



NEWS RELEASE

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Atmos Energy Files to Increase Kansas Rates

OLATHE, Kan. (August 13, 2015)—Atmos Energy Corporation filed today with the Kansas Corporation Commission for a \$6.6 million rate increase in annual revenues for its Kansas natural gas utility operations or an increase of 11.4%. Atmos Energy's last rate case was filed in January 2014 and was based upon operating costs for the 12 months ended September 30, 2013.

"Safety is our highest priority at Atmos Energy. Our commitment to providing our customers with safe and reliable natural gas service requires a large and consistent investment in our delivery systems. Replacing and upgrading our infrastructure is the chief driver for our need to adjust rates," said Bart Armstrong, operations vice president of Atmos Energy's Kansas division.

If approved, the average monthly bill for residential customers in Kansas will increase \$3.78 per month, or 13.2%. The increase for commercial customers will be \$9.74 per month or 11.9%.

"We are investing more capital than at any time in the history of our company to improve system safety. Funding these investments requires periodic adjustments to our rates. Despite these rate adjustments over the past decade, customer's bills have remained affordable," said Armstrong.

Atmos Energy serves approximately 130,000 natural gas customers in 107 communities in Kansas.

Forward-Looking Statements

The matters discussed in this news release may contain "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. All statements other than statements of historical fact included in this news release are forward-looking statements made in good faith by the company and are intended to qualify for the safe harbor from liability established by the Private Securities Litigation Reform Act of 1995. When used in this news release or in any of the company's other documents or oral presentations, the words "anticipate," "believe," "estimate," "expect," "forecast," "goal," "intend," "objective," "plan," "projection," "seek," "strategy" or similar words are intended to identify forward-looking statements. Such forward-looking statements are subject to risks and uncertainties that could cause actual results to differ materially from those discussed in this news release, including the risks and uncertainties relating to regulatory trends and decisions, the



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company's ability to continue to access the capital markets and the other factors discussed in the company's reports filed with the Securities and Exchange Commission. These factors include the risks and uncertainties discussed in the company's Annual Report on Form 10-K for the fiscal year ended September 30, 2014, and the company's Quarterly Report on Form 10-Q for the three and six months ended March 31, 2015. Although the company believes these forward-looking statements to be reasonable, there can be no assurance that they will approximate actual experience or that the expectations derived from them will be realized. The company undertakes no obligation to update or revise forward-looking statements, whether as a result of new information, future events or otherwise.

About Atmos Energy

Atmos Energy Corporation, headquartered in Dallas, is one of the country's largest natural-gas-only distributors, serving more than 3 million natural gas distribution customers in about 1,400 communities in eight states from the Blue Ridge Mountains in the East to the Rocky Mountains in the West. Atmos Energy manages company-owned natural gas pipeline and storage assets, including one of the largest intrastate natural gas pipeline systems in Texas and also provides natural gas marketing and procurement services to industrial, commercial and municipal customers primarily in the Midwest and Southeast. For more information, visit www.atmosenergy.com.

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Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 2 (ii)
Communities Affected
Test Year Ending March 31, 2015

Line No.	County (a)	City (b)	County (c)	City (d)
1	Allen	Elsmore	Linn	Mound City
2	Allen	Savonburg	Linn	Pleasanton
3	Barber	Hazelton	Linn	Prescott
4	Bourbon	Fort Scott	Marion	Aulne
5	Bourbon	Fulton	Marion	Florence
6	Bourbon	Hammond	Marion	Hillsboro
7	Bourbon	Redfield	Marion	Lincolnvill
8	Chase	Cottonwood Falls	Marion	Lost Springs
9	Chase	Strong City	Marion	Marion
10	Chautauqua	Cedar Vale	Marion	Marion Lake
11	Chautauqua	Chautauqua	Marion	Peabody
12	Chautauqua	Elgin	Marion	Pilsen
13	Chautauqua	Hewins	Marion	Ramona
14	Chautauqua	Niotaze	Marion	Tampa
15	Chautauqua	Peru	Miami	Hillsdale
16	Chautauqua	Sedan	Montgomery	Caney
17	Coffey	Burlington	Montgomery	Coffeyville
18	Coffey	Le Roy	Montgomery	Dearing
19	Coffey	New Strawn	Montgomery	Elk City
20	Crawford	Mc Cune	Montgomery	Havana
21	Dickinson	Herington	Montgomery	Independence
22	Douglas	Eudora	Montgomery	Liberty
23	Douglas	Lawrence	Montgomery	Sycamore
24	Elk	Elk Falls	Montgomery	Tyro

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 2 (ii)
Communities Affected
Test Year Ending March 31, 2015

Line No.	County (a)	City (b)	County (c)	City (d)
25	Elk	Grenola	Morris	Council Grove
26	Elk	Longton	Morris	Delavan
27	Elk	Moline	Morris	White City
28	Grant	Hickock	Morris	Wilsey
29	Grant	Ulysses	Morton	Unincorporated Irrigation
30	Greenwood	Eureka	Neosho	Galesburg
31	Greenwood	Fall River	Neosho	Morehead
32	Greenwood	Hamilton	Neosho	Stark
33	Greenwood	Neal	Neosho	Thayer
34	Greenwood	Severy	Ness	Bazine
35	Hamilton	Kendall	Ness	Ness City
36	Hamilton	Syracuse	Rush	Alexander
37	Harper	Anthony	Rush	Mccracken
38	Harper	Danville	Stanton	Johnson City
39	Johnson	De Soto	Stanton	Manter
40	Johnson	Gardner	Stevens	Irrigation Customers
41	Johnson	Lenexa	Sumner	Caldwell
42	Johnson	New Century	Sumner	Hunnell
43	Johnson	Olathe	Sumner	South Haven
44	Johnson	Overland Park	Wilson	Altoona
45	Johnson	Shawnee	Wilson	Benedict
46	Johnson/Miami	Spring Hill (1)	Wilson	Buffalo
47	Labette	Bartlett	Wilson	Fredonia
48	Labette	Chetopa	Wilson	Lafontaine

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 2 (ii)
Communities Affected
Test Year Ending March 31, 2015

Line No.	County (a)	City (b)	County (c)	City (d)
49	Labette	Edna	Wilson	Neodesha
50	Labette	Mound Valley	Woodson	Toronto
51	Leavenworth	Basehor	Woodson	Yates Center
52	Leavenworth	Easton	Wyandotte	Bonner Springs
53	Leavenworth	Jarbalo	Wyandotte	Edwardsville
54	Leavenworth	Leavenworth	Wyandotte	Kansas City
55	Leavenworth	Linwood		
56				
57	Note:			
58	(1) The City of Spring Hill is spread between both Johnson and Miami Counties.			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 2 (iii), Section 2 (i), Section 2 (iv), Section 2 (v)
Test Year Ending March 31, 2015

Line
No.

Number and Classification of Customers - Section 2 (iii)

	(a)	(b)	(c)
1 Residential		120,514	Section 17, Column c, Line 2
2 Commercial		9,893	Section 17, Column c, Sum of Lines 3, 4, 6, 7
3 Industrial		67	Section 17, Column c, Sum of Lines 5 + 8
4 Irrigation		278	Section 17, Column c, Line 10
5 Transportation		430	Section 17, Column c, Line 30
6 Total		<u>131,182</u>	

**Aggregate Annual Increase and Average Per Customer Increase -
Section 2 (i) and (iv)**

	Present	Proposed	Increase (i)	Average (iv)	Source
	(a)	(b)	(c)	(d)	(e)
7 Residential	\$ 40,521,926	\$ 44,989,534	\$ 4,467,608	37	Section 17
8 Commercial	9,654,042	10,718,703	1,064,661	108	Section 17
9 Industrial	68,567	68,097	(470)	(7)	Section 17
10 Irrigation	1,028,823	1,144,023	115,200	414	Section 17
11 Transportation	5,503,516	5,514,011	10,495	24	Section 17
12 Other Revenue	1,026,382	1,026,382	0		Section 17
13 Rounding		9,127	9,127		
14 Total	<u>\$ 57,803,256</u>	<u>\$ 63,469,877</u>	<u>\$ 5,666,621</u>	43	

Summary of Reasons for Filing the Application - Section 2 (v)

- 15 Increase in property, plant and equipment, associated depreciation, tax expense
16 and increase in operations and maintenance costs and system safety and integrity.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Rate Base, Operating Income and Rate of Return
Test Year Ending March 31, 2015

Line No.	Description (a)	Reference (b)	Total Adjusted Kansas Jurisdiction (c)
1	Rate Base:		
2	Plant In Service	Section 4, Column c, Line 78	\$ 325,571,998
3	Accumulated Depreciation	Section 5, Column c, Line 97	(104,542,838)
4	Net Plant in Service	(Line 2 + Line 3)	\$ 221,029,160
5	Construction Work in Progress	WP 14-1, Column c, Line 5	\$ 11,642,184
6			
7	Working Capital		
8	Prepayments	WP 6-1, Column e, Line 6	\$ 1,056,564
9	Storage Gas	WP 6-2, Column b, Line 15	12,817,309
10	Cash Requirements	Section 6, Column d, Line 3	0
11	Total Working Capital	(Lines 8 + 9 + 10)	\$ 13,873,873
12			
13	Rate Base Deductions		
14	Customer Advances for Construction	WP 14-2, Column b, Line 15	\$ (1,034,572)
15	Customer Deposits	WP 14-3, Column d, Line 18	(1,997,959)
16	Accumulated Deferred Income Tax	WP 14-4, Column h, Line 22	(37,537,565)
17	Total Rate Base Deductions	(Lines 14 + 15 + 16)	\$ (40,570,096)
18			
19	Total Rate Base	(Lines 4 + 5 + 11 + 17)	\$ 205,975,120
20			
21	Rate of Return on Rate Base, Proposed	Section 7, Column d, Line 17	8.48%
22			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Rate Base, Operating Income and Rate of Return
Test Year Ending March 31, 2015

Line No.	Description	Reference	Total Adjusted Kansas Jurisdiction
	(a)	(b)	(c)
23	Return on Rate Base	(Line 19 * Line 21)	\$ 17,466,690
24	Operation & Maintenance Expense	WP 9-1, Column d, Line 87	20,228,963
25	Depreciation & Amortization Expense	Section 10, Column c, Line 3	10,550,751
26	Taxes Other Than Income Taxes	Section 11, Column d, Line 28	7,284,846
27	Interest on Customer Deposits	Section 14C, Column c, Line 5	2,597
28	Income Tax	Section 11B, Column c, Line 19	<u>7,936,029</u>
29			
30	Total Cost of Service	(Sum of Lines 23 through 28)	\$ 63,469,877
31			
32	Margin Revenue at Present Rates	Section 17, Column q, Line 36	<u>\$ 57,803,256</u>
33			
34	Revenue Increase Required	(Line 30 - Line 32)	<u><u>\$ 5,666,621</u></u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Adjustments to Rate Base, Operating Income
and Rate of Return
Test Year Ending March 31, 2015

Line No.	Description	Reference	Kansas Unadjusted	IS-1 WP 9-2 Labor Expense Adjustment	IS-2 WP 9-3 Benefits Expense Adjustment	IS-3 WP 9-4 AGA Dues Adjustment	IS-4 WP 9-5 Charitable Donations Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Rate Base:						
2	Plant In Service	Section 4	\$ 325,571,998				
3	Accumulated Depreciation	Section 5	(104,542,838)				
4	Net Plant in Service	(Line 2 + Line 3)	\$ 221,029,160	\$ -	\$ -	\$ -	\$ -
5	Construction Work in Progress	Section 14A	\$ 3,432,082				
6							
7	Working Capital						
8	Prepayments	WP 6-1	\$ 1,056,564				
9	Cash Requirements	Section 6	-				
10	Storage Gas	WP 6-2	12,817,309				
11	Total Working Capital	(Lns 8+9+10)	\$ 13,873,873	\$ -	\$ -	\$ -	\$ -
12							
13	Rate Base Deductions						
14	Accumulated Deferred Income Tax	WP 14-4	\$ (49,026,408)				
15	Customer Advances for Construction	WP 14-2	(1,034,572)				
16	Customer Deposits	WP 14-3	(1,997,959)				
17	Total Rate Base Deductions	(Lns 14+15+16)	\$ (52,058,939)	\$ -	\$ -	\$ -	\$ -
18							
19	Total Rate Base	(Lns 4+5+11+17)	\$ 186,276,176	\$ -	\$ -	\$ -	\$ -
20							
21	Rate of Return on Rate Base	Section 7	8.48%	8.48%	8.48%	8.48%	8.48%
22							
23	Return on Rate Base	(Ln 19 x Ln 21)	\$ 15,796,220	\$ -	\$ -	\$ -	\$ -
24	Operation & Maintenance Expense	Section 9	20,941,337	115,799	43,817	(8,078)	47,005
25	Depreciation & Amortization Expense	Section 10	10,632,979				
26	Taxes Other Than Income Taxes	Section 11	8,008,682				
27	Interest on Customer Deposits	Section 14C	2,654				
28	Income Tax	Section 11B	7,176,810				
29							
30	Total Cost of Service	(Sum Lns 23-28)	\$ 62,558,682	\$ 115,799	\$ 43,817	\$ (8,078)	\$ 47,005
31							
32	Margin at Present Rates	Section 17	\$ 58,182,226				
33							
34	Revenue Increase Required	(Ln 30-32)	\$ 4,376,456	\$ 115,799	\$ 43,817	\$ (8,078)	\$ 47,005

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Adjustments to Rate Base, Operating Income
and Rate of Return
Test Year Ending March 31, 2015

Line No.	Description	Reference	IS-5 WP 9-6 Rate Case Expense Adjustment	IS-6 WP 9-7 Miscellaneous Expense Adjustment	IS-7 Section 10 Depreciation Adjustment	IS-8 WP 11-2 Ad Valorem Tax Adjustment	IS-9 WP 11-5 Payroll Tax Adjustment	IS-10 WP 11-6 KCCA Adjustment
	(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)
1	Rate Base:							
2	Plant In Service	Section 4						
3	Accumulated Depreciation	Section 5						
4	Net Plant in Service	(Line 2 + Line 3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Construction Work in Progress	Section 14A						
6								
7	Working Capital							
8	Prepayments	WP 6-1						
9	Cash Requirements	Section 6						
10	Storage Gas	WP 6-2						
11	Total Working Capital	(Lns 8+9+10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12								
13	Rate Base Deductions							
14	Accumulated Deferred Income Tax	WP 14-4						
15	Customer Advances for Construction	WP 14-2						
16	Customer Deposits	WP 14-3						
17	Total Rate Base Deductions	(Lns 14+15+16)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18								
19	Total Rate Base	(Lns 4+5+11+17)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20								
21	Rate of Return on Rate Base	Section 7	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%
22								
23	Return on Rate Base	(Ln 19 x Ln 21)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Operation & Maintenance Expense	Section 9	(263,547)	(494,534)				
25	Depreciation & Amortization Expense	Section 10			(82,228)			
26	Taxes Other Than Income Taxes	Section 11				(813,155)	86,231	3,088
27	Interest on Customer Deposits	Section 14C						
28	Income Tax	Section 11B						
29								
30	Total Cost of Service	(Sum Lns 23-28)	\$ (263,547)	\$ (494,534)	\$ (82,228)	\$ (813,155)	\$ 86,231	\$ 3,088
31								
32	Margin at Present Rates	Section 17						
33								
34	Revenue Increase Required	(Ln 30-32)	\$ (263,547)	\$ (494,534)	\$ (82,228)	\$ (813,155)	\$ 86,231	\$ 3,088

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Adjustments to Rate Base, Operating Income
and Rate of Return
Test Year Ending March 31, 2015

Line No.	Description	Reference	IS-11	IS-12	IS-13	IS-14
			Section 11B Income Tax Adjustment	Section 14C Interest on Customer Deposits	WP 17-2, WP 17-4 WNA Volume Adjustment Industrial Account Adjustment	WP 9-9-1, WP 9-9-2 Pension/Post Retirement Benefits Adjustment
	(a)	(b)	(n)	(o)	(p)	(q)
1	Rate Base:					
2	Plant In Service	Section 4				
3	Accumulated Depreciation	Section 5				
4	Net Plant in Service	(Line 2 + Line 3)	\$ -	\$ -	\$ -	\$ -
5	Construction Work in Progress	Section 14A				
6						
7	Working Capital					
8	Prepayments	WP 6-1				
9	Cash Requirements	Section 6				
10	Storage Gas	WP 6-2				
11	Total Working Capital	(Lns 8+9+10)	\$ -	\$ -	\$ -	\$ -
12						
13	Rate Base Deductions					
14	Accumulated Deferred Income Tax	WP 14-4				
15	Customer Advances for Construction	WP 14-2				
16	Customer Deposits	WP 14-3				
17	Total Rate Base Deductions	(Lns 14+15+16)	\$ -	\$ -	\$ -	\$ -
18						
19	Total Rate Base	(Lns 4+5+11+17)	\$ -	\$ -	\$ -	\$ -
20						
21	Rate of Return on Rate Base	Section 7	8.48%	8.48%	8.48%	8.48%
22						
23	Return on Rate Base	(Ln 19 x Ln 21)	\$ -	\$ -	\$ -	\$ -
24	Operation & Maintenance Expense	Section 9				(82,452)
25	Depreciation & Amortization Expense	Section 10				
26	Taxes Other Than Income Taxes	Section 11				
27	Interest on Customer Deposits	Section 14C		(57)		
28	Income Tax	Section 11B	759,219			
29						
30	Total Cost of Service	(Sum Lns 23-28)	\$ 759,219	\$ (57)	\$ -	\$ (82,452)
31						
32	Margin at Present Rates	Section 17			\$ (378,970)	
33						
34	Revenue Increase Required	(Ln 30-32)	\$ 759,219	\$ (57)	\$ 378,970	\$ (82,452)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Adjustments to Rate Base, Operating Income
and Rate of Return
Test Year Ending March 31, 2015

Line No.	Description	Reference	IS-15 WP 9-12 Chamber of Commerce Dues Adjustment	IS-16 WP 9-10 Advertising Expense Adjustment	RB-1 WP 14-1 CWIP Adjustment	RB-2 WP 14-4 ADIT Adjustment	Adjusted Kansas
(a)	(b)	(r)	(s)	(t)	(u)	(v)	
1	Rate Base:						
2	Plant In Service	Section 4					\$ 325,571,998
3	Accumulated Depreciation	Section 5					(104,542,838)
4	Net Plant in Service	(Line 2 + Line 3)	\$ -	\$ -	\$ -	\$ -	\$ 221,029,160
5	Construction Work in Progress	Section 14A			\$ 8,210,102		\$ 11,642,184
6							
7	Working Capital						
8	Prepayments	WP 6-1					\$ 1,056,564
9	Cash Requirements	Section 6					-
10	Storage Gas	WP 6-2					12,817,309
11	Total Working Capital	(Lns 8+9+10)	\$ -	\$ -	\$ -	\$ -	\$ 13,873,873
12							
13	Rate Base Deductions						
14	Accumulated Deferred Income Tax	WP 14-4				\$ 11,488,843	\$ (37,537,565)
15	Customer Advances for Construction	WP 14-2					(1,034,572)
16	Customer Deposits	WP 14-3					(1,997,959)
17	Total Rate Base Deductions	(Lns 14+15+16)	\$ -	\$ -	\$ -	\$ 11,488,843	\$ (40,570,096)
18							
19	Total Rate Base	(Lns 4+5+11+17)	\$ -	\$ -	\$ 8,210,102	\$ 11,488,843	\$ 205,975,120
20							
21	Rate of Return on Rate Base	Section 7	8.48%	8.48%	8.48%	8.48%	8.48%
22							
23	Return on Rate Base	(Ln 19 x Ln 21)	\$ -		\$ 696,217	\$ 974,254	\$ 17,466,690
24	Operation & Maintenance Expense	Section 9	(5,773)	(64,612)			20,228,963
25	Depreciation & Amortization Expense	Section 10					10,550,751
26	Taxes Other Than Income Taxes	Section 11					7,284,846
27	Interest on Customer Deposits	Section 14C					2,597
28	Income Tax	Section 11B					7,936,029
29							
30	Total Cost of Service	(Sum Lns 23-28)	\$ (5,773)	\$ (64,612)	\$ 696,217	\$ 974,254	\$ 63,469,877
31							
32	Margin at Present Rates	Section 17					\$ 57,803,256
33							
34	Revenue Increase Required	(Ln 30-32)	\$ (5,773)	\$ (64,612)	\$ 696,217	\$ 974,254	\$ 5,666,621

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant Investment
Functional Plant in Service Account 101 - Kansas Direct and Allocated
Test Year Ending March 31, 2015

Line No.	Description	Property Type	Total Kansas
	(a)	(b)	(c)
1	Intangible Plant		
2	Franchises & Consents	30200	\$ 37,160
3	Miscellaneous Intangible Plant	30300	3,918
4	Total Intangible Plant (Line 2 + Line 3)		<u>\$ 41,078</u>
5			
6	Underground Storage		
7	Land	35010	\$ 49,164
8	Rights-of-way	35020	568,935
9	Structures & Improvements	35100	102,923
10	Wells	35200	1,236,445
11	Reservoirs	35202	36,515
12	Pipelines	35300	1,198,358
13	Compressor Station Equipment	35400	2,279,547
14	Measurement & Regulation Equipment	35500	220,011
15	Purification Equipment	35600	288,382
16	Other Equipment	35700	125,321
17	Total Underground Storage Plant (Sum of Lines 7 - 16)		<u>\$ 6,105,602</u>
18			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant Investment
Functional Plant in Service Account 101 - Kansas Direct and Allocated
Test Year Ending March 31, 2015

Line No.	Description	Property Type	Total Kansas
	(a)	(b)	(c)
19	Transmission Plant		
20	Land and Land Rights	36500	\$ 4,761
21	Mains Cathodic Protection	36700	1,511,139
22	Mains Steel	36701	139,979
23	Measurement & Regulation Station Equipment	36900	148,891
24	Total Transmission Plant (Sum of Lines 20 - 23)		\$ 1,804,770
25			
26	Distribution Plant		
27	Land & Land Rights	37400	\$ 671,001
28	Land Rights	37402	333,434
29	Structures & Improvements	37500	152,685
30	Mains Cathodic Protection	37600	11,689,757
31	Mains Steel	37601	57,006,641
32	Mains Plastic	37602	94,668,726
33	Measurement & Regulating Station Equipment-General	37800	5,436,231
34	Measurement & Regulation City Gate	37900	2,405,729
35	Measurement & Regulation Station Equipment	37908	14,851
36	Services	38000	66,873,220
37	Meters	38100	21,778,976
38	Meter Installations	38200	26,565,429
39	House Regulators	38300	2,470,944

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant Investment
Functional Plant in Service Account 101 - Kansas Direct and Allocated
Test Year Ending March 31, 2015

Line No.	Description	Property Type	Total Kansas
	(a)	(b)	(c)
40	House Regulator Installations	38400	209,461
41	Industrial Measurement & Regulation Station Equipment	38500	1,591,249
42	Other Equipment	38700	617,862
43	Total Distribution Plant (Sum of Lines 27 - 42)		\$ 292,486,196
44			
45	Direct General Plant		
46	Land & Land Rights	38900	\$ 152,535
47	Structures & Improvements	39000	1,870,815
48	Improvements	39003	1,513
49	Air Conditioning Equipment	39004	8,782
50	Improvements to Leased Premises	39009	39,013
51	Office Furniture & Equipment	39100	473,311
52	Office Furniture, Copiers & Type	39103	5,220
53	Transportation Equipment	39200	410,368
54	Stores Equipment	39300	1,308
55	Tools, Shop, & Garage Equipment	39400	3,277,075
56	Laboratory Equipment	39500	12,933
57	Power Operated Equipment	39600	43,734
58	Ditchers	39603	11,814
59	Welders	39605	5,895

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant Investment
Functional Plant in Service Account 101 - Kansas Direct and Allocated
Test Year Ending March 31, 2015

Line No.	Description	Property Type	Total Kansas
	(a)	(b)	(c)
60	Communication Equipment	39700	536,928
61	Comm. Equipment- Fixed Radios	39702	250,007
62	Miscellaneous Equipment	39800	161,477
63	Other Tangible Property	39900	4,108
64	Other Tangible Property - Servers - Hardware	39901	41,963
65	Other Tangible Property - Servers - Software	39902	63,702
66	Other Tangible Property - Network Hardware	39903	317,100
67	Other Tangible Property - PC Hardware	39906	1,255,798
68	Other Tangible Property - PC Software	39907	116,891
69	Other Tangible Property - Application Software	39908	950,275
70	Total Direct General Plant (Sum of Lines 46 - 69)		<u>\$ 10,012,565</u>
71			
72	Total Kansas Direct Gross Plant (Sum of Lines 4+17+24+43+70)		<u>\$ 310,450,211</u>
73			
74	General Plant Allocated from General Office	WP 4-2	\$ 7,750,511
75	General Plant Allocated from Customer Support	WP 4-3	6,384,028
76	General Plant Allocated from Colorado/Kansas General Office	WP 4-4	987,249
77			
78	Total Kansas Direct and Allocated Gross Plant (Sum of Lines 72+74+75+76)		<u><u>\$ 325,571,998</u></u>
79			
80	Source: Plant Asset Account Balances as of 3-31-2015.xlsx		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services General Office
Test Year Ending March 31, 2015

Line No.	Property Type (a)	Description (b)	Division 002 General Office (c)	Allocation Factor (d)
1		General Plant		
2	39000	Structures & Improvements	\$ 2,097,104	
3	39009	Improvements to Leased Premises	8,883,224	
4	39100	Office Furniture & Equipment	10,585,817	
5	39200	Transportation Equipment	103,416	
6	39400	Tools, Shop, & Garage Equipment	309,560	
7	39500	Laboratory Equipment	23,632	
8	39700	Communication Equipment	2,461,161	
9	39800	Miscellaneous Equipment	481,521	
10	39900	Other Tangible Property	168,103	
11	39901	Other Tangible Property - Servers - Hardware	38,696,557	
12	39902	Other Tangible Property - Servers - Software	16,886,100	
13	39903	Other Tangible Property - Network - Hardware	3,254,075	
14	39906	Other Tangible Property - PC Hardware	2,555,286	
15	39907	Other Tangible Property - PC Software	1,013,537	
16	39908	Other Tangible Property - Application Software	97,800,419	
17	39909	Other Tangible Property - Mainframe Software	1,010,232	
18				
19	Total General Office General Plant (Sum of Lines 2 - 17)		\$ 186,329,744	4.08%
20				
21	Total SSU General Plant Allocated to Kansas (Line 19, Col c * Col d)		\$ 7,602,254	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services General Office
Test Year Ending March 31, 2015

Line No.	Property Type (a)	Description (b)	Division 002 General Office (c)	Allocation Factor (d)
22				
23		General Plant		
24		<u>Greenville Data Center</u>		
25	39005	G-Structures & Improvements	\$ 9,199,401	
26	39104	G-Office Furniture & Equipment	63,741	
27				
28		Total Greenville Data Center General Plant (Line 25 + Line 26)	<u>\$ 9,263,141</u>	1.60%
29				
30		Total Greenville Data Center Allocated to Kansas (Line 28, Col c * Col d)	<u>\$ 148,257</u>	
31				
32				
33		Total SSU General Office Amount Allocated to Kansas (Line 21 + Line 30)	<u>\$ 7,750,511</u>	
34				
35		Sources: Plant Asset Account Balances as of 3-31-2015.xlsx		
36		Section 12 Allocations tab		
37		FY15 Blending percentages for Greenville and CKV Center effective Oct-14.xlsx		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services Customer Support
Test Year Ending March 31, 2015

Line No.	Property Type	Description	Division 012 Customer Support	Allocation Factor
	(a)	(b)	(c)	(d)
1		General Plant		
2	38900	Land	\$ 2,874,240	
3	39000	Structures & Improvements	12,644,612	
4	39009	Improvements to Leased Premises	4,298,434	
5	39100	Office Furniture & Equipment	2,333,081	
6	39103	Office Furniture, Copiers & Type	4,058	
7	39700	Communication Equipment	1,962,785	
8	39800	Miscellaneous Equipment	28,617	
9	39900	Other Tangible Property	629,166	
10	39901	Other Tangible Property - Servers - Hardware	7,924,717	
11	39902	Other Tangible Property - Servers - Software	1,786,302	
12	39903	Other Tangible Property - Network - Hardware	494,406	
13	39906	Other Tangible Property - PC Hardware	998,806	
14	39907	Other Tangible Property - PC Software	491,799	
15	39908	Other Tangible Property - Application Software	109,838,698	
16	Total Customer Support General Plant (Sum of Lines 2 - 15)		<u>\$ 146,309,721</u>	
17				
18	Total SSU General Plant Allocated to Kansas (Line 16, Col c * Col d)		<u>\$ 6,232,794</u>	4.26%
19				
20		General Plant		
21		<u>Charles K. Vaughn (CKV) Training Center</u>		
22	38910	CKV-Land & Land Rights	\$ 1,887,123	
23	39010	CKV-Structures & Improvements	10,419,807	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services Customer Support
Test Year Ending March 31, 2015

Line No.	Property Type	Description	Division 012 Customer Support	Allocation Factor
	(a)	(b)	(c)	(d)
24	39710	CKV-Communication Equipment	271,621	
25	39910	CKV-Other Tangible Property	91,992	
26	39916	CKV-Other Tangible Property - PC Hardware	194,015	
27	39917	CKV-Other Tangible Property - PC Software	90,541	
28	Total CKV General Plant (Sum of Lines 22 - 27)		<u>\$ 12,955,099</u>	
29				
30	Total CKV Allocated to Kansas (Line 28, Col c * Col d)		<u>\$ 151,233</u>	1.17%
31				
32				
33	Total SSU Customer Support Allocated to Kansas (Line 18 + Line 30)		<u><u>\$ 6,384,028</u></u>	
34				
35	Sources: Plant Asset Account Balances as of 3-31-2015.xlsx			
36	Section 12 Allocations tab			
37	FY15 Blending percentages for Greenville and CKV Center effective Oct-14.xlsx			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Colorado/Kansas General Office
Test Year Ending March 31, 2015

Line No.	Property Type	Description	Division 030	
			Colorado/Kansas General Office	Allocation Factor
	(a)	(b)	(c)	(d)
1		General Plant		
2	39009	Improvements to Leased Premises	\$ 262,268	
3	39100	Office Furniture & Equipment	373,761	
4	39400	Tools, Shop, & Garage Equipment	68,988	
5	39700	Communication Equipment	76,010	
6	39800	Miscellaneous Equipment	40,343	
7	39901	Other Tangible Property - Servers - Hardware	350,766	
8	39903	Other Tangible Property - Network - Hardware	352,705	
9	39906	Other Tangible Property - PC Hardware	41,110	
10	39907	Other Tangible Property - PC Software	106,786	
11				
12	Total Colorado/Kansas General Office General Plant (Sum of Lines 2 - 10)		<u>\$ 1,672,736</u>	59.02%
13				
14	Total Colorado/Kansas General Office Allocated to Kansas (Line 12, Col c * Col d)		<u><u>\$ 987,249</u></u>	
15				
16	Sources: Plant Asset Account Balances as of 3-31-2015.xlsx			
17	Section 12 Allocations tab			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary Plant in Service Account 101
Test Year Ending March 31, 2015

Line No.	Description	Reference	Book Amounts	Allocation Factor	Total Kansas
	(a)	(b)	(c)	(d)	(e)
1	Kansas - Direct	Section 4	\$ 310,450,211		\$ 310,450,211
2					
3	Allocated:				
4	General Office Division 002	WP 4-2	\$ 186,329,744	4.08%	\$ 7,602,254
5	Greenville Data Center Division 002	WP 4-2	9,263,141	1.60%	148,257
6	Customer Support Division 012	WP 4-3	146,309,721	4.26%	6,232,794
7	Charles K Vaughn Training Center Division 012	WP 4-3	12,955,099	1.17%	151,233
8	Colorado/Kansas General Office Division 030	WP 4-4	1,672,736	59.02%	987,249
9					
10	Total Plant In Service (Sum of Line 1 + Lines 4 - 8)		<u>\$ 666,980,653</u>		<u>\$ 325,571,998</u>
11					
12	Source:				
13	Section 12 Allocations tab				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant in Service - Kansas Direct
Test Year Ending March 31, 2015

Line No.	Description	Property Type	Balance at 12/31/2012	Balance at 12/31/2013	Balance at 12/31/2014	Balance at 3/31/2014	Balance at 3/31/2015
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Intangible Plant						
2	Organization	30100	\$ -	\$ -	\$ -	\$ -	\$ -
3	Franchises & Consents	30200	37,160	37,160	37,160	37,160	37,160
4	Other Miscellaneous Intangibles	30300	3,918	3,918	3,918	3,918	3,918
5	Total Intangible Plant (Sum of Lines 2 - 4)		\$ 41,078	\$ 41,078	\$ 41,078	\$ 41,078	\$ 41,078
6							
7	Production and Gathering Plant						
8	Rights of Way	32540	\$ -	\$ -	\$ -	\$ -	\$ -
9	Field Measurement & Regulation Structures	32800	0	0	0	0	0
10	Field Lines	33200	0	0	0	0	0
11	Field Measurement & Regulation Station Equipment	33400	0	0	0	0	0
12	Total Storage Plant (Sum of Lines 8 - 11)		\$ -	\$ -	\$ -	\$ -	\$ -
13							
14	Underground Storage Plant						
15	Land	35010	\$ 49,164	\$ 49,164	\$ 49,164	\$ 49,164	\$ 49,164
16	Leaseholds	35020	568,935	568,935	568,935	568,935	568,935
17	Structures & Improvements	35100	102,923	102,923	102,923	102,923	102,923
18	Wells	35200	1,144,235	1,144,235	1,236,444	1,144,235	1,236,445
19	Reservoirs	35202	36,515	36,515	36,515	36,515	36,515
20	Lines	35300	1,156,254	1,156,254	1,198,131	1,156,254	1,198,358
21	Compressor Station Equipment	35400	2,351,466	2,279,615	2,279,548	2,279,547	2,279,547
22	Measuring and Regulation Equipment	35500	220,011	220,011	220,011	220,011	220,011
23	Purification Equipment	35600	288,382	288,382	288,382	288,382	288,382
24	Other Equipment	35700	125,321	125,321	125,321	125,321	125,321
25	Total Underground Storage Plant (Sum of Lines 15 - 24)		\$ 6,043,206	\$ 5,971,355	\$ 6,105,374	\$ 5,971,288	\$ 6,105,602

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant in Service - Kansas Direct
Test Year Ending March 31, 2015

Line No.	Description	Property Type	Balance at 12/31/2012	Balance at 12/31/2013	Balance at 12/31/2014	Balance at 3/31/2014	Balance at 3/31/2015
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
26							
27	Transmission Plant						
28	Land & Land Rights	36500	\$ 11,252	\$ 4,761	\$ 4,761	\$ 4,761	\$ 4,761
29	Rights of Way	36520	9,037	0	0	0	0
30	Structures & Improvements	36600	33,191	0	0	0	0
31	Mains - Cathodic Protection	36700	3,622,246	1,651,118	1,651,118	1,651,118	1,651,118
32	Compressor station equipment	36800	31,497	0	0	0	0
33	Measurement & Regulation Station Equipment	36900	526,227	148,891	148,891	148,891	148,891
34	Communication Equipment	37000	0	0	0	0	0
35	Other Equipment	37100	0	0	0	0	0
36	Total Transmission Plant (Sum of Lines 28 - 35)		\$ 4,233,450	\$ 1,804,770	\$ 1,804,770	\$ 1,804,770	\$ 1,804,770
37							
38	Distribution Plant						
39	Land Rights	37400	\$ 963,586	\$ 982,760	\$ 1,004,435	\$ 982,760	\$ 1,004,435
40	Structures & Improvements	37500	119,494	152,685	152,685	152,685	152,685
41	Mains-Cathodic Protection	37600	138,876,702	152,852,858	158,615,440	153,795,665	163,365,123
42	Measurement & Regulation Station Equipment - General	37800	3,817,427	4,319,263	4,472,715	4,358,628	5,436,231
43	Measurement & Regulation Station Equipment - City Gate	37900	2,253,184	2,316,489	2,406,065	2,334,531	2,420,580

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant in Service - Kansas Direct
Test Year Ending March 31, 2015

Line No.	Description	Property Type	Balance at 12/31/2012	Balance at 12/31/2013	Balance at 12/31/2014	Balance at 3/31/2014	Balance at 3/31/2015
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
44	Services	38000	60,138,600	62,788,888	65,855,772	63,366,688	66,873,220
45	Meters	38100	16,133,306	17,354,855	21,052,830	20,448,337	21,778,976
46	Meter Installations	38200	25,874,560	26,568,508	27,175,459	26,551,374	26,565,429
47	Regulators	38300	2,696,623	2,830,874	2,300,665	3,030,653	2,470,944
48	House Regulator Installations	38400	209,461	209,461	209,461	209,461	209,461
49	Industrial Measurement & Regulation Station Equipment	38500	1,269,780	1,447,468	1,584,536	1,468,122	1,591,249
50	Other Equipment	38700	613,731	617,861	617,861	617,862	617,862
51	Total Distribution Plant (Sum of Lines 39 - 50)		<u>\$ 252,966,454</u>	<u>\$ 272,441,970</u>	<u>\$ 285,447,924</u>	<u>\$ 277,316,768</u>	<u>\$ 292,486,196</u>
52							
53	General Plant						
54	Land & Land Rights	38900	\$ 152,535	\$ 152,535	\$ 152,535	\$ 152,535	\$ 152,535
55	Structures & Improvements	39000	1,893,767	1,898,986	1,920,173	1,898,985	1,920,122
56	Office Furniture & Equipment	39100	434,813	440,746	478,531	440,746	478,531
57	Transportation Equipment	39200	669,639	655,137	412,404	412,404	410,368
58	Stores Equipment	39300	1,308	1,308	1,308	1,308	1,308
59	Tools & Work Equipment	39400	2,938,513	2,903,992	3,263,361	2,959,814	3,277,075
60	Laboratory Equipment	39500	14,057	12,933	12,933	12,933	12,933

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant in Service - Kansas Direct
Test Year Ending March 31, 2015

