use a composite depreciation rate, derived from the Company's most recently approved depreciation study and adjusted to remove General Plant.
9. The SGR annual filing will be made separate from but concurrent with the Stable/Rate filing and will include all support and documentation necessary to evaluate each of the previous year's projects, including but not limited to a description of each project (its genesis, scope, potential customers, economic impact, MDA evaluation, etc.) and a consistently applied and appropriate model of economic evaluation (e.g., Net Present Value analysis). In addition, the Company will provide supporting documentation for all projections, where applicable, and for all revenues, investments and expenses included in the calculation of its actual revenue requirement. The filing will also include the most current approved ROE's for Atmos' other Divisions.
10. The SGR will be collected by a surcharge added to customers' base rate charges after application of the Stable/Rate factor. The revenue requirement will be distributed to each rate code pro rata based on 12 months of revenue then equally to each customer under that rate code.

TERM

This Rider shall be effective upon approval by the Commission. The SGR will remain in effect for five years as a pilot program. Ninety days or more before the pilot expires, Atmos may petition the Commission to extend the SGR tariff. In addition, during the five years of the pilot, the Company may seek approval to apply the SGR to one or more projects that will not be started or completed within the five years. If the Commission approves the project or projects, the SGR will be applied in the year in which the investment is made, and the Company will be allowed to recover under the SGR its applicable revenue requirements for the next 10 years on that investment. At its discretion, the Commission may discontinue this rider at any time. However, should the SGR be discontinued, it will continue to operate after cancellation until all eligible costs are recovered in accordance herewith.

ATMOS ENERGY CORPORATION

MISSISSIPPI PUBLIC SERVICE COMMISSION
 Supplemental Growth Rider (Original)

Docket No. 13-UN-023

Date Filed: February 5, 2013
 Date Effective: July 11, 2013

Schedule consists of: Four Pages
 Page 3 of 4

SUPPLEMENTAL GROWTH RIDER

**Atmos Energy Corporation - Mississippi Division
 DETERMINATION OF SUPPLEMENTAL GROWTH REVENUE REQUIREMENT**

(1)	(2)	(3)	(4)	(5)
		PER BOOK EVALUATION	BEGINNING RATE PERIOD	ENDING RATE PERIOD
		06/30/	11/01/	10/31/
LINE #	RATE BASE			
1	Eligible Investments - Mains			
2	Less: Accumulated Depreciation			
3	Less: Deferred Income Taxes			
	Net Rate Base			
4	Average Net Rate Base			
5	Return on Average Net Investment:			
6	Return on Investment			
7	Taxable Income			
8	Investment Expenses:			
9	Depreciation			
10	Property Taxes			
11	Less: Prior Period Project Revenues			
12	Revenue Requirement (Line 7+9+10-11)			
13	Prior Year True Up			
14	Total Supplemental Growth Revenue Requirement			

APPENDIX "G"

Page 1

CALCULATION OF REVENUE REQUIREMENT

Issued by: William J. Senter
 Vice President, Rates & Regulatory Affairs/Mississippi Division

ATMOS ENERGY CORPORATION

MISSISSIPPI PUBLIC SERVICE COMMISSION
Supplemental Growth Rider (Original)

Docket No. 13-UN-023

Date Filed: February 5, 2013
Date Effective: July 11, 2013

Schedule consists of: Four Pages
Page 4 of 4

SUPPLEMENTAL GROWTH RIDER

**Atmos Energy Corporation - Mississippi Division
ADJUSTMENT TO RATE BASE CALCULATION**

For Prior Estimation Error for Period Ended Twelve Months Prior
to Beginning of Rate Period Current Evaluation

(1) LINE #	(2) ITEMS	(3)	(4)
		ACTUAL BEGINNING SUPPLEMENTAL RATE BASE 11/01/	ACTUAL ENDING SUPPLEMENTAL RATE BASE 10/31/
1.	PLANT-IN-SERVICE +		
2.	LESS: ACCUM DEPRECIATION +	-----	-----
	NET PLANT		
	LESS:		
3.	DEFERRED INCOME TAX +		
4.	ACTUAL AVERAGE PLANT LESS ACCUM DEPREC & LESS DEFERRED INCOME TAX	-----	-----
5.	AVERAGE NET INVESTMENT		
6.	PRE-TAX RETURN ON INVESTMENT		
7.	DEPRECIATION		
8.	PROPERTY TAXES		
9.	REVENUE REQUIREMENT		
10.	CUMULATIVE UNDER/OVER RECOVERY		
11.	INTEREST ON UNDER/OVER RECOVERY		
12.	SGR TRUE UP		

APPENDIX "G-SGR"
Page 2
CALCULATION OF REVENUE REQUIREMENT

Issued by: William J. Senter
Vice President, Rates & Regulatory Affairs/Mississippi Division