Line No.	Description	Property Type	Balance at 12/31/2012	Balance at 12/31/2013	Balance at 12/31/2014	Balance at 3/31/2014	Balance at 3/31/2015
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
61	Power Operated Equipment	39600	713,971	713,038	61,443	714,378	61,443
62	Communication Equipment - Telephones	39700	441,205	694,742	702,304	699,574	786,935
63	Miscellaneous Equipment	39800	100,309	136,483	155,814	152,550	161,477
64	Other Tangible Property	39900	2,230,507	2,271,937	2,527,159	2,489,480	2,749,838
65	Direct General Plant (Sum of Lines 54 - 64)		\$ 9,590,624	\$ 9,881,837	\$ 9,687,965	\$ 9,934,707	\$ 10,012,565
66							
67	Total Plant in Service (Sum of Lines 5 + 12 + 25 + 36 + 51 + 65)		\$ 272,874,812	\$ 290,141,010	\$ 303,087,111	\$ 295,068,611	\$ 310,450,211
68							
69	Sources:						
70	Kansas Division 2012 Annual Filing.xls						
71	Kansas Division 2013 Annual Filing.xls						
72	Kansas Division 2014 Annual Filing.xls						
73	Plant Asset Account Balances as of 3-31-2014.xlsx						
74	Plant Asset Account Balances as of 3-31-2015.xlsx						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Kansas Direct and Allocated
Test Year Ending March 31, 2015

Line No.	Description (a)	Property Type (b)	Total Kansas (c)
1	Intangible Plant Accumulated Depreciation		
2	Organization	30100	\$ (25,000)
3	Franchise & Consent Group	30200	15,036
4	Intangibles Group	30300	(10,081)
5	Total Intangible Plant (Sum of Lines 2 - 4)		<u>\$ (20,045)</u>
6			
7	Production and Gathering Plant Accumulated Depreciation		
8	Rights-of-way	32540	\$ -
9	Field Measuring And Regulation	32800	-
10	Field Lines	33200	-
11	Field Compressor Station	33300	-
12	Field Measuring And Regulation	33400	-
13	Total Production & Gathering Plant (Sum of Lines 8 - 12)		<u>\$ -</u>
14			
15	Underground Storage Accumulated Depreciation		
16	Rights-of-way	35020	\$ 437,620
17	Structures And Improvements	35100	87,812
18	Measurement & Regulation Structures	35103	-
19	Other Structures	35104	-
20	Wells	35200	982,128
21	Leaseholds & Rights	35201	-
22	Reservoirs	35202	36,515
23	Pipeline	35300	789,569

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Kansas Direct and Allocated
Test Year Ending March 31, 2015

Line No.	Description (a)	Property Type (b)	Total Kansas (c)
24	Compressor Equipment	35400	1,109,833
25	Measurement & Regulation Equipment	35500	205,759
26	Purification Equipment	35600	288,382
27	Other Equipment	35700	125,321
28	Total Underground Storage Plant (Sum of Lines 16 - 27)		\$ 4,062,940
29			
30	Transmission Plant Accumulated Depreciation		
31	Rights-of-way	36520	\$ 0
32	Structures And Improvements	36600	(0)
33	Mains - Cathodic Protection	36700	73,026
34	Mains-Steel	36701	13,940
35	Compressor Station Equipment	36800	(12,031)
36	Measuring And Regulation	36900	39,260
37	Other Equipment Storage	37100	-
38	Total Transmission Plant (Sum of Lines 31 - 37)		\$ 114,194
39			
40	Distribution Plant Accumulated Depreciation		
41	Land Rights	37400	\$ -
42	Rights-of-way	37402	90,637
43	Structures & Improvement	37500	93,474
44	Mains - Cathodic Protection	37600	2,276,679
45	Mains - Steel	37601	11,762,393
46	Mains - Plastic	37602	22,456,648

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Kansas Direct and Allocated
Test Year Ending March 31, 2015

Line No.	Description (a)	Property Type (b)	Total Kansas (c)
47	Compressor Station Equipment	37700	-
48	Measurement	37800	911,163
49	Measurement & Regulation Station Equipment	37900	462,347
50	Measuring	37908	6,842
51	Services	38000	28,362,898
52	Meters	38100	12,300,785
53	Meter Installations	38200	9,445,165
54	House Regulators	38300	1,148,325
55	House Regulator Install	38400	251,354
56	Industrial Measuring	38500	327,566
57	Other Equipment Distribution	38700	518,384
58	Total Distribution Plant (Sum of Lines 41 - 57)		<u>\$ 90,414,660</u>
59			
60	Direct General Plant Accumulated Depreciation		
61	Land & Land Rights	38900	\$ -
62	Structures & Improvements Group	39000	330,002
63	Improvements Group	39003	470
64	Air Condition Equipment Group	39004	762
65	Improvements - Leased Group	39009	17,560
66	Office Furniture And Fixtures	39100	205,901
67	Office Machines	39103	1,363
68	Transportation Equipment - Group	39200	250,373
69	Stores Equipment	39300	766

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Kansas Direct and Allocated
Test Year Ending March 31, 2015

Line No.	Description (a)	Property Type (b)	Total Kansas (c)
70	Tools & Shop Equipment	39400	1,181,208
71	Laboratory Equipment	39500	6,102
72	Power Op Equipment-Group	39600	(108,010)
73	Ditchers	39603	(32,295)
74	Backhoes	39604	(77,579)
75	Welders	39605	(17,440)
76	Communication Equipment	39700	196,571
77	Communication Equipment	39701	0
78	Communication Equipment	39702	43,411
79	Miscellaneous Equipment	39800	10,431
80	Other Tangible Equipment	39900	296
81	Servers Hardware	39901	24,081
82	Servers Software	39902	63,702
83	Network Hardware	39903	188,618
84	Mainframe Hardware	39905	-
85	Pc Hardware	39906	526,700
86	Other Tangible Property - PC Software	39907	71,311
87	Application Software	39908	506,077
88	Total Direct General Plant (Sum of Lines 61 - 87)		\$ 3,390,380
89	Retirement Work In Progress	RWIP	(748,095)
90			
91	Total Kansas Direct Accumulated Depreciation (Sum of Lines 5 + 13 + 28 + 38 + 58 + 88 + 89)		\$ 97,214,033

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Kansas Direct and Allocated
Test Year Ending March 31, 2015

Line No.	Description (a)	Property Type (b)	Total Kansas (c)
92			
93	Accumulated Depreciation Allocated from General Office	WP 5-2	\$ 4,799,417
94	Accumulated Depreciation Allocated from Customer Support	WP 5-3	2,025,004
95	Accumulated Depreciation Allocated from Colorado/Kansas General Office	WP 5-4	504,384
96			
97	Total Kansas Direct and Allocated Accumulated Depreciation (Sum of Lines 91 - 95)		<u>\$104,542,838</u>
98			
99	Source: Plant Asset Reserve Balances as of 3-31-2015.xlsx		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 002 - General Office
Test Year Ending March 31, 2015

Line No.	Description (a)	Property Type (b)	Division 002 General Office (c)	Allocation Factor (d)
1	General Plant			
2	Structure & Improvements	39000	\$ 220,531	
3	Improvements - Leased	39009	8,883,366	
4	Office Furniture And Fixtures	39100	5,823,818	
5	Remittance Processing	39102	5,860	
6	Office Machines	39103	2,888	
7	Transportation Equipment	39200	78,031	
8	Stores Equipment	39300	758	
9	Tools Shop And Garage	39400	86,538	
10	Laboratory Equipment	39500	7,074	
11	Communication Equipment	39700	1,226,792	
12	Miscellaneous Equipment	39800	113,919	
13	Other Tangible Equipment	39900	102,411	
14	Servers-Hardware	39901	12,904,291	
15	Servers-Software	39902	6,747,054	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 002 - General Office
Test Year Ending March 31, 2015

Line No.	Description	Property Type	Division 002 General Office	Allocation Factor
	(a)	(b)	(c)	(d)
16	Network Hardware	39903	1,041,458	
17	Mainframe CPU	39904	17,152	
18	Mainframe Hardware	39905	15,410	
19	PC Hardware	39906	2,132,813	
20	PC Software	39907	812,710	
21	Application Software	39908	74,857,363	
22	Mainframe Software	39909	1,125,956	
23	Other Tangible Property - General	39924	0	
24	Total General Office Accumulated Depreciation (Sum of Lines 2 - 23)		<u>\$ 116,206,193</u>	
25	Retirement Work in Progress	RWIP	0	
26	Total SSU General Office Accumulated Depreciation (Line 24 + Line 25)		<u>\$ 116,206,193</u>	
27	Total SSU General Office Accumulated Depreciation Allocated to Kansas (Line 26,			
28	Col c * Line 28, Col d)		<u>\$ 4,741,213</u>	4.08%

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 002 - General Office
Test Year Ending March 31, 2015

Line No.	Description	Property Type	Division 002 General Office	Allocation Factor
	(a)	(b)	(c)	(d)
29				
30	General Plant - Greenville Data Center			
31	Structure & Improvements	39005	\$ 3,627,390	
32	Office Furniture And Fixtures	39104	9,202	
33	Total Greenville Data Center Accumulated Depreciation (Line 31 + Line 32)		<u>\$ 3,636,592</u>	
34	Total Greenville Data Center Accumulated Depreciation Allocated to Kansas (Line 33, Col c * Line 35, Col d)		<u>\$ 58,204</u>	1.60%
36	Total SSU General Office Accumulated Depreciation Allocated to Kansas (Line 28 + Line 35)		<u>\$ 4,799,417</u>	
38	Total SSU General Plant Accumulated Depreciation (Before Allocation) (Line 24 + Line 33)		\$119,842,785	
40	Retirement Work in Progress (Line 25)		<u>0</u>	
41	Total General Office Accumulated Depreciation (Before Allocation) (Line 39 + Line 40)		<u>\$119,842,785</u>	
42				
43	Sources:			
44	Plant Asset Reserve Balances as of 3-31-2015.xlsx			
45	Section 12 Allocations tab			
46	FY15 Blending percentages for Greenville and CKV Center effective Oct-14.xlsx			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 012 Customer Support
Test Year Ending March 31, 2015

Line No.	Description	Property Type	Division 012 Customer Support	Allocation Factor
	(a)	(b)	(c)	(d)
1	General Plant			
2	Structures & Improvements	39000	\$ 2,948,295	
3	Improvements - Leased	39009	3,543,101	
4	Office Furniture And Fixtures	39100	292,508	
5	Office Machines	39103	163	
6	Communication Equipment	39700	(6,152,695)	
7	Miscellaneous Equipment	39800	1,109	
8	Other Tangible Equipment	39900	165,858	
9	Servers-Hardware	39901	2,612,645	
10	Servers-Software	39902	804,156	
11	Network Hardware	39903	38,951	
12	PC Hardware	39906	(46,775)	
13	PC Software	39907	275,471	
14	Application Software	39908	42,201,434	
15	Total Customer Support Accumulated Depreciation (Sum of Lines 2 - 14)		\$ 46,684,220	
16	Retirement Work in Progress	RWIP	0	
17	Total SSU Customer Support Accumulated Depreciation (Line 5 + Line 16)		\$ 46,684,220	
18				
19	Total SSU Customer Support Accumulated Depreciation Allocated to Kansas (Line 17, Col c * Line 19, Col d)		\$ 1,988,748	4.26%
20				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 012 Customer Support
Test Year Ending March 31, 2015

Line No.	Description (a)	Property Type (b)	Division 012 Customer Support (c)	Allocation Factor (d)
21				
22	General Plant - Charles K. Vaughn (CKV) Training Center			
23	CKV-Structures & Improvements	39010	\$ 2,838,017	
24	CKV-Communication Equipment	39710	86,027	
25	CKV-Other Tangible Equipment	39910	41,313	
26	CKV-PC Hardware	39916	107,836	
27	CKV-PC Software	39917	32,649	
28	Total CKV Accumulated Depreciation (Sum of Lines 23 - 27)		<u>\$ 3,105,841</u>	
29				
	Total SSU Customer Support Accumulated Depreciation Allocated to Kansas			
30	(Line 28, Col c * Line 30, Col d)		<u>\$ 36,257</u>	1.17%
31				
	Total SSU Customer Support Accumulated Depreciation Allocated to Kansas			
32	(Line 19 + Line 30)		<u><u>\$ 2,025,004</u></u>	
33				
34	Total SSU General Plant Accumulated Depreciation (Before Allocation)	(Line 15 + Line 28)	\$ 49,790,061	
35	Retirement Work in Progress	(Line 16)	0	
36	Total Customer Support Accumulated Depreciation (Before Allocation)	(Line 34 + Line 35)	<u><u>\$ 49,790,061</u></u>	
37				
38	Sources:			
39	Plant Asset Reserve Balances as of 3-31-2015.xlsx			
40	Section 12 Allocations tab			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 012 Customer Support
Test Year Ending March 31, 2015

Line No.	Description (a)	Property Type (b)	Division 012 Customer Support (c)	Allocation Factor (d)
41	FY15 Blending percentages for Greenville and CKV Center effective Oct-14.xlsx			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Colorado/Kansas General Office - Division 030
Test Year Ending March 31, 2015

Line No.	Description	Property Type	Division 030	
			Colorado/Kansas General Office	Allocation Factor
	(a)	(b)	(c)	(d)
1	General Plant			
2	Improvements to Lease Premises	39009	\$ 122,988	
3	Office Furniture And Fixtures	39100	135,521	
4	Tools Shop And Garage	39400	30,234	
5	Communication Equipment	39700	(46,966)	
6	Miscellaneous Equipment	39800	(80,874)	
7	Servers Hardware	39901	350,766	
8	Network Hardware	39903	314,253	
9	PC Hardware	39906	(96,640)	
10	PC Software	39907	92,019	
11	Total Colorado/Kansas General Office Accumulated Depreciation (Sum of Lines 2 - 10)		<u>\$ 821,301</u>	
12	Retirement Work in Progress		33,298	
13	Total Colorado/Kansas General Office Accumulated Depreciation (Line 11 + Line 12)		<u>\$ 854,599</u>	59.02%
14	Total Colorado/Kansas General Office Accumulated Depreciation Allocated to			
15	Kansas (Line 13, Column c * Line 13, Column d)		<u>\$ 504,384</u>	
16				
17	Sources:			
18	Plant Asset Accumulated Depreciation Balances FY2014.xlsx			
19	Section 12 Allocations tab			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Working Capital
Test Year Ending March 31, 2015

Line No.	Description	Source	Total Kansas	
			Direct & Allocated Amount	Adjusted Amount
	(a)	(b)	(c)	(d)
1	Prepayments (1)	WP 6-1	\$ 1,056,564	\$ 1,056,564
2	Storage Gas (1)	WP 6-2	12,817,309	12,817,309
3	Cash Requirements		0	0
4				
5	Total Working Capital (Sum of Lines 1 - 3)		\$ 13,873,873	\$ 13,873,873
6				
7	Note:			
8	1. The amounts shown in Columns c and d represent 13 month average amounts,			
9	after allocation as applicable.			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Prepayments Account 165
Thirteen Month Average Balance Ended March 31, 2015

Line No.	Description	Reference	13-Month Average Amount	Allocation Factor	Allocated Amounts
	(a)	(b)	(c)	(d)	(e) = (c)*(d)
1	General Office Division 002	WP 6-1-1	\$ 25,318,975	4.08%	\$ 1,033,014
2	Customer Support Division 012	WP 6-1-1	5,596	4.26%	238
3	Colorado/Kansas General Office Division 030	WP 6-1-1	39,497	59.02%	23,311
4					
5					
6	Total Allocated Prepayments (Sum of Lines 1 - 3)				<u>\$ 1,056,564</u>
7					
8	Source: Section 12 tab for Allocation percentages				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Components of Working Capital
Prepayments - Account 165
Thirteen Month Average Balance Ended March 31, 2015

Line No.	Sub Account No.	Description	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Division 002 General Office								
2	13000	Prepaid Expenses Misc	\$ -	\$ -	\$ -	\$ -	\$ 177,690	\$ 500	\$ 500
3	13001	Prepaid-Worker's Comp Ins	(0)	(0)	(0)	(0)	12,144	126,178	-
4	13004	Prepaid-Liability Insurance-Other	51,167	45,532	38,289	82,600	76,272	69,943	88,914
5	13005	Prepaid-Insurance-D&O	429,609	286,406	143,203	540,606	1,552,749	1,411,590	1,270,431
6	13006	Prepaid-Aegis General Liability	7,470,427	6,236,311	5,002,194	3,849,067	2,614,626	1,380,185	1,412,311
7	13010	Prepaid-Symantec Software	21,559	17,966	14,373	10,780	7,186	3,593	-
8	13012	Prepaid-COLI Ins Premium	118,518	236,602	193,725	325,640	282,763	239,885	313,048
9	13013	Prepaid-SS Mailroom Postage Machine	(9,174)	(12,546)	(154)	(3,030)	(11,077)	(9,138)	7,509
10	13015	Prepaid-Postage for Cust Billing	347,637	242,615	167,604	409,501	357,208	322,937	333,410
11	13022	Pd Rent-Gilliland COKS	-	-	-	-	-	104,674	174,690
12	13027	Prepaid-Southern Gas Dues	17,250	14,375	11,500	8,625	5,750	2,875	-
13	13028	Prepaid-American Gas Dues	562,056	499,605	437,155	374,704	312,253	249,803	187,352
14	13035	Prepaid-Revolving Credit Facility	3,172,898	3,109,395	3,085,893	3,022,390	2,958,887	4,431,243	4,335,527
15	13067	Blueflame Property Insurance	6,410,034	5,827,304	5,244,573	4,661,843	4,079,112	3,496,382	2,913,652
16	13083	Prepaid-RedHat Software	210,065	180,056	150,047	120,037	90,028	60,019	30,009
17	13092	Prepaid Antispam Software Maint	7,215	3,608	-	-	-	-	-
18	13093	Prepaid Scanmail Software Maint	5,250	2,625	-	-	-	-	-
19	13111	Prepaid-Altiris	0	0	-	-	-	-	-
20	13113	Prepaid-Dell Service Now	2,015	-	-	-	-	-	-
21	13124	Ppd SW & HW Maint	5,864,819	5,515,848	9,110,717	7,986,383	7,421,390	7,173,601	7,017,254
22	13126	Towers Rewards System	87,945	83,059	78,173	73,288	68,402	63,516	58,630
23	13128	KPMG Internal Audit	-	-	-	-	-	-	-
24	Division 002 Total (Sum of Lines 2 thru 23)		\$ 24,769,290	\$ 22,288,761	\$ 23,677,290	\$ 21,462,432	\$ 20,005,383	\$ 19,127,784	\$ 18,143,237
25									

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Components of Working Capital
Prepayments - Account 165
Thirteen Month Average Balance Ended March 31, 2015

Line No.	Sub Account No.	Description	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
26	Division 012	Customer Support							
27	13118	Prepaid-MS Virtual Desktop	\$ 20,784	\$ 17,320	\$ 13,856	\$ 10,392	\$ 6,928	\$ 3,464	\$ -
28		Division 012 Total (Line 27)	\$ 20,784	\$ 17,320	\$ 13,856	\$ 10,392	\$ 6,928	\$ 3,464	\$ -
29									
30	Division 030	Colorado/Kansas General Office							
31	13012	Prepaid-COLI Ins Premium	\$ 47,764	\$ 41,793	\$ 35,823	\$ 29,852	\$ 23,882	\$ 17,911	\$ 11,941
32		Division 030 Total (Line 31)	\$ 47,764	\$ 41,793	\$ 35,823	\$ 29,852	\$ 23,882	\$ 17,911	\$ 11,941
33									
34									
35	Source:	Prepayment Balances Account 1650_13 Months Ended 3-31-2015.xlsx							

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Components of Working Capital
Prepayments - Account 165
Thirteen Month Average Balance Ended March 31, 2015

Line No.	Sub Account No.	Description	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	13 Month Average
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	Division 002 General Office								
2	13000	Prepaid Expenses Misc	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 13,822
3	13001	Prepaid-Worker's Comp Ins	(1,925)	-	-	-	4,730	16,650	12,137
4	13004	Prepaid-Liability Insurance-Other	108,222	76,258	69,930	62,093	57,273	52,919	67,647
5	13005	Prepaid-Insurance-D&O	1,129,272	988,113	846,954	705,795	564,636	423,477	791,757
6	13006	Prepaid-Aegis General Liability	14,257,057	14,037,216	12,639,905	11,242,594	9,845,283	8,447,972	7,571,934
7	13010	Prepaid-Symantec Software	-	-	-	-	-	-	5,804
8	13012	Prepaid-COLI Ins Premium	275,399	237,749	200,100	162,451	124,801	71,930	214,047
9	13013	Prepaid-SS Mailroom Postage Machine	(539)	(6,505)	(6,715)	(6,164)	8,594	4,680	(3,404)
10	13015	Prepaid-Postage for Cust Billing	312,595	311,162	494,761	385,965	331,367	451,651	343,724
11	13022	Pd Rent-Gilliland COKS	174,491	174,491	144,441	124,655	124,655	124,925	88,232
12	13027	Prepaid-Southern Gas Dues	-	37,950	34,500	31,050	27,600	24,150	16,587
13	13028	Prepaid-American Gas Dues	124,901	862,328	799,877	733,221	666,564	599,908	493,056
14	13035	Prepaid-Revolving Credit Facility	4,282,724	4,205,484	4,128,245	4,051,005	3,973,766	3,896,526	3,742,614
15	13067	Blueflame Property Insurance	2,330,921	1,748,191	1,165,460	582,730	(1)	6,517,794	3,459,846
16	13083	Prepaid-RedHat Software	(0)	-	-	-	-	-	64,635
17	13092	Prepaid Antispam Software Maint	-	-	-	-	-	-	833
18	13093	Prepaid Scanmail Software Maint	-	-	-	-	-	-	606
19	13111	Prepaid-Altiris	-	-	-	-	-	-	0
20	13113	Prepaid-Dell Service Now	-	-	-	-	-	-	155
21	13124	Ppd SW & HW Maint	10,099,539	10,097,967	10,309,666	10,036,371	9,017,293	8,941,229	8,353,237
22	13126	Towers Rewards System	53,744	48,858	43,973	39,087	34,201	29,315	58,630
23	13128	KPMG Internal Audit	(100,000)	100,000	-	200,000	100,000	-	23,077
24	Division 002 Total (Sum of Lines 2 thru 23)		\$ 33,046,901	\$ 32,919,762	\$ 30,871,095	\$ 28,350,852	\$ 24,880,763	\$ 29,603,127	\$ 25,318,975
25									

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Components of Working Capital
Prepayments - Account 165
Thirteen Month Average Balance Ended March 31, 2015

Line No.	Sub Account No.	Description	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	13 Month Average
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
26	Division 012	Customer Support							
27	13118	Prepaid-MS Virtual Desktop	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,596
28		Division 012 Total (Line 27)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,596
29									
30	Division 030	Colorado/Kansas General Office							
31	13012	Prepaid-COLI Ins Premium	\$ 5,970	\$ 71,646	\$ 65,675	\$ 59,705	\$ 53,734	\$ 47,764	\$ 39,497
32		Division 030 Total (Line 31)	\$ 5,970	\$ 71,646	\$ 65,675	\$ 59,705	\$ 53,734	\$ 47,764	\$ 39,497
33									
34									
35	Source:	Prepayment Balances Account 1650_13 Months							

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Components of Working Capital
Underground Storage Gas - Account 164.1
Thirteen Month Average Balance Ended March 31, 2015

Line No.	Month/Year (a)	Kansas Jurisdiction (b)
1	March-14	\$ 4,525,958
2	April-14	3,642,697
3	May-14	7,715,783
4	June-14	11,637,506
5	July-14	15,532,594
6	August-14	18,249,738
7	September-14	20,342,870
8	October-14	22,307,001
9	November-14	20,501,231
10	December-14	16,784,568
11	January-15	12,885,425
12	February-15	7,669,637
13	March-15	4,830,013
14		
15	13 Month Average - Underground Storage Gas	<u><u>\$ 12,817,309</u></u>
16		
17		
18	Source: Underground Gas Storage Balances Acc 1641_13 Months Ended 3-	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Capital and Cost of Money
Test Year Ending March 31, 2015

Line No.	Description	Reference	Beginning Balance 3/31/2014	Ending Balance 3/31/2015	Rate Base Allocation
	(a)	(b)	(c)	(d)	(e)
1	Long-Term Debt Capital		\$ 2,455,828,628	\$ 2,455,216,994	\$ 90,381,883
2	Equity Capital		3,124,760,754	3,139,693,585	115,593,238
3					
4	Total Capital	(Line 1 + Line 2)	<u>\$ 5,580,589,382</u>	<u>\$ 5,594,910,580</u>	<u>\$ 205,975,120</u>
5					
6	Long-Term Debt Capital Percentage		44.01%	43.88%	
7	Equity Capital Percentage		<u>55.99%</u>	<u>56.12%</u>	
8					
9	Total Capital Percentage	(Line 6 + Line 7)	<u>100.00%</u>	<u>100.00%</u>	
10					
11	Long-term Debt Rate	WP 7A-Test Period		5.90%	
12	Cost of Equity			10.50%	
13					
14	Weighted Cost of Capital - Long-Term Debt			2.59%	
15	Weighted Cost of Capital - Equity			<u>5.89%</u>	
16					
17	Total Cost of Capital	(Line 14 + Line 15)		<u>8.48% ROR</u>	
18					
19					

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding with Calculation of Effective Interest Rates
As of March 31, 2015

Line No.	Debt Series	Issued	Outstanding 3/31/2014	Outstanding 4/30/2014	Outstanding 5/31/2014	Outstanding 6/30/2014	Outstanding 7/31/2014	Outstanding 8/31/2014
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	04/01/91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	6.75% Debentures Unsecured due July 2028	07/27/98	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
3	5.125% Senior Notes due Jan 2013	01/13/03	-	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/01/87	-	-	-	-	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	-	-	-	-	-	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	06/01/91	-	-	-	-	-	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	-	-	-	-	-	-
8	6.67% MTN A1 due Dec 2025	12/15/95	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
9	4.95% Sr Note due 10/15/2014	10/22/04	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
10	5.95% Sr Note due 10/15/2034	10/22/04	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
11	6.35% Sr Note due 6/15/2017	6/2007	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000
13	8.50% Sr Note due 3/15/2019	03/23/09	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000
14	4.15% Sr Note due 1/15/2043	01/15/13	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
15	4.125% Sr Note due 10/15/2044	10/15/2014	-	-	-	-	-	-
16	Debt Issuance Cost - Amort is pending new debt issue	06/2017	-	-	-	-	-	-
17	March 2019 - Swap Position	03/2019	-	-	-	-	-	-
18	Subtotal -- Utility Long-Term Debt		<u>\$ 2,460,000,000</u>					
19								
20	Less Unamortized Debt Discount		\$ 4,171,372	\$ 4,145,168	\$ 4,118,964	\$ 4,092,760	\$ 4,066,556	\$ 4,040,351
21	Annualized Amortization of T-Lock Settlement, Debt Expense & Debt Discount							
22								
23	Effective Average Cost of Consolidated Debt							
24	Consolidated & Utility							
25	Note: Includes current maturities.							
26	Capital Structure 3-31-2015__Consolidated.xlsm							

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding with Calculation of Effective Interest Rates
As of March 31, 2015

Line No.	Debt Series	Issued	Outstanding 9/30/2014	Outstanding 10/31/2014	Outstanding 11/30/2014	Outstanding 12/31/2014	Outstanding 1/31/2015	Outstanding 2/28/2015
	(a)	(b)	(i)	(j)	(k)	(l)	(m)	(n)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	04/01/91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	6.75% Debentures Unsecured due July 2028	07/27/98	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
3	5.125% Senior Notes due Jan 2013	01/13/03	-	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/01/87	-	-	-	-	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	-	-	-	-	-	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	06/01/91	-	-	-	-	-	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	-	-	-	-	-	-
8	6.67% MTN A1 due Dec 2025	12/15/95	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
9	4.95% Sr Note due 10/15/2014	10/22/04	500,000,000	-	-	-	-	-
10	5.95% Sr Note due 10/15/2034	10/22/04	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
11	6.35% Sr Note due 6/15/2017	6/2007	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000
13	8.50% Sr Note due 3/15/2019	03/23/09	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000
14	4.15% Sr Note due 1/15/2043	01/15/13	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
15	4.125% Sr Note due 10/15/2044	10/15/2014	-	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
16	Debt Issuance Cost - Amort is pending new debt issue	06/2017	-	-	-	-	-	-
17	March 2019 - Swap Position	03/2019	-	-	-	-	-	-
18	Subtotal -- Utility Long-Term Debt		<u>\$ 2,460,000,000</u>	<u>\$ 2,460,000,000</u>	<u>\$ 2,460,000,000</u>	<u>\$ 2,460,000,000</u>	<u>\$ 2,460,000,000</u>	<u>\$ 2,460,000,000</u>
19								
20	Less Unamortized Debt Discount		\$ 4,014,147	\$ 4,925,624	\$ 4,897,100	\$ 4,868,576	\$ 4,840,053	\$ 4,811,529
21	Annualized Amortization of T-Lock Settlement, Debt Expense & Debt Discount							
22								<u>\$ 2,455,188,471</u>
23	Effective Average Cost of Consolidated Debt							
24	Consolidated & Utility							
25	Note: Includes current maturities.							
26	Capital Structure 3-31-2015_Consolidated.xlsm							

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding with Calculation of Effective Interest Rates
As of March 31, 2015

Line No.	Debt Series	Issued	Outstanding 3/31/2015	Ending Interest Rate	Annual Interest at March 31, 2015	Outstanding 13-month Average	Average Interest Rate	Annual Interest Average
	(a)	(b)	(o)	(p)	(q)	(r)	(s)	(t)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	04/01/91	\$ -	9.40%	\$ -	\$ -	9.40%	\$ -
2	6.75% Debentures Unsecured due July 2028	07/27/98	150,000,000	6.75%	10,125,000	150,000,000	6.75%	10,125,000
3	5.125% Senior Notes due Jan 2013	01/13/03	-	5.13%	-	-	5.13%	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/01/87	-	10.43%	-	-	10.43%	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	-	9.75%	-	-	9.75%	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	06/01/91	-	9.32%	-	-	9.32%	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	-	8.77%	-	-	8.77%	-
8	6.67% MTN A1 due Dec 2025	12/15/95	10,000,000	6.67%	667,000	10,000,000	6.67%	667,000
9	4.95% Sr Note due 10/15/2014	10/22/04	-	4.95%	-	269,230,769	4.95%	13,326,923
10	5.95% Sr Note due 10/15/2034	10/22/04	200,000,000	5.95%	11,900,000	200,000,000	5.95%	11,900,000
11	6.35% Sr Note due 6/15/2017	6/2007	250,000,000	6.35%	15,875,000	250,000,000	6.35%	15,875,000
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	5.50%	22,000,000	400,000,000	5.50%	22,000,000
13	8.50% Sr Note due 3/15/2019	03/23/09	450,000,000	8.50%	38,250,000	450,000,000	8.50%	38,250,000
14	4.15% Sr Note due 1/15/2043	01/15/13	500,000,000	4.15%	20,750,000	500,000,000	4.15%	20,750,000
15	4.125% Sr Note due 10/15/2044	10/15/2014	500,000,000	4.13%	20,625,000	230,769,231	4.13%	9,519,231
16	Debt Issuance Cost - Amort is pending new debt issue	06/2017	-	0.00%	-	-	0.00%	-
17	March 2019 - Swap Position	03/2019	-	0.00%	-	-	0.00%	-
18	Subtotal -- Utility Long-Term Debt		<u>\$ 2,460,000,000</u>		<u>\$ 140,192,000</u>	<u>\$ 2,460,000,000</u>		<u>\$ 142,413,154</u>
19								
20	Less Unamortized Debt Discount		\$ 4,783,006			\$ 4,444,247		
21	Annualized Amortization of T-Lock Settlement, Debt Expense & Debt Discount				\$ 4,681,607			\$ 4,681,607
22			<u>\$ 2,455,216,994</u>		<u>\$ 144,873,607</u>	<u>\$ 2,455,555,753</u>		<u>\$ 147,094,761</u>
23	Effective Average Cost of Consolidated Debt			<u>5.90%</u>	end of period		<u>5.99%</u>	13 month average
24	Consolidated & Utility			<u>5.90%</u>	end of period		<u>5.99%</u>	13 month average
25	Note: Includes current maturities.							
26	Capital Structure 3-31-2015_Consolidated.xlsm							

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding with Calculation of Effective Interest Rates
As of March 31, 2015

Line No.	Debt Series	Issued	Annualized 4270 Amortization for T-lock/Swaps	Annualized 4280-81 Amortization Debt Expense & Discount	Unamortized Debt Expense 1810 Penalty 1890 Discount 2260 March 31, 2015	4270.30937 Expense on Treasury Lock/Swaps March 31, 2015	4280 Monthly Debt Expense March 31, 2015	4280 Monthly Discount Expense March 31, 2015
	(a)	(b)	(u)	(v)	(w)	(x)	(y)	(z)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	04/01/91	\$ -	\$ 560,397	\$ 3,409,085	\$ -	\$ -	\$ -
2	6.75% Debentures Unsecured due July 2028	07/27/98	-	99,938	1,328,822	-	4,641	3,688
3	5.125% Senior Notes due Jan 2013	01/13/03	-	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/01/87	-	33,837	87,412	-	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	-	337,581	1,716,035	-	-	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	06/01/91	-	362,746	2,236,936	-	-	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	-	368,719	2,611,761	-	-	-
8	6.67% MTN A1 due Dec 2025	12/15/95	-	7,790	84,294	-	649	-
9	4.95% Sr Note due 10/15/2014	10/22/04	-	-	(0)	-	-	-
10	5.95% Sr Note due 10/15/2034	10/22/04	(7,047)	115,724	2,262,876	(587)	6,266	3,378
11	6.35% Sr Note due 6/15/2017	6/2007	(474,980)	307,042	690,844	(39,582)	18,260	5,646
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	(669,302)	186,860	4,889,493	(55,775)	11,994	3,578
13	8.50% Sr Note due 3/15/2019	03/23/09	(77,734)	1,161,169	4,644,678	(6,478)	30,869	7,013
14	4.15% Sr Note due 1/15/2043	01/15/13	2,220,857	378,080	10,506,173	185,071	14,907	2,611
15	4.125% Sr Note due 10/15/2044	10/15/2014	(445,478)	215,407	6,362,190	(37,123)	15,340	2,611
16	Debt Issuance Cost - Amort is pending new debt issue	06/2017	-	-	41,580	-	-	-
17	March 2019 - Swap Position	03/2019	-	-	-	-	-	-
18	Subtotal -- Utility Long-Term Debt		\$ 546,316	\$ 4,135,291	\$ 40,872,178	\$ 45,526	\$ 102,925	\$ 28,524
19								
20	Less Unamortized Debt Discount		\$ 546,316	\$ 4,135,291	\$ 40,872,178	\$ 45,526	\$ 102,925	\$ 28,524
21	Annualized Amortization of T-Lock Settlement, Debt Expense & Debt Discount							
22								
23	Effective Average Cost of Consolidated Debt							
24	Consolidated & Utility							
25	Note: Includes current maturities.							
26	Capital Structure 3-31-2015_Consolidated.xlsm							

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding with Calculation of Effective Interest Rates
As of March 31, 2015

Line No.	Debt Series	Issued	4281	Unamortized	Unamortized	Debt Discount	Applied
			Monthly	Debt Expense	Loss	2260	Retained Earnings
			Expense	1810 Balance	1890 Balance	Balance	Treasury Lock/Swaps
	(a)	(b)	March 31, 2015				
			(aa)	(ab)	(ac)	(ad)	(ae)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	04/01/91	\$ 46,700	\$ -	\$ 3,409,085	\$ -	\$ -
2	6.75% Debentures Unsecured due July 2028	07/27/98	-	742,510	-	586,313	-
3	5.125% Senior Notes due Jan 2013	01/13/03	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/01/87	2,820	-	87,412	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	04/01/90	28,132	-	1,716,035	-	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	06/01/91	30,229	-	2,236,936	-	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	05/01/92	30,727	-	2,611,761	-	-
8	6.67% MTN A1 due Dec 2025	12/15/95	-	84,294	-	-	-
9	4.95% Sr Note due 10/15/2014	10/22/04	-	-	-	(0)	-
10	5.95% Sr Note due 10/15/2034	10/22/04	-	1,472,476	-	790,400	(138,005)
11	6.35% Sr Note due 6/15/2017	6/2007	1,681	493,030	45,377	152,438	(1,029,124)
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	-	3,766,071	-	1,123,422	(17,513,391)
13	8.50% Sr Note due 3/15/2019	03/23/09	58,883	1,481,703	2,826,375	336,600	(310,934)
14	4.15% Sr Note due 1/15/2043	01/15/13	13,988	4,971,560	4,665,113	869,500	61,813,848
15	4.125% Sr Note due 10/15/2044	10/15/2014	-	5,437,857	-	924,333	(13,178,734)
16	Debt Issuance Cost - Amort is pending new debt issue	06/2017	-	41,580	-	-	27,209,996
17	March 2019 - Swap Position	03/2019	-	-	-	-	105,094,642
18	Subtotal – Utility Long-Term Debt		\$ 213,158	\$ 18,491,080	\$ 17,598,093	\$ 4,783,006	\$ 161,948,297
19							
20	Less Unamortized Debt Discount		\$ 213,158	\$ 18,491,080	\$ 17,598,093	\$ 4,783,006	\$ 161,948,297
21	Annualized Amortization of T-Lock Settlement, Debt Expense & Debt Discount						
22							
23	Effective Average Cost of Consolidated Debt						
24	Consolidated & Utility						
25	Note: Includes current maturities.						
26	Capital Structure 3-31-2015_Consolidated.xlsm						

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding
Calculation of Effective Interest Rates
As of March 31, 2012, March 31, 2013
and March 31, 2014

Line No.	Debt Series	Issued	Outstanding 3/31/2012	3/31/2012 Interest Rate	Annual Interest at 3/31/2012	Outstanding 3/31/2013	3/31/2013 Interest Rate	Annual Interest at 3/31/2013
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	6.75% Debentures Unsecured due July 2028	07/27/98	150,000,000	6.75%	10,125,000	150,000,000	6.75%	10,125,000
2	5.125% Senior Notes due Jan 2013	01/13/03	250,000,000	5.125%	12,812,500	-	5.125%	0
3	6.67% MTN A1 due Dec 2025	12/15/95	10,000,000	6.67%	667,000	10,000,000	6.67%	667,000
4	4.95% Sr Note due 10/15/2014	10/22/04	500,000,000	4.95%	24,750,000	500,000,000	4.95%	24,750,000
5	5.95% Sr Note due 10/15/2034	10/22/04	200,000,000	5.95%	11,900,000	200,000,000	5.95%	11,900,000
6	6.35% Sr Note due 6/15/2017	6/2007	250,000,000	6.35%	15,875,000	250,000,000	6.35%	15,875,000
7	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	5.50%	22,000,000	400,000,000	5.50%	22,000,000
8	8.50% Sr Note due 3/15/2019	03/23/09	450,000,000	8.50%	38,250,000	450,000,000	8.50%	38,250,000
9	4.15% Sr Note due 1/15/2043	01/15/13	-		-	500,000,000	4.15%	20,750,000
10	Subtotal -- Utility Long-Term Debt		<u>\$ 2,210,000,000</u>		<u>\$ 136,379,500</u>	<u>\$ 2,460,000,000</u>		<u>\$ 144,317,000</u>
11								
12	Atmos Leasing, Inc. Industrial Develop Revenue Bond							
13	07/13	1991	\$ 196,427	7.90%	\$ 15,518	\$ -	7.90%	\$ -
14	Total Long-Term Debt		<u>\$ 2,210,196,427</u>		<u>\$ 136,395,018</u>	<u>\$ 2,460,000,000</u>		<u>\$ 144,317,000</u>
15	Less Unamortized Debt Discount		\$ 3,852,703			\$ 4,485,822		
16	Annualized Amortization of Treasury-Lock Settlement, Debt Expense & Debt Discount				\$ 7,053,367			\$ 8,602,641
17			<u>\$ 2,206,343,724</u>		<u>\$ 143,448,385</u>	<u>\$ 2,455,514,178</u>		<u>\$ 152,919,641</u>
18	Effective Average Cost of Consolidated Debt			<u>6.50%</u>			<u>6.23%</u>	
19	Utility Only							
20	Note: Includes current maturities							
21	Sources:							
22	Capital Structure 3-31-2014_Consolidated.xlsm							
23	Capital Structure 3-31-2013_Consolidated.xlsm							
24	Capital Structure 3-31-2012_Consolidated.xlsm							

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding
Calculation of Effective Interest Rates
As of March 31, 2012, March 31, 2013
and March 31, 2014

Line No.	Debt Series (a)	Issued (b)	Outstanding 3/31/2014 (i)	3/31/2014 Interest Rate (j)	Annual Interest at 3/31/2014 (k)
1	6.75% Debentures Unsecured due July 2028	07/27/98	150,000,000	6.75%	10,125,000
2	5.125% Senior Notes due Jan 2013	01/13/03	-	5.13%	0
3	6.67% MTN A1 due Dec 2025	12/15/95	10,000,000	6.67%	667,000
4	4.95% Sr Note due 10/15/2014	10/22/04	500,000,000	4.95%	24,750,000
5	5.95% Sr Note due 10/15/2034	10/22/04	200,000,000	5.95%	11,900,000
6	6.35% Sr Note due 6/15/2017	6/2007	250,000,000	6.35%	15,875,000
7	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	5.50%	22,000,000
8	8.50% Sr Note due 3/15/2019	03/23/09	450,000,000	8.50%	38,250,000
9	4.15% Sr Note due 1/15/2043	01/15/13	500,000,000	4.15%	20,750,000
10	Subtotal -- Utility Long-Term Debt		<u>\$ 2,460,000,000</u>		<u>\$ 144,317,000</u>
11					
12	Atmos Leasing, Inc. Industrial Develop Revenue Bond				
13	07/13	1991	<u>0</u>	0.00%	<u>0</u>
14	Total Long-Term Debt		<u>\$ 2,460,000,000</u>		<u>\$ 144,317,000</u>
15	Less Unamortized Debt Discount		<u>\$ 4,171,372</u>		
16	Annualized Amortization of Treasury-Lock Settlement, Debt Expense & Debt Discount				<u>\$ 8,602,641</u>
17			<u>\$ 2,455,828,628</u>		<u>\$ 152,919,641</u>
18	Effective Average Cost of Consolidated Debt			<u>6.23%</u>	End of Period
19	Utility Only				
20	Note: Includes current maturities				
21	Sources:				
22	Capital Structure 3-31-2014_Consolidated.xlsm				
23	Capital Structure 3-31-2013_Consolidated.xlsm				
24	Capital Structure 3-31-2012_Consolidated.xlsm				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Consolidated Long-Term Debt - Unamortized Discount Acct 2260
As of March 31, 2012, March 31, 2013, and March 31, 2014

Line No.	Debt Series	Year Issued	Full Discount	4280	2260	2260	2260
			Before Amortization	Monthly Amortization	Balance Unamortized Discount	Balance Unamortized Discount	Balance Unamortized Discount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	6.75% Debentures Unsecured due July 2028	1998	\$1,327,500	\$ 3,688	\$ 719,063	\$ 674,813	\$ 630,563
2	5.125% Senior Notes due Jan 2013	2003	212,500	-	15,938	(0)	-
3	4.95% Sr Note due 10/15/2014	2004	35,000	292	-	5,250	1,750
4	5.95% Sr Note due 10/15/2034	2004	1,216,000	3,378	8,750	871,467	830,933
5	6.35% Sr Note due 6/15/2017	2007	677,500	5,646	912,000	287,938	220,188
6	Sr Note 5.50% Due 06/15/2041	2011	1,288,000	3,578	355,688	1,209,289	1,166,356
7	8.50% Sr Note due 3/15/2019	2009	841,500	7,013	1,322,340	504,900	420,750
8	4.15% Sr Note due 1/15/2043	2013	940,000	2,611	518,925	932,167	900,833
9	Total Utility Long-Term Debt Unamortized Discount (Sum Lines 1 - 8)		<u>\$6,538,000</u>	<u>\$ 26,204</u>	<u>\$ 3,852,703</u>	<u>\$ 4,485,822</u>	<u>\$ 4,171,372</u>

10

11 Sources:

12 Capital Structure 3-31-2014_Consolidated.xlsm

13 Capital Structure 3-31-2013_Consolidated.xlsm

14 Capital Structure 3-31-2012_Consolidated.xlsm

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Annualized Amortization of Debt Expense and Debt Discount
As of March 31, 2012, March 31, 2013, and March 31, 2014

Line No.	Debt Series	3/31/2012 Annualized 4270 Amortization for Treasury Lock	3/31/2012 Annualized 4280-81 Amortization Debt Expense & Discount	3/31/2013 Annualized 4270 Amortization for Treasury Lock	3/31/2013 Annualized 4280-81 Amortization Debt Expense & Discount	3/31/2014 Annualized 4270 Amortization for Treasury Lock	3/31/2014 Annualized 4280-81 Amortization Debt Expense & Discount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	9.40% First Mortgage Bond J due May 2021/RET 2005		\$ 560,397		\$ 560,397		\$ 560,397
2	6.75% Debentures Unsecured due July 2028		99,938		99,938		99,938
3	5.125% Senior Notes due Jan 2013		1,050,181				
4	10.43% First Mortgage Bond P due 2017 (eff 2012)		33,840		33,837		33,837
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005		337,581		337,581		337,581
6	9.32% First Mortgage Bond T due June 2021/RET 2005		362,746		362,746		362,746
7	8.77% First Mortgage Bond U due May 2022/RET 2005		368,719		368,719		368,719
8	6.67% MTN A1 due Dec 2025		7,790		7,790		7,790
9	4.95% Sr Note due 10/15/2014	\$ 3,237,793	3,500	\$ 3,237,793	453,170	\$ 3,237,793	453,170
10	5.95% Sr Note due 10/15/2034	(7,323)	40,533	(7,047)	115,724	(7,047)	115,724
11	6.35% Sr Note due 6/15/2017	(474,980)	307,042	(474,980)	307,042	(474,980)	307,042
12	Sr Note 5.50% Due 06/15/2041	(669,302)		(669,302)	186,860	(669,302)	186,860
13	8.50% Sr Note due 3/15/2019	(77,957)	1,872,868	(77,734)	1,161,169	(77,734)	1,161,169
14	4.15% Sr Note due 1/15/2043			2,220,857	378,080	2,220,857	378,080
	Annualized Amortization of Debt Expense & Debt Discount (Sum of Lines 1 - 14)	\$ 2,008,232	\$ 5,045,136	\$ 4,229,588	\$ 4,373,053	\$ 4,229,588	\$ 4,373,053
15							
16							
17	Sources:						
18	Capital Structure 3-31-2014_Consolidated.xlsm						
19	Capital Structure 3-31-2013_Consolidated.xlsm						
20	Capital Structure 3-31-2012_Consolidated.xlsm						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Interest Coverage Computation - Atmos Consolidated
Test Year Ending March 31, 2015

Line No.	Description	12/31/2012	12/31/2013	12/31/2014	3/31/2014	3/31/2015
	(a)	(b)	(c)	(d)	(e)	(f)
1	Net Income Before Interest and Income Taxes	\$ 482,943,533	\$ 529,131,855	\$ 623,543,294	\$ 559,526,198	\$ 623,629,933
2						
3	Interest Expense	\$ 133,553,942	\$ 128,020,011	\$ 125,293,537	\$ 126,553,589	\$ 120,945,238
4	Capitalized Interest	2,286,427	1,893,945	1,650,424	1,693,690	1,846,223
5	Total Interest Expense (Line 3 + Line 4)	<u>\$ 135,840,369</u>	<u>\$ 129,913,956</u>	<u>\$ 126,943,961</u>	<u>\$ 128,247,278</u>	<u>\$ 122,791,460</u>
6						
7	Times Interest Earned Before Income Taxes (Line 1 / Line 5)	3.56	4.07	4.91	4.36	5.08
8						
9						
10	Sources:					
11	Income Statements-Schedule A.xlsx					
12	Income Statements-Schedule B.xlsx					

Atmos Energy Corporation
Financial and Operating Data
Consolidated Balance Sheet

	March 31		December 31		
	2015	2014	2014	2013	2012
ASSETS					
Property, plant and equipment	\$ 8,789,599	\$ 8,014,440	\$ 8,661,288	\$ 7,861,741	\$ 7,283,533
Less accumulated depreciation and amortization	1,763,521	1,744,457	1,748,747	1,708,778	1,688,239
Net property, plant & equipment	7,026,078	6,269,983	6,912,541	6,152,963	5,595,294
Current assets					
Cash and cash equivalents	95,525	136,740	123,832	194,563	124,601
Accounts receivable, net	511,830	671,021	607,421	661,213	500,863
Gas stored underground	143,154	124,950	277,916	286,542	274,126
Other current assets and prepayments	67,128	126,450	109,595	157,252	265,044
Total current assets	817,637	1,059,161	1,118,764	1,299,570	1,164,634
Goodwill and intangible assets	742,029	741,363	742,029	741,363	740,836
Deferred charges and other assets	340,900	417,109	341,759	422,195	463,454
	<u>\$ 8,926,644</u>	<u>\$ 8,487,616</u>	<u>\$ 9,115,093</u>	<u>\$ 8,616,091</u>	<u>\$ 7,964,218</u>

Atmos Energy Corporation
Financial and Operating Data
Consolidated Balance Sheet

	March 31		December 31		
	2015	2014	2014	2013	2012
CAPITALIZATION AND LIABILITIES					
Shareholders' equity					
Common Stock	\$ 505	\$ 501	\$ 504	\$ 455	\$ 453
Additional paid in capital	2,192,100	2,163,144	2,181,645	1,769,516	1,750,195
Retained earnings	1,075,177	924,282	975,975	828,311	709,438
Accum. Other comprehensive income (loss)	(128,088)	36,834	(94,199)	63,032	(36,081)
Shareholders' equity	<u>3,139,694</u>	<u>3,124,761</u>	<u>3,063,925</u>	<u>2,661,314</u>	<u>2,424,005</u>
Long-term debt	<u>2,455,217</u>	<u>1,955,829</u>	<u>2,455,131</u>	<u>1,955,750</u>	<u>1,956,376</u>
Total capitalization	5,594,911	5,080,590	5,519,056	4,617,064	4,380,381
Current liabilities					
Accounts payable and accrued liabilities	295,589	442,816	397,595	458,198	367,312
Other current liabilities	497,927	420,576	472,113	365,508	446,717
Short-term debt	224,986	-	550,903	689,795	830,891
Current maturities of long-term debt	-	500,000	-	500,000	131
Total current liabilities	<u>1,018,502</u>	<u>1,363,392</u>	<u>1,420,611</u>	<u>2,013,501</u>	<u>1,645,051</u>
Deferred income taxes	1,338,755	1,283,551	1,256,443	1,230,052	1,066,273
Regulatory cost of removal obligation	441,655	358,262	443,931	356,617	371,608
Pension and postretirement costs	350,889	360,851	345,350	359,534	456,694
Deferred credits and other liabilities	181,932	40,970	129,702	39,323	44,211
	<u>\$ 8,926,644</u>	<u>\$ 8,487,616</u>	<u>\$ 9,115,093</u>	<u>\$ 8,616,091</u>	<u>\$ 7,964,218</u>

Note: These amounts are from our quarterly 10-Q filings.

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF INCOME

	<u>Year Ended March 31</u>		<u>Year Ended December 31</u>		
	<u>2015</u>	<u>2014</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Operating Revenues					
Natural gas distribution segment	\$ 2,904,106	\$ 2,962,355	\$ 3,064,453	\$ 2,576,571	\$ 2,136,004
Regulated transmission and storage segment	348,800	291,327	330,685	279,560	251,273
Nonregulated segment	1,773,256	1,964,476	2,093,149	1,635,741	1,307,021
Intersegment eliminations	(495,125)	(466,379)	(532,464)	(395,419)	(305,654)
	<u>4,531,037</u>	<u>4,751,779</u>	<u>4,955,823</u>	<u>4,096,453</u>	<u>3,388,644</u>
Purchase gas cost					
Natural gas distribution segment	1,681,903	1,823,397	1,863,297	1,475,795	1,117,225
Regulated transmission and storage segment	-	-	-	-	-
Nonregulated segment	1,702,511	1,891,756	2,007,721	1,576,303	1,244,843
Intersegment eliminations	(494,592)	(465,545)	(531,949)	(394,290)	(304,133)
	<u>2,889,822</u>	<u>3,249,608</u>	<u>3,339,069</u>	<u>2,657,808</u>	<u>2,057,935</u>
Gross Profit	1,641,215	1,502,171	1,616,754	1,438,645	1,330,709
Operating expenses					
Operation and maintenance	516,764	510,839	507,979	497,250	445,496
Depreciation and amortization	267,826	240,096	261,111	235,969	238,738
Taxes, other than income	228,141	193,657	219,310	187,749	179,496
Asset impairments	-	-	-	-	5,288
Total operating expenses	<u>1,012,731</u>	<u>944,592</u>	<u>988,400</u>	<u>920,968</u>	<u>869,018</u>
Operating income	628,484	557,579	628,354	517,677	461,691

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF INCOME

	<u>Year Ended March 31</u>		<u>Year Ended December 31</u>		
	<u>2015</u>	<u>2014</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Miscellaneous income (expense), net	(4,855)	(6,255)	(4,810)	(3,027)	(11,930)
Interest charges	122,790	128,248	126,944	129,978	135,970
Income before income taxes	500,839	423,076	496,600	384,672	313,791
Income tax expense	196,126	161,683	196,204	144,306	106,631
Income from continuing operations	304,713	261,393	300,396	240,366	207,160
Income from discontinued operations, net	-	-	-	4,085	15,166
Gain on sale of discontinued operations, net	-	5,294	-	5,294	6,349
Net Income	<u>\$ 304,713</u>	<u>\$ 266,687</u>	<u>\$ 300,396</u>	<u>\$ 249,745</u>	<u>\$ 228,675</u>
Per share data					
Basic net income per share	<u>\$ 3.00</u>	<u>\$ 2.84</u>	<u>\$ 2.96</u>	<u>\$ 2.72</u>	<u>\$ 2.53</u>
Diluted net income per share	<u>\$ 3.00</u>	<u>\$ 2.84</u>	<u>\$ 2.96</u>	<u>\$ 2.72</u>	<u>\$ 2.50</u>
Weighted average shares outstanding:					
Basic	<u>101,667</u>	<u>94,013</u>	<u>101,581</u>	<u>91,841</u>	<u>90,359</u>
Diluted	<u>101,667</u>	<u>94,015</u>	<u>101,581</u>	<u>91,843</u>	<u>91,309</u>

Note: These amounts are for the twelve months ended. Please note that we do not report the twelve months ending March 31st or December 31st in our quarterly SEC reports.

Atmos Energy Corporation
CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

	Common Stock		Additional Paid-in Capital	Accumulated Other Comprehensive Income (loss)	Retained Earnings	Total
	Number of Shares	Stated Value				
			(In thousands, except share data)			
Balance, September 30, 2009	92,551,709	\$ 463	\$ 1,791,129	\$ (20,184)	\$ 405,353	\$ 2,176,761
Comprehensive income:						
Net income	-	-	-	-	205,839	205,839
Unrealized holding losses on investments, net	-	-	-	1,745	-	1,745
Treasury lock agreements, net	-	-	-	2,030	-	2,030
Cash flow hedges, net	-	-	-	(6,963)	-	(6,963)
Total comprehensive income						202,651
Repurchase of common stock	(2,958,580)	(15)	(100,435)	-	-	(100,450)
Repurchase of equity awards	(37,365)	-	(1,191)	-	-	(1,191)
Cash dividends	-	-	-	-	(124,287)	(124,287)
Common stock issued						
Direct stock purchase plan	103,529	1	2,881	-	-	2,882
Retirement savings plan	79,722	-	2,281	-	-	2,281
Long-term incentive plan	421,706	2	8,708	-	-	8,710
Employee stock-based compensation	-	-	10,894	-	-	10,894
Outside directors stock-for-fee plan	3,382	-	97	-	-	97
Balance, September 30, 2010	<u>90,164,103</u>	<u>\$ 451</u>	<u>\$ 1,714,364</u>	<u>\$ (23,372)</u>	<u>\$ 486,905</u>	<u>\$ 2,178,348</u>

Atmos Energy Corporation
CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

	Common Stock		Additional Paid-in Capital	Accumulated	Retained Earnings	Total
	Number of Shares	Stated Value		Other Comprehensive Income (loss)		
Comprehensive income:						
Net income	-	\$ -	\$ -	\$ -	\$ 207,601	\$ 207,601
Other comprehensive loss	-	-	-	(25,088)	-	(25,088)
Repurchase of common stock	(375,468)	(2)	2	-	-	-
Repurchase of equity awards	(169,793)	(1)	(5,298)	-	-	(5,299)
Cash dividends	-	-	-	-	(124,011)	(124,011)
Common stock issued						
Direct stock purchase plan	-	-	(54)	-	-	(54)
Long-term incentive plan	675,255	3	13,886	-	-	13,889
Employee stock-based compensation	-	-	9,958	-	-	9,958
Outside directors stock-for-fee plan	2,385	-	77	-	-	77
Balance, September 30, 2011	<u>90,296,482</u>	<u>\$ 451</u>	<u>\$ 1,732,935</u>	<u>\$ (48,460)</u>	<u>\$ 570,495</u>	<u>\$ 2,255,421</u>
Comprehensive income:						
Net income	-	\$ -	\$ -	\$ -	\$ 216,717	\$ 216,717
Other comprehensive loss	-	-	-	853	-	853
Repurchase of common stock	(387,991)	(2)	(12,533)	-	-	(12,535)
Repurchase of equity awards	(153,255)	-	(5,219)	-	-	(5,219)
Cash dividends	-	-	-	-	(125,796)	(125,796)
Common stock issued						
Direct stock purchase plan	-	-	(65)	-	-	(65)
Long-term incentive plan	482,289	2	12,519	-	(484)	12,037
Employee stock-based compensation	-	-	17,752	-	-	17,752
Outside directors stock-for-fee plan	2,375	-	78	-	-	78
Balance, September 30, 2012	<u>90,239,900</u>	<u>\$ 451</u>	<u>\$ 1,745,467</u>	<u>\$ (47,607)</u>	<u>\$ 660,932</u>	<u>\$ 2,359,243</u>

Atmos Energy Corporation
CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

	Common Stock		Additional Paid-in Capital	Accumulated Other	Retained Earnings	Total
	Number of Shares	Stated Value		Comprehensive Income (loss)		
Comprehensive income:						
Net income	-	\$ -	\$ -	\$ -	\$ 243,194	\$ 243,194
Other comprehensive loss	-	-	-	86,485	-	86,485
Repurchase of equity awards	(133,449)	-	(5,150)	-	-	(5,150)
Cash dividends	-	-	-	-	(128,115)	(128,115)
Common stock issued						
Direct stock purchase plan	-	-	(50)	-	-	(50)
Long-term incentive plan	531,672	2	9,530	-	(744)	8,788
Employee stock-based compensation	-	-	15,934	-	-	15,934
Outside directors stock-for-fee plan	2,088	-	80	-	-	80
Balance, September 30, 2013	<u>90,640,211</u>	<u>\$ 453</u>	<u>\$ 1,765,811</u>	<u>\$ 38,878</u>	<u>\$ 775,267</u>	<u>\$ 2,580,409</u>
Comprehensive income:						
Net income	-	\$ -	\$ -	\$ -	\$ 289,817	\$ 289,817
Other comprehensive loss	-	-	-	(51,271)	-	(51,271)
Repurchase of equity awards	(190,134)	(1)	(8,716)	-	-	(8,717)
Cash dividends	-	-	-	-	(146,248)	(146,248)
Common stock issued						
Public Offering	9,200,000	46	390,159	-	-	390,205
Direct stock purchase plan	83,150	1	4,066	-	-	4,067
Long-term incentive plan	653,130	3	5,214	-	(864)	4,353
Employee stock-based compensation	-	-	23,536	-	-	23,536
Outside directors stock-for-fee plan	1,735	-	81	-	-	81
Balance, September 30, 2014	<u>100,388,092</u>	<u>\$ 502</u>	<u>\$ 2,180,151</u>	<u>\$ (12,393)</u>	<u>\$ 917,972</u>	<u>\$ 3,086,232</u>

Note: The Consolidated Statement of Shareholder's Equity is prepared on a Fiscal Year basis only and is included in our Form 10-K.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Revenue and Expenses by Primary Account

Line No.	Account Number	12 Months Ended				
		March 2015	March 2014	December 2014	December 2013	December 2012
	(a)	(b)	(c)	(d)	(e)	(f)
1	4030	\$ 10,268,707	\$ 9,718,016	\$ 10,136,242	\$ 9,585,201	\$ 9,600,960
2	4060	364,271	372,656	365,796	373,418	373,418
3	4074	(2,295)	(4,060)	(2,935)	(4,318)	(5,041)
4	4081	8,008,682	8,117,894	8,306,213	7,867,381	6,654,507
5	4091	(79,319)	1,562,542	(79,319)	819,615	226,441
6	4101	5,064,364	3,016,214	5,064,364	3,759,141	2,399,832
7	4160	-	658	-	658	-
8	4170	-	(785)	-	(6,496)	(879)
9	4190	(42,227)	(67,698)	(53,561)	(64,613)	(50,936)
10	4210	(563,657)	(625,352)	(563,349)	(795,032)	(1,266,095)
11	4211	-	-	-	(11)	(306)
12	4212	-	-	-	11	2,503
13	4261	78,691	64,699	57,182	64,227	71,036
14	4263	450	305	397	906	152
15	4264	38,389	42,010	42,170	36,438	41,762
16	4265	115,341	118,294	104,308	134,542	117,011
17	4270	4,657,681	4,820,337	4,713,110	4,806,884	4,115,919
18	4280	55,148	58,649	56,972	58,530	51,389
19	4281	82,109	83,004	81,981	82,970	92,618
20	4300	57,981	34,232	61,987	28,169	23,990
21	4310	108,623	109,435	105,660	115,900	142,543
22	4320	(24,134)	(14,396)	(22,381)	(25,667)	(62,556)
23	4800	(94,699,462)	(106,006,875)	(106,406,323)	(90,178,669)	(69,313,682)
24	4805	1,940,924	(465,170)	(97,493)	(693,248)	542,733

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Revenue and Expenses by Primary Account

Line No.	Account Number	12 Months Ended				
		March 2015	March 2014	December 2014	December 2013	December 2012
	(a)	(b)	(c)	(d)	(e)	(f)
25	4811	(25,486,412)	(28,645,249)	(28,722,245)	(24,046,460)	(18,418,004)
26	4812	(401,233)	(733,684)	(630,529)	(632,889)	(490,735)
27	4813	(5,449,791)	(5,933,683)	(5,505,339)	(6,031,926)	(4,383,552)
28	4815	512,430	(100,028)	(77,749)	(144,429)	177,170
29	4820	(1,857,676)	(2,250,650)	(2,192,022)	(1,970,197)	(1,567,863)
30	4825	51,101	4,770	81	2,704	14,207
31	4870	(394,572)	(306,581)	(417,303)	(239,555)	(263,111)
32	4880	(627,376)	(341,339)	(621,444)	(328,096)	(192,713)
33	4893	(5,402,652)	(5,018,596)	(5,188,369)	(4,755,085)	(4,476,622)
34	4895	-	-	-	-	212,168
35	4896	-	-	-	-	208,405
36	4950	(821,281)	(1,478,202)	(1,275,580)	(1,344,094)	(683,571)
37	7520	10,200	22,400	-	22,400	29,868
38	8001	(318,480)	(803,860)	(1,027,140)	(338,590)	(157,500)
39	8010	914,995	1,217,832	958,412	1,259,148	1,088,242
40	8040	60,003,178	72,769,598	76,644,644	54,193,779	31,578,074
41	8050	(5,080)	(2,700)	(4,217)	(2,749)	(3,661)
42	8051	54,256,259	67,157,631	66,539,302	51,872,316	34,826,127
43	8052	16,497,895	19,992,240	19,859,293	15,552,719	10,594,513
44	8053	280,246	566,433	483,848	469,803	353,359
45	8054	1,257,790	1,636,315	1,581,112	1,355,450	990,443
46	8055	4,468,600	4,842,217	4,533,930	4,912,613	3,419,449
47	8057	134,042	102,332	138,725	91,146	96,791
48	8058	(2,494,730)	573,106	169,129	887,108	(894,435)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Revenue and Expenses by Primary Account

Line No.	Account Number	12 Months Ended				
		March 2015	March 2014	December 2014	December 2013	December 2012
	(a)	(b)	(c)	(d)	(e)	(f)
49	8059	(79,340,590)	(88,479,028)	(92,298,135)	(68,543,825)	(54,926,030)
50	8060	(105,992)	95,189	(129,856)	(74,137)	(16,854)
51	8081	18,814,139	15,995,201	15,510,949	15,502,083	16,171,972
52	8082	(19,448,913)	(18,715,957)	(19,473,813)	(18,704,909)	(10,219,957)
53	8120	(54,441)	(73,784)	(81,566)	(60,517)	(75,816)
54	8130	-	4,013	-	4,005	-
55	8160	477,933	613,324	544,186	561,171	622,568
56	8180	-	-	-	-	22
57	8190	105,466	89,295	147,000	76,662	74,909
58	8240	16,994	11,730	28,514	11,730	11,770
59	8250	72,520	66,886	73,061	64,248	67,296
60	8310	-	1,120	-	1,120	-
61	8320	1,881	3,723	1,487	4,502	4,046
62	8340	6,693	13,945	11,815	14,583	19,387
63	8350	938	2,788	938	2,788	-
64	8410	40,128	34,633	36,286	35,305	26,639
65	8560	849	487	865	473	368
66	8570	5,094	3,462	4,641	3,722	2,310
67	8580	19,541,184	17,997,384	19,900,723	16,769,718	16,561,529
68	8630	-	-	-	-	1,224
69	8640	44	-	44	-	-
70	8700	950,447	988,324	957,326	1,048,173	824,015
71	8710	15,544	13,875	13,438	14,416	10,477
72	8711	2,138	794	2,138	794	982

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Revenue and Expenses by Primary Account

Line No.	Account Number	12 Months Ended				
		March 2015	March 2014	December 2014	December 2013	December 2012
	(a)	(b)	(c)	(d)	(e)	(f)
73	8740	3,676,753	3,520,039	3,642,985	3,458,247	2,962,362
74	8750	57,843	264,781	49,236	258,663	48,965
75	8760	-	-	-	149	-
76	8770	25,908	1,333	25,614	1,057	672
77	8780	523,756	436,101	508,279	434,501	381,137
78	8790	111,386	112,135	121,194	98,773	81,515
79	8800	360,512	391,801	372,768	413,251	295,156
80	8810	68,644	92,665	76,544	87,516	66,140
81	8850	258,584	251,928	257,222	255,095	221,028
82	8860	8,308	8,929	8,688	12,643	13,535
83	8870	161,839	161,459	178,207	154,354	136,909
84	8880	-	61	-	61	-
85	8890	84,887	85,890	88,631	78,707	57,825
86	8900	1,601	1,813	1,837	1,955	2,202
87	8910	231	-	-	393	-
88	8920	6,201	4,306	6,909	2,844	13,941
89	8930	6,269	3,062	4,510	4,148	8,316
90	9010	46,806	42,973	49,229	48,118	45,479
91	9020	759,670	778,294	771,288	789,937	741,640
92	9030	81,207	29,951	80,490	33,301	72,627
93	9040	872,410	1,142,775	825,139	912,516	521,683
94	9050	8,595	5,842	8,724	5,963	7,658
95	9070	169	860	285	758	1,570
96	9080	35,549	44,194	35,542	46,399	19,292

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Revenue and Expenses by Primary Account

Line No.	Account Number	12 Months Ended				
		March 2015	March 2014	December 2014	December 2013	December 2012
	(a)	(b)	(c)	(d)	(e)	(f)
97	9090	7,682	8,123	7,640	7,248	8,055
98	9100	66,688	81,592	67,312	88,054	92,028
99	9110	117,839	125,908	121,550	127,921	134,982
100	9120	23,816	34,438	30,191	31,125	19,958
101	9130	-	-	-	-	75
102	9160	-	65	-	65	1,500
103	9200	78,651	216,824	78,204	281,403	263,854
104	9210	13,716	27,100	19,650	21,273	18,473
105	9220	9,255,524	9,392,248	9,196,673	8,952,885	8,066,767
106	9230	123,826	109,101	108,693	136,216	145,524
107	9240	116,298	122,360	119,758	119,249	105,763
108	9250	28,083	359,606	33,320	355,041	42,935
109	9260	1,924,532	1,694,897	1,838,865	1,731,146	1,698,561
110	9270	1,831	1,265	932	665	1,927
111	9280	263,547	228,649	251,879	193,219	205,516
112	9302	46,682	44,101	55,370	40,120	45,569
113	9310	-	12,628	-	19,520	21,856

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending March 31, 2015

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party).
2. Provide a sub-heading and total for each gas service revenue account.
3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g.

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
1	RESIDENTIAL - A/C 480					
2						
3						
4	Division 81	10,126,186	92,758,537	120,523	84.0	9.16
5						
9	TOTAL	10,126,186	92,758,537	120,523	84.0	9.16
10	COMMERCIAL - A/C 481.1					
11						
12						
13	Division 81	3,069,663	24,973,982	9,301	330.0	8.14
14						
18	TOTAL	3,069,663	24,973,982	9,301	330.0	8.14
19	INDUSTRIAL, SMALL 481.3					
20						
21						
22	Division 81	50,512	401,233	92	549.0	7.94

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending March 31, 2015

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party).
2. Provide a sub-heading and total for each gas service revenue account.
3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g.

	Number and Title of Rate Schedule or Name Holder of	MCF. Sold @ F. BTU content		Average Number of	MCF of Sales per	Revenue per MCF
23						
28	TOTAL	50,512	401,233	92	549.0	7.94
29	INDUSTRIAL, LARGE 481.4					
30	NONE	-	0	0	0.0	0.00
31	TOTAL	-	0	0	0.0	0.00
32						
33						
34	IRRIGATION 481.5	822,071	5,449,791	278	2,957.1	6.63
35	TOTAL	822,071	5,449,791	278	2,957.1	6.63
36						
37	PUBLIC AUTHORITIES 482	224,324	1,806,575	525	427.3	8.05
38						
39	TOTAL	224,324	1,806,575	525	427.3	8.05
40						
41						
42	TOTAL	14,292,756	125,390,118	130,719	109.3	8.77
43						

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SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party).
2. Provide a sub-heading and total for each gas service revenue account.
3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g.

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content <hr/> (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
1	RESIDENTIAL - A/C 480					
2						
3						
4	Division 81	11,677,837	106,472,045	119,643	97.6	9.12
5						
9	TOTAL	11,677,837	106,472,045	119,643	97.6	9.12
10	COMMERCIAL - A/C 481.1					
11						
12						
13	Division 81	3,459,365	28,745,277	9,338	370.5	8.31
14						
18	TOTAL	3,459,365	28,745,277	9,338	370.5	8.31
19	INDUSTRIAL, SMALL 481.3					
20						
21						
22	Division 81	110,776	733,684	92	1,204.1	6.62

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SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

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2. Provide a sub-heading and total for each gas service revenue account.
3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g.

	Number and Title of Rate Schedule or Name Holder of	MCF. Sold @ F. BTU content		Average Number of	MCF of Sales per	Revenue per MCF
23						
28	TOTAL	110,776	733,684	92	1,204.1	6.62
29	INDUSTRIAL, LARGE 481.4					
30	NONE	-	0	0	0.0	0.00
31	TOTAL	-	0	0	0.0	0.00
32						
33						
34	IRRIGATION 481.5	947,239	5,933,682	141	6,718.0	6.26
35	TOTAL	947,239	5,933,682	141	6,718.0	6.26
36						
37	PUBLIC AUTHORITIES 482	275,509	2,245,880	531	518.8	8.15
38						
39	TOTAL	275,509	2,245,880	531	518.8	8.15
40						
41						
42	TOTAL	16,470,726	144,130,568	129,745	126.9	8.75
43						

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SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

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2. Provide a sub-heading and total for each gas service revenue account.
3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g.

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
1	RESIDENTIAL - A/C 480					
2						
3						
4	Division 81	7,128,260	66,325,913	114,302	62.4	9.30
5						
6	Division 86	290,740	2,445,036	4,008	72.5	8.41
7						
8						
9	TOTAL	7,419,000	68,770,949	118,310	62.7	9.27
10	COMMERCIAL - A/C 481.1					
11						

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SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)						
1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party).						
2. Provide a sub-heading and total for each gas service revenue account.						
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Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
12						
13	Division 81	2,133,358	17,223,044	8,858	240.8	8.07
14						
15	Division 86	139,833	1,017,789	487	287.1	7.28
16						
17						
18	TOTAL	2,273,191	18,240,833	9,345	243.3	8.02
19	INDUSTRIAL, SMALL 481.3					
20						
21						
22	Division 81	84,538	489,133	92	918.9	5.79
23						
24	Division 86	0	1,602	0	0.0	0.00
25						
26						
27						
28	TOTAL	84,538	490,735	92	918.9	5.80

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SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)						
1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party).						
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Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
29	INDUSTRIAL, LARGE 481.4					
30	NONE	-	-	0	0.0	0.00
31	TOTAL	-	-	0	0.0	0.00
32						
33	IRRIGATION 481.5					
34	GG-SW (Southwest Total)	965,221	4,383,551	275	3,509.9	4.54
35	TOTAL	965,221	4,383,551	275	3,509.9	4.54
36						
37	PUBLIC AUTHORITIES 482					
38		215,138	1,553,656	548	392.6	7.22
39	TOTAL	215,138	1,553,656	548	392.6	7.22
40						
41						
42	TOTAL	10,957,088	93,439,724	128,570	85.2	8.53
43						
44						

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SALES OF NATURAL GAS BY KANSAS COMMUNITIES

1. A similar schedule in the regular report calls for sales of gas by communities of 10,000 population or more by separate states. In the schedule below
2. Communities" mean: Cities, towns, villages and cross-road communities served on other than standard rural rates.

Line No.	COMMUNITY		BTU Content Per CF of Gas (c)	RESIDENTIAL		
	NAME (a)	Population (b)		Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
1	Subtotal from page 14			64,406,010	7,007,541	110,008
2	Ramona			25,656	2,679	47
3	Redfield			24,511	2,590	44
4	Savonburg			26,717	2,913	45
5	Scotsman Estates			12,204	1,033	30
6	Sedan			323,681	33,821	596
7	Shawnee			373,836	44,059	526
8	South Haven			74,658	7,640	143
9	Spring Hill			686,115	70,993	1,298
10	Stark			15,513	1,514	31
11	Strong City			116,768	11,939	225
12	Sycamore			20,297	2,058	39
13	Tampa			32,473	3,353	61
14	Thayer			3,421	355	6
15	Toronto			77,453	7,970	146
16	Tyro			51,389	5,132	102

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SALES OF NATURAL GAS BY KANSAS COMMUNITIES

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2. Communities" mean: Cities, towns, villages and cross-road communities served on other than standard rural rates.

Line No.	COMMUNITY		BTU Content Per CF of Gas (c)	RESIDENTIAL		
	NAME (a)	Population (b)		Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
17	White City			121,266	13,132	211
18	Wilsey			42,358	4,431	77
19	Yates Center			366,522	38,549	667
20						
21	Total Division 81*			66,800,848	7,261,702	114,302
22						
23						
24						
25						
26						
27						
28	Hickok			17,183	1,965	29
29	Johnson City			483,202	59,178	700
30	Kendall			19,544	2,493	26
31	Manter			53,822	6,065	92
32	Syracuse			483,560	56,103	798

* Divisions 82, 83, 84, & 85 have been collapsed into Division 81

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SALES OF NATURAL GAS BY KANSAS COMMUNITIES

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2. Communities" mean: Cities, towns, villages and cross-road communities served on other than standard rural rates.

Line No.	COMMUNITY		BTU Content Per CF of Gas (c)	RESIDENTIAL		
	NAME (a)	Population (b)		Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
33	Ulysses			1,455,523	170,030	2,363
34	Total Southwest Kansas					
35	Division 86			2,512,834	295,834	4,008
36						
37						
38						
39	PUBLIC AUTHORITY					
40						
41						
42				69,313,682	7,557,536	118,310
43						
44	UNBILLED			(542,733)	(138,536)	-
45						
46	TOTAL KANSAS			68,770,949	7,419,000	118,310
47						
48						

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SALES OF NATURAL GAS BY KANSAS COMMUNITIES

3. If sales by all Kansas Communities are set forth fully in the regular report, the following schedule need not be prepared. In such case, merely make reference to the page in the regular report where sales by Kansas Communities may be found.

4. The information below should be on the same basis as provided in the schedule on page 8 of this supplement except cents may be omitted in reporting revenues, and the totals for the various accounts should agree with the amounts for those accounts shown on page 8.