Atmos Energy's Supplemental Growth Rider Summary of Tariff Approved July 11, 2013

Atmos Energy's Supplemental Growth Rider (SGR) will support industrial development and job creation in Mississippi by providing an incentive to extend gas service to economic development projects which heretofore have been deemed economically infeasible. Atmos expects to invest up to \$5,000,000 annually in such projects in return for being allowed to earn a supplemental return on equity (ROE) of 12% on this investment. This investment will be funded through a supplemental customer charge pro-ratably spread among all customer classes. The first year rate impact of the supplemental ROE would be \$1.56 per year (\$0.13/month) for a typical residential customer and \$2.52 per year (\$0.21/month) for a typical commercial customer. Subsequent increases would be added to rates each year thereafter as our supplemental investment increases. Revenues generated from such projects will offset against future supplemental growth rate increases.

Key Provisions

- Atmos Energy will work with the Mississippi Development Authority (MDA), regional and local economic development authorities to identify investment projects with potential for economic development and employment.
- Projects selection will also be made in consultation the MPSC and Staff.
- Job creation potential and the cost to extend gas service will be key economic factors evaluated in determining whether to invest in a given project.
- Atmos will file the appropriate supplemental growth rate schedules annually on September 5.
- Atmos will adjust its supplemental growth rate on November 1 of each year in order to recover its 12% supplemental return on its projected cumulative supplemental growth investments for a period of 10 years. No further MPSC approval for projected annual spending of \$5,000,000 or less.
- Should Atmos anticipate spending in excess of \$5,000,000 on such projects in a given rate year it will seek Commission authorization to do so. The MPSC and Staff will provide expedited review of such requests.
- Atmos will annually report to the Commission on all projects it has funded under this Rider.
- This Rider is approved as a five year pilot, subject to extension upon application by Atmos and approval by the Commission.
- Should the MPSC decide to terminate the rider, all investments already made under the rider shall be allowed to continue earning at the 12% return until conclusion of the 10 year period.
- The MPSC, MPUS and Atmos may file to request a change in the return on equity at any time.

VIRGINIA ACTS OF ASSEMBLY -- 2012 SESSION

CHAPTER 202

An Act to amend the Code of Virginia by adding in Title 56 a chapter numbered 27, consisting of sections numbered 56-605 through 56-608, relating to natural gas utilities; qualifying projects.

[S 511]

Approved March 8, 2012

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding in Title 56 a chapter numbered 27, consisting of sections numbered 56-605 through 56-608, as follows:

CHAPTER 27.

QUALIFIED PROJECTS OF NATURAL GAS UTILITIES.

§ 56-605. Definitions.

As used in this chapter:

"Eligible infrastructure" means storage, compressed natural gas, liquefied natural gas, transmission and distribution facilities to be used in the delivery of natural gas, or supplemental or substitute forms of gas sources by a natural gas utility.

"Eligible infrastructure development costs" or "EIDC" for a qualifying project shall be comprised of the investment in eligible infrastructure and the following:

1. Return on the investment. In calculating the return on investment, the Commission shall use the natural gas utility's weighted average cost of capital, including the cost of debt and equity, based on its regulatory capital structure used in determining the natural gas utility's base rates in effect during the construction period of the eligible infrastructure development project. The investment will be multiplied by the weighted average cost of capital to determine the return on investment;

2. A revenue conversion factor. Such factor, including income taxes and an allowance for bad debt expense, shall be applied to the required operating income resulting from the eligible infrastructure development costs;

3. Operating and maintenance expense. The amount of operating and maintenance expense utilized in the utility's calculations of justifiable new business plant investment shall be consistent with the natural gas utility's standard line extension tariff provisions;

4. Depreciation. In calculating depreciation, the Commission shall use the natural gas utility's currently approved depreciation rates applicable to each general plant account; and

5. Property taxes.

The foregoing shall be reduced by a base non-gas revenue credit comprised of the non-gas revenue received by the natural gas utility from providing sales or transportation service, or both, to (i) the customer occupying the qualifying project and (ii) any other customer of the natural gas utility served directly from the subject eligible infrastructure that initiates natural gas service before the Commission issues an order establishing or confirming customer rates in a rate case using the cost of service methodology set forth in § 56-235.2 or a performance-based regulation plan authorized by § 56-235.6 which rates include recovery of costs deferred under this chapter.

"Investment" means costs incurred to deploy eligible infrastructure including planning, development, and construction costs and, if applicable, an allowance for funds used during construction. In calculating the allowance for funds used during construction, the Commission shall use the natural gas utility's regulatory capital structure as determined in subdivision 1 of the definition of "eligible infrastructure development costs."