COMMERCIAL			INDUSTRIAL			TOTAL			Line No.
Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	
16,675,498	2,096,326	8,372	490,735	84,538	92	81,572,243	9,188,405	118,472	1
7,132	559	8	-	-	-	32,788	3,238	55	2
1,777	139	2	-	-	-	26,288	2,729	46	3
5,659	394	7	-	-	-	32,376	3,307	52	4
-	-	-	-	-	-	12,204	1,033	30	5
205,427	24,656	112	-	-	-	529,108	58,477	708	6
24,975	2,626	19	-	-	-	398,811	46,685	545	7
12,004	857	15	-	-	-	86,662	8,497	158	8
193,842	22,639	120	-	-	-	879,957	93,632	1,418	9
9,182	818	9	-	-	-	24,695	2,332	40	10
29,328	2,710	28	-	-	-	146,096	14,649	253	11
4,387	266	6	-	-	-	24,684	2,324	45	12
11,565	1,049	11	-	-	-	44,038	4,402	72	13
-	-	-	-	-	-	3,421	355	6	14
11,789	870	14	-	-	-	89,242	8,840	160	15
10,492	885	11	-	-	-	61,881	6,017	113	16
16,776	1,389	18	-	-	-	138,042	14,521	229	17
4,299	397	4	-	-	-	46,657	4,828	81	18

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Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	
123,665	12,551	102	-	-	-	490,187	51,100	769	19
17,347,797	2,169,131	8,858	490,735	84,538	92	84,639,380	9,515,371	123,252	20
									21
									22
									23
									24
									25
									26
									27
5,653	658	4	-	-	-	22,836	2,623	119	28
231,988	31,971	90	2,153,471	472,879	131	2,868,661	564,028	837	29
6,281	598	6	4,866	996	1	30,691	4,087	33	30
10,251	1,255	6	-	-	-	64,073	7,320	191	31
288,003	42,420	99	442,903	99,637	33	1,214,466	198,160	1,117	32
528,030	67,695	286	1,782,311	391,709	110	3,765,864	629,434	2,473	33
									34
1,070,206	144,597	487	4,383,551	965,221	275	7,966,591	1,405,652	4,770	35
									36

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COMMERCIAL			INDUSTRIAL			TOTAL			Line No.
Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	
						1,553,656	215,138	548	37
18,418,003	2,313,728	9,345	4,874,286	1,049,759	367	94,159,627	11,136,161	128,570	38
(177,170)	(40,537)	-	-	-	-	(719,903)	(179,073)	-	39
									40
									41
									42
									43
									44
18,240,833	2,273,191	9,345	4,874,286	1,049,759	367	93,439,724	10,957,089	128,570	45
									46
									47
									48
									49

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SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

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Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
1	RESIDENTIAL - A/C 480					
2						
3						
4	Division 81	10,557,466	90,871,917	119,649	88.2	8.61
5						
6						
7						
8						
9	TOTAL	10,557,466	90,871,917	119,649	88.2	8.61
10	COMMERCIAL - A/C 481.1					
11						

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Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
12	Division 81	3,125,141	24,190,889	9,385	333.0	7.74
13						
14						
15						
16						
17						
18	TOTAL	3,125,141	24,190,889	9,385	333.0	7.74
19	INDUSTRIAL, SMALL 481.3					
20						
21						
22	Division 81	104,546	632,889	93	1,124.2	6.05
23						
24						
25						
26						
27						
28	TOTAL	104,546	632,889	93	1,124.2	6.05

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3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g.

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold @ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
29	INDUSTRIAL, LARGE 481.4					
30	NONE	-	-	0	0.0	0.00
31	TOTAL	-	-	0	0.0	0.00
32						
33	IRRIGATION 481.5					
34	GGs-SW (Southwest Total)	985,867	6,031,926	280	3,521.0	6.12
35	TOTAL	985,867	6,031,926	280	3,521.0	6.12
36						
37	PUBLIC AUTHORITIES 482					
38		270,101	1,967,493	545	495.6	7.28
39	TOTAL	270,101	1,967,493	545	495.6	7.28
40						
41						
42	TOTAL	15,043,121	123,695,114	129,952	115.8	8.22
43						
44						

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SALES OF NATURAL GAS BY KANSAS COMMUNITIES

1. A similar schedule in the regular report calls for sales of gas by communities of 10,000 population or more by separate states. In the schedule below such information for the state of Kansas is to be listed for all communities served.
2. Communities" mean: Cities, towns, villages and cross-road communities served on other than standard rural rates.

Line No.	COMMUNITY		BTU Content Per CF of Gas (c)	RESIDENTIAL		
	NAME (a)	Population (b)		Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
1	Subtotal from page 14			84,333,419	9,617,103	107,356
2	Ramona			31,488	3,459	45
3	Redfield			25,817	2,955	33
4	Savonburg			31,338	3,679	37
5	Sedan			378,484	41,657	530
6	Shawnee			510,613	61,730	518
7	South Haven			93,891	10,251	132
8	Spring Hill			847,372	93,553	1,196
9	Stark			18,543	1,976	28
10	Strong City			141,057	14,519	223
11	Syracuse			562,700	61,071	748
12	Tampa			40,263	4,313	60
13	Thayer			2,376	281	3
14	Toronto			94,528	10,162	140
15	Tyro			59,190	6,335	89

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Line No.	COMMUNITY		BTU Content Per CF of Gas (c)	RESIDENTIAL		
	NAME (a)	Population (b)		Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
16	Ulysses			1,686,270	183,560	2,220
17	White City			147,114	16,222	201
18	Wilsey			53,018	5,907	70
19	Yates Center			454,410	50,922	624
20	Unincorporated Areas			3,151,642	311,440	5,398
21						
22		Total Division 81*		92,663,533	10,501,094	119,649
23						
24		* Divisions 82, 83, 84, & 85 have				
25		been collapsed into Division 81				
26						
27	PUBLIC AUTHORITY					
28						
29						
30				92,663,533	10,501,094	119,649

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SALES OF NATURAL GAS BY KANSAS COMMUNITIES

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2. Communities" mean: Cities, towns, villages and cross-road communities served on other than standard rural rates.

Line No.	COMMUNITY		BTU Content Per CF of Gas (c)	RESIDENTIAL		
	NAME (a)	Population (b)		Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
31						
32	WNA and Other			(2,484,864)		
33						
34	UNBILLED			693,248	56,372	-
35						
36	TOTAL KANSAS			90,871,917	10,557,466	119,649
37						
38						
39						
40						
41						
42						
43						
44						
45						

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SALES OF NATURAL GAS BY KANSAS COMMUNITIES

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COMMERCIAL			INDUSTRIAL			TOTAL			Line No.
Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	
21,714,885	2,742,473	8,071	979,625	161,738	129	107,027,930	12,521,313	115,555	1
7,558	653	7	0	0	0	39,046	4,111	52	2
1,702	167	1	0	0	0	27,519	3,122	34	3
5,067	471	4	0	0	0	36,405	4,151	41	4
171,423	19,292	99	0	0	0	549,907	60,949	629	5
35,730	4,218	18	0	0	0	546,343	65,948	536	6
13,261	1,278	11	0	0	0	107,152	11,529	143	7
258,172	31,353	120	0	0	0	1,105,543	124,906	1,316	8
8,255	904	5	0	0	0	26,798	2,880	33	9
35,048	3,404	27	0	0	0	176,104	17,924	250	10
221,096	26,667	94	89,066	14,226	11	872,861	101,963	854	11
21,525	2,532	12	0	0	0	61,788	6,845	72	12
-	0	0	0	0	0	2,376	281	3	13
14,276	1,248	13	0	0	0	108,804	11,410	153	14
13,366	1,390	10	0	0	0	72,556	7,725	98	15
564,035	67,676	245	747,417	123,336	52	2,997,723	374,572	2,516	16
21,115	1,941	18	0	0	0	168,229	18,163	219	17
5,080	494	4	0	0	0	58,098	6,401	74	18
159,628	17,497	100	0	0	0	614,038	68,419	724	19
1,504,325	192,552	526	4,848,706	791,114	182	9,504,673	1,295,105	6,106	20

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics Per Annual Report Filing

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Year Ended

December 31, 2013

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

3. If sales by all Kansas Communities are set forth fully in the regular report, the following schedule need not be prepared. In such case, merely make reference to the page in the regular report where sales by Kansas Communities may be found.

4. The information below should be on the same basis as provided in the schedule on page 8 of this supplement except cents may be omitted in reporting revenues, and the totals for the various accounts should agree with the amounts for those accounts shown on page 8.

COMMERCIAL			INDUSTRIAL			TOTAL			Line No.
Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	
24,775,546	3,116,210	9,385	6,664,815	1,090,413	373	124,103,894	14,707,717	129,407	21
									22
									23
									24
									25
									26
						1,967,493	270,101	545	27
									28
									29
									30
(729,086)						(3,213,950)			31
									32
144,429	8,931	0	0	0	0	837,677	65,303		33
									34
24,190,889	3,125,141	9,385	6,664,815	1,090,413	373	123,695,114	15,043,121	129,952	35
									36
									37

**Atmos Energy Corporation
 Kansas Distribution System Filing Requirements
 Operating Statistics per Annual Report Filing**

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Year Ending December 31, 2014

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party).
2. Provide a sub-heading and total for each gas service revenue account.
3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g. 12 if all are billed monthly).

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold _____ @ _____ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
1	RESIDENTIAL - A/C 480					
2						
3						
4	Division 81	11,184,798	106,503,815	120,266	93.0	9.52
8						
9	TOTAL	11,184,798	106,503,815	120,266	93.0	9.52
10	COMMERCIAL - A/C 481.1					
11						
12						

**Atmos Energy Corporation
 Kansas Distribution System Filing Requirements
 Operating Statistics per Annual Report Filing**

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Year Ending December 31, 2014

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party).
2. Provide a sub-heading and total for each gas service revenue account.
3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g. 12 if all are billed monthly).

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold _____ @ _____ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
13	Division 81	3,343,826	28,799,994	9,286	360.1	8.61
14						
18	TOTAL	3,343,826	28,799,994	9,286	360.1	8.61
19	INDUSTRIAL, SMALL 481.3					
20						
21						
22	Division 81	86,079	630,529	91	945.9	7.33
23						
27						

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing**

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2014

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party).
2. Provide a sub-heading and total for each gas service revenue account.
3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g. 12 if all are billed monthly).

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold _____ @ _____ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
28	TOTAL	86,079	630,529	91	945.9	7.33
29	INDUSTRIAL, LARGE 481.4					
30	NONE	-	-	-	-	-
31	TOTAL	-	-	-	-	-
32						
33	IRRIGATION 481.5					
34	Division 81	813,978	5,505,339	282	2,886.4	6.76
35	TOTAL	813,978	5,505,339	282	2,886.4	6.76
36						

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics per Annual Report Filing**

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2014

SALES OF NATURAL GAS BY RATE SCHEDULES - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

1. Information called for below shall be given for each rate schedule (by number and title) and each special contract (by name of contracting party).
2. Provide a sub-heading and total for each gas service revenue account.
3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g. 12 if all are billed monthly).

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold _____ @ _____ F. BTU content _____ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
37	PUBLIC AUTHORITIES 482	256,238	2,191,941	532	481.7	8.55
38						
39	TOTAL	256,238	2,191,941	532	481.7	8.55
40						
41						
42	TOTAL	15,684,919	143,631,618	130,457	120.2	9.16
43						
44						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics Per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2014

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

1. A similar schedule in the regular report calls for sales of gas by communities of 10,000 population or more by separate states. In the schedule below such information for the state of Kansas is to be listed for all communities served.
2. Communities" mean: Cities, towns, villages and cross-road communities served on other than standard rural rates.

Line No.	COMMUNITY		BTU Content Per CF of Gas (c)	RESIDENTIAL		
	NAME (a)	Population (b)		Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
1	Subtotal from page 14			94,346,243	9,922,675	105,997
2	Ramona			34,192	3,407	44
3	Redfield			20,246	2,101	24
4	Savonburg			29,332	3,139	32
5	Sedan			382,624	38,769	482
6	Severy			16,933	1,349	35
7	Shawnee			609,886	67,181	543
8	South Haven			93,002	9,175	123
9	Spring Hill			875,171	87,716	1,161
10	Stark			19,569	1,978	25
11	Strong City			159,815	15,166	219
12	Syracuse			567,074	52,456	717
13	Tampa			43,241	4,197	59
14	Thayer			646	60	1
15	Toronto			94,954	9,214	132
16	Tyro			56,620	5,532	79

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics Per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2014

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

1. A similar schedule in the regular report calls for sales of gas by communities of 10,000 population or more by separate states. In the schedule below such information for the state of Kansas is to be listed for all communities served.
2. Communities" mean: Cities, towns, villages and cross-road communities served on other than standard rural rates.

Line No.	COMMUNITY		BTU Content Per CF of Gas (c)	RESIDENTIAL		
	NAME (a)	Population (b)		Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
17	Ulysses			1,707,088	158,705	2,133
18	White City			158,077	15,969	187
19	Wilsey			50,533	4,966	65
20	Yates Center			485,940	50,395	597
21	Unincorporated Areas			6,642,088	687,861	7,611
22						
23	Total Division 81			106,393,274	11,142,011	120,266
24						
25	PUBLIC AUTHORITY					
26						
27				106,393,274	11,142,011	120,266
28						
29	NOT ASSIGNED			13,048	34	-
30	UNBILLED			97,493	42,753	-
31						
32	TOTAL KANSAS			106,503,815	11,184,798	120,266

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics Per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ending December 31, 2014

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

1. A similar schedule in the regular report calls for sales of gas by communities of 10,000 population or more by separate states. In the schedule below such information for the state of Kansas is to be listed for all communities served.
2. Communities" mean: Cities, towns, villages and cross-road communities served on other than standard rural rates.

Line No.	COMMUNITY		BTU Content Per CF of Gas (c)	RESIDENTIAL		
	NAME (a)	Population (b)		Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
33						
34						
35						
36						
37						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics Per Annual Report Filing

Annual Report of Atmos Energy Corporation

Year Ended

December 31, 2014

SALES OF NATURAL GAS BY KANSAS COMMUNITIES										
3. If sales by all Kansas Communities are set forth fully in the regular report, the following schedule need not be prepared. In such case, merely make reference to the page in the regular report where sales by Kansas Communities may be found.										
4. The information below should be on the same basis as provided in the schedule on page 8 of this supplement except cents may be omitted in reporting revenues, and the totals for the various accounts should agree with the amounts for those accounts shown on page 8.										
COMMERCIAL			INDUSTRIAL			TOTAL			Line No.	
Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)		
Subtotal from page 15	24,325,429	2,826,147	7,854	213,663	22,323	84	118,885,335	12,771,145	113,935	1
Ramona	6,440	467	6	0	0	0	40,632	3,874	50	2
Redfield	1,495	139	1	0	0	0	21,741	2,240	25	3
Savonburg	2,922	203	3	0	0	0	32,254	3,342	35	4
Sedan	182,318	18,762	95	0	0	0	564,942	57,531	577	5
Severy	3,991	263	4	0	0	0	20,924	1,612	39	6
Shawnee	49,313	5,341	21	0	0	0	659,199	72,522	564	7
South Haven	11,022	916	9	0	0	0	104,024	10,091	132	8
Spring Hill	286,445	32,358	116	0	0	0	1,161,616	120,074	1,277	9
Stark	6,077	635	3	0	0	0	25,646	2,613	28	10
Strong City	40,010	3,581	28	0	0	0	199,825	18,747	247	11
Syracuse	167,804	15,746	89	0	0	0	734,878	68,202	806	12
Tampa	24,284	2,642	12	0	0	0	67,525	6,839	71	13
Thayer	0	0	0	0	0	0	646	60	1	14
Toronto	14,462	1,178	12	0	0	0	109,416	10,392	144	15
Tyro	16,266	1,627	9	0	0	0	72,886	7,159	88	16
Ulysses	466,490	45,074	222	548,192	81,137	26	2,721,770	284,916	2,381	17
White City	23,801	2,014	18	0	0	0	181,878	17,983	205	18
Wilsey	6,022	546	4	0	0	0	56,555	5,512	69	19
Yates Center	177,203	18,081	99	0	0	0	663,143	68,476	696	20
Unincorporated Areas	2,894,608	346,606	681	5,374,013	796,597	263	14,910,709	1,831,064	8,555	21
	28,706,402	3,322,326	9,286	6,135,868	900,057	373	141,235,544	15,364,394	129,925	22
PUBLIC AUTHORITY							2,191,941	256,238	532	24
	28,706,402	3,322,326	9,286	6,135,868	900,057	373	143,427,485	15,620,632	130,457	25
NOT ASSIGNED	15,843	1	-	-	-	-	28,891	35	0	26
										27
										28
										29

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operating Statistics Per Annual Report Filing**

Annual Report of Atmos Energy Corporation

Year Ended

December 31, 2014

SALES OF NATURAL GAS BY KANSAS COMMUNITIES									
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COMMERCIAL			INDUSTRIAL			TOTAL			Line No.
Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	
UNBILLED	77,749	21,499	-	-	-	175,242	64,252	0	30
TOTAL KANSAS	28,799,994	3,343,826	9,286	6,135,868	900,057	143,631,618	15,684,919	130,457	31
									32
									33
									34
									35
									36
									37

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year and Pro-forma Income Statements
Test Year Ending March 31, 2015, As Adjusted

Line No.	Description (a)	Total (1) (b)	Total Pro-forma Adjusted with Allocations (c)	Source (d)
1	Net Margin	\$ 58,235,898	\$ 57,803,256	Section 17
2				
3	O&M Expense	\$ 20,941,337	\$ 20,228,963	WP 9-1
4	Depreciation Expense	10,632,979	10,550,751	Section 10
5	Taxes Other than Income Taxes	8,008,682	7,284,846	Section 11
6	Interest on Customer Deposits	2,654	2,597	Section 14C
7	Income Taxes	(629,427)	7,936,029	Section 11B
8	Total Expense (Sum of Lines 3 - 7)	<u>\$ 38,956,226</u>	<u>\$ 46,003,187</u>	
9				
10	Net Operating Income (Sum of Lines 1 - 8)	\$ 19,279,672	\$ 11,800,070	
11				
12	Other Income (Expenses)			
13	Other Income (Expenses)	\$ (375,307)	\$ (375,307)	WP 9-8
	Interest Expense (other than Customer			
14	Deposits)	4,934,754	5,333,113	WP 9-8
15				
16	Net Income (Line 10 - Line 13 - Line 14)	<u>\$ 14,720,226</u>	<u>\$ 6,842,264</u>	
17				
18	Note:			
19	1. Data source for amounts shown in Column (b) is WP 9-8.			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operation and Maintenance Expenses
Test Year Ending March 31, 2015, As Adjusted

Line Number	Account Number	Description	Source	Total Kansas
	(a)	(b)	(c)	(d)
1	752	Gas Wells Expenses		\$ 10,200
2	759	Other Expense		-
3	814	Operations Supervision and Engineering		-
4	815	Maps and Records		-
5	816	Wells Expense		477,933
6	818	Compressor Station Expense		-
7	819	Compressor Station Fuel and Power		105,466
8	824	Other Expenses		16,994
9	825	Storage Well Royalties		72,520
10	830	Maintenance Supervision and Engineering		-
11	831	Maintenance of Structures and Improvements		-
12	832	Maintenance of Reservoirs and Wells		1,881
13	834	Maintenance of Compressor Station Equipment		6,693
14	835	Maintenance of Measuring and Regulating Station Equipment		938
15	836	Maintenance of Purification Equipment		-
16	841	Operation Labor and Expense		40,128
17	842	Rents		-
18	850	Operation Supervision and Engineering		-
19	853	Compressor Station Labor and Expenses		-
20	854	Gas for Compressor Station Fuel		-
21	856	Mains Expense		849

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operation and Maintenance Expenses
Test Year Ending March 31, 2015, As Adjusted

Line Number	Account Number	Description	Source	Total Kansas
	(a)	(b)	(c)	(d)
22	857	Measuring & Regulating Station Equipment		5,094
23	860	Rents		-
24	863	Maintenance Supervision and Engineering		-
25	864	Transmission-Maintenance of compressor station equipment		44
26	870	Supervision & Engineering		950,447
27	871	Load Dispatching & Odorization		15,544
28	871.1	Load Dispatching & Odorization - Supervising		2,138
29	874	Mains & Service Expenses		3,676,753
30	875	Measurement & Regulation Station Expenses - General		57,843
31	876	Measurement & Regulation Station Expenses - Industrial		-
32	877	Measurement & Regulation Station Expenses - City Gate		25,908
33	878	Meter & House Regulation Expenses		523,756
34	879	Customer Installations Expenses		111,386
35	880	Other Expenses		360,512
36	881	Rents		68,644
37	885	Supervision & Engineering		258,584
38	886	Structures - Improvements		8,308
39	887	Mains		161,839

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operation and Maintenance Expenses
Test Year Ending March 31, 2015, As Adjusted

Line Number	Account Number	Description	Source	Total Kansas
	(a)	(b)	(c)	(d)
40	888	Maintenance of Compressor Station Equipment		-
41	889	Measurement & Regulation Station Equipment - General		84,887
42	890	Maintenance of Measurement & Regulation Station Equipment - Industrial		1,601
43	891	Maintenance of Measurement & Regulation Station Equipment - City Gate		231
44	892	Services		6,201
45	893	Meter & House Regulators		6,269
46	894	Other Equipment		-
47	901	Supervision		46,806
48	902	Meter Reading Expenses		759,670
49	903	Customer Records & Collection Expenses		81,207
50	904	Uncollectible Accounts		872,410
51	905	Miscellaneous Customer Accounts Expenses		8,595
52	907	Supervision		169
53	908	Customer Assistance Expenses		35,549
54	909	Informational Advertising		7,682
55	910	Miscellaneous Customer Service Expenses		66,688
56	911	Supervision		117,839
57	912	Demonstrating and Selling		23,816
58	913	Promotional Advertising Expenses		-

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operation and Maintenance Expenses
Test Year Ending March 31, 2015, As Adjusted

Line Number	Account Number	Description	Source	Total Kansas
	(a)	(b)	(c)	(d)
59	916	Miscellaneous Sales Expenses		-
60	920	Administrative and General Salaries		78,651
61	921	Office Supplies & Expense		13,716
62	922	Administrative Expense Transfer - Credit		9,255,524
63	923	Outside Services		123,826
64	924	Property Insurance		116,298
65	925	Injuries and Damages		28,083
66	926	Employee Welfare and Pensions		1,924,532
67	927	Franchise requirements		1,831
68	928	Regulatory Commission Expense		263,547
69	930.2	Miscellaneous General Expense		46,682
70	931	Rents		-
71		Total Operation and Maintenance Expense (Sum of Lines 1 - 70)		<u>\$ 20,932,713</u>
72				
73		Allocation of Division 030	WP 9-8	<u>\$ 8,624</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operation and Maintenance Expenses
Test Year Ending March 31, 2015, As Adjusted

Line Number	Account Number	Description	Source	Total Kansas
	(a)	(b)	(c)	(d)
74				
75		<u>Adjustments to Operation & Maintenance Expenses</u>		
76		Labor Expense Adjustment	WP 9-2	\$ 115,799 IS-1
77		Benefits Expense Adjustment	WP 9-3	43,817 IS-2
78		AGA Dues Adjustment	WP 9-4	(8,078) IS-3
79		Charitable Donations Adjustment	WP 9-5	47,005 IS-4
80		Rate Case Expense Adjustment	WP 9-6	(263,547) IS-5
81		Miscellaneous Expense Adjustment	WP 9-7	(494,534) IS-6
82			WP 9-9-1,	
		Pension/Post Retirement Benefits Adjustment	WP 9-9-2	(82,452) IS-14
83		Advertising Expense Adjustment	WP 9-10	(64,612) IS-16
84		Chamber of Commerce Dues Adjustment	WP 9-12	(5,773) IS-15
85		Total Adjustments (Sum of Lines 76 thru 84)		<u>\$ (712,374)</u>
86				
87		Total Adjusted Operation and Maintenance Expenses (Line 71 + Line 73 + Line 85)		<u>\$ 20,228,963</u>
88				
89		Source: O&M Expenses by Account for TYE ended March 31, 2015.xlsx		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Detail Trial Balance - Income and Expense Account Per Book Activity
Test Year Ending March 31, 2015

Line No.	Account	Account Description	Division 030			Grand Total	
			Division 002 General Office	Division 012 Customer Support	Colorado/Kansas General Office		Kansas Direct
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
1	4030	Depreciation Expense	\$ (0)	\$ 0	\$ (0)	\$ 10,268,707	\$ 10,268,707
2	4060	Amortization of gas plant acquisition adjustments	-	-	-	364,271	364,271
3	4074	Regulatory Credits	0	-	-	(2,295)	(2,295)
4	4081	Taxes other than income taxes, utility operating income	487,253	0	0	8,008,682	8,495,936
5	4091	Income taxes, utility operating income	68,239,672	(252,759)	(932,069)	(79,319)	66,975,525
6	4101	Provision for deferred income taxes	(54,448,358)	234,567	1,751,982	5,064,364	(47,397,445)
7	4190	Interest and dividend income	(0)	-	-	(42,227)	(42,227)
8	4210	Miscellaneous nonoperating income	(0)	-	-	(563,657)	(563,657)
9	4261	Donations	(7,220)	7,220	-	78,691	78,691
10	4263	Penalties	(0)	-	-	450	450
11	4264	Civic, Political and Related	(0)	-	-	38,389	38,389
12	4265	Other deductions	(75,080)	75,079	(0)	115,341	115,341
13	4270	Interest on long-Term debt	(0)	-	-	4,657,681	4,657,681
14	4280	Amortization of debt discount and expense	0	-	-	55,148	55,148
15	4281	Amortization of loss on reacquired debt	(0)	-	-	82,109	82,109
16	4300	Interest on debt to associated companies	(0)	-	-	57,981	57,981
17	4310	Other interest expense	(0)	-	-	108,623	108,623
18	4320	Allowance for borrowed funds used during construction	-	-	-	(24,134)	(24,134)
19	4800	Residential sales	-	-	-	(94,699,462)	(94,699,462)
20	4805	Unbilled Residential Revenue	-	-	-	1,940,924	1,940,924
21	4811	Commercial Revenue-Banner	-	-	-	(25,486,412)	(25,486,412)
22	4812	Industrial Revenue-Banner	-	-	-	(401,233)	(401,233)
23	4813	Irrigation Revenue-Banner	-	-	-	(5,449,791)	(5,449,791)
24	4815	Unbilled Comm Revenue	-	-	-	512,430	512,430
25	4820	Other Sales to Public Authorities	-	-	-	(1,857,676)	(1,857,676)
26	4825	Unbilled Public Authority Revenue	-	-	-	51,101	51,101
27	4870	Forfeited discounts	-	-	-	(394,572)	(394,572)
28	4880	Miscellaneous service revenues	-	-	-	(627,376)	(627,376)
29	4893	Revenue-Transportation Distribution	-	-	-	(5,402,652)	(5,402,652)
30	4950	Other gas revenues	-	-	-	(821,281)	(821,281)
31	7520	Gas wells expenses	-	-	-	10,200	10,200

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Detail Trial Balance - Income and Expense Account Per Book Activity
Test Year Ending March 31, 2015

Line No.	Account	Account Description	Division 030				Grand Total
			Division 002 General Office	Division 012 Customer Support	Colorado/Kansas General Office	Kansas Direct	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
32	8001	Intercompany Gas Well-head Purchases	-	-	-	(318,480)	(318,480)
33	8010	Natural gas field line purchases	-	-	-	914,995	914,995
34	8040	Natural gas city gate purchases	-	-	-	60,003,178	60,003,178
35	8050	Other purchases	-	-	-	(5,080)	(5,080)
36	8051	PGA for Residential	-	-	-	54,256,259	54,256,259
37	8052	PGA for Commercial	-	-	-	16,497,895	16,497,895
38	8053	PGA for Industrial	-	-	-	280,246	280,246
39	8054	PGA for Public Authorities	-	-	-	1,257,790	1,257,790
40	8055	PGA for Irrigation Sales	-	-	-	4,468,600	4,468,600
41	8057	PGA for Transportation Sales	-	-	-	134,042	134,042
42	8058	Unbilled PGA Cost	-	-	-	(2,494,730)	(2,494,730)
43	8059	PGA Offset to Unrecovered Gas Cost	-	-	-	(79,340,590)	(79,340,590)
44	8060	Exchange gas	-	-	-	(105,992)	(105,992)
45	8081	Gas withdrawn from storage-Debit	-	-	-	18,814,139	18,814,139
46	8082	Gas delivered to storage-Credit	-	-	-	(19,448,913)	(19,448,913)
47	8120	Gas used for other utility operations-Credit	-	-	-	(54,441)	(54,441)
48	8140	Storage-Operation supervision and engineering	541	-	-	-	541
49	8160	Wells expenses	-	-	-	477,933	477,933
50	8190	Compressor station fuel and power	-	-	-	105,466	105,466
51	8240	Storage-Other expenses	-	-	-	16,994	16,994
52	8250	Storage well royalties	-	-	-	72,520	72,520
53	8320	Maintenance of reservoirs and wells	-	-	-	1,881	1,881
54	8340	Maintenance of compressor station equipment	-	-	-	6,693	6,693
55	8350	Maintenance of measuring and regulating station equipment	-	-	-	938	938
56	8410	Other storage expenses-Operation labor and expenses	-	-	-	40,128	40,128
57	8560	Mains expenses	730	-	-	849	1,579
58	8570	Transmission-Measuring and regulating station expenses	-	-	-	5,094	5,094
59	8580	Transmission and compression of gas by others	-	-	-	19,541,184	19,541,184
60	8640	Transmission-Maintenance of compressor station equipment	-	-	-	44	44
61	8700	Distribution-Operation supervision and engineering	300,144	3,837	2,085,535	950,447	3,339,964
62	8710	Distribution load dispatching	-	-	-	15,544	15,544

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Detail Trial Balance - Income and Expense Account Per Book Activity
Test Year Ending March 31, 2015

Line No.	Account	Account Description	Division 030			Grand Total	
			Division 002 General Office	Division 012 Customer Support	Colorado/Kansas General Office		Kansas Direct
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
63	8711	Odorization	-	-	-	2,138	2,138
64	8740	Mains and Services Expenses	107,805	7,349	69,538	3,676,753	3,861,444
65	8750	Distribution-Measuring and regulating station expenses	-	-	-	57,843	57,843
66	8770	Distribution-Measuring and regulating station expenses-City gate check station	-	-	-	25,908	25,908
67	8780	Meter and house regulator expenses	2,004	-	61	523,756	525,822
68	8790	Customer installations expenses	-	-	-	111,386	111,386
69	8800	Distribution-Other expenses	8,967	1,161	1,811	360,512	372,451
70	8810	Distribution-Rents	-	-	-	68,644	68,644
71	8850	Distribution-Maintenance supervision and engineering	1,007	-	-	258,584	259,592
72	8860	Distribution-Maintenance of structures and improvements	-	-	-	8,308	8,308
73	8870	Distribution-Maint of mains	-	-	-	161,839	161,839
74	8890	Maintenance of measuring and regulating station equipment-General	-	-	-	84,887	84,887
75	8900	Maintenance of measuring and regulating station equipment-Industrial	-	-	14	1,601	1,615
76	8910	Maintenance of measuring and regulating station equipment-City gate check station	-	-	-	231	231
77	8920	Maintenance of services	-	-	-	6,201	6,201
78	8930	Maintenance of meters and house regulators	-	-	-	6,269	6,269
79	9010	Customer accounts-Operation supervision	463	6,176,264	435	46,806	6,223,969
80	9020	Customer accounts-Meter reading expenses	9	-	17	759,670	759,696
81	9030	Customer accounts-Customer records and collections expenses	43,116	23,145,987	2,051,398	81,207	25,321,707
82	9040	Customer accounts-Uncollectible accounts	-	-	-	872,410	872,410
83	9050	Customer accounts-Miscellaneous customer accounts	-	-	-	8,595	8,595
84	9070	Customer service-Supervision	-	-	-	169	169
85	9080	Customer service-Operating assistance expense	-	-	-	35,549	35,549
86	9090	Customer service-Operating informational and instructional advertising expenses	-	-	-	7,682	7,682
87	9100	Customer service-Miscellaneous customer service	3,476	74,545	-	66,688	144,709
88	9110	Sales-Supervision	-	-	-	117,839	117,839
89	9120	Sales-Demonstrating and selling expenses	4,632	-	2,378	23,816	30,825
90	9130	Sales-Advertising expenses	-	-	9,419	-	9,419
91	9200	A&G-Administrative & general salaries	(17,287,297)	4,080,829	(45,084)	78,651	(13,172,902)
92	9210	A&G-Office supplies & expense	19,161,065	11,062,527	82,365	13,716	30,319,674
93	9220	A&G-Administrative expense transferred-Credit	(78,626,079)	(59,767,473)	(5,672,447)	9,255,524	(134,810,475)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Detail Trial Balance - Income and Expense Account Per Book Activity
Test Year Ending March 31, 2015

Line No.	Account	Account Description	Division 030				Grand Total
			Division 002 General Office	Division 012 Customer Support	Colorado/Kansas General Office	Kansas Direct	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
94	9230	A&G-Outside services employed	7,073,952	624,394	337,527	123,826	8,159,699
95	9240	A&G-Property insurance	132,024	130,168	(28,582)	116,298	349,908
96	9250	A&G-Injuries & damages	16,197,070	850	147,236	28,083	16,373,239
97	9260	A&G-Employee pensions and benefits	32,346,002	12,596,836	907,946	1,924,532	47,775,316
98	9270	A&G-Franchise requirements	-	-	-	1,831	1,831
99	9280	A&G-Regulatory commission expenses	18,900	-	-	263,547	282,447
100	9301	A&G-General advertising expense	4,360	19	-	-	4,379
101	9302	Miscellaneous general expenses	4,619,051	-	64,976	46,682	4,730,709
102	9310	A&G-Rents	5,031,262	1,817,333	70	-	6,848,665
103	9320	A&G-Maintenance of general plant	506,149	45,374	-	-	551,524
104		Total (Sum of Lines 1 - 103)	\$ 3,845,621	\$ 64,108	\$ 834,525	\$ (9,114,378)	\$ (4,370,125)

105

106 Source: Income and Expense Accounts_TYE Ended 3-31-2015.xlsx

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Analysis of Account 922 Activity
Test Year Ending March 31, 2015

Line No.	Account	Sub Account	Sub Account Description	Division 002		Division 012	Division 030	Kansas Direct	Grand Total
				General Office	Customer Support	Colorado/Kansas General Office			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
1	9220	09341	Admin & General Expenses	\$ -	\$ -	\$ (5,992,005)	\$ 3,535,462	\$ (2,456,543)	
2	9220	40001	Billed to West Tex Div	(6,660,885)	(5,863,218)	-	-	(12,524,103)	
3	9220	40002	Billed to CO/KS Div	(5,693,976)	(4,751,529)	-	-	(10,445,505)	
4	9220	40003	Billed to LA Div	(7,604,955)	(6,765,649)	-	-	(14,370,604)	
5	9220	40004	Billed to Mid St Div	(8,794,441)	(6,487,737)	-	-	(15,282,178)	
6	9220	40007	Billed to Nonutilities	(1,728,706)	-	-	-	(1,728,706)	
7	9220	40008	Billed to Mid-Tex Div	(30,984,375)	(30,998,364)	-	-	(61,982,739)	
8	9220	40009	Billed to MS Div	(6,317,547)	(4,900,976)	-	-	(11,218,523)	
9	9220	40010	Billed to Atmos Pipeline Div	(10,841,195)	-	-	-	(10,841,195)	
10	9220	41101	Billed from Accounting	-	-	1,269,170	-	1,269,170	
11	9220	41103	Billed from Customer Service Center	-	-	4,762,160	-	4,762,160	
12	9220	41105	Billed from Gas Control	-	-	733,372	-	733,372	
13	9220	41106	Billed from Govt Affairs	-	-	292,211	-	292,211	
14	9220	41107	Billed from HR	-	-	605,709	-	605,709	
15	9220	41108	Billed from HR Other	-	-	1,232,293	-	1,232,293	
16	9220	41109	Billed from IT	-	-	1,856,259	-	1,856,259	
17	9220	41112	Billed from Investor Relations	-	-	72,865	-	72,865	
18	9220	41113	Billed from Legal	-	-	371,654	-	371,654	
19	9220	41114	Billed from Corp Secretary	-	-	291,126	-	291,126	
20	9220	41115	Billed from Planning & Budget	-	-	144,073	-	144,073	
21	9220	41116	Billed from Rates	-	-	211,895	-	211,895	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Analysis of Account 922 Activity
Test Year Ending March 31, 2015

Line No.	Account	Sub Account	Sub Account Description	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Kansas Direct	Grand Total
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
22	9220	41117	Billed from Purchasing	-	-	154,137	-	154,137
23	9220	41119	Billed from Treasury	-	-	150,606	-	150,606
24	9220	41120	Billed from Risk Mgmt	-	-	1,295,653	-	1,295,653
25	9220	41121	Billed from Management Committee	-	-	225,123	-	225,123
26	9220	41123	Billing for Overhead Capitalized	-	-	(3,918,809)	-	(3,918,809)
27	9220	41126	Billed from Utility Operations Counc	-	-	3,005	-	3,005
28	9220	41131	Billing for CSC O&M	-	-	(4,762,160)	2,555,134	(2,207,026)
29	9220	41132	Billing for SS O&M	-	-	(5,363,787)	3,164,928	(2,198,859)
30	9220	41138	Billed from Regulated Ops Support	-	-	693,003	-	693,003
31	Total Account 9220 Activity (Sum of Lines 1 - 30)			\$ (78,626,079)	\$ (59,767,473)	\$ (5,672,447)	\$ 9,255,524	\$ (134,810,475)
32								
33	Source: Account 9220 Activity_TYE 3-31-2015.xlsx							

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Labor Expense Adjustment
Test Year Ending March 31, 2015

Line No.	Description	Total Kansas Direct	Administrative & General Offices			Total	Source
			Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office		
	(a)	(b)	(c)	(d)	(e)	(f)= Σ(b) thru (e)	(g)
1	<u>Computation of Labor Expense Adjustment</u>						
2	Gross Labor - Test Year (Before Allocations)	\$ 10,293,189	\$ 38,636,174	\$ 33,025,509	\$ 2,917,758	\$ 84,872,630	WP 9-2-1
3	Percentage of FY2015 Budgeted Merit Increase (1)	1.50%	1.50%	1.50%	1.50%	1.50%	Budget
4							
5	Gross Labor with Annualized Merit Increase (Line 2 + Line 6)	\$ 10,447,587	\$ 39,215,716	\$ 33,520,892	\$ 2,961,525	\$ 86,145,720	
6	Amount of Increase (Line 2 * Line 3)	\$ 154,398	\$ 579,543	\$ 495,383	\$ 43,766	\$ 1,273,089	
7	Allocation to Kansas	100.00%	4.08%	4.26%	59.02%		Section 12
8							
9	Increase Allocated to Kansas (Line 6 * Line 7)	\$ 154,398	\$ 23,645	\$ 21,103	\$ 25,831	\$ 224,977	
10	3 Year Average Expense Rate	51.47%	51.47%	51.47%	51.47%		WP 9-2-2
11							
12	Total Labor Expense Adjustment (Line 9 * Line 10)	<u>\$ 79,471</u>	<u>\$ 12,171</u>	<u>\$ 10,862</u>	<u>\$ 13,296</u>	<u>\$ 115,799</u>	IS-1

14 Allocations:

- 15 (a) Allocations - Composite - Section 12
- 16 (b) Allocations - Customers - Section 12

18 Note:

19 1. The fiscal year 2015 merit increase occurred on October 1, 2014; therefore, the test year includes six (6) months of the merit increase. The annual increase

20 of 3% has been reduced to reflect only an additional six (6) months of the increase [i.e., (3% / 12 months) x 6 = 1.5%].

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Test Year Ending March 31, 2015

Line No.	Account Description	Sub Accounts	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>Summary</u>						
		01001, 01003,					
2	Capitalized Labor: CWIP and Sub Accounts	01009	\$ 5,553,346	\$ 11,463,320	\$ 3,510,810	\$ 1,757,079	\$ 22,284,555
3	Undistributed Stores 1630		-	104,108	-	43,615	147,723
4	Below the Line 4264, 4265		-	215,398	-	-	215,398
		01000, 01006,					
5	O&M Labor Expense	01008	4,739,843	26,853,348	29,514,700	1,117,064	62,224,954
6	Total Gross Labor Summary (Sum of Lines 2 - 5)		<u>\$ 10,293,189</u>	<u>\$ 38,636,174</u>	<u>\$ 33,025,509</u>	<u>\$ 2,917,758</u>	<u>\$ 84,872,630</u>
7							
8	Above amounts include the following reclassification:						
9	Divisions 002 and 012 Labor Expense to Capital (WP 9-2-5)			<u>\$ 10,102,336</u>	<u>\$ 2,906,192</u>		
10							
11	<u>Detail</u>						
12	CWIP 1070	1000	\$ -	\$ 74,587	\$ -	\$ -	\$ 74,587
13	CWIP 1070	1001					-
14	CWIP 1070	1009	194,416	31,167	42,092	184,632	452,306
15	Undistributed Stores 1630	1000		105,795		43,400	149,195
16	Undistributed Stores 1630	1008		(1,687)		215	(1,472)
17	Below the Line 4264	1000		210,762			210,762
18	Below the Line 4264	1008		4,636			4,636
19	Below the Line 4265	1000					-
20	Below the Line 4265	1008					-
21	O&M Expense 7010-9320	1000	4,721,186	36,669,238	32,255,523	1,089,752	74,735,700
22	O&M Expense 7010-9320	1001	5,358,930	1,329,818	562,526	1,572,448	8,823,721

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Test Year Ending March 31, 2015

Line No.	Account Description	Sub Accounts	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
23	O&M Expense 7010-9320	1003					-
24	O&M Expense 7010-9320	1006	5,048	3,277		27,596	35,921
25	O&M Expense 7010-9320	1008	13,609	208,581	165,369	(284)	387,274
26	O&M Expense 7010-9320	1009					-
27	Total Gross Labor Detail (Sum of Lines 12 - 26)		<u>\$ 10,293,189</u>	<u>\$ 38,636,174</u>	<u>\$ 33,025,509</u>	<u>\$ 2,917,758</u>	<u>\$ 84,872,630</u>
28							
29	Source: Relied 9-2-1 Labor Sub AccountsTYE 3-31-2015.xlsx						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Kansas Three Year Average Labor Expense Rate
Labor Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Twelve Months Ended March 31, 2013, March 31, 2014 and March 31, 2015

Line No.	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Division 080 Kansas Administration	Total	Allocation Factor	Source	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	<u>12 Months Ended March 31, 2013</u>								
2	O&M Labor Expense	\$ 3,907,055	\$ 24,639,567	\$ 18,865,667	\$ 1,083,280	\$ 427,380	\$ 48,922,950	WP 9-2-4, Ln 5	
3	Gross Labor	\$ 8,819,004	\$ 36,648,288	\$ 26,134,024	\$ 2,659,922	\$ 776,333	\$ 75,037,570	WP 9-2-4, Ln 6	
4									
5	FY2013 Allocation	100.00%	4.09%	4.25%	57.46%	100.00%		FY2013 Factors	
6									
7	Kansas Expense	\$ 3,907,055	\$ 1,007,758	\$ 801,791	\$ 622,453	\$ 427,380	\$ 6,766,437	49.27%	
8	Kansas Gross Labor	\$ 8,819,004	\$ 1,498,915	\$ 1,110,696	\$ 1,528,391	\$ 776,333	\$ 13,733,339		
9									
10	<u>12 Months Ended March 31, 2014</u>								
11	O&M Labor Expense	\$ 4,631,406	\$ 26,661,301	\$ 26,225,050	\$ 1,094,534	\$ 137,783	\$ 58,750,073	WP 9-2-3, Ln 5	
12	Gross Labor	\$ 9,570,648	\$ 37,634,344	\$ 30,160,522	\$ 2,807,576	\$ 249,627	\$ 80,422,717	WP 9-2-3, Ln 6	
13									
14	FY2014 Allocation	100.00%	4.19%	4.27%	58.99%	100.00%		FY2014 Factors	
15									
16	Kansas Expense	\$ 4,631,406	\$ 1,117,108	\$ 1,119,810	\$ 645,666	\$ 137,783	\$ 7,651,772	53.36%	
17	Kansas Gross Labor	\$ 9,570,648	\$ 1,576,879	\$ 1,287,854	\$ 1,656,189	\$ 249,627	\$ 14,341,198		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Kansas Three Year Average Labor Expense Rate
Labor Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Twelve Months Ended March 31, 2013, March 31, 2014 and March 31, 2015

Line No.	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Division 080 Kansas Administration	Total	Allocation Factor	Source
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
18								
19	<u>12 Months Ended March 31, 2015</u>							
20	O&M Labor Expense	\$ 4,739,843	\$ 26,853,348	\$ 29,514,700	\$ 1,117,064	\$ -	\$ 62,224,954	WP 9-2-1, Ln 5
21	Gross Labor	\$ 10,293,189	\$ 38,636,174	\$ 33,025,509	\$ 2,917,758	\$ -	\$ 84,872,630	WP 9-2-1, Ln 6
22								
23	FY2015 Allocation*	100.00%	4.08%	4.26%	59.02%	100.00%		FY2015 Factors
24								
25	Kansas Expense	\$ 4,739,843	\$ 1,095,617	\$ 1,257,326	\$ 659,291	\$ -	\$ 7,752,077	51.69%
26	Kansas Gross Labor	\$ 10,293,189	\$ 1,576,356	\$ 1,406,887	\$ 1,722,061	\$ -	\$ 14,998,492	
27								
28	<u>3 Year Average Kansas Expense Rate</u>							
29	O&M Labor Expense	\$ 4,426,101	\$ 1,073,494	\$ 1,059,642	\$ 642,470	\$ 188,388	\$ 7,390,096	51.47%
30	Gross Labor	\$ 9,560,947	\$ 1,550,717	\$ 1,268,479	\$ 1,635,547	\$ 341,987	\$ 14,357,676	
31	O&M Labor Percent	46.29%	69.23%	83.54%	39.28%	55.09%		
32								
33	* See Section 12 Allocations							

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Test Year Ending March 31, 2014

Line No.	Account Description	Sub Accounts	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Division 080 Kansas Administration	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	<u>Summary</u>							
		01001, 01003,						
2	Capitalized Labor: CWIP and Sub Accounts	01009	\$ 4,939,243	\$ 10,591,300	\$ 3,935,472	\$ 1,669,069	\$ 111,844	\$ 21,246,928
3	Undistributed Stores 1630		-	114,167	-	43,973	-	158,140
4	Below the Line 4264, 4265		-	267,576	-	-	-	267,576
		01000, 01006,						
5	O&M Labor Expense	01008	4,631,406	26,661,301	26,225,050	1,094,534	137,783	58,750,073
6	Total Gross Labor Summary (Sum of Lines 2 - 5)		<u>\$ 9,570,648</u>	<u>\$ 37,634,344</u>	<u>\$ 30,160,522</u>	<u>\$ 2,807,576</u>	<u>\$ 249,627</u>	<u>\$ 80,422,717</u>
7								
8	Above amounts include the following reclassification:							
9	Divisions 002 and 012 Labor Expense to Capital			<u>\$ 9,544,498</u>	<u>\$ 3,434,373</u>			
10								
11	<u>Detail</u>							
12	CWIP 1070	1000		\$ 74,587				\$ 74,587
13	CWIP 1070	1001						-
14	CWIP 1070	1009	\$ 188,198	57,648	\$ 36,650	\$ 190,677		473,173
15	Undistributed Stores 1630	1000		113,180		43,865		157,045
16	Undistributed Stores 1630	1008		987		108		1,095
17	Below the Line 4264	1000		271,980				271,980
18	Below the Line 4264	1008		(4,404)				(4,404)
19	Below the Line 4265	1000						-
20	Below the Line 4265	1008						-
21	O&M Expense 7010-9320	1000	4,415,587	35,889,429	29,226,386	1,050,455	\$ 155,584	70,737,441
22	O&M Expense 7010-9320	1001	4,751,044	989,154	464,449	1,478,392	111,844	7,794,883
23	O&M Expense 7010-9320	1003						-

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Test Year Ending March 31, 2014

Line No.	Account Description	Sub Accounts	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Division 080 Kansas Administration	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
24	O&M Expense 7010-9320	1006	170,276	28,139	27	24,160		222,603
25	O&M Expense 7010-9320	1008	45,542	213,643	433,010	19,919	(17,801)	694,314
26	O&M Expense 7010-9320	1009						-
27	Total Gross Labor Detail (Sum of Lines 12 - 26)		<u>\$ 9,570,648</u>	<u>\$ 37,634,344</u>	<u>\$ 30,160,522</u>	<u>\$ 2,807,576</u>	<u>\$ 249,627</u>	<u>\$ 80,422,717</u>
28								
29	Source: Labor Sub-Accounts_TYE 3-31-2014.xlsx							

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
For Twelve Months Ended March 31, 2013

Line No.	Account Description	Sub Accounts	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Division 080 Kansas Administration	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	<u>Summary</u>							
2	Capitalized Labor: CWIP and Sub Accounts	01001, 01003, 01009	\$ 4,911,948	\$ 11,855,615	\$ 7,268,357	\$ 1,583,984	\$ 348,952	\$ 25,968,856
3	Undistributed Stores 1630		-	(112,073)	-	(7,342)	-	(119,414)
4	Below the Line 4264, 4265 O&M Labor Expense	01000, 01006, 01008	-	265,179	-	-	-	265,179
5			3,907,055	24,639,567	18,865,667	1,083,280	427,380	48,922,950
6	Total Gross Labor Summary (Sum of Lines 2 - 5)		\$ 8,819,004	\$ 36,648,288	\$ 26,134,024	\$ 2,659,922	\$ 776,333	\$ 75,037,570
7								
8	Above amounts include the following reclassification:							
9	Divisions 002 and 012 Labor Expense to Capital			\$ 8,814,572	\$ 3,091,993			
10								
11	<u>Detail</u>							
12	CWIP 1070	1000		\$ 74,587				\$ 74,587
13	CWIP 1070	1009	\$ 65,927	8,649	\$ 187,944	\$ 179,248	\$ 86,566	528,335
14	Undistributed Stores 1630	1000		(113,921)		(6,610)		(120,530)
15	Undistributed Stores 1630	1008		1,848		(732)		1,116
16	Below the Line 4264	1000		264,555				264,555
17	Below the Line 4264	1008		624				624
18	Below the Line 4265	1000						-
19	Below the Line 4265	1008						-
20	O&M Expense 7010-9320	1000	3,270,130	33,330,653	21,801,240	1,011,395	426,643	59,840,061
21	O&M Expense 7010-9320	1001	4,846,022	2,957,806	3,988,420	1,404,735	262,386	13,459,369
22	O&M Expense 7010-9320	1003						-

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
For Twelve Months Ended March 31, 2013

Line No.	Account Description	Sub Accounts	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Division 080 Kansas Administration	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
23	O&M Expense 7010-9320	1006	620,058	152,501	92,586	76,022		941,168
24	O&M Expense 7010-9320	1008	16,867	(29,015)	63,834	(4,137)	737	48,286
25	O&M Expense 7010-9320	1009						-
26	Total Gross Labor Detail (Sum of Lines 12 - 25)		\$ 8,819,004	\$ 36,648,288	\$ 26,134,024	\$ 2,659,922	\$ 776,333	\$ 75,037,570

27

28 Source: Labor Sub-Accounts_TYE 3-31-2013.xlsx

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements**

**General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor
Expense/Capitalization Percentages**

For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009

For Twelve Months Ended March 31, 2015, March 31, 2014 and March 31, 2013

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1				Twelve Months Ended March 31, 2015				
2	002	1101	\$ 478,912	\$ -	\$ 478,912	70.65%	\$ (338,332)	\$ 140,580
3	002	1106	390,112	-	390,112	59.17%	(230,832)	159,281
4	002	1107	400,297	-	400,297	70.65%	(282,794)	117,503
5	002	1108	377,181	-	377,181	80.00%	(301,745)	75,436
6	002	1110	98,871	-	98,871	45.22%	(44,710)	54,161
7	002	1112	98,566	-	98,566	14.53%	(14,319)	84,247
8	002	1114	284,862	-	284,862	28.29%	(80,576)	204,286
9	002	1116	202,446	-	202,446	2.41%	(4,874)	197,572
10	002	1117	140,873	-	140,873	57.34%	(80,771)	60,102
11	002	1118	407,744	-	407,744	43.46%	(177,206)	230,538
12	002	1119	494,113	-	494,113	70.65%	(349,071)	145,042
13	002	1120	556,016	-	556,016	19.90%	(110,669)	445,347
14	002	1121	565,447	-	565,447	90.91%	(514,075)	51,372
15	002	1123	249,514	-	249,514	0.00%	-	249,514
16	002	1125	767,332	-	767,332	0.00%	-	767,332
17	002	1126	387,994	-	387,994	70.65%	(274,102)	113,892
18	002	1128	1,254,298	-	1,254,298	2.50%	(31,357)	1,222,940
19	002	1129	396,839	-	396,839	2.00%	(7,937)	388,902
20	002	1130	636,914	-	636,914	56.33%	(358,790)	278,124
21	002	1131	110,188	-	110,188	0.00%	-	110,188
22	002	1132	346,725	-	346,725	0.00%	-	346,725
23	002	1133	706,728	-	706,728	0.00%	-	706,728

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements**

**General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor
Expense/Capitalization Percentages**

**For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009
For Twelve Months Ended March 31, 2015, March 31, 2014 and March 31, 2013**

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
24	002	1134	1,278,413	-	1,278,413	35.71%	(456,576)	821,837
25	002	1135	1,928,251	285,662	2,213,912	29.14%	(561,802)	1,366,448
26	002	1137	2,836,520	294,711	3,131,231	23.97%	(680,049)	2,156,471
27	002	1141	489,518	-	489,518	0.00%	-	489,518
28	002	1144	645,052	-	645,052	0.00%	-	645,052
29	002	1145	257,244	-	257,244	0.00%	-	257,244
30	002	1150	382,889	-	382,889	55.56%	(212,716)	170,173
31	002	1153	597,088	-	597,088	0.00%	-	597,088
32	002	1154	1,620,673	-	1,620,673	72.36%	(1,172,689)	447,984
33	002	1155	85,789	3,471	89,260	0.00%	-	85,789
34	002	1159	234,320	-	234,320	0.00%	-	234,320
35	002	1161	319,245	-	319,245	70.65%	(225,534)	93,711
36	002	1164	342,260	52,438	394,698	17.00%	(58,184)	284,076
37	002	1165	895,338	499,268	1,394,606	4.17%	(37,306)	858,032
38	002	1167	257,151	113,483	370,634	20.00%	(51,430)	205,721
39	002	1171	179,032	-	179,032	72.36%	(129,544)	49,488
40	002	1201	1,012,030	-	1,012,030	70.65%	(714,959)	297,071
41	002	1205	354,029	-	354,029	70.65%	(250,107)	103,922
42	002	1209	248,246	-	248,246	0.00%	-	248,246
43	002	1225	167,441	-	167,441	71.02%	(118,921)	48,520
44	002	1229	206,231	-	206,231	20.00%	(41,246)	164,984
45	002	1401	777,545	-	777,545	0.00%	-	777,545
46	002	1403	603,015	-	603,015	70.65%	(426,006)	177,009
47	002	1405	1,059,081	-	1,059,081	0.00%	-	1,059,081
48	002	1407	589,221	-	589,221	29.29%	(172,558)	416,664

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements**

**General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor
Expense/Capitalization Percentages**

For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009

For Twelve Months Ended March 31, 2015, March 31, 2014 and March 31, 2013

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
49	002	1408	810,346	-	810,346	0.00%	-	810,346
50	002	1414	784,665	-	784,665	0.00%	-	784,665
51	002	1415	158,963	-	158,963	0.00%	-	158,963
52	002	1501	2,429,420	-	2,429,420	50.07%	(1,216,434)	1,212,987
53	002	1503	343,581	-	343,581	0.00%	-	343,581
54	002	1504	170,522	-	170,522	70.65%	(120,467)	50,055
55	002	1505	126,974	-	126,974	0.00%	-	126,974
56	002	1508	443,030	-	443,030	0.00%	-	443,030
57	002	1821	313,898	-	313,898	0.00%	-	313,898
58	002	1822	189,367	-	189,367	0.00%	-	189,367
59	002	1823	332,123	-	332,123	0.00%	-	332,123
60	002	1825	248,689	-	248,689	0.00%	-	248,689
61	002	1826	205,039	-	205,039	0.00%	-	205,039
62	002	1827	252,993	-	252,993	0.00%	-	252,993
63	002	1828	96,571	-	96,571	0.00%	-	96,571
64	002	1832	55,385	-	55,385	0.00%	-	55,385
65	002	1833	100,855	-	100,855	0.00%	-	100,855
66	002	1835	847,539	-	847,539	0.00%	-	847,539
67	002	1836	237,666	-	237,666	0.00%	-	237,666
68	002	1837	692,793	80,785	773,578	0.00%	-	692,793
69	002	1838	549,425	-	549,425	0.00%	-	549,425
70	002	1839	201,457	-	201,457	0.00%	-	201,457
71	002	1901	27,834	-	27,834	0.00%	-	27,834
72	002	1913	544,365	-	544,365	46.60%	(253,648)	290,717
73	012	1156	1,753,898	330,472	2,084,370	12.64%	(221,676)	1,532,222

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements**

**General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor
Expense/Capitalization Percentages**

For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009

For Twelve Months Ended March 31, 2015, March 31, 2014 and March 31, 2013

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
74	012	1212	13,467,036	-	13,467,036	19.36%	(2,606,989)	10,860,047
75	012	1213	982,146	-	982,146	0.00%	-	982,146
76	012	1214	553,875	-	553,875	0.00%	-	553,875
77	012	1215	3,790,053	2,902	3,792,955	0.00%	-	3,790,053
78	012	1224	1,213,047	-	1,213,047	0.00%	-	1,213,047
79	012	1226	370,719	-	370,719	0.00%	-	370,719
80	012	1227	2,153,877	229,152	2,383,029	3.60%	(77,527)	2,076,350
81	012	1228	8,011,701	-	8,011,701	0.00%	-	8,011,701
82	012	1901	124,540	-	124,540	0.00%	-	124,540
83	Total TME 3/31/15		<u>\$ 69,301,988</u>	<u>\$ 1,892,344</u>	<u>\$ 71,194,332</u>		<u>\$ (13,008,528)</u>	<u>\$ 56,293,460</u>
84								
85	<u>Twelve Months Ended March 31, 2015 Division 012 and 002 Totals:</u>							
86	Division 012		<u>\$ 32,420,891</u>		<u>\$ 32,983,418</u>		<u>\$ (2,906,192)</u>	<u>\$ 29,514,700</u>
87						Division 012 % Capitalized Overhead:	-8.96%	
88								
89	Division 002		<u>\$ 36,881,096</u>		<u>\$ 38,210,914</u>		<u>\$ (10,102,336)</u>	<u>\$ 26,778,760</u>
90						Division 002 % Capitalized Overhead:	-27.39%	
91								
92								
93	<u>Twelve Months Ended March 31, 2014</u>							
94	002	1001	\$ 48,695	\$ -	\$ 48,695	61.90%	\$ (30,141)	\$ 18,555
95	002	1101	448,518	-	448,518	68.69%	(308,066)	140,452
96	002	1106	343,335	-	343,335	58.69%	(201,488)	141,847
97	002	1107	395,565	-	395,565	68.69%	(271,695)	123,870
98	002	1108	350,279	-	350,279	80.00%	(280,223)	70,056

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements**

**General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor
Expense/Capitalization Percentages**

**For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009
For Twelve Months Ended March 31, 2015, March 31, 2014 and March 31, 2013**

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
99	002	1110	95,991	-	95,991	45.06%	(43,253)	52,738
100	002	1112	78,308	-	78,308	16.41%	(12,847)	65,461
101	002	1114	293,475	-	293,475	29.99%	(88,001)	205,474
102	002	1116	196,550	-	196,550	2.62%	(5,140)	191,410
103	002	1117	135,112	-	135,112	58.57%	(79,138)	55,975
104	002	1118	401,081	-	401,081	43.46%	(174,310)	226,771
105	002	1119	521,169	-	521,169	68.69%	(357,967)	163,202
106	002	1120	561,088	-	561,088	21.12%	(118,496)	442,592
107	002	1121	550,072	-	550,072	90.63%	(498,525)	51,548
108	002	1123	294,933	-	294,933	0.00%	-	294,933
109	002	1125	726,317	-	726,317	0.00%	-	726,317
110	002	1126	492,758	-	492,758	68.69%	(338,452)	154,306
111	002	1128	1,179,505	19,982	1,199,487	2.81%	(33,174)	1,146,331
112	002	1129	448,327	-	448,327	2.00%	(8,967)	439,361
113	002	1130	573,358	-	573,358	55.21%	(316,541)	256,817
114	002	1131	106,979	-	106,979	0.00%	-	106,979
115	002	1132	389,417	-	389,417	0.00%	-	389,417
116	002	1133	679,785	-	679,785	0.00%	-	679,785
117	002	1134	1,240,969	11,981	1,252,949	35.71%	(443,203)	797,766
118	002	1135	1,955,791	189,161	2,144,952	26.76%	(523,288)	1,432,502
119	002	1137	2,625,889	156,719	2,782,608	28.29%	(742,850)	1,883,039
120	002	1141	475,694	-	475,694	0.00%	-	475,694
121	002	1144	599,110	4,766	603,876	0.00%	-	599,110
122	002	1145	261,350	13,609	274,959	0.00%	-	261,350
123	002	1150	371,166	-	371,166	55.56%	(206,204)	164,963

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements**

**General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor
Expense/Capitalization Percentages**

**For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009
For Twelve Months Ended March 31, 2015, March 31, 2014 and March 31, 2013**

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
124	002	1153	575,872	-	575,872	0.00%	-	575,872
125	002	1154	1,564,569	-	1,564,569	70.02%	(1,095,564)	469,005
126	002	1155	-	203	203	0.00%	-	-
127	002	1159	225,739	-	225,739	0.00%	-	225,739
128	002	1161	257,151	-	257,151	68.69%	(176,625)	80,526
129	002	1165	2,190,960	482,995	2,673,954	4.17%	(91,290)	2,099,670
130	002	1171	164,944	2,823	167,767	70.02%	(115,500)	49,445
131	002	1201	950,856	-	950,856	68.69%	(653,098)	297,757
132	002	1205	343,717	-	343,717	68.69%	(236,083)	107,634
133	002	1209	211,184	-	211,184	0.00%	-	211,184
134	002	1225	161,961	-	161,961	71.02%	(115,029)	46,932
135	002	1229	191,176	-	191,176	20.00%	(38,235)	152,941
136	002	1401	737,859	-	737,859	0.00%	-	737,859
137	002	1403	557,592	-	557,592	68.69%	(382,984)	174,608
138	002	1405	1,046,974	-	1,046,974	0.00%	-	1,046,974
139	002	1407	550,215	-	550,215	29.29%	(161,134)	389,081
140	002	1408	780,332	-	780,332	0.00%	-	780,332
141	002	1414	770,299	-	770,299	0.00%	-	770,299
142	002	1415	202,231	-	202,231	0.00%	-	202,231
143	002	1501	2,230,674	-	2,230,674	47.44%	(1,058,266)	1,172,408
144	002	1503	333,028	-	333,028	0.00%	-	333,028
145	002	1504	158,622	-	158,622	68.69%	(108,950)	49,672
146	002	1505	121,475	-	121,475	0.00%	-	121,475
147	002	1508	405,588	2,685	408,273	0.00%	-	405,588
148	002	1821	304,518	-	304,518	0.00%	-	304,518

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements**

**General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor
Expense/Capitalization Percentages**

**For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009
For Twelve Months Ended March 31, 2015, March 31, 2014 and March 31, 2013**

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
149	002	1822	185,115	-	185,115	0.00%	-	185,115
150	002	1823	313,585	200	313,785	0.00%	-	313,585
151	002	1825	240,879	-	240,879	0.00%	-	240,879
152	002	1826	151,486	-	151,486	0.00%	-	151,486
153	002	1827	189,610	-	189,610	0.00%	-	189,610
154	002	1828	107,509	-	107,509	0.00%	-	107,509
155	002	1829	27,113	-	27,113	0.00%	-	27,113
156	002	1832	72,145	-	72,145	0.00%	-	72,145
157	002	1833	97,138	-	97,138	0.00%	-	97,138
158	002	1835	733,770	-	733,770	0.00%	-	733,770
159	002	1836	189,407	-	189,407	0.00%	-	189,407
160	002	1837	672,634	113,725	786,359	0.00%	-	672,634
161	002	1838	534,087	-	534,087	0.00%	-	534,087
162	002	1839	203,309	678	203,987	0.00%	-	203,309
163	002	1901	49,600	(10,373)	39,227	0.00%	-	49,600
164	002	1903	(10,551)	-	(10,551)	0.00%	-	(10,551)
165	002	1913	496,252	-	496,252	46.30%	(229,771)	266,481
166	012	1156	1,618,880	239,635	1,858,514	13.33%	(215,851)	1,403,029
167	012	1212	13,902,642	11,296	13,913,939	22.69%	(3,154,877)	10,747,766
168	012	1213	1,023,082	813	1,023,896	0.00%	-	1,023,082
169	012	1214	534,603	-	534,603	0.00%	-	534,603
170	012	1215	3,533,744	-	3,533,744	0.00%	-	3,533,744
171	012	1224	691,793	-	691,793	0.00%	-	691,793

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements**

**General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor
Expense/Capitalization Percentages**

**For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009
For Twelve Months Ended March 31, 2015, March 31, 2014 and March 31, 2013**

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
172	012	1226	870,381	-	870,381	0.00%	-	870,381
173	012	1227	1,883,874	201,286	2,085,160	3.38%	(63,646)	1,820,228
174	012	1228	5,534,440	11,419	5,545,858	0.00%	-	5,534,440
175	012	1901	65,985	-	65,985	0.00%	-	65,985
176	Total TME 3/31/14		<u>\$ 65,790,635</u>	<u>\$ 1,453,603</u>	<u>\$ 67,244,238</u>		<u>\$ (12,978,871)</u>	<u>\$ 52,811,763</u>
177								
178	Twelve Months Ended March 31, 2014 Division 012 and 002 Totals:							
179	Division 012		<u>\$ 29,659,423</u>		<u>\$ 30,123,872</u>		<u>\$ (3,434,373)</u>	<u>\$ 26,225,050</u>
180					Division 012 % Capitalized Overhead		-11.58%	
181								
182	Division 002		<u>\$ 36,131,212</u>		<u>\$ 37,120,366</u>		<u>\$ (9,544,498)</u>	<u>\$ 26,586,713</u>
183					Division 002 % Capitalized Overhead		-26.42%	
184								
185	Twelve Months Ended March 31, 2013							
186	002	1001	\$ 589,894	\$ -	\$ 589,894	61.90%	\$ (365,124)	\$ 224,770
187	002	1101	660,153	-	660,153	61.90%	(408,612)	251,541
188	002	1106	228,797	-	228,797	59.93%	(137,112)	91,686
189	002	1107	381,742	-	381,742	61.90%	(236,285)	145,457
190	002	1108	313,687	-	313,687	80.00%	(250,950)	62,737
191	002	1110	92,843	-	92,843	49.97%	(46,396)	46,448
192	002	1111	49,045	-	49,045	62.26%	(30,534)	18,510

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements**

**General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor
Expense/Capitalization Percentages**

**For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009
For Twelve Months Ended March 31, 2015, March 31, 2014 and March 31, 2013**

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
193	002	1112	86,357	-	86,357	16.24%	(14,026)	72,330
194	002	1114	281,639	-	281,639	26.91%	(75,786)	205,852
195	002	1116	190,099	-	190,099	5.70%	(10,836)	179,264
196	002	1117	130,682	-	130,682	51.60%	(67,437)	63,244
197	002	1118	341,576	-	341,576	40.26%	(137,523)	204,052
198	002	1119	500,932	-	500,932	61.90%	(310,059)	190,873
199	002	1120	549,092	-	549,092	22.58%	(124,002)	425,090
200	002	1121	527,168	-	527,168	90.30%	(476,016)	51,152
201	002	1123	296,510	4,824	301,334	0.00%	-	296,510
202	002	1125	683,372	-	683,372	0.00%	-	683,372
203	002	1126	551,891	15,887	567,777	61.90%	(341,601)	210,290
204	002	1128	909,646	159,431	1,069,077	6.88%	(62,538)	847,107
205	002	1129	440,638	-	440,638	2.00%	(8,813)	431,825
206	002	1130	550,627	-	550,627	54.81%	(301,819)	248,809
207	002	1131	97,512	-	97,512	0.00%	-	97,512
208	002	1132	372,498	-	372,498	0.00%	-	372,498
209	002	1133	650,183	5,594	655,777	0.00%	-	650,183
210	002	1134	1,006,095	189,872	1,195,966	44.64%	(449,149)	556,945
211	002	1135	1,248,664	827,139	2,075,803	11.52%	(143,825)	1,104,839
212	002	1137	2,367,909	156,668	2,524,577	27.42%	(649,265)	1,718,644

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements**

**General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor
Expense/Capitalization Percentages**

**For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009
For Twelve Months Ended March 31, 2015, March 31, 2014 and March 31, 2013**

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
213	002	1139	73,435	2,880	76,314	36.84%	(27,055)	46,380
214	002	1141	467,113	-	467,113	0.00%	-	467,113
215	002	1144	666,018	33,093	699,111	0.00%	-	666,018
216	002	1145	183,566	86,123	269,689	0.00%	-	183,566
217	002	1146	130,929	217,606	348,535	46.32%	(60,641)	70,288
218	002	1150	359,020	-	359,020	54.95%	(197,264)	161,756
219	002	1153	523,156	43,908	567,064	0.00%	-	523,156
220	002	1154	1,524,360	257	1,524,618	64.56%	(984,076)	540,284
221	002	1155	-	1,242	1,242	0.00%	-	-
222	002	1159	216,762	-	216,762	0.00%	-	216,762
223	002	1161	248,282	-	248,282	61.90%	(153,678)	94,604
224	002	1165	911,792	1,059,127	1,970,920	14.00%	(127,651)	784,141
225	002	1171	183,787	-	183,787	64.56%	(118,647)	65,140
226	002	1201	1,008,799	-	1,008,799	61.90%	(624,411)	384,388
227	002	1205	180,129	-	180,129	61.90%	(111,494)	68,636
228	002	1209	164,352	-	164,352	0.00%	-	164,352
229	002	1225	145,115	-	145,115	77.21%	(112,037)	33,078
230	002	1229	167,672	-	167,672	3.95%	(6,629)	161,044
231	002	1401	679,201	49,650	728,851	0.00%	-	679,201
232	002	1403	539,285	-	539,285	61.90%	(333,798)	205,486
233	002	1405	924,239	-	924,239	0.00%	-	924,239
234	002	1407	616,252	-	616,252	29.38%	(181,024)	435,228

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements**

**General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor
Expense/Capitalization Percentages**

For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009

For Twelve Months Ended March 31, 2015, March 31, 2014 and March 31, 2013

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
235	002	1408	700,394	-	700,394	0.00%	-	700,394
236	002	1414	726,290	18,810	745,100	0.00%	-	726,290
237	002	1415	191,608	-	191,608	0.00%	-	191,608
238	002	1501	2,082,936	-	2,082,936	39.25%	(817,652)	1,265,283
239	002	1502	25,848	-	25,848	0.00%	-	25,848
240	002	1503	321,565	-	321,565	0.00%	-	321,565
241	002	1504	134,096	-	134,096	61.90%	(83,000)	51,095
242	002	1505	119,289	-	119,289	0.00%	-	119,289
243	002	1508	401,727	5,477	407,205	0.00%	-	401,727
244	002	1821	290,001	-	290,001	0.00%	-	290,001
245	002	1822	215,732	-	215,732	0.00%	-	215,732
246	002	1823	331,891	-	331,891	0.00%	-	331,891
247	002	1825	233,343	-	233,343	0.00%	-	233,343
248	002	1826	130,085	-	130,085	0.00%	-	130,085
249	002	1827	257,932	-	257,932	0.00%	-	257,932
250	002	1828	118,156	-	118,156	0.00%	-	118,156
251	002	1829	100,620	-	100,620	0.00%	-	100,620
252	002	1831	63,546	-	63,546	0.00%	-	63,546
253	002	1832	11,810	-	11,810	0.00%	-	11,810
254	002	1833	92,903	-	92,903	0.00%	-	92,903
255	002	1835	691,810	-	691,810	0.00%	-	691,810
256	002	1836	202,127	-	202,127	0.00%	-	202,127
257	002	1837	681,385	80,218	761,603	0.00%	-	681,385
258	002	1838	518,278	-	518,278	0.00%	-	518,278

**Atmos Energy Corporation
Kansas Distribution System Filing Requirements**

**General Office and Customer Support Gross Labor Expense Recapitalization - Used for the Determination of Gross Labor
Expense/Capitalization Percentages**

**For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000,01001,01003,01006,01008,01009
For Twelve Months Ended March 31, 2015, March 31, 2014 and March 31, 2013**

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
259	002	1839	202,771	-	202,771	0.00%	-	202,771
260	002	1901	124,303	-	124,303	0.00%	-	124,303
261	002	1903	9,576	-	9,576	0.00%	-	9,576
262	002	1913	461,606	-	461,606	49.35%	(227,806)	233,800
263	012	1156	489,965	1,186,621	1,676,585	18.18%	(89,084)	400,880
264	012	1158	101,031	27,229	128,260	5.84%	(5,900)	95,131
265	012	1212	12,841,285	348,637	13,189,922	22.18%	(2,848,802)	9,992,482
266	012	1213	1,314,761	360,526	1,675,287	0.00%	-	1,314,761
267	012	1214	467,076	-	467,076	0.00%	-	467,076
268	012	1215	3,036,592	115,888	3,152,479	0.00%	-	3,036,592
269	012	1225	14,186	-	14,186	77.21%	(10,952)	3,234
270	012	1226	1,114,848	-	1,114,848	0.00%	-	1,114,848
271	012	1227	393,733	1,307,136	1,700,868	34.86%	(137,254)	256,479
272	012	1228	2,076,506	642,384	2,718,890	0.00%	-	2,076,506
273	012	1901	107,679	-	107,679	0.00%	-	107,679
274	Total TME 3/31/13		<u>\$ 55,411,799</u>	<u>\$ 6,946,226</u>	<u>\$ 62,358,025</u>		<u>\$ (11,906,565)</u>	<u>\$ 43,505,235</u>
275								
276	Twelve Months Ended March 31, 2012 Division 012 and 002 Totals:							
277	Division 012		<u>\$ 21,957,660</u>		<u>\$ 25,946,080</u>		<u>\$ (3,091,993)</u>	<u>\$ 18,865,667</u>
278						Div. 012 % Capitalized Overhead	-14.08%	
279								
280	Division 002		<u>\$ 33,454,139</u>		<u>\$ 36,411,945</u>		<u>\$ (8,814,572)</u>	<u>\$ 24,639,567</u>
281						Div. 002 % Capitalized Overhead	-26.35%	

282 Note: 1. Expense Adjustment to be added to capitalization.

283 Source: SSU Gross Labor Expense-Cap Percents.xlsx

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Benefits Expense Adjustment
Test Year Ending March 31, 2015

Line No.	Description	Total Kansas Direct	Administrative & General Offices			Grand Total	Source
			Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Kansas Labor Expense Adjustment	\$ 79,471	\$ 12,171	\$ 10,862	\$ 13,296	\$ 115,799	WP 9-2
2							
3	Fiscal Year 2015 Budget Benefits Percentage	38.13%	36.68%	36.68%	38.13%		FY15 Budget
4							
5	Total Benefits Expense Adjustment (Line 1 * Line 3)	<u>\$ 30,299</u>	<u>\$ 4,465</u>	<u>\$ 3,985</u>	<u>\$ 5,069</u>	<u>\$ 43,817</u>	IS-2
6							
7	Allocations:		(a)	(b)	(a)		
8	(a) Allocations - Composite						
9	(b) Allocations - Customers						
10							
11			Company 060	Company 010			
12	<u>Fiscal Year 2015 Budgeted Benefits Percent Calculation:</u>		Colorado/Kansas	Shared Services			
13	Budgeted Medical, Dental, Pension Benefits		Business Unit	Business Unit			
14	Budgeted Workers Compensation Benefits		\$ 7,200,752	\$ 28,230,733			
15	Total Actuarial Benefits - Fiscal Year 2015 Budget (Line 13 + Line 14)		380,737	150,300			
16			<u>\$ 7,581,489</u>	<u>\$ 28,381,033</u>			
17	Gross Labor - Fiscal Year 2015 Budget		<u>\$ 19,885,309</u>	<u>\$ 77,368,071</u>			
18							
19	Budgeted Benefits as a Percent of Labor (Line 15/Line 17)		<u>38.13%</u>	<u>36.68%</u>			
20							
21	Source: Budgeted Benefits thru FY2015.xlsx						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
American Gas Association ("AGA") Dues Adjustment
Division 30, Account 9302, Sub Account 07510
Test Year Ending March 31, 2015