"Natural gas utility" means an investor-owned public service company engaged in the business of furnishing natural gas service to the public.

"Person" means natural persons, firms, associations, cooperatives, corporations, limited liability companies, business trusts, partnerships, and limited liability partnerships.

"Qualifying project" means an economic development project requiring natural gas service as to which the natural gas utility has made a good faith determination that the following criteria are satisfied:

1. The location of the proposed project is in an area where adequate natural gas infrastructure is not available;

2. The eligible infrastructure will provide opportunities for increased natural gas usage and economic development benefits in the area to be directly served by the subject eligible infrastructure in addition to those provided by the subject project;

3. Either (i) the person proposing to develop the project or the person that will occupy the proposed project shall provide, prior to the initiation of service, a binding commitment, in the form of a service agreement, precedent agreement, memorandum of understanding, or otherwise, to the natural gas utility

regarding capacity needed for a period of at least five years from the date gas is made available, provided that such commitment covers a level of service no less than 50 percent of the capacity of the facilities proposed to be constructed by the natural gas utility to serve such project or (ii) the natural gas utility receives a financial guaranty from the Commonwealth or an agency or subdivision thereof, the governing body of the locality in which the project is located or an agency or subdivision thereof, or from a developer or any other person other than the proposed occupant of the project, in the amount of at least 50 percent of the estimated investment to be made by the natural gas utility in the proposed project, and otherwise in form and substance satisfactory to the natural gas utility. Without limiting the generality of the foregoing, such financial guaranty may be in the form of a letter of credit issued by a bank or other lending institution licensed to do business in the Commonwealth. Any financial guaranty provided to the natural gas utility shall be released upon the receipt by the natural gas utility of a binding commitment meeting the requirements of clause (i) from a person proposing to develop the project or a person that will occupy the project;

4. The natural gas utility has reasonably and in good faith negotiated with the developer of the project or the person that will occupy the proposed project in an attempt to reach agreement on a commitment for the entire aid to construction otherwise required to cover the cost of the necessary eligible infrastructure; and

5. The projected non-gas revenues from the proposed project will not be sufficient to cover the cost of service associated with the necessary eligible infrastructure after accounting for any aid to construction contributed by the developer of the project or the person that will occupy the proposed project.

A qualifying project may consist of multiple persons proposed to be served through common eligible infrastructure, provided those persons each satisfy the requirement of a service commitment for at least five years from the date gas is made available and collectively they satisfy the capacity commitment of at least 50 percent. For purposes of this chapter and notwithstanding the foregoing, a qualifying project shall not include an economic development project applicable to customers to be served under a special rate or contract approved by the Commission pursuant to the provisions of § 56-235.6 or industrial customers to be provided service pursuant to a negotiated rate permitted by a tariff approved by the Commission.

§ 56-606. Infrastructure development.

Notwithstanding any provision of law to the contrary when the requirements set forth in the definition of qualifying project have been satisfied:

1. The natural gas utility certificated to serve the subject service territory may construct the necessary facilities subject to the provisions of this chapter; and

2. The natural gas utility constructing eligible infrastructure pursuant to subdivision 1 shall be permitted to recover the EIDC necessary to develop the eligible infrastructure for the designated qualifying project or projects in future rates as provided in §§ 56-607 and 56-608. The utility shall maintain the burden of demonstrating that the criteria set forth in this chapter have been satisfied.

§ 56-607. Application and administration.

A. A natural gas utility shall account for the actual monthly EIDC incurred on the cumulative investment in eligible infrastructure in excess of any aid to construction contributed by the developer of the project or the person that will occupy the proposed project as a deferred cost until new base rates and charges that incorporate EIDC become effective for the natural gas utility, following a Commission order establishing or confirming customer rates in a rate case using the cost of service methodology set forth in § 56-235.2 or a performance-based regulation plan authorized by § 56-235.6. Such deferred cost shall be accounted for as a regulatory asset and shall not be subject to write-off or write-down by the Commission in an earnings test filing made pursuant to Commission rules governing utility rate increases and annual informational filings.

B. The investment for all qualifying projects of a natural gas utility in any year shall not exceed one percent of the natural gas utility's net plant investment that was utilized in establishing base rates in the natural gas utility's most recent rate case.

C. Deferral of costs recovered pursuant to this chapter shall have no effect on the recovery of any other cost by the natural gas utility and shall not be included in any computation relative to a performance-based regulation plan revenue-sharing mechanism.

§ 56-608. Certain contracts deemed prudent and reasonable.

The transportation and storage quantities of the contracts entered into by a natural gas utility for the acquisition of upstream pipeline capacity to meet the reasonably anticipated service requirements of the qualifying projects and other service requirements to be served through the eligible infrastructure shall be deemed prudent and reasonable.