Line No.	Period	Description	Reference	Total
	(a)	(b)	(c)	(d)
1	Apr-14	Amort AGA Dues		\$ 4,970
2	May-14	Amort AGA Dues		4,970
3	Jun-14	Amort AGA Dues		4,970
4	Jul-14	Amort AGA Dues		4,970
5	Aug-14	Amort AGA Dues		4,970
6	Sep-14	Amort AGA Dues		4,970
7	Oct-14	Amort AGA Dues		4,970
8	Nov-14	Amort AGA Dues		4,970
9	Dec-14	Amort AGA Dues		4,970
10	Jan-15	Amort AGA Dues		5,304
11	Feb-15	Amort AGA Dues		5,304
12	Mar-15	Amort AGA Dues		5,240
13				
14	Total AGA Dues Division 30 (Sum of Lines 1 - 12)			<u>\$ 60,576</u>
15				
16	AGA Dues April 2014 - December 2014 (Sum of Lines 1 - 9)			\$ 44,727
17	AGA Dues January 2015 - March 2015 (Sum of Lines 10 - 12)			<u>15,849</u>
18	Total (Line 16 + Line 17)			<u>\$ 60,576</u>
19				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
American Gas Association ("AGA") Dues Adjustment
Division 30, Account 9302, Sub Account 07510
Test Year Ending March 31, 2015

Line No.	Period (a)	Description (b)	Reference (c)	Total (d)
20	2014	Percent Advertising & Public Affairs	Source: AGA 2014 Budget - WP 9-4-1	23.15%
21	2015	Percent Advertising & Public Affairs	Source: AGA 2015 Budget - WP 9-4-1	21.03%
22				
23		Adjustment Calculation to remove AGA Dues for Advertising and Public Affairs:		
24		2014 AGA dues for Advertising & Public Affairs	April 2014 - December 2014 (Line 16 * Line 20)	\$ (10,354)
25		2015 AGA dues for Advertising & Public Affairs	January 2015 - March 2015 (Line 17 * Line 21)	<u>(3,333)</u>
26		Subtotal AGA Dues (Line 24 + Line 25)		<u>\$ (13,687)</u>
27		Kansas Division 30 General Office Allocation	Source: Section 12 Allocations	<u>59.02%</u>
28		Total AGA Dues Adjustment (Line 26 * Line 27)		IS-3 <u><u>\$ (8,078)</u></u>
29				
30		Source: AGA Dues Account 9302-07510_TYE 3-31-2015.xlsx		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
American Gas Association Recoverable Dues Calculation
Twelve Months Ended March 31, 2015

Line No.	Description (a)	Amount (b)	Percentage (c)
	American Gas Association 2015 Budget		
1	Communications	\$ 3,039,000	8.95%
2	Corporate Affairs	3,025,000	8.91%
3	General & Administrative	6,421,000	18.91%
4	General Counsel	1,334,000	3.93%
5	Government Relations: Federal	2,401,000	7.07%
6	Government Relations: State	1,703,000	5.01%
7	Industry Finance & Administrative Programs	1,763,000	5.19%
8	Operations & Engineering	8,927,000	26.28%
9	Policy, Planning & Regulatory Affairs	3,561,000	10.48%
10	Policy Strategy & Demand Growth	1,789,000	5.27%
11			
12	Total 2015 Budget (Sum of Lines 1 - 10)	<u>\$ 33,963,000</u>	<u>100.00%</u>
13			
14	2015 Percent Advertising & Public Affairs (Line 1 + Line 5 + Line 6)		21.03%
15	2015 Percent AGA Recoverable Dues (Sum of Lines 2-4 and 7-10)		78.97%
16			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
American Gas Association Recoverable Dues Calculation
Twelve Months Ended March 31, 2015

Line No.	Description (a)	Amount (b)	Percentage (c)
17	American Gas Association		
18	2014 Budget		
19			
20	Communications	\$ 3,195,000	10.38%
21	Corporate Affairs	2,704,000	8.79%
22	General & Administrative	6,032,000	19.60%
23	General Counsel	1,326,000	4.31%
24	Government Relations: Federal	2,295,000	7.46%
25	Government Relations: State	1,634,000	5.31%
26	Industry Finance & Administrative Programs	1,186,000	3.85%
27	Operations & Engineering	6,953,000	22.59%
28	Policy, Planning & Regulatory Affairs	3,571,000	11.60%
29	Policy, Planning & Regulatory Affairs	1,879,000	6.11%
30			
31	Total 2014 Budget (Sum of Lines 20-29)	<u>\$ 30,775,000</u>	<u>100.00%</u>
32			
33	2014 Percent Advertising & Public Affairs (Line 20 + Line 24 + Line 25)		23.15%
34	2014 Percent AGA Recoverable Dues (Sum of Lines 21-23 and 26-29)		76.85%
35			
36	Source: AGA 2014-2015 Budgets_Dues Funded Programs.xlsx		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Charitable Donations Adjustment
Test Year Ending March 31, 2015

Line No.	Description	Sub Account	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>FERC Account 4261 Charitable Donations - Recorded Below the Line:</u>						
2							
3	Education	30702	\$ 2,000	\$ 36,545	\$ 2,500	\$ -	\$ 41,045
4	United Way Agencies	30703		1,352,546			1,352,546
5	Health	30705	250	100,953	2,500		103,703
6	Museums & Arts	30706		52,500			52,500
7	Youth Clubs & Centers	30710	4,559		1,000		5,559
8	Heat Help Assistance Program	30711		16,286			16,286
9	Community Welfare	30736	15,565	189,412	1,220		206,197
10	Per Book Charitable Donations (Sum of Lines 3 - 9)		\$ 22,375	\$ 1,748,242	\$ 7,220	\$ -	\$ 1,777,836
11	Kansas Allocation Rate (Schedule 12)		100%	4.08%	4.26%	59.02%	
12	Kansas Charitable Donations (Line 10 * Line 11)		\$ 22,375	\$ 71,328	\$ 308	\$ -	\$ 94,010
13	Allocation Percentage - to Cost of Service		50%	50%	50%	50%	
14	Total Charitable Donations Adjustment (Line 12 * Line 13)		\$ 11,187	\$ 35,664	\$ 154	\$ -	\$ 47,005

IS-4

- 15
- 16 Note:
- 17 1. 50% of the below the line charitable donations have been added to O&M.
- 18
- 19 Source: Charitable Donations_TYE 3-31-2015.xlsx

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Per Book Analysis of Donation Sub Accounts
Test Year Ending March 31, 2015

Line No.	FERC Acct	Sub Account	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	4261	30702	\$ 2,000	\$ 36,545	\$ 2,500		\$ 41,045
2	4261	30703		1,352,546			1,352,546
3	4261	30705	250	100,953	2,500		103,703
4	4261	30706		52,500			52,500
5	4261	30709					-
6	4261	30710	4,559		1,000		5,559
7	4261	30711		16,286			16,286
8	4261	30736	15,565	189,412	1,220		206,197
9	4264	30703		100			100
10	4264	30736		250			250
11	4264	30737	32,259	115,862		\$ 180	148,301
12	4264	30743					-
13	4265	30702		186			186
14	4265	30705		82	925		1,007
15	4265	30736	570	172	4,746	66	5,555
16	4265	30743	19,260	358,002	12,860	63,069	453,191
17	Total Per Book (Sum of Lines 1 - 16)		\$ 74,464	\$ 2,222,896	\$ 25,751	\$ 63,315	\$ 2,386,427
18							
19	Excluded Expense (Sum of Lines 9 - 16)		\$ (52,089)	\$ (474,655)	\$ (18,531)	\$ (63,315)	\$ (608,590)
20	Total Account 4261 Donations (Sum of Lines 1 - 8)		\$ 22,375	\$ 1,748,242	\$ 7,220	\$ -	\$ 1,777,836

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Per Book Analysis of Donation Sub Accounts
Test Year Ending March 31, 2015

21

22 Note:

23 1. The below the line items excluded are shown on lines 9 through 16.

24

25 List of Donation Sub Accounts:

26

27	<u>Sub Account</u>	<u>Sub Description</u>
28	30702	Education
29	30703	United Way Agencies
30	30705	Health
31	30706	Museums & Arts
32	30709	Salvation Army
33	30710	Youth Clubs & Centers
34	30711	Energy Assistance Program
35	30713	American Red Cross
36	30736	Community Welfare
37	30737	Political Activities
38	30742	Membership/Club Dues
39	30743	Sports Events

40

41 Source: Charitable Donations_TYE 3-31-2015.xlsx

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Rate Case Expense Adjustment
Test Year Ending March 31, 2015

Line No.	Description (a)	Reference (b)	Amount (c)
1	Rate Case Expenses from Previous Dockets:		
2	Rate Case Expenses Recorded to Account 928 from Previous Dockets Booked during TYE March 31, 2015		\$ 263,547
3			
4	Total Rate Case Expense Adjustment (Minus Line 2)	IS-5	<u><u>\$ (263,547)</u></u>
5			
6	Note:		
7	1. This adjustment is to remove rate case expenses recorded in the test year ending March 31, 2015 that relate to previous dockets.		
8			
9	Source: Rate Case Expenses.xlsx		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Rate Case Expense - Current Estimate
Test Year Ending March 31, 2015

Line No.	Description (a)	Reference (b)	Amount (c)
1	Unamortized Portion of Previous Rate Case Expenses (1)		\$ 378,259
2	Estimated Rate Case Expenses for Current Rate Case Filing, TYE March 31, 2015		571,902
3	Total Unrecovered Rate Case Expenses (Line 1 + Line 2)		<u>\$ 950,160</u>
4			
5		Number of	Amount Per
	Customer Rate Class	Annual Bills	Customer
6	Residential Sales Service	1,413,800	
7	Commercial/Public Authority Sales Service	115,463	
8	School Sales Service	787	
9	Industrial Sales Service	207	
10	Small Generator Sales Service	893	
11	Irrigation Engine Sales Service	3,338	
12	Firm Transportation Service	1,824	
13	School Transportation Service	2,748	
14	Interruptible Transportation Service	540	
15	Total Annual Bills (Sum of Lines 7 - 15)	<u>1,539,601</u>	
16	Total Monthly Amount Per Customer (Line 3, Col c divided by Line 16, Col b)		<u>\$ 0.62</u>
17			
18	Notes:		
19	1. Rate case expenses per the Final Order in Docket 14-ATMG-320-RTS are to be amortized over a 3 year period		
20	beginning September 2014. The unamortized rate case expense balance as of February 2016 has been included in		
21	the surcharge calculation. Please refer to the Relied File for additional details.		
22	2. The monthly amount per customer will be included in the customer charge for a one-year period.		
23	3. If a three year recovery period is approved versus the proposed one year period, the surcharge per bill would be		
24	\$0.21 per bill.		
25			
26	Sources:		
27	Rate Case Expenses.xlsx		
28	2014 Rate Case Expense Amortization.xlsx		
29	Class Cost of Service.xlsx		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Miscellaneous Expense Adjustment
Test Year Ending March 31, 2015

Line No.	Description	Expense Reports	Miscellaneous Expenses (2)	Total Before Allocation	Allocation Factor	Total
	(a)	(b)	(c)	(d) = b + c	(e)	(f) = d * e
1	All Kansas	\$ (21,036)	\$ (449,435)	\$ (470,471)	100%	\$(470,471)
2	Division 012 Customer Support	(198,545)	(9,233)	(207,778)	4.26%	(8,851)
3	Division 002 General Office	(308,230)	(64,598)	(372,828)	4.08%	(15,211)
4						
5	Total Employee Expense Adjustment (1) (Sum of Lines 1 - 3)	\$ (527,811)	\$ (523,267)	\$(1,051,078)	IS-6	<u>\$(494,534)</u>

6
 7
 8
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 12
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 16
 17
 18

Notes:

1. This adjustment removes expense report and other miscellaneous employee expenses that might be deemed controversial.
2. The adjustments in Column c are from employee expenses recorded in the 5400 accounts and from miscellaneous vendors charging amounts to Kansas which should be charged to Colorado.

Sources:

- KS Direct Expense Reviews_TYE 3-31-2015.xlsx
- Expense Report Reviews Div 012_TYE 3-31-2015.xlsx
- Expense Report Reviews Div 002_TYE 3-31-2015.xlsx
- Expense Reviews-Div 002_5400 Accounts_TYE 03-31-2015.xlsx
- Expense Reviews-Div 012_5400 Accounts_TYE 03-31-2015.xlsx
- Section 12 Allocations.xlsx

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Per Books, Allocated, Income Statement Items
Test Year Ending March 31, 2015

Line No.	Description	Division 030		Allocated Amount	Total Kansas	Total Amounts
		Colorado/Kansas General Office	Division 030 Allocation Factor			
	(a)	(b)	(c)	(d)	(e)	(f) = (d)+(e)
1	Revenues	\$ -	59.02%	\$ -	\$ 132,636,000	\$ 132,636,000
2	Gas Cost	-	59.02%	-	74,400,102	74,400,102
3	Margin (Line 1 - Line 2)	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 58,235,898</u>	<u>\$ 58,235,898</u>
4						
5	O&M	\$ 14,612	59.02%	\$ 8,624	\$ 20,932,713	\$ 20,941,337
6	Depreciation	-	59.02%	-	10,632,979	10,632,979
7	Taxes, Other	0	59.02%	0	8,008,682	8,008,682
8	Income Taxes - Current	(932,069)	59.02%	(550,107)	(79,319)	(629,427)
9	Interest on Customer Deposits	0	59.02%	-	2,654	2,654
10	Other Income and Deductions	(0)	59.02%	(0)	(375,307)	(375,307)
11	Interest	<u>-</u>	59.02%	<u>-</u>	<u>4,934,754</u>	<u>4,934,754</u>
12						
13	Net Income (Line 3 - Sum of Lines 5 - 11)	<u>\$ 917,458</u>		<u>\$ 541,483</u>	<u>\$ 14,178,742</u>	<u>\$ 14,720,226</u>

14

15 Sources:

16 Income Statements-Divisions 081 & 030.xlsx

17 Section 12 Allocation tab

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas Direct
Test Year Ending March 31, 2015

Line No.	Month/Year (1)	Amount in Base Rates	Cumulative	Actual/ Estimated Pension Expense	Cumulative	Expense in Excess of (Less than) Amount	In Base Rates	Cumulative	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(g)	
1	<u>FAS 87</u>								
2	Oct-14	\$ 38,875	\$ 38,875	\$ 35,627	\$ 35,627	\$ (3,248)	\$ (3,248)		
3	Nov-14	38,875	77,750	32,964	68,591	(5,911)	(9,159)		
4	Dec-14	38,875	116,625	33,067	101,658	(5,808)	(14,967)		
5	Jan-15	38,875	155,500	32,430	134,088	(6,445)	(21,412)		
6	Feb-15	38,875	194,375	28,691	162,779	(10,184)	(31,596)		
7	Mar-15	38,875	233,250	30,897	193,676	(7,978)	(39,574)		
8	Apr-15	38,875	272,125	32,825	226,501	(6,050)	(45,624)		
9	May-15	38,875	311,000	31,052	257,554	(7,823)	(53,446)		
10	Jun-15	38,875	349,875	29,647	287,200	(9,228)	(62,675)		
11	Jul-15	38,875	388,750	29,912	317,113	(8,963)	(71,637)		
12	Aug-15	38,875	427,625	26,973	344,086	(11,902)	(83,539)		
13	Sep-15	38,875	466,500	29,615	373,701	(9,260)	(92,799)		
14	Amortization of FAS 87 Excess (Less Than) Funding over 3 Years (Line 13, Column g / 3)							<u>\$ (30,933)</u>	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas Direct
Test Year Ending March 31, 2015

Line No.	Month/Year (1)	Amount in Base Rates	Cumulative	Actual/ Estimated Pension Expense	Cumulative	Expense in Excess of (Less than) Amount In Base Rates	Cumulative	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
15	<u>FAS 106</u>							
16	Oct-14	\$ 31,481	\$ 31,481	\$ 24,176	\$ 24,176	\$ (7,305)	\$ (7,305)	
17	Nov-14	31,481	62,962	22,366	46,542	(9,115)	(16,420)	
18	Dec-14	31,481	94,443	22,436	68,977	(9,045)	(25,466)	
19	Jan-15	31,481	125,924	22,006	90,984	(9,475)	(34,940)	
20	Feb-15	31,481	157,405	19,468	110,452	(12,013)	(46,953)	
21	Mar-15	31,481	188,886	20,966	131,417	(10,515)	(57,469)	
22	Apr-15	31,481	220,367	22,093	153,510	(9,388)	(66,857)	
23	May-15	31,481	251,848	20,900	174,410	(10,581)	(77,438)	
24	Jun-15	31,481	283,329	19,954	194,364	(11,527)	(88,965)	
25	Jul-15	31,481	314,810	20,132	214,496	(11,349)	(100,314)	
26	Aug-15	31,481	346,291	18,154	232,650	(13,327)	(113,641)	
27	Sep-15	31,481	377,772	19,933	252,583	(11,549)	(125,189)	
28	Amortization of Excess (Less Than) Funding over 3 Years (Line 27, Column g / 3)						\$	(41,730)
29	Total Pension/Post Retirement Benefits Adjustment (Line 14 + Line 28)						IS-14	<u>\$ (72,663)</u>

30

31 Note: 1. New Pension and Post Retirement Benefits trackers were implemented in October 2014
32 with the Final Order from Docket 14-ATMG-320-RTS.

33

34 Source: Benefits Adjustment data FY2015.xlsx

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Shared Services
Test Year Ending March 31, 2015

Line No.	Month/Year (1)	Total Shared Services	Cumulative Shared Services	Division 002			Division 012			Shared Services Total	Shared Services Total	Expense in Excess of (Less than) Amount	Cumulative
		Amount in Base Rates	Amount in Base Rates	Actual/Estimated Pension Expense	Allocation Factor	Allocated Actual Expense	Actual/Estimated Pension Expense	Allocation Factor	Allocated Actual Expense	Actual Expense	Cumulative Expense	In Base Rates	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	FAS 87												
2	Oct-14	\$ 22,567	\$ 22,567	\$ 253,513	4.08%	\$ 10,343	\$ 232,100	4.26%	\$ 9,887	\$ 20,231	\$ 20,231	\$ (2,336)	\$ (2,336)
3	Nov-14	22,567	45,134	299,216	4.08%	12,208	197,850	4.26%	8,428	20,636	40,867	(4,267)	(4,267)
4	Dec-14	22,567	67,701	283,982	4.08%	11,586	218,552	4.26%	9,310	20,897	61,764	(5,937)	(5,937)
5	Jan-15	22,567	90,268	271,448	4.08%	11,075	225,215	4.26%	9,594	20,669	82,433	(7,835)	(7,835)
6	Feb-15	22,567	112,835	285,124	4.08%	11,633	204,586	4.26%	8,715	20,348	102,782	(10,053)	(10,053)
7	Mar-15	22,567	135,402	248,399	4.08%	10,135	227,152	4.26%	9,677	19,811	122,593	(12,809)	(12,809)
8	Apr-15	22,567	157,969	271,281	4.08%	11,068	218,483	4.26%	9,307	20,376	142,969	(15,000)	(15,000)
9	May-15	22,567	180,536	258,968	4.08%	10,566	208,910	4.26%	8,900	19,465	162,434	(18,102)	(18,102)
10	Jun-15	22,567	203,103	271,281	4.08%	11,068	218,483	4.26%	9,307	20,376	182,810	(20,293)	(20,293)
11	Jul-15	22,567	225,670	283,593	4.08%	11,571	228,056	4.26%	9,715	21,286	204,096	(21,574)	(21,574)
12	Aug-15	22,567	248,237	258,968	4.08%	10,566	208,910	4.26%	8,900	19,465	223,561	(24,676)	(24,676)
13	Sep-15	22,567	270,804	271,281	4.08%	11,068	218,483	4.26%	9,307	20,376	243,937	(26,867)	(26,867)
14	Amortization of FAS 87 Excess (Less Than) Funding over 3 Years (Line 13, Column m / 3)											\$ (8,956)	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Shared Services
Test Year Ending March 31, 2015

Line No.	Month/Year (1)	Total Shared Services Amount in Base Rates (b)	Cumulative Shared Services Amount in Base Rates (c)	Division 002			Division 012			Shared Services Total Actual Expense (j)	Shared Services Total Cumulative Expense (k)	Expense in Excess of (Less than) Amount In Base Rates (l)	Cumulative (m)
				Actual/Estimated Pension Expense (d)	Allocation Factor (e)	Allocated Actual Expense (f)	Actual/Estimated Pension Expense (g)	Allocation Factor (h)	Allocated Actual Expense (i)				
15	FAS 106												
16	Oct-14	\$ 15,415	\$ 15,415	\$ 152,859	4.08%	\$ 6,237	\$ 185,680	4.26%	\$ 7,910	\$ 14,147	\$ 14,147	\$ (1,268)	\$ (1,268)
17	Nov-14	15,415	30,830	183,702	4.08%	7,495	158,280	4.26%	6,743	14,238	28,384	(2,446)	(2,446)
18	Dec-14	15,415	46,245	167,107	4.08%	6,818	174,842	4.26%	7,448	14,266	42,651	(3,594)	(3,594)
19	Jan-15	15,415	61,660	164,561	4.08%	6,714	180,172	4.26%	7,675	14,389	57,040	(4,620)	(4,620)
20	Feb-15	15,415	77,075	176,689	4.08%	7,209	163,669	4.26%	6,972	14,181	71,221	(5,854)	(5,854)
21	Mar-15	15,415	92,490	148,961	4.08%	6,078	181,722	4.26%	7,741	13,819	85,040	(7,450)	(7,450)
22	Apr-15	15,415	107,905	217,844	4.08%	8,888	175,447	4.26%	7,474	16,362	101,402	(6,503)	(6,503)
23	May-15	15,415	123,320	207,957	4.08%	8,485	167,759	4.26%	7,147	15,631	117,033	(6,287)	(6,287)
24	Jun-15	15,415	138,735	217,844	4.08%	8,888	175,447	4.26%	7,474	16,362	133,396	(5,339)	(5,339)
25	Jul-15	15,415	154,150	227,732	4.08%	9,291	183,134	4.26%	7,802	17,093	150,489	(3,661)	(3,661)
26	Aug-15	15,415	169,565	207,957	4.08%	8,485	167,759	4.26%	7,147	15,631	166,120	(3,445)	(3,445)
27	Sep-15	15,415	184,980	217,844	4.08%	8,888	175,447	4.26%	7,474	16,362	182,482	(2,498)	(2,498)
28	Amortization of Excess (Less Than) Funding over 3 Years (Line 27, Column m / 3)											\$	(833)
29	Total Pension/Post Retirement Benefits Adjustment (Line 14 + Line 28)											IS-14	\$ (9,789)

Note: 1. New Pension and Post Retirement Benefits trackers were implemented in October 2014 with the Final Order from Docket 14-ATMG-320-RTS.

Sources: Benefits Adjustment data FY2015.xlsx
Section 12 Allocations Tab

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2015
Advertising Expense Adjustment

Line No.	Sub Account Number	Sub Account Description	Division 002	Division 012	Division 030	Kansas Direct	Total
			General Office	Customer Support	Colorado/Kansas General Office		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	4021	Promo Other, Misc.	\$ 20,525	\$ -	\$ 1,558	\$ 7,175	\$ 29,258
2	4040	Community Rel&Trade Shows	11,684	1,681	1,644	28,292	43,301
3	4046	Customer Relations & Assist	284,910	-	6,608	30,303	321,821
4		Less: Customer Assistance-					
	4046	Related Advertising Expenses	-	-	-	(19,959)	(19,959)
5	Totals Before Allocation (Sum of Lines 1 - 4)		\$ 317,118	\$ 1,681	\$ 9,810	\$ 45,812	\$374,421
6							
7							
8		FY 2015 Allocations	4.08%	4.26%	59.02%	100.00%	
9							
10	Allocated Amounts (Line 5 * Line 8)		\$ (12,938)	\$ (72)	\$ (5,790)	\$ (45,812)	
11							
12	Total Advertising Expense Adjustment (Sum of Line 10, Columns c - f)					<u>\$ (64,612) IS-16</u>	
13							
14	Sources:						
15	Section 12 tab - Allocation Factors						
16	Advertising Expense Account Activity FY2014.xlsx						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Blank Sheet
Test Year Ending March 31, 2015

Section 9
WP 9-11

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Chamber of Commerce Dues Adjustment
Test Year Ending March 31, 2015

Line No.	Division	Vendor	Account	Amount	Kansas Allocation Percentage	Kansas Amount	Percentage Allowed	Total Adjustment
	(a)	(b)	(c)	(d)	(e)	(f) = (d)*(e)	(g)	(h) = (f)*(g)
1	81	Caldwell Chamber Of Commerce	9302	\$ 60	100%	\$ 60	50%	\$ (30)
2	81	Chamber Of Commerce	9302	7,174	100%	7,174	50%	(3,587)
3	81	Independence Main Street	9302	275	100%	275	50%	(138)
4	81	Montgomery County Action Council	9302	1,000	100%	1,000	50%	(500)
5	81	Overland Park Chamber Of Commerce	9302	1,478	100%	1,478	50%	(739)
6	81	Sedan Area Economic Development Committee Inc	9302	60	100%	60	50%	(30)
7	81	Wyandotte Economic Development Council Inc	9302	1,500	100%	1,500	50%	(750)
8	Total Chamber of Commerce Dues Adjustment (Sum of Lines 1 - 7)			<u>\$11,547</u>		<u>\$ 11,547</u>	IS-15	<u>\$ (5,773)</u>

10 Source: Account 9302 Chamber of Commerce_TYE 3-31-2015.xlsx

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation and Amortization Expense
Test Year Ending March 31, 2015

Line No.	Description (a)	Reference (b)	Total (c)	Account No. (d)
1	Depreciation and Amortization Expense	WP 9-8	\$ 10,632,979	4030, 4060
2				
3	Depreciation and Amortization Expense, As Adjusted	WP 10-1 through 10-4	<u>\$ 10,550,751</u>	4030
4				
5	Total Depreciation and Amortization Expense Adjustment (Line 3 - Line 1)		<u>IS-7</u> <u>(82,228)</u>	4030
6				

7 Notes:

- 8 1. Adjustment reflects the pro-forma depreciation expense associated with the adjusted test-year end plant in service balances.
9 2. The Company is proposing an adjustment to the depreciation rates for the Colorado/Kansas General Office and
10 the Shared Services Divisions (General Office and Customer Support).

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2015
Kansas Direct Plant

Line No.	Description	Property Type	Current Depreciation Rates				Recommended Depreciation Rates				
			Section 4 Balance at 3/31/2015	Fully & Non-Depreciable Plant	Depreciable Plant	Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense (1)	Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense (1)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Intangible Plant										
2	Franchises & Consents	30200	\$ 37,160	\$ 37,160	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
3	Misc. Intangible Plant	30300	3,918	3,918	-	0.00%	-	-	0.00%	-	-
4	Total Intangible Plant (Line 2 + Line 3)		\$ 41,078	\$ 41,078	\$ -		\$ -	\$ -	0.00%	\$ -	\$ -
5											
6	Storage Plant										
7	Land	35010	\$ 49,164	\$ 49,164	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
8	Rights-of-way	35020	568,935	-	568,935	1.71%	9,729	-	1.71%	9,729	-
9	Well Structures	35100	102,923	-	102,923	1.97%	2,028	-	1.97%	2,028	-
10	Wells	35200	1,236,445	-	1,236,445	2.06%	25,471	-	2.06%	25,471	-
11	Reservoirs	35202	36,515	36,515	-	3.09%	-	-	3.09%	-	-
12	Pipelines	35300	1,198,358	-	1,198,358	1.55%	18,575	-	1.55%	18,575	-
13	Compressor Station Equipment	35400	2,279,547	-	2,279,547	0.92%	20,972	-	0.92%	20,972	-
14	Measurement & Regulation Equipment	35500	220,011	-	220,011	2.50%	5,500	-	2.50%	5,500	-
15	Purification Equipment	35600	288,382	288,382	0	1.70%	-	-	1.70%	-	-
16	Other Equipment	35700	125,321	125,321	0	2.02%	-	-	2.02%	-	-
17	Total Storage Plant (Sum of Lines 7 - 16)		\$ 6,105,602	\$ 499,383	\$ 5,606,220	1.47%	\$ 82,274	\$ -	1.47%	\$ 82,274	\$ -
18											
19	Transmission Plant										
20	Land and Land Rights	36500	\$ 4,761	\$ 4,761	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
21	Mains - Cathodic Protection	36700	1,511,139	-	1,511,139	2.06%	31,129	-	2.06%	31,129	-
22	Mains - Steel	36701	139,979	-	139,979	2.10%	2,940	-	2.10%	2,940	-
23	M&R Station Equipment	36900	148,891	-	148,891	3.55%	5,286	-	3.55%	5,286	-
24	Total Transmission Plant (Sum of Lines 20 - 23)		\$ 1,804,770	\$ 4,761	\$ 1,800,009	2.19%	\$ 39,355	\$ -	2.19%	\$ 39,355	\$ -
25											
26	Distribution Plant										
27	Land & Land Rights	37400	\$ 671,001	\$ 671,001	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
28	Land Rights	37402	333,434	-	333,434	2.07%	6,902	-	2.07%	6,902	-
29	Structures & Improvements	37500	152,685	-	152,685	3.37%	5,145	-	3.37%	5,145	-
30	Mains - Cathodic Protection	37600	11,689,757	-	11,689,757	1.74%	203,402	-	1.74%	203,402	-
31	Mains - Steel	37601	57,006,641	-	57,006,641	1.90%	1,083,126	-	1.90%	1,083,126	-
32	Mains - Plastic	37602	94,668,726	-	94,668,726	2.01%	1,902,841	-	2.01%	1,902,841	-
33	Measurement & Regulation Station Equipment-General	37800	5,436,231	-	5,436,231	3.82%	207,664	-	3.82%	207,664	-

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2015
Kansas Direct Plant

Line No.	Description	Property Type	Current Depreciation Rates				Recommended Depreciation Rates				
			Section 4 Balance at 3/31/2015	Fully & Non-Depreciable Plant	Depreciable Plant	Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense (1)	Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense (1)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
34	Measurement & Regulation City Gate	37900	2,405,729	-	2,405,729	3.52%	84,682		3.52%	84,682	
35	Measurement & Regulation Station Equipment	37908	14,851	-	14,851	3.52%	523		3.52%	523	
36	Services	38000	66,873,220	-	66,873,220	3.30%	2,206,816		3.30%	2,206,816	
37	Meters	38100	21,778,976	-	21,778,976	5.80%	1,263,181		5.80%	1,263,181	
38	Meter Installations	38200	26,565,429	-	26,565,429	5.65%	1,500,947		5.65%	1,500,947	
39	House Regulators	38300	2,470,944	-	2,470,944	5.85%	144,550		5.85%	144,550	
40	House Reg. Installations	38400	209,461	209,461	0	6.62%	-		6.62%	-	
41	Industrial Measurement & Regulation Station Equipment	38500	1,591,249	-	1,591,249	4.19%	66,673		4.19%	66,673	
42	Other Equipment	38700	617,862	-	617,862	6.25%	38,616		6.25%	38,616	
43	Total Distribution Plant (Sum of Lines 27 - 42)		\$ 292,486,196	\$ 880,463	\$ 291,605,734	2.99%	\$ 8,715,069	\$ -	2.99%	\$ 8,715,069	\$ -
44											
45	General Plant										
46	Land & Land Rights	38900	\$ 152,535	\$ 152,535	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -
47	Structures & Improvements	39000	1,870,815	-	1,870,815	2.51%	46,957		2.51%	46,957	
48	Improvements	39003	1,513	-	1,513	2.51%	38		2.51%	38	
49	Air Conditioning Equipment	39004	8,782	-	8,782	2.51%	220		2.51%	220	
50	Improvements to Leased Premises	39009	39,013	-	39,013	3.59%	1,401		3.59%	1,401	
51	Office Furniture & Equipment	39100	473,311	-	473,311	6.67%	31,570		6.67%	31,570	
52	Office Furniture Copiers & Type	39103	5,220	-	5,220	6.67%	348		6.67%	348	
53	Transportation Equipment	39200	410,368	-	410,368	17.04%	6,486	63,441	17.04%	6,486	63,441
54	Stores Equipment	39300	1,308	-	1,308	3.57%	21	26	3.57%	21	26
55	Tools, Shop, & Garage Equipment	39400	3,277,075	-	3,277,075	6.67%	96,751	121,830	6.67%	96,751	121,830
56	Laboratory Equipment	39500	12,933	-	12,933	6.67%	382	480	6.67%	382	480
57	Power Operated Equipment	39600	43,734	-	43,734	14.72%	129	6,309	14.72%	129	6,309
58	Ditchers	39603	11,814	-	11,814	16.62%	39	1,924	16.62%	39	1,924
59	Welders	39605	5,895	-	5,895	13.16%	16	760	13.16%	16	760
60	Communication Equipment	39700	536,928	-	536,928	8.33%	44,726		8.33%	44,726	
61	Communication Equipment Fixed Radios	39702	250,007	-	250,007	8.33%	20,826		8.33%	20,826	
62	Miscellaneous Equipment	39800	161,477	-	161,477	6.67%	10,770		6.67%	10,770	
63	Other Tangible Property	39900	4,108	-	4,108	7.21%	296		7.21%	296	
64	Other Tangible Property - Servers - H/W	39901	41,963	-	41,963	14.29%	5,996		14.29%	5,996	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2015
Kansas Direct Plant

Line No.	Description	Property Type	Current Depreciation Rates				Recommended Depreciation Rates				
			Section 4 Balance at 3/31/2015	Fully & Non-Depreciable Plant	Depreciable Plant	Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense (1)	Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense (1)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
65	Other Tangible Property - Servers - S/W	39902	63,702	63,702	0	14.29%	-	14.29%	-	-	
66	Other Tangible Property - Network H/W	39903	317,100	-	317,100	14.29%	45,314	14.29%	45,314	45,314	
67	Other Tangible Property - PC Hardware	39906	1,255,798	-	1,255,798	14.29%	179,454	14.29%	179,454	179,454	
68	Other Tangible Property - PC Software	39907	116,891	-	116,891	14.29%	16,704	14.29%	16,704	16,704	
69	Other Tangible Property - Application Software	39908	950,275	-	950,275	14.29%	135,794	14.29%	135,794	135,794	
70	Total General Plant (Sum of Lines 46 - 69)		<u>\$ 10,012,565</u>	<u>\$ 216,237</u>	<u>\$ 9,796,328</u>	6.58%	<u>\$ 644,238</u>	<u>\$ 194,770</u>	6.58%	<u>\$ 644,238</u>	<u>\$ 194,770</u>
71											
72	Accrual Reserve Deficiency (2)									<u>\$ 46,683</u>	
73											
74	Total Kansas Direct (Sum of Lines 4+17+24+43+70)		<u>\$ 310,450,211</u>	<u>\$ 1,641,921</u>	<u>\$ 308,808,290</u>	3.07%	<u>\$ 9,480,935</u>	<u>\$ 194,770</u>	3.07%	<u>\$ 9,527,618</u>	<u>\$ 194,770</u>
75											
76											
77											
78	<u>Summary for Total KS Jurisdiction</u>										
						Pro-Forma Depreciation Expense	Allocation Factors	Allocated Current Depreciation Expense	Pro-Forma Depreciation Expense	Allocation Factors	Allocated Recommended Depreciation Expense
79	Allocation of Shared Services - General Office Division 002 (WP 10-2)					\$ 12,458,051	4.08%	\$ 508,288	\$ 12,825,264	4.08%	\$ 523,271
80	Allocation of Shared Services - Greenville Data Center (WP 10-2)					225,904	1.60%	3,616	279,596	1.60%	4,475
81	Allocation of Shared Services - Division 012 Customer Support (WP 10-3)					8,936,733	4.26%	380,705	9,051,774	4.26%	385,606
82	Allocation of Shared Services - Charles K. Vaughn Center (WP 10-3)					302,626	1.17%	3,533	368,082	1.17%	4,297
83	Allocation of Colorado/Kansas General Office (WP 10-4)					168,169	59.02%	99,253	178,727	59.02%	105,485
84	SubTotal, Allocated Depreciation Expense Amounts (Sum of Lines 78 - 82)					<u>\$ 995,395</u>		<u>\$ 1,023,133</u>			<u>\$ 1,023,133</u>
85	Total Kansas Direct Plus Allocated Depreciation Expense Amounts (Line 73 + Line 83)					<u>\$ 10,476,330</u>		<u>\$ 10,550,751</u>			<u>\$ 10,550,751</u>

86 Notes:

87 (1) For vehicle & piece of equipment depreciation expense, a portion of it is capitalized and some or all of the remaining balance is moved to account 8740. What determines whether or not the

88 non-capitalized portion moves to 8740 or stays in 4030 is whether or not the expense hits the default cost center (0000) or a cost center. If it hits the default cost center (0000),

89 the non-capitalized portion stays in 4030. For vehicles the rate of capitalization is determined by which cost center the expense hits. If it hits the default cost center (0000), the

90 rate is the overall company rate. If it hits a cost center, the rate is the individual cost center rate. The rate of capitalization for piece of equipment for Fiscal Year 2013 is a fixed 98% regardless of the cost

91 center it hits.

92 For the other capitalized depreciation categories: 39300, 39400 & 39500 the capitalization rate is based on the same as above. The only difference is that the balance

93 (non-capitalized portion) stays in 4030.

94

95 (2) Depreciation expense adjustment per the implementation of amortization in Docket 12-ATMG-564-RTS.

96

97 Sources:

98 Section 4 tab

99 Depreciation rates as of Mar-2015.xlsx

100 Depreciable Assets FY2014.xlsx

101 Depreciation rates: Appendix A, Docket 12-ATMG-564-RTS Order Granting Joint Motion to Approve Stipulation and Agreement dated August 22, 2012

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2015
General Office Division 002

Line No.	Description	Property Type	Balance at 3/31/2015	Fully & Non-Depreciable Plant	Depreciable Plant	Depreciation Rates	Current Depreciation Rates		Recommended Depreciation Rates		
							Pro-Forma Capitalized Depreciation Expense	Pro-Forma Capitalized Depreciation Expense	Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	General Plant										
2	Structures & Improvements	39000	\$ 2,097,104	\$ -	\$ 2,097,104	2.43%	\$ 50,960	\$ -	3.01%	\$ 63,161	\$ -
3	Improvements to Leased Premises	39009	8,883,224	8,883,224	0	3.82%	0		3.25%	-	
4	Office Furniture & Equipment	39100	10,585,817	-	10,585,817	3.70%	391,675		3.96%	419,695	
5	Transportation Equipment	39200	103,416	-	103,416	10.32%	10,672		8.34%	8,622	
6	Tools, Shop, & Garage Equipment	39400	309,560	-	309,560	8.81%	27,272		8.37%	25,903	
7	Laboratory Equipment	39500	23,632	-	23,632	10.00%	2,363		10.05%	2,374	
8	Communication Equipment	39700	2,461,161	-	2,461,161	5.36%	131,918		5.85%	144,014	
9	Miscellaneous Equipment	39800	481,521	-	481,521	1.60%	7,704		5.29%	25,465	
10	Other Tangible Property	39900	168,103	-	168,103	13.45%	22,610		13.06%	21,958	
11	Other Tangible Property Servers H/W	39901	38,696,557	-	38,696,557	8.66%	3,351,122		9.48%	3,670,199	
12	Other Tangible Property Servers S/W	39902	16,886,100	-	16,886,100	8.86%	1,496,108		8.93%	1,508,577	
13	Other Tangible Property Network H/W	39903	3,254,075	-	3,254,075	8.73%	284,081		6.99%	227,561	
14	Other Tangible Property PC Hardware	39906	2,555,286	-	2,555,286	8.77%	224,099		10.49%	267,990	
15	Other Tangible Property PC Software	39907	1,013,537	-	1,013,537	6.05%	61,319		6.63%	67,150	
16	Other Tangible Property Application Software	39908	97,800,419	-	97,800,419	6.54%	6,396,147		6.52%	6,372,595	
17	Other Tangible Property Mainframe S/W	39909	1,010,232	1,010,232	0	0.00%	-		0.00%	-	
18	Total Division 002 General Office - General Plant (Sum of Lines 2 - 17)		\$ 186,329,744	\$ 9,893,457	\$ 176,436,288	7.06%	\$ 12,458,051	\$ -	7.27%	\$ 12,825,264	\$ -
19											
20	Greenville Data Center - General Plant										
21	G-Structures & Improvements	39005	\$ 9,199,401	\$ -	\$ 9,199,401	2.43%	\$ 223,545	\$ -	3.01%	\$ 277,069	\$ -
22	G-Office Furniture & Equipment	39104	63,741	-	63,741	3.70%	2,358		3.96%	2,527	
23	Total Greenville Data Center - General Plant (Line 21 + Line 22)		\$ 9,263,141	\$ -	\$ 9,263,141		\$ 225,904	\$ -		\$ 279,596	\$ -
24											
25	Total Division 002 General Office (Line 18 + Line 23)		\$ 195,592,886	\$ 9,893,457	\$ 185,699,429		\$ 12,683,955	\$ -		\$ 13,104,861	\$ -

26
27 Sources:
28 WP 4-2 tab
29 Depreciation rates as of Mar-2015.xlsx
30 Depreciable Assets Div 002 FY2014.xls

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2015
Division 030 - Colorado/Kansas General Office

Line No.	Description	Property Type	Balance at 3/31/2015	Fully & Non-Depreciable Plant	Depreciable Plant	Current Depreciation Rates			Recommended Depreciation Rates		
						Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense	Depreciation Rates	Pro-Forma Depreciation Expense	Pro-Forma Capitalized Depreciation Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Improvements to Leased Premises	39009	\$ 262,268	\$ -	\$ 262,268	10.00%	\$ 26,227	\$ -	12.07%	\$ 31,643	\$ -
2	Office Furniture & Equipment	39100	373,761	-	373,761	8.44%	31,545		7.80%	29,136	
3	Tools, Shop, & Garage Equipment	39400	68,988	-	68,988	16.57%	5,067	6,364	16.39%	5,011	6,294
4	Communication Equipment	39700	76,010	-	76,010	8.45%	6,423		10.67%	8,106	
5	Miscellaneous Equipment	39800	40,343	-	40,343	15.46%	6,237		16.74%	6,754	
6	Other Tangible Property Servers H/W	39901	350,766	350,766	-	21.81%	-		21.70%	-	
7	Other Tangible Property Network H/W	39903	352,705	-	352,705	15.55%	54,846		19.19%	67,672	
8	Other Tangible Property PC Hardware	39906	41,110	-	41,110	25.25%	10,380		22.00%	9,043	
9	Other Tangible Property PC Software	39907	106,786	-	106,786	25.70%	27,444		20.00%	21,362	
10	Total Division 030 Colorado/Kansas General Office (Sum of Lines 1 - 9)		<u>\$ 1,672,736</u>	<u>\$ 350,766</u>	<u>\$ 1,321,970</u>	12.72%	<u>\$ 168,169</u>	<u>\$ 6,364</u>		<u>\$ 178,727</u>	<u>\$ 6,294</u>

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15 Note:

16 [1] For vehicle & piece of equipment depreciation expense, a portion of it is capitalized & some or all of the remaining balance is moved to account 8740. What determines whether or not
17 the non- capitalized portion moves to 8740 or stays in 4030 is whether or not the expense hits the default cost center (0000) or a cost center. If it hits the default cost center
18 (0000), the non- capitalized portion stays in 4030. For vehicles the rate of capitalization is determined by which cost center the expense hits. If it hits the default cost center
19 (0000), the rate is the overall company rate. If it hits a cost center, the rate is the individual cost center rate. The rate of capitalization for piece of equipment for Fiscal Year 2013 is a fixed 98%
20 regardless of the cost center it hits.
21 For the other capitalized depreciation categories: 39300, 39400 & 39500 the capitalization rate is based on the same as above. The only difference is that the balance
22 (non-capitalized portion) stays in 4030.
23

24 Sources:

25 WP 4-4 tab
26 Depreciation rates as of Mar-2015.xlsx
27 Depreciable Assets Div 030 FY2014.xlsx

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Expense Sub Account Analysis
Test Year Ending March 31, 2015

FERC Account: 4030 Depreciation Expense			Division 002	Division 012	Division 030		Percent	Percent	
Line No.	Sub Account	Sub Account Description	Kansas Jurisdiction	General Office	Customer Support	Colorado/Kansas General Office	Grand Total	Capitalized	Capitalized
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	09344	Depr & Taxes Other Expense	\$ 117,323	\$ -	\$ -	\$ (198,846)	\$ (81,522)		
2	30003	Depr Exp-Underground Storage	82,353	-	-	-	82,353		
3	30004	Depr Exp-Transmission Plant	39,901	-	-	-	39,901		
4	30005	Depr Exp-Distribution Plant	8,491,163	-	-	-	8,491,163		
5	30007	Depr Exp-General Plant	558,361	12,863,330	9,459,710	193,779	23,075,180		
6	30031	Vehicle Depreciation	42,460	14,296	-	-	56,756	Kansas	
7	30032	Vehicle Depreciation Capitalized	(38,522)	-	-	-	(38,522)	-90.72%	
8	30041	Heavy Equipment Depreciation	22,245	-	-	-	22,245	Kansas	
9	30042	Heavy Equipment Depreciation Capitalized	(21,801)	-	-	-	(21,801)	-98.00%	
10	30051	Stores Depreciation	60	-	-	-	60	Kansas	
11	30052	Stores Depreciation Capitalized	(34)	-	-	-	(34)	-55.67%	
12	30061	Tools & Shop Depreciation	244,907	24,302	-	11,431	280,640	Kansas	Division 30
13	30062	Tools & Shop Depreciation Capitalized	(136,503)	-	-	(6,364)	(142,867)	-55.74%	-55.67%
14	30071	Lab Depreciation	1,035	2,391	-	-	3,426	Kansas	
15	30072	Lab Depreciation Capitalized	(576)	-	-	-	(576)	-55.67%	
16	40001	Billed to West Tex Div	-	(962,023)	(896,130)	-	(1,858,153)		
17	40002	Billed to CO/KS Div	-	(820,701)	(719,397)	-	(1,540,098)		
18	40003	Billed to LA Div	-	(1,120,723)	(1,067,208)	-	(2,187,931)		
19	40004	Billed to Mid St Div	-	(1,276,177)	(1,018,003)	-	(2,294,180)		
20	40008	Billed to Mid-Tex Div	-	(4,752,509)	(5,008,908)	-	(9,761,417)		
21	40009	Billed to MS Div	-	(911,878)	(750,064)	-	(1,661,942)		
22	40010	Billed to Atmos Pipeline Div	-	(2,538,364)	-	-	(2,538,364)		
23	41124	Billing for Taxes Other and Depr	483,620	(521,944)	-	-	(38,324)		
24	41129	Billing for CSC Depr & Taxes Other	382,714	-	-	-	382,714		
25	Total (Sum of Lines 1 - 24)		<u>\$ 10,268,707</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ (0)</u>	<u>\$ 10,268,707</u>		

27 Note:

28 [1] For vehicle & piece of equipment depreciation expense, a portion of it is capitalized & some or all of the remaining balance is moved to account 8740. What determines
29 whether or not the non-capitalized portion moves to 8740 or stays in 4030 is whether or not the expense hits the default cost center (0000) or a cost center. If it hits the default cost
30 center (0000), the non-capitalized portion stays in 4030. For vehicles the rate of capitalization is determined by which cost center the expense hits. If it hits the default cost center
31 (0000), the rate is the overall company rate. If it hits a cost center, the rate is the individual cost center rate. The rate of capitalization for piece of equipment for Fiscal Year 2013
32 is a fixed 98% regardless of the cost center it hits.

33

34 Source: Depreciation Expense Account 4030_TYE 3-31-2015.xlsx

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Taxes Other Than Income Taxes
Test Year Ending March 31, 2015, As Adjusted

Line No.	Description (a)	Source (b)	Adjustment Reference (c)	Total (d)
1	<u>Taxes Other Than Income Taxes, Account 4081 Per Book</u>			
2	FICA (01210)	WP 11-1	\$	314,290
3	Federal Unemployment (01211)	WP 11-1		2,555
4	State Unemployment (01212)	WP 11-1		6,792
5	FICA Accrual (01213)	WP 11-1		110
6	FUTA Accrual (01214)	WP 11-1		(10)
7	SUTA Accrual (01215)	WP 11-1		268
8	Denver City Head Tax (01220)	WP 11-1		193
9	Benefit Load Projects (01256)	WP 11-1		952
10	Taxes Other Allocated (09344-5, 41124,29-30)	WP 11-1		207,376
11	Ad Valorem accrual (30101)	WP 11-1		6,434,554
12	Taxes Property and Other (30102)	WP 11-1		817,975
13	Occupational License (30103)	WP 11-1		75
14	Corporate/State Franchise Tax (30105)	WP 11-1		-
15	City Franchise (30107)	WP 11-1		-
16	US DOT Pipe Safety funding (30108)	WP 11-1		-
17	Public Service Commission Assessment (30112)	WP 11-1		223,553
18				
19	Total Taxes Other Than Income Taxes Per Books (Sum of Lines 2 - 17)		<u>\$</u>	<u>8,008,682</u>
20				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Taxes Other Than Income Taxes
Test Year Ending March 31, 2015, As Adjusted

Line No.	Description (a)	Source (b)	Adjustment Reference (c)	Total (d)
21				
22	<u>Adjustments</u>			
23	Ad Valorem Adjustment - Current	WP 11-2	IS-8 \$	(813,155)
24	Payroll Tax Adjustment	WP 11-5	IS-9	86,231
25	Kansas Corporation Commission Assessment Adjustment	WP 11-6	IS-10	3,088
26	Total Adjustments to Taxes Other than Income Taxes (Sum of Lines 23 - 25)		<u>\$</u>	<u>(723,836)</u>
27				
28	Total Adjusted Taxes Other Than Income Taxes (Line 19 + Line 26)		<u>\$</u>	<u>7,284,846</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Taxes Other Than Income Taxes, Account 4081, Per Books
Test Year Ending March 31, 2015

Line No.	Sub Account	Sub Account Description	Kansas	Division 002	Division 012	Division 030	Total
			Direct	General Office	Customer Support	Colorado/Kansas General Office	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	01210	Fica Load	\$ 314,290	\$ 2,945,018	\$ 2,574,774	\$ 72,177	\$ 5,906,259
2	01211	Futa Load	2,555	25,137	22,086	635	50,413
3	01212	Suta Load	6,792	62,090	54,642	1,699	125,223
4	01213	Fica Load Accrual	110	15,947	12,683	(260)	28,480
5	01214	Futa Load Accrual	(10)	66	43	(4)	95
6	01215	Suta Load Accrual	268	29	(33)	60	324
7	01220	Denver City Tax Load	193	42	37	45	317
8	01256	Dental Benefits load Projects	952	-	-	(1,732)	(780)
9	09345	Taxes Other Than Inc Tax	217,805	-	-	(369,187)	(151,382)
10	30101	Ad Valorem - Accrual	6,434,554	534,000	600,000	49,356	7,617,910
11	30102	Taxes Property And Other	817,975	(3,621,025)	-	-	(2,803,050)
12	30103	Occupational Licenses	75	-	-	-	75
13	30112	Public Serv Comm Assessment	223,553	-	-	-	223,553
14	40001	Billed to West Tex Div	-	178	(320,151)	-	(319,973)
15	40002	Billed to CO/KS Div	-	6,553	(259,471)	-	(252,918)
16	40003	Billed to LA Div	-	7,951	(369,581)	-	(361,630)
17	40004	Billed to Mid St Div	-	6,943	(354,385)	-	(347,442)
18	40007	Billed to Nonutilities	-	24,457	-	-	24,457
19	40008	Billed to Mid-Tex Div	-	17,551	(1,693,082)	-	(1,675,530)
20	40009	Billed to MS Div	-	6,186	(267,562)	-	(261,376)
21	40010	Billed to Atmos Pipeline Div	-	(31,124)	-	-	(31,124)
22	41124	Billing for Taxes Other and Depr	-	-	-	(6,553)	(6,553)
23	41129	Billing for CSC Depr & Taxes Other	139,224	-	-	-	139,224

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Taxes Other Than Income Taxes, Account 4081, Per Books
Test Year Ending March 31, 2015

Line No.	Sub Account	Sub Account Description	Kansas Direct	Division 002 General Office	Division 012	Division 030	Total
					Customer Support	Colorado/Kansas General Office	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
24	41130	Billing for SS Depr & Taxes Other	(149,652)	-	-	253,765	104,113
25	Total Account 4081 (Sum of Lines 1 - 24)		<u>\$8,008,682</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 8,008,682</u>
26							
27							
28	Summary Components of Per Book Taxes Other than Income Taxes:						
29	Direct Tax (Sum of Lines 1 - 8, Lines 10 - 13)		\$7,801,306	\$ (38,696)	\$ 3,264,233	\$ 121,975	\$ 11,148,818
30	Taxes Allocated In (Sum of Line 9, Lines 22 - 24)		207,376	-	-	(121,975)	85,402
31	Taxes Allocated Out (Sum of Lines 14 - 21)		-	38,696	(3,264,233)	-	(3,225,537)
32	Total 4081 Per Book (Sum of Lines 29 - 31)		<u>\$8,008,682</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 8,008,682</u>

33
34 Source: Account 4081 Taxes Other Than Income Taxes_TYE 3-31-2015.xlsx

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2015
Ad Valorem Tax Adjustment
Adjust Tax Expense to Most Current Tax Assessed

Line No.	Description (a)	Actual Tax Assessment (b)	Less Amount Capitalized (c)	Total (d)
1	Kansas Direct Ad Valorem Tax Assessment - Calendar Year 2014	\$ 6,526,565	\$ (87,547)	\$ 6,439,017
2				
3	Test Year Ad-Valorem Expense Per Book 4081.30101		WP 11-3	<u>\$ 7,252,172</u>
4				
5	Total Ad Valorem Tax Adjustment (1) (Line 1 - Line 3)		IS-8	<u><u>\$ (813,155)</u></u>

7 Note:

8 1. This adjustment is to set the per book Ad Valorem Tax Expense to the Calendar Year 2014 Assessment Level.

9

10 Sources:

11 WP 11-3 tab

12 Property Tax Assessments Updated for 2014-Final.xlsx

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Total Kansas Direct Ad Valorem Summary, Account 4081 Per Book
Test Year Ending March 31, 2015

Line No.	Description	4081 DR Gross Expense Accrual	4081 CR Less Capitalized Amount	4081 CR Less Regulated Asset 1823 DR	4081 DR Ad Valorem Surcharge	Total 4081 Net Expense
	(a)	(b)	(c)	(d)	(e)	(f)
1	Total Kansas Direct Ad Valorem Tax Expense	\$ 6,479,215	\$ (81,597)	\$ 36,935	\$ 817,619	\$ 7,252,172
2						
3						
4						
5	Kansas Direct Ad Valorem Summary By Month/Year:					
6						
7		4081 DR	4081 CR	4081 CR	4081 DR	Total
8		Gross Expense	Less Capitalized	Less Regulated	Ad Valorem	4081
9	Month/Year	Accrual	Amount	Asset 1823 DR	Surcharge	Net Expense
10	(a)	(b)	(c)	(d)	(e)	(f)
11	April-14	\$ 616,585	\$ (7,476)	\$ (121,295)	\$ 106,552	\$ 594,366
12	May-14	616,585	(7,476)	(121,295)	59,010	546,824
13	June-14	509,906	(7,476)	243,461	32,472	778,363
14	July-14	509,906	(7,476)	(272,690)	33,119	262,859
15	August-14	509,906	(7,476)	(14,615)	30,683	518,498
16	September-14	509,906	(6,934)	71,826	28,800	603,597
17	October-14	509,906	(6,935)	71,826	30,526	605,323
18	November-14	509,906	(6,935)	71,826	72,305	647,102
19	December-14	389,306	(6,935)	187,527	161,307	731,205

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Total Kansas Direct Ad Valorem Summary, Account 4081 Per Book
Test Year Ending March 31, 2015

Line No.	Description	4081 DR Gross Expense Accrual	4081 CR Less Capitalized Amount	4081 CR Less Regulated Asset 1823 DR	4081 DR Ad Valorem Surcharge	Total 4081 Net Expense
	(a)	(b)	(c)	(d)	(e)	(f)
20	January-15	599,101	(2,608)	\$ (44,896)	218,312	769,909
21	February-15	599,101	(6,935)	\$ (17,370)	31,385	606,181
22	March-15	599,101	(6,935)	\$ (17,370)	13,147	587,943
23	Total Amount (Sum of Lines 11 - 22)	\$ 6,479,215	\$ (81,597)	\$ 36,935	\$ 817,619	\$ 7,252,172

24

25 Notes:

26 1. Beginning in September 2013, Ad Valorem transactions are booked only to Division 081 - Kansas jurisdiction.

27 2. Columns b through d recorded to sub account 30101. Column e is recorded to sub account 30102.

28

29 Source: Account 4081-30101,30102 Detail Apr2014-Mar2015.xlsx

Section 11

WP 11-4

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2015
Blank Sheet

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Payroll Tax Adjustment
Test Year Ending March 31, 2015

Line No.	Description (a)	Source (b)	Rate (c)	Kansas Total (d)
1	<u>Payroll Tax Adjustment Calculation (Exclude General Office):</u>			
2	Gross Direct Labor with Annualized Merit Increase	WP 9-2		\$ 10,447,587
3	3 Year Average Expense Rate	WP 9-2-2		51.47%
4				
5	Kansas Direct Proforma Labor Expense (Line 2 * Line 3)			<u>\$ 5,377,518</u>
6	Normalized Payroll Tax Rate - FY 2015 Budget (Line 5, Column d * Line 6, Column c)		7.65%	\$ 411,380
7	Per Book Kansas Direct Payroll Tax (Section 11, Lines 1-8)	Section 11		(325,149)
8				
9	Total Payroll Tax Adjustment (Line 6 + Line 7)		IS-9	<u><u>\$ 86,231</u></u>
10				
11	Note:			
12	1. This adjustment is to align payroll tax expense with the labor adjustment.			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2015
Kansas Corporation Commission Assessment ("KCCA") Adjustment - Account 4081.30112

Line No.	Month/Year (a)	Division 81 KCCA Paid and Expensed (b)
1	Apr-14	\$ 31,458
2	May-14	5,472
3	Jun-14	-
4	Jul-14	39,852
5	Aug-14	11,930
6	Sep-14	-
7	Oct-14	40,018
8	Nov-14	36,491
9	Dec-14	-
10	Jan-15	46,329
11	Feb-15	12,004
12	Mar-15	-
13	Total Test Year KCCA Paid (Sum of Lines 1 - 12)	<u>\$ 223,553</u>
14		
15	Apr-15	\$ -
16	May-15	-
17	Jun-15	40,018
18	Total KCCA 12 Months Ended June 2015 [(Lines 4 - 12) + (Lines 15 - 17)]	<u>\$ 226,641</u>
19		
20	Total KCCA Adjustment (1) (Line 18 - Line 13)	<u>\$ 3,088</u> IS-10
21		
22	Note:	
23	1. This adjustment is to set the test year KCCA amount paid to the amount estimated to be paid during the TME June 30, 2015.	
24		
25	Source: KCC and CURB 31102 - April 2014 thru March 2015.xlsx	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Income Taxes
Test Year Ending March 31, 2015

Line No.	Description (a)	Source (b)	Total (c)
1	<u>Per Books:</u>		
2	Required Return	Section 3A	\$ 15,796,220
3	Interest Deduction	WP 11B-1	4,823,067
4	Equity Portion of Return	(Line 2 - Line 3)	<u>\$ 10,973,152</u>
5	Application of Composite Tax Rate to Net Income Before Taxes	Line 4, Column c * Line 25, Column b)	\$ 4,339,882
6	Allowance for Step Rate	(\$50,000 * 3.0%)	<u>(1,500)</u>
7	SubTotal	(Line 5 + Line 6)	\$ 4,338,382
8	Tax Expansion Factor	(=1/(1-39.550%))	<u>1.6543</u>
9	Total Income Tax Liability - Before Adjustment	(Line 7 * Line 8)	<u>\$ 7,176,810</u>
10			
11	<u>After Adjustments:</u>		
12	Required Return	Section 3A	\$ 17,466,690
13	Interest Deduction	WP 11B-1	5,333,113
14	Equity Portion of Return	(Line 12 - Line 13)	<u>\$ 12,133,577</u>
15	Application of Composite Tax Rate to Net Income Before Taxes	(Line 14, Column c * Line 25, Column b)	\$ 4,798,830
16	Allowance for Step Rate	(\$50,000 * 3.0%)	<u>(1,500)</u>
17	SubTotal	(Line 15 + Line 16)	\$ 4,797,330
18	Tax Expansion Factor	(=1/(1-39.550%))	<u>1.6543</u>
19	Total Income Tax Liability - After Adjustment	(Line 17 + Line 18)	<u>\$ 7,936,029</u>
20			
21	Total Income Tax Adjustment (Line 19 - Line 9)		IS-11 <u>\$ 759,219</u>
22			
23	State Tax Rate		7.00%
24	Federal Tax Rate		<u>35.00%</u>
25	Composite Tax Rate (Line 23 + Line 24)		39.55%
26			
27	Source: KS Income Tax Rates.xlsx		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Pro-forma Interest Expense, Long-Term Debt
Test Year Ending March 31, 2015

Line No.	Description (a)	Source (b)	Kansas Amount (c)
1	Rate Base (Before Adjustments)	Section 3A	\$ 186,276,176
2	Debt Percentage of Capital Structure	Section 7	<u>43.88%</u>
3			
4	Debt portion of Rate Base	(Line 1 * Line 2)	\$ 81,737,986
5	Long Term Debt Rate	Section 7	5.90%
6			
7	Interest Expense, Long Term Debt (Before Adjustments)	(Line 4 * Line 5)	<u>\$ 4,823,067</u>
8			
9	Rate Base (After Adjustments)	Section 3	\$ 205,975,120
10	Debt Percentage of Capital Structure	Section 7	<u>43.88%</u>
11			
12	Debt Portion of Rate Base	(Line 9 * Line 10)	\$ 90,381,883
13	Long Term Debt rate	Section 7	5.90%
14			
15	Interest Expense, Long Term Debt (After Adjustments)	(Line 12 * Line 13)	<u>\$ 5,333,113</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Federal Income Taxes
Twelve Months Ended September 30, 2014, As Adjusted

Line No.	Description (a)	Source (b)	Total (c)
1	Income Taxes - Current	Section 11B	\$ 7,025,867
2	Income Taxes - Deferred	Line 9	910,163
3	Total Income Tax Expense	Line 1 + Line 2	<u>\$ 7,936,029</u>
4			
5			
6	Accumulated Deferred Income Taxes (ADIT) Balances:		
7	3/31/2014	WP 11E-1	\$ (48,116,245)
8	3/31/2015	WP 14-4	<u>(49,026,408)</u>
9	Change in ADIT Balance	Line 7 - Line 8	<u>\$ 910,163</u>

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2015
Schedule of Investment Tax Credits

Line No.	Description	Beginning Balance	Activity	Ending Balance
(a)	(b)	(c)	(d)	
1	1998	\$ 804,847	\$ (122,383)	\$ 682,464
2	1999	682,464	(61,737)	620,727
3	2000	620,727	210,465	831,192
4	2001	831,192	(508,459)	322,733
5	2002	322,733	329,913	652,646
6	2003	652,646	(88,912)	563,734
7	2004	563,734	(88,912)	474,822
8	2005	474,822	(88,912)	385,910
9	2006	385,910	(88,912)	296,998
10	2007	296,998	(88,912)	208,086
11	2008	208,086	(88,912)	119,174
12	2009	119,174	(88,912)	30,262
13	2010	30,262	(26,624)	3,638
14	2011	3,638	(3,360)	278
15	2012	278		1
16	2013	0		1
17	2014	0		1

18

19 Note: 1. Data is presented as of the end of the Company's fiscal year ending September 30.

20

21 Source: Schedule of Income Tax Credits.xls

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Schedule of Accumulated Deferred Income Taxes
Test Year Ending March 31, 2015

Line No.	Description	Beginning Balance	Activity	Ending Balance
(a)	(b)	(c)	(d)	
1	Atmos Energy Corporation (1) (in 000's)			
2	1997	\$ 72,073	\$ 87,756,097	\$ 87,828,170
3	1998	87,828,170	(7,091,809)	80,736,362
4	1999	80,736,362	31,938,785	112,675,146
5	2000	112,675,146	18,944,185	131,619,332
6	2001	131,619,332	7,315,116	138,934,448
7	2002	138,934,448	(4,394,872)	134,539,576
8	2003	134,539,576	88,810,027	223,349,603
9	2004	223,349,603	(9,419,049)	213,930,554
10	2005	213,930,554	10,911,593	224,842,147
11	2006	224,842,147	62,387,325	287,229,472
12	2007	287,229,472	78,675,292	365,904,764
13	2008	365,904,764	77,230,051	443,134,815
14	2009	443,134,815	136,858,994	579,993,809
15	2010	579,993,809	195,207,806	775,201,614
16	2011	775,201,614	108,166,667	883,368,282
17	2012	883,368,282	104,624,377	987,992,659
18	2013	987,992,659	190,757,841	1,178,750,499
19	2014	1,178,750,499	156,616,611	1,335,367,110
20				
21	Total Kansas Direct and Allocated at March 31, 2014		WP 11E-1	<u>\$ 48,116,245</u>
22				
23	Total Kansas Direct and Allocated at March 31, 2015		WP 14-4	<u>\$ 49,026,408</u>
24				
25				
26	(1) Data is presented as of the end of the Company's fiscal year ending September 30.			
27				
28	Source: Schedule of Deferred Income Taxes.xlsx			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2015
Computation of Accumulated Deferred Income Taxes
Twelve Months Ending March 31, 2014

Line No.	Account Number	Allocated Amounts							
		Division 030 Colorado/Kansas General Office	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Division 002 General Office	Division 012 Customer Support	Division 081 Kansas Direct	Total Allocated and Direct
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	190	\$ 4,734,066	\$ 265,104,672	\$ (293,814)	\$ 2,794,046	\$ 10,816,271	\$ (12,516)	\$ 981,358	\$ 14,579,158
2	282	(4,155,467)	(57,464,705)	(30,366,587)	(2,452,557)	(2,344,560)	(1,293,617)	(55,215,424)	(61,306,157)
3	283	(18,086)	(45,282,432)	0	(10,675)	(1,847,523)	0	468,951	(1,389,247)
4	Total	\$ 560,513	\$ 162,357,535	\$ (30,660,400)	\$ 330,815	\$ 6,624,187	\$ (1,306,133)	\$ (53,765,114)	\$ (48,116,245)
5		Section 12 Allocation Factors			59.02%	4.08%	4.26%		

7 Note:

8 1. Columns e - g are allocated amounts, calculated using the allocation factors on Line 5.

9

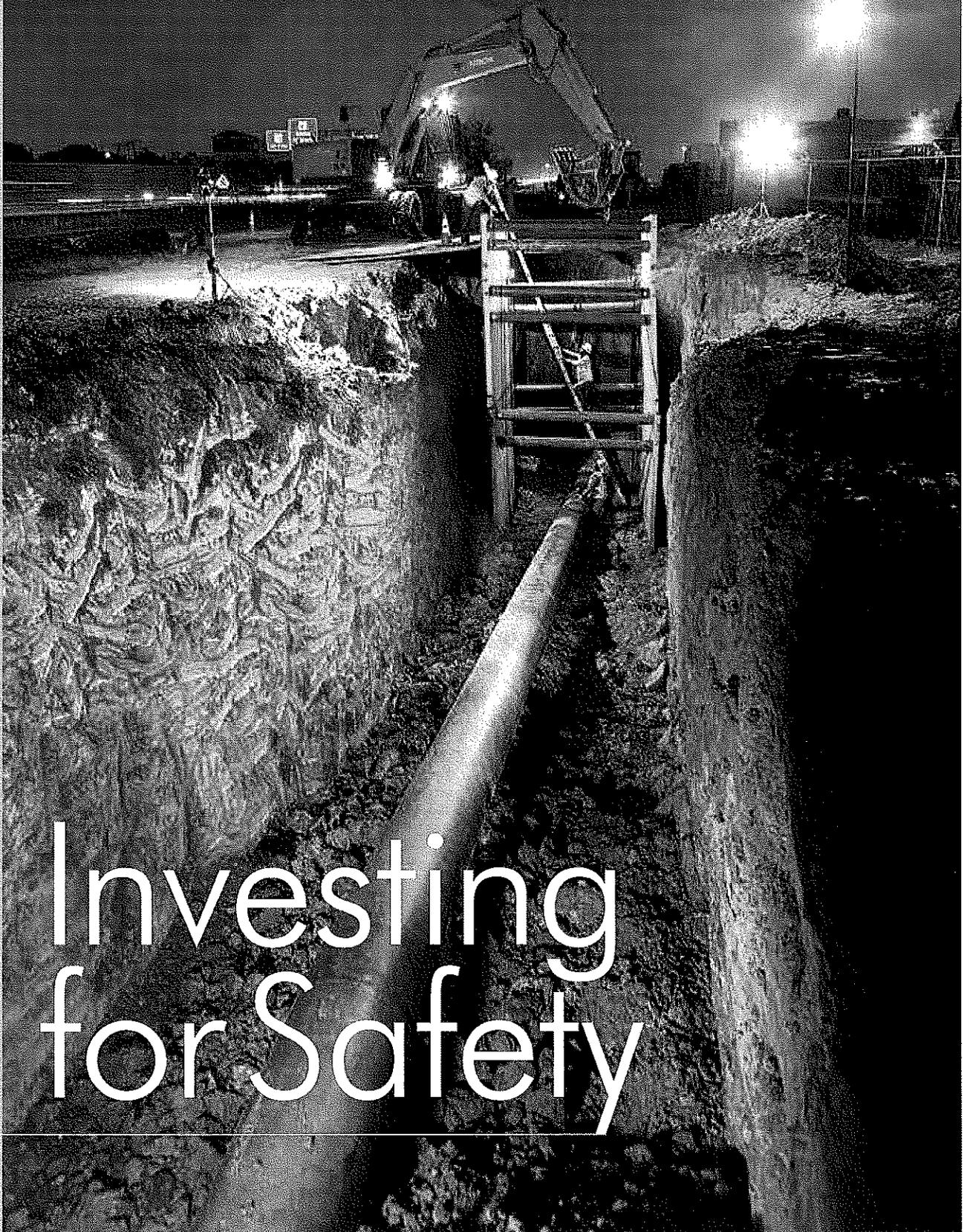
10 Sources:

11 Section 12 tab for Allocation Factors

12 Deferred Income Tax Account Balances TME 3-31-2014.xlsx

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
FY 2015 Allocation Factors - Cost Based on the 12 Month Period Ended September 30, 2014

Line No.	Division No.	Division Name	Gross Direct PP&E	Percent of PP&E	Direct O&M	Percent of O&M	Average Number of Customers	Percent of Customers	Allocation Percentage
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	<u>Regulated only Allocation to Business Units (Division 002 uses Column (i); Division 012 uses Column (h))</u>								
2		West Texas Division	\$ 588,658,574	6.98%	\$ 30,013,523	8.60%	299,553	9.79%	8.45%
3		Colorado-Kansas Division	522,666,022	6.20%	24,974,685	7.15%	243,084	7.94%	7.10%
4		Louisiana Division - Service Area 007	196,802,776	2.33%	8,753,909	2.51%	74,693	2.44%	2.43%
5		Louisiana Division - Service Area 077	532,048,476	6.31%	22,587,103	6.47%	272,260	8.89%	7.22%
6		Kentucky/Mid-States Division	946,876,781	11.23%	38,004,205	10.88%	332,626	10.87%	10.99%
7		Mississippi Division	494,873,746	5.87%	33,429,741	9.57%	250,173	8.17%	7.87%
8		Mid-Tex Division	3,393,212,543	40.24%	109,826,806	31.45%	1,588,126	51.88%	41.19%
9		Atmos Pipeline - Texas Division	1,757,100,641	20.84%	81,576,653	23.36%	347	0.01%	14.74%
10		Total	\$ 8,432,239,559	100.00%	\$ 349,166,626	100.00%	3,060,862	100.00%	100.00%
11									
12	<u>Consolidated Allocation to All Business Units (Division 002 uses Column (i); Division 012 uses Column (h))</u>								
13		West Texas Division	\$ 588,658,574	6.90%	\$ 30,013,523	8.03%	299,553	9.78%	8.24%
14		Colorado-Kansas Division	522,666,022	6.13%	24,974,685	6.68%	243,084	7.94%	6.92%
15		Louisiana Division - Service Area 007	196,802,776	2.31%	8,753,909	2.34%	74,693	2.44%	2.36%
16		Louisiana Division - Service Area 077	532,048,476	6.24%	22,587,103	6.04%	272,260	8.89%	7.06%
17		Kentucky/Mid-States Division	946,876,781	11.10%	38,004,205	10.17%	332,626	10.86%	10.71%
18		Mississippi Division	494,873,746	5.80%	33,429,741	8.95%	250,173	8.17%	7.64%
19		Mid-Tex Division	3,393,212,543	39.79%	109,826,806	29.39%	1,588,126	51.87%	40.35%
20		Atmos Pipeline - Texas Division	1,757,100,641	20.61%	81,576,653	21.83%	347	0.01%	14.15%
21		Non-Regulated Operations	94,762,867	1.11%	24,488,430	6.55%	1,079	0.04%	2.57%
22		Total	\$ 8,527,002,426	100.00%	\$ 373,655,056	100.00%	3,061,941	100.00%	100.00%
23									
24	<u>Colorado/Kansas General Office Division 30 Allocation to Colorado and Kansas</u>								
25		Colorado	\$ 219,485,721	42.12%	\$ 5,971,558	34.49%	112,627	46.33%	40.98%
26		Kansas	301,561,934	57.88%	11,340,498	65.51%	130,457	53.67%	59.02%
27		Total	\$ 521,047,654	100.00%	\$ 17,312,056	100.00%	243,084	100.00%	100.00%
28									
29	<u>Kansas Administration Office Division 81 Allocation to Kansas Divisions</u>								
30		Total	\$ 301,561,934	100.00%	\$ 11,340,498	100.00%	130,457	100.00%	100.00%
31									
33	General Office Division 002 Allocation to Kansas Divisions (Uses the Composite Factor - Column (i))								4.08%
34	Customer Support Division 012 Allocation to Kansas Divisions (Uses the Customer Factor - Column (h))								4.26%
35	General Office - Greenville Data Center Allocation to Kansas Division (see Relied File)								1.60%
36	Customer Support - CKV - Allocation to Kansas Division (See Relied File)								1.17%
37									
38	Sources: FY15 Composite Factors for Rates.xlsx, FY15 Blending Percentages for Greenville and CKV Center Effective Oct-14.xlsx								



Investing for Safety



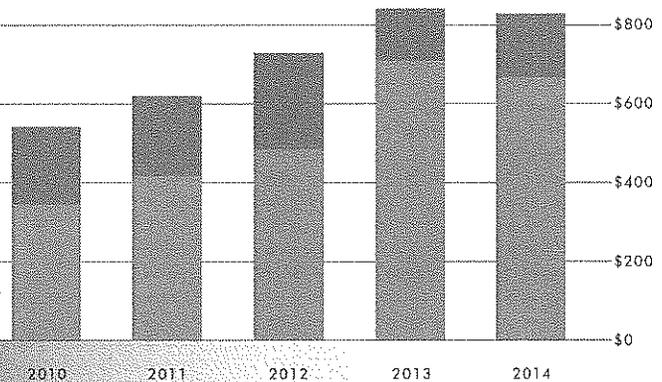


Never before has so much capital gone into modernizing the natural gas infrastructure in the United States.

Atmos Energy is a leader in pipeline modernization. Since 2007, it has invested about \$5 billion dollars to renew and expand its distribution and transmission systems and to improve customer service. About 70 percent of that capital spending has been dedicated to increasing safety and reliability.

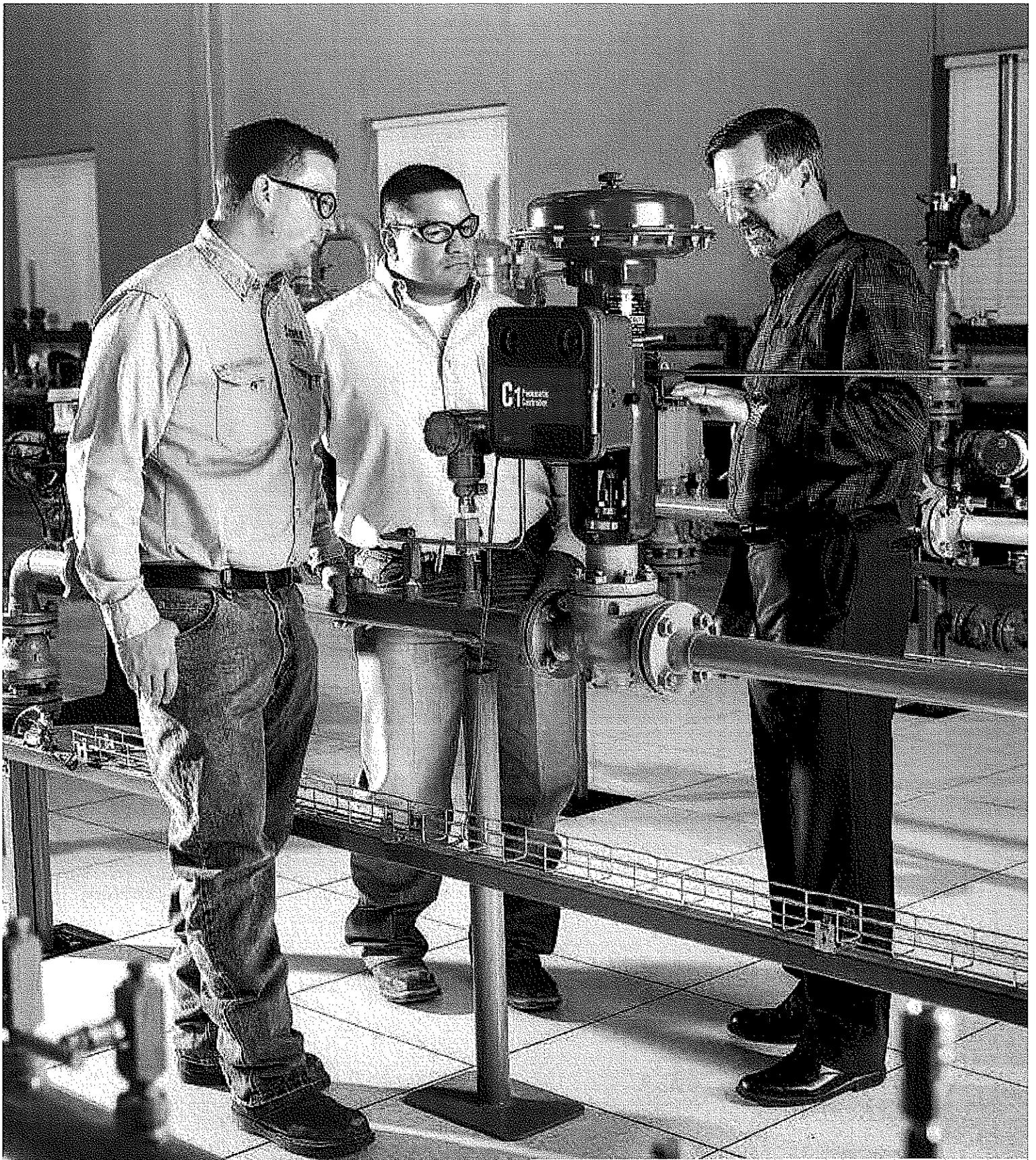
A LEADER IN MODERNIZATION

DOLLARS IN MILLIONS



TOTAL CAPITAL EXPENDITURES
SAFETY AND RELIABILITY EXPENDITURES

During fiscal 2014, Atmos Energy replaced nearly 475 miles of natural gas pipelines. Near Hopkinsville, Kentucky, the Kentucky/Mid-States Division installed 5.5 miles of coated steel pipe as the final phase of a multi-year project to replace some 25 miles of aging bare steel pipeline. The line brings gas to customers in area communities while supporting growth by industrial customers in nearby industrial parks. It effectively doubles the throughput of the former pipeline and allows more storage gas to be used from the company's nearby St. Charles storage field.



In the Flow Lab at Atmos Energy's Charles K. Vaughan Center in Plano, Texas, construction operators Jason Gilson and Stephen Ancira learn about remote control shut-off valves from Fred Beversdorf, manager of technical training. Shut-off valves increase the safety on our transmission pipelines and larger mains by enabling our control centers to respond quickly if a pressure anomaly occurs.

Investing for Safety

America's natural gas industry is pursuing an unprecedented program to enhance the safety, reliability and capacity of its 2.4 million miles of pipelines.

According to the U.S. Department of Transportation (DOT), pipelines rank as the country's safest mode of transportation.

The industry's outstanding safety record is the result of nearly 45 years of major pipeline improvements.

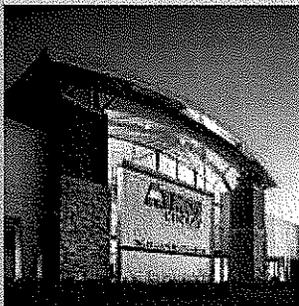
To enhance this excellent record, natural gas companies are planning to replace an estimated 8.4 percent of their 1.3 million miles of gas distribution pipelines and 6.8 percent of 895,000 miles of service lines.

Atmos Energy is a leader in pipeline modernization. Since 2007, it has invested about \$5 billion dollars to renew and expand its distribution and transmission systems and to improve customer service. About 70 percent of that capital spending has been dedicated to increasing safety and reliability.

AMERICA'S SAFEST GAS COMPANY

"Our goal is to be the safest natural gas distributor in the nation," says Kim Cocklin, president and CEO of Atmos Energy Corporation.

"Our goal is more than an aspirational ideal. It is a commitment we make to our customers, communities, regulators and investors," he says. "Every employee has taken a pledge to strive to be incident-free every day." To make a safe system even safer, Atmos Energy has fostered a "culture of safety" in the following ways:



In 2010, Atmos Energy opened the Charles K. Vaughan Center, the finest technical training facility in the natural gas distribution industry. The company's training instructors are all seasoned experts with many years of operating experience.

Its service technicians and construction operators continually train and recertify to meet federal Operator Qualification requirements. Its Coaching in the Moment safety program engages employees to be accountable not only for their own safety, but also to protect their fellow employees and others at a worksite.

Its AtmoSpirit enculturation program for all employees stresses safety as the highest priority.

ATMOS ENERGY. INVESTING FOR SAFETY

Pipelines transport natural gas to more than **177** MILLION Americans throughout the U.S.

Atmos Energy has already removed all cast iron pipelines from its system in seven states. As part of our comprehensive pipeline infrastructure program, we will replace all remaining cast iron pipe.

“Realizing our goal to be the nation’s safest gas utility requires us to invest significant amounts for rehabilitating, fortifying and replacing our regulated infrastructure,” Cocklin says.

The company’s fiscal 2015 capital expenditures are projected to be between \$900 million and \$1.0 billion, with more than 75 percent of these expenditures earmarked to improve safety and reliability. Capital spending in each of the fiscal years 2016 through 2018 should be between \$900 million and \$1.1 billion.

CALL TO ACTION

There are many reasons for modernizing aging pipelines at this time: industry initiatives, federal laws, safety concerns, regulatory directives, rate-making mechanisms, environmental goals, energy efficiency, economic development, favorable debt and equity pricing, and low natural gas prices with abundant supplies.

Federal oversight of natural gas pipeline safety began with the Natural Gas Pipeline Safety Act of 1968. The law required the U.S. Department of Transportation to establish minimum safety standards for new pipeline facilities and for the transportation of natural gas.

In 2011, then-DOT Secretary Ray LaHood announced a national “Call to Action,” directing the CEOs of pipeline companies to conduct a comprehensive review of their pipeline systems.

The secretary acknowledged that safety and regulatory needs vary in each state. But he called on state legislators and regulators to enact innovative rate structures that fit their unique circumstances.

LaHood emphasized the need for regulators to allow timely recovery of these replacement investments. He said that traditional ratemaking approaches can impede the imperative to make improvements.

The 50 states, which often set more stringent regulations than federal laws, have stepped up their own pipeline safety programs. The states have primary responsibility for regulating natural gas distribution systems and intrastate pipelines. Federal funding provides about half the cost of the states’ pipeline inspection and enforcement programs, and this support has helped states focus on pipeline renewal.

SETTING PRIORITIES

The Pipeline and Hazardous Materials Safety Administration (PHMSA) within the DOT has identified cast iron and unprotected bare steel pipelines as the pipeline segments to begin replacing first.

These materials were once state-of-the-art technology, enhancing safety and reliability by displacing earlier piping materials like creosoted wood or clay pipe. However, pipelines have continually improved because of better pipe manufacturing, construction practices, and operation and maintenance.

Cast iron pipe was first used in the 1830s and continued being installed until the early 1950s.

Bare steel pipelines were used extensively for gas mains from the 1900s to the 1960s. Until pipeline coatings were required by federal mandate in 1970, some transmission and distribution operators continued to install bare steel pipelines, particularly in areas of the country with drier climates.

Atmos Energy has already removed all cast iron pipelines from its system in seven states. As part of our comprehensive pipeline infrastructure program, we will replace all remaining cast iron pipe and will rehabilitate or replace the remaining bare steel pipelines in our system.

ATMOS ENERGY: INVESTING FOR SAFETY

Cast iron distribution mains top the list of pipelines scheduled for replacement across the country. Although some cast iron lines have operated safely for more than 100 years, aging iron pipe can turn brittle and crack if the ground shifts or the pipe is damaged by excavation. Behind houses in Highland Park, Texas, Juan Gomez (top right), a senior field construction coordinator, oversees replacing a cast iron main with high-density polyethylene pipe.





We plan to replace between 450 and 500 miles of distribution pipelines, 70 to 90 miles of transmission pipelines and some 25,000 customer service lines during fiscal 2015.

ENSURING PIPELINE INTEGRITY

Although much of the nation's current natural gas infrastructure was installed before 1970, the effect of age is not the only factor—or the most significant one—for assessing a pipeline's fitness for service.

Along with the material that a pipe is made of, operators must consider construction practices and other factors that could affect pipeline integrity. Soil conditions, erosion, drought, rainfall, wind, tree roots, maintenance records, whether a line has a protective coating, the proximity to populated locations and data collected from a variety of inspection methods—all have a bearing on a pipeline's integrity.

In 2004, federal regulations began requiring operators of natural gas transmission pipelines to conduct integrity management programs for their pipeline systems. A similar regulation took effect for natural gas distribution pipelines in 2011.

Integrity management programs require a comprehensive examination of pipeline infrastructure. Federal and state rules require pipeline operators to assess threats to their system, apply risk analysis to grade the significance of those threats and take both preventative and mitigative actions to protect the public from incidents. Our integrity management plans are shared with the safety regulators in each of the states we serve.

Integrity management programs can involve running precise instruments through the pipeline, called pigging, to search for corrosion or cracks, excavating around the line to directly inspect the pipe's condition or performing a hydrostatic pressure test of a line segment to ensure it can withstand much higher-than-normal pressure.

A LONG-TERM UNDERTAKING

Based on risk analysis and integrity management data, Atmos Energy currently expects to replace its existing cast iron and most of its bare steel and vintage plastic pipelines during the next two decades. We also plan to continue replacing between 75 miles and 100 miles a year of older coated steel pipelines.

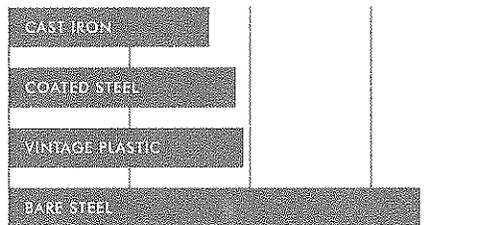
During fiscal 2014, Atmos Energy replaced about 375 miles of distribution pipelines, some 95 miles of transmission pipelines and approximately 23,000 service lines to customers' premises.

We plan to replace between 450 and 500 miles of distribution pipelines, 70 to 90 miles of transmission pipelines and some 25,000 customer service lines during fiscal 2015. Replacements of cast iron pipe in the Mid-Tex Division should increase by one-third, from about 60 miles in fiscal 2014 to about 80 miles in fiscal 2015.

Today, natural gas utilities spend more than **\$19** BILLION annually to help enhance the safety of natural gas delivery systems.

FISCAL 2015 PROJECTED PIPELINE REPLACEMENTS

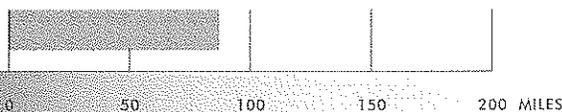
DISTRIBUTION PIPELINES: 450–500 MILES



SERVICE LINES

25,000 SERVICES

TRANSMISSION PIPELINES: 70–90 MILES



ATMOS ENERGY: INVESTING FOR SAFETY

Replacing aging pipelines in communities involves a constant watch for safety and close coordination with local authorities, emergency officials and affected customers. In Gretna, Louisiana, a suburb of New Orleans, Atmos Energy is modernizing its distribution pipelines in older sections of the city by replacing bare steel pipe with high-density polyethylene pipe.

39

STATES
have adopted
accelerated
infrastructure
replacement
programs.

No matter the material or age of the pipe, replacement crews take extra precautions to maintain service to surrounding customers, provide for traffic control and communicate with emergency and city services.

The company has worked since the 1980s to remove its most vulnerable cast iron pipe, and eliminating the remaining sections is a key component of our comprehensive infrastructure program.

An American Gas Foundation study found in 2012 that replacing cast iron pipe costs from \$1.5 million to \$5 million a mile, on average. Replacing it requires close coordination with all city departments—streets, water, sewer, police and fire—and with other utilities that have lines running in the same corridors.

The majority of the pipeline mileage that Atmos Energy expects to replace is bare steel. Some 4,000 miles of this bare steel pipe do not have a low-current flow of electricity around them to stop corrosion of the metal. Cathodic protection on all new steel pipelines has been required by federal regulations since 1970, and it must be installed on bare steel pipe if any corrosion is ever found.

No matter the material or age of the pipe, replacement crews take extra precautions to maintain service to surrounding customers, provide for traffic control and communicate with emergency and city services.

PAYING FOR PROGRESS

Under traditional cost-of-service ratemaking, utility infrastructure investments are recovered after the investment is in the ground and the regulator approves the costs in a rate case. This process, which originated in the early years of the 20th century, can cause a long lag between when the company spends its dollars for infrastructure replacements and when it begins recovering the investment.

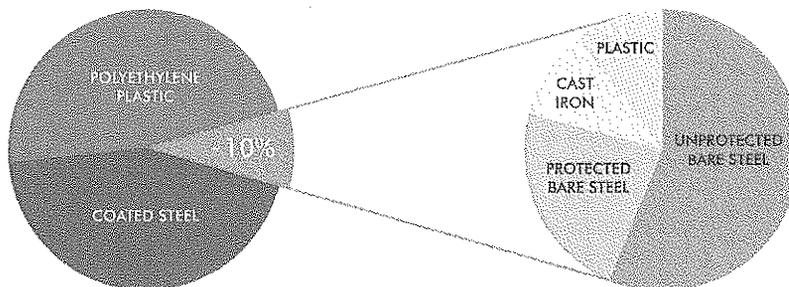
Under traditional ratemaking, when investments are subject to a long lag time from the investment to the recovery, the utility must bear the carrying costs without an opportunity to recover these prudent expenditures.

That ultimately translates into higher interest charges and requires a rate case to be filed each year, a time-consuming and costly activity for the utility and its customers.

Therefore, timely cost recovery of all prudently incurred safety and reliability investments is of utmost importance to the financial stability of natural gas utilities.

ATMOS ENERGY CONTINUES TO FOCUS ON MODERNIZING ITS SYSTEM

DISTRIBUTION PIPELINES: 67,000 TOTAL MILES



TRANSMISSION PIPELINES: 6,600 TOTAL MILES

ATMOS PIPELINE—TEXAS

5,600 MILES

UTILITY DIVISIONS

1,000 MILES

Atmos Energy inspected about 800 miles of pipelines in fiscal 2014 to ensure their fitness for service as part of our ongoing integrity management programs. Near Manor, Texas, Project Engineer Tatiana Perry discusses with a contractor preparations for a hydrostatic pressure test of a 30-inch transmission pipeline. After sealing off a section of the line, water is pumped in and pressurized to well above the line's maximum allowable operating pressure and then is held at that pressure for a minimum of eight hours. Stress testing the pipeline helps assure that it can meet federal and state regulations and can operate safely even under extreme conditions.





New or improved infrastructure reduces natural gas leaks, leading to greater safety and reliability, and it lowers ongoing expenses charged to customers for operation and maintenance.

INNOVATIVE RATEMAKING

Many utility regulators recognize the need to promptly, but efficiently, replace aging pipelines for greater safety as well as the enormous capital demands that natural gas pipeline operators face.

Today most of the states where Atmos Energy operates allow some form of accelerated rate treatment for expenses that are outsized, volatile and generally outside the utility's control. Rate mechanisms, as they are called, recover a wide variety of expenses.

Currently, 39 states allow rate mechanisms to recover replacement costs for natural gas pipelines and related infrastructure. That's an increase from only 11 states that permitted infrastructure improvement mechanisms in 2007.

Infrastructure improvement programs, cost trackers, rate surcharges and deferral accounts specifically allow the recovery of infrastructure investment costs as they occur. Annual formula ratemaking is more general with recovery of infrastructure investments, as well as other costs, between rate cases.

These infrastructure mechanisms promote the efficient recovery of the largest component in a natural gas utility's cost of service without pursuing contentious rate cases. And, virtually any rate mechanism can be reviewed and adjusted in the utility's next filed rate case.

As many public officials have concluded, keeping natural gas distributors financially healthy is vital. By allowing innovative rate treatment, regulators balance their duty to treat utility investors fairly and to ensure that customers receive safe, reliable and economical service.

In 2013, the National Association of Regulatory Utility Commissioners (NARUC) essentially ratified this approach. NARUC passed a resolution "that state commissions should explore, examine, and consider adopting alternative rate recovery mechanisms as necessary to accelerate the modernization, replacement and expansion of the nation's natural gas pipeline systems."

SUPPORTING SUSTAINABILITY

Regulators are approving alternative recovery mechanisms for natural gas infrastructure to foster other public policies, too, such as environmental improvement, energy efficiency and economic development.

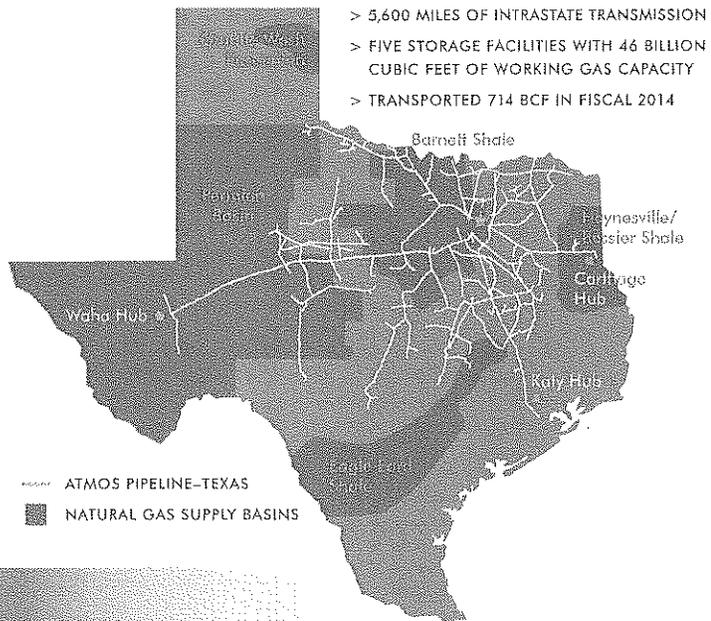
New or improved infrastructure reduces natural gas leaks, leading to greater safety and reliability, and it lowers ongoing expenses charged to customers for operation and maintenance.

Leaks reported by natural gas utilities to PHMSA have declined dramatically since 1991. Leaks on mains declined by 43 percent through 2010, and leaks on service lines went down 50 percent by 2010.

From 2010 to 2013, Atmos Energy's leak count fell by 43 percent, which was three times better than the national average.

When assessing the effects on the environment, natural gas is far superior to other fossil fuels. Electricity generated with natural gas is about 92 percent efficient per British thermal unit (Btu), compared with 32 percent efficiency for coal-fired generation. When comparing the total fuel cycle from wellhead to burner tip, natural gas comes out far ahead on saving energy and doing more work per unit of energy consumed.

REGULATED PIPELINE SPANS TEXAS

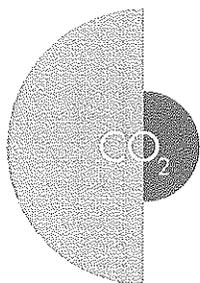


ATMOS ENERGY: INVESTING FOR SAFETY

Atmos Pipeline-Texas transports natural gas across the state of Texas primarily to serve our Mid-Tex Division and other local distribution companies. With continuing economic growth in the state, APT is enhancing its capabilities in the Waco-to-Austin corridor and other areas to assure high reliability to its customers and to connect new sources of natural gas at competitive prices.

Atmos Energy's pipeline infrastructure investments are occurring at an opportune time. Financing costs for both debt and equity have been favorable. And, the cost of natural gas has remained relatively low,

CO₂ AND OTHER EMISSIONS ARE MUCH LESS WITH NATURAL GAS THAN WITH COAL



COAL	NATURAL GAS
27,465,284 POUNDS OF CO ₂ PER YEAR	91,743,152 POUNDS OF CO ₂ PER YEAR
45,153 POUNDS OF NO _x PER YEAR	6,273 POUNDS OF NO _x PER YEAR
19,450 POUNDS OF SO ₂ PER YEAR	784 POUNDS OF SO ₂ PER YEAR

Source: American Clean Skies Foundation

allows Atmos Energy to spend up to \$5 million a year on infrastructure expansions to support new industrial projects and added jobs.

Historically, it has been difficult to justify extending natural gas pipelines to certain industrial projects because the initial expected gas volumes and revenues were insufficient to pay for the investment. This new Mississippi program funds gas infrastructure investments for their first 10 years in service. Any new gas revenues generated by the investments will help recoup the cost of the program, which is being paid for by customers in Mississippi.

FUELING THE FUTURE

Natural gas is the essential fuel to achieve key environmental goals of fewer pollutants and cleaner air. For this reason, major environmental groups support using more natural gas, especially to replace coal for generating electricity.

Approximately 28 percent of the electricity in the United States today is generated at 1,700 natural gas-fired power plants. Virtually all new power plants built during the past decade use natural gas for fuel because of its abundant domestic supply, low cost and low emissions.

With the rapid retirements of many coal-fired power plants, natural gas is becoming the country's foundation fuel source as well as the backup fuel to complement renewables development. To supply more gas-fired power plants, new natural gas pipelines and greater capacity on existing transmission lines are needed.

The U.S. Energy Information Administration projects that total natural gas consumption in the United States will grow from 25 trillion cubic feet (Tcf) a year today to 30 Tcf by 2040. This growth will be caused by the increased use of gas both to generate electricity and to fuel manufacturing and process industries.

In 2013, for example, Mississippi regulators adopted a policy to encourage more expansion of the state's natural gas infrastructure to attract industrial investment and to promote economic development. The state's Public Service Commission approved a Supplemental Growth Rider that

Natural gas is the foundation fuel of our economy and meets

27

PERCENT of the nation's energy needs today.

ADVANTAGEOUS TIMING

Atmos Energy's pipeline infrastructure investments are occurring at an opportune time. Financing costs for both debt and equity have been favorable. And, the cost of natural gas has remained relatively low.

Because of extremely low interest rates, issuing debt has been very attractive for companies, like Atmos Energy, that must raise hundreds of millions of dollars of new capital each year. The company has taken advantage of this opportunity not only to refinance its debt issues at lower prices, but also to lock in a portion of the interest rate on future debt refinancings.

At the same time, investors have expressed strong confidence in Atmos Energy's stock. Accordingly, the market price of Atmos Energy shares has risen during the period from October 1, 2010, to October 1, 2014, at a compounded average growth rate of approximately 13 percent a year.

Atmos Energy has issued more than 10.2 million shares of common stock during the past four fiscal years to raise additional capital and to keep its debt-to-capitalization ratio in balance.

ATMOS ENERGY: INVESTING FOR SAFETY

Brad McDaniel, senior service technician, reviews drawings of Atmos Energy's pipeline supplying gas to the new Yokohama Tire Company plant at West Point, Mississippi. Now in the first phase of a four-phase expansion program, the complex eventually will employ 2,000 workers and will exceed 100 acres under roof by 2018.

Working with the Mississippi Public Service Commission, Atmos Energy secured a special economic development rider to help recover infrastructure costs that support new industry and jobs for the state.





Taking into account our significant future investments to modernize and expand our infrastructure, we forecast that an average residential customer's monthly gas bill should remain below \$60 through fiscal 2018.

LOW CONSUMER GAS BILLS

North America's rapidly growing abundance of natural gas produced from shale formations is keeping gas supplies high and prices low.

The respected Potential Gas Committee's latest biennial assessment of the United States' natural gas resources found a total available future supply of 2,688 Tcf—more than a 100-year supply. It is the largest gas resource evaluation recorded in the committee's 48-year history.

Natural gas spot prices since October 2008 have remained in the range of \$3 to \$5 per 1,000 cubic feet (Mcf). By contrast, from 2003 to 2008, weekly spot prices had fluctuated from a low of about \$4.50 to as much as \$14.50 per Mcf. The U.S. Department of Energy forecasts spot prices will stay between \$5 and \$6 per Mcf through 2023.

As a result, the accelerated recovery of large pipeline infrastructure investments is having little effect on America's residential gas utility bills, in general, and on those of Atmos Energy's customers, in particular.

Since 2007, our average residential customer's monthly bill, on an annualized basis, has stayed below \$60 and has been among the lowest household costs. Our average residential bill in fiscal 2014 was \$57.

Taking into account our significant future investments to modernize and expand our infrastructure, we forecast that an average residential customer's monthly gas bill with normal consumption should remain below \$60 through fiscal 2018. Our customers are essentially receiving significantly increased value at no increase in cost.

A CONSENSUS OF SUPPORT

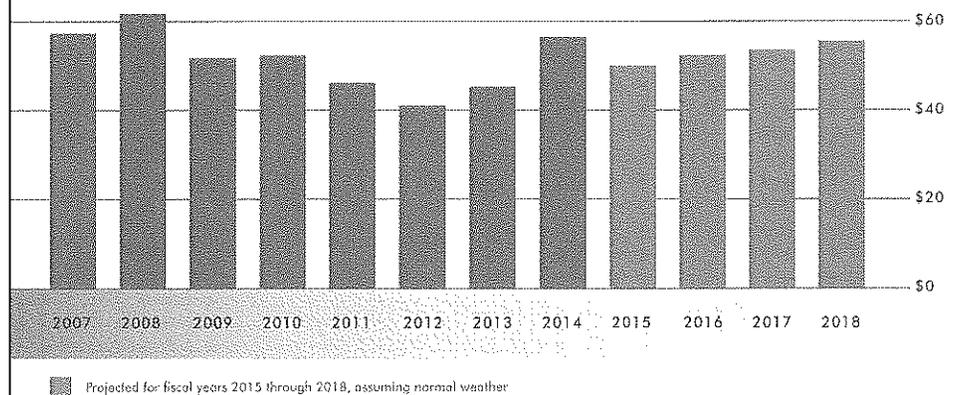
Our nation has many reasons to support pipeline infrastructure investments and many groups in favor of these programs: natural gas utilities, safety regulators, gas producers, royalty owners, pipeline operators, environmental groups, labor unions, major manufacturers, elected officials, civic leaders and consumers.

These groups realize that pipeline improvement programs benefit the American people in so many ways: public safety, energy reliability, abundant fuel supplies, environmental improvements, consumer savings, new jobs and economic development.

For Atmos Energy, our reasons to modernize and expand our core infrastructure encompass all of these. Our obligation to serve—safely, reliably and efficiently—our 1,400 communities and 3 million customers underlies why we are investing for safety.

By 2015, low natural gas prices and an abundance of domestic gas supply should raise annual U.S. disposable household income by **\$2,000**

ATMOS ENERGY'S AVERAGE RESIDENTIAL CUSTOMER BILL REMAINS AFFORDABLE EVEN WITH PIPELINE MODERNIZATION INVESTMENTS



ATMOS ENERGY: INVESTING FOR SAFETY

A precision thermal fuser joins sections of high-density polyethylene pipe being installed along an Atmos Energy right of way. Advances in pipeline technology make new pipeline infrastructure not only much safer, but also more economical. Fused pipe joints are as strong as the pipe itself and should last for decades to prevent leaks and lower maintenance costs.



To Our Shareholders

Three years ago, we made a sea change in Atmos Energy's core growth strategy, and today it is benefiting our investors, customers and communities.



Kim R. Cocklin
President and
Chief Executive Officer

Our strategy had been to grow through acquisitions of strategically situated natural gas distribution assets.

As our founding chairman, Charles K. Vaughan, noted last year on Atmos Energy's 30th anniversary, had he and the board of directors not staked out that strategy—one completely counterintuitive to the rest of the utility industry at the time—Atmos Energy would not have survived. The company was a regional gas utility in West Texas with little or no customer growth to sustain it.

By diversifying and growing through 10 major acquisitions over two decades, Charlie and his successor, Bob Best, built one of the largest and best-managed natural gas utility sys-

tems in the United States. Atmos Energy not only has remained independent, but also has prospered beyond all expectations. It has expanded into many states, and its regulated distribution and pipeline operations have produced steady growth in earnings and dividends.

Today Atmos Energy has amassed such a sound portfolio of integrated assets that investing in our own operations yields much better returns than acquiring more distribution assets. Our six regulated distribution divisions and our Texas regulated intrastate pipeline produce stable and predictable results for our investors, our customers and the communities we serve. Our nonregulated business also adds value to our portfolio of assets.

Although we do not rule out acquisitions, we are dedicated to growth for the foreseeable future from investing principally in our regulated assets.

A CLEAR FOCUS

Even more importantly, our growth strategy is designed to advance our goal of becoming the nation's safest natural gas utility.

Fortunately, the states we serve began recognizing the need to modernize infrastructure before the rest of the nation. Legislatures and regulatory authorities in our states have promulgated or approved rate design that encourages investments to replace or fortify infrastructure and significantly reduces the lag time in recovering those investments.

Today we are recovering and earning on approximately 91 percent of our infrastructure investments within six months after a test year ends and on 96 percent of our investments within 12 months.

This balanced regulatory treatment resulted in our capital spending in fiscal 2014 of \$835.3 million. Our projected capital investments in fiscal 2015 should be between \$900 million and \$1.0 billion.

This significant level of capital spending will further our journey toward becoming the country's safest utility and will increase our future shareholder value.

FISCAL 2014 HIGHLIGHTS

\$2.96
earnings per diluted share, a
12% increase over fiscal 2013

\$1.48
per share annual dividend

15.5%
total shareholder return

\$835.3
million in capital expenditures

\$134.0
million annual approved operating
income increase from rate activities

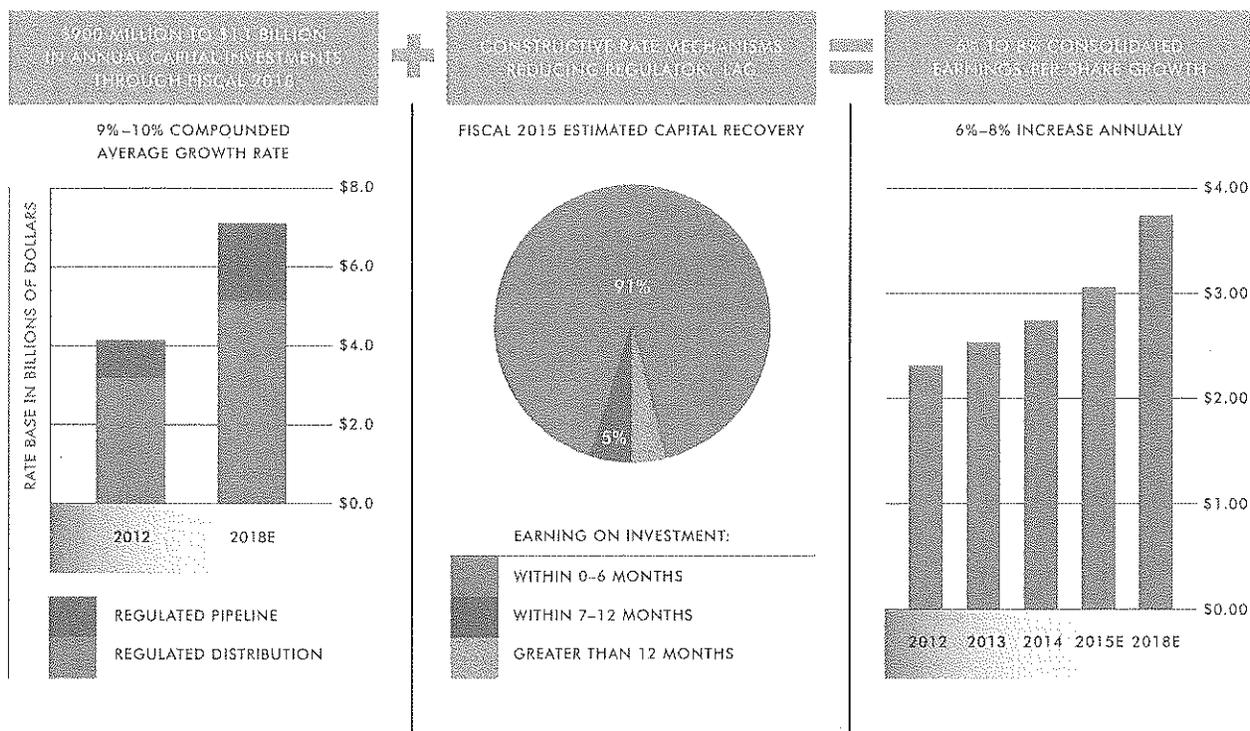
6.2%
reduced weighted average cost
of long-term debt

CREDIT UPGRADES

Standard & Poor's: A-
Moody's Investor Service: A2

Earnings Growth Through Infrastructure Investments and Rate Mechanisms

CONSTRUCTIVE REGULATORY MECHANISMS SUPPORT EFFICIENT CONVERSION OF OUR RATE-BASE GROWTH OPPORTUNITIES INTO OUR FINANCIAL RESULTS



EXCEPTIONAL RESULTS

In fiscal 2014, we achieved exceptional results that demonstrate the benefits of our realigned growth strategy.

Consolidated net income increased 19 percent from \$243.2 million in fiscal 2013 to \$289.8 million in fiscal 2014. Earnings per diluted share went up 32 cents, from \$2.64 in fiscal 2013 to \$2.96 in fiscal 2014. The year-over-year increase marked our 12th consecutive year of growth in earnings per share.

Dividends paid per share were \$1.48, an increase of 8 cents, or 5.7 percent, over the previous year's dividend. Our payout ratio of between 50 percent and 55 percent remains below that of most utilities, allowing for continued annual increases in our dividend.

Total shareholder return in fiscal 2014 was 15.5 percent. Our three-year total return to shareholders since implementing our new strategy in fiscal 2012 was 63.8 percent. That compares with an average shareholder return among 11 "peer" companies during the same three-year period of 56.4 percent.

As a sign of confidence in the direction the company is headed, our board of directors in November 2014 increased the annual dividend again by 8 cents a share. The indicated dividend for fiscal 2015 is \$1.56 a share. This marked our 31st consecutive annual dividend increase.

More than 75 percent of our capital expenditures in fiscal 2014 were dedicated to safety and reliability. Atmos Energy's total regulated rate base grew by \$578.0 million to approximately \$4.9 billion.

REGULATORY OUTCOMES

Our growth strategy is designed to increase the value of our regulated rate base between 9 percent and 10 percent on a compounded annual basis through fiscal 2018. The timely recovery of our infrastructure investments and regulated expenses through constructive regulatory mechanisms is the key driver of our financial results.

During fiscal 2014, we implemented new rates from 18 filings. When combined with regulatory deferrals, these rate outcomes should result in operating income increases of approximately \$134.0 million.

About \$115.2 million of these operating income increases resulted from filings in Texas, where almost 70 percent of our regulated assets are located.

We forecast adding during the next four fiscal years between \$100 million and \$135 million annually in operating income increases from rate adjustments.

WEATHER EFFECTS

Weather, which was 20 percent colder than normal in fiscal 2014, boosted the earnings of our regulated distribution segment, regulated pipeline segment and nonregulated segment. Six of the eight states we serve recorded the coldest heating season in the past 15 years.

The effects of colder weather increased the throughput for all three operating segments and added about \$17.1 million, or 17 cents per diluted share, to fiscal 2014 consolidated net income.

Atmos Pipeline--Texas (APT), our intrastate natural gas transmission and storage system, transported 714 billion cubic feet of gas during fiscal 2014. APT's system overlays the prolific Barnett Shale natural gas basin and reaches other producing and shale-gas areas. Its pipelines span across Texas with connections to the state's three major natural gas hubs at Waha, Katy and Carthage.

APT has been adding capabilities to transport reliable and affordable gas supplies to serve primarily our Mid-Tex Division and other local gas distribution customers in Texas. These investments also help APT transport natural gas reliably to new and existing electric power plants and industrial facilities.

Higher natural gas consumption during fiscal 2014 also created more volatility in wholesale gas prices.

Our nonregulated segment was able to take great advantage of the market opportunities caused by the wider spreads in gas prices. Atmos Energy Marketing—which buys, sells and arranges transportation for large volumes of natural gas at competitive prices to major customers in some 20 states and to our own system—nearly tripled its year-over-year contributions to fiscal 2014 consolidated earnings.

Because we assume a return to normal weather in fiscal 2015, we do not anticipate our nonregulated segment repeating these results.

FINANCING

To raise additional capital, we sold 9.2 million shares of our common stock in February 2014 at \$44.00 a share. We used the \$390.2 million of net proceeds from the offering to fund infrastructure improvements, to repay short-term debt under our commercial paper program and to support other corporate needs.

In October 2014, we replaced \$500 million of maturing 4.95 percent senior notes with \$500 million of 4.125 percent senior notes due October 2044. The issuance will reduce our weighted average cost of long-term debt and will save about \$8 million annually in interest expense.

We also have taken advantage of historically low interest rates to lock in Treasury yield components of interest rates for two planned future refinancings for retiring debt. For our \$250 million of 6.35 percent 10-year senior notes maturing in June 2017, the Treasury component of the future issue will effectively be fixed at 3.367 percent. The Treasury component for refinancing our \$450 million of 8.50 percent 10-year senior notes that mature in March 2019 will effectively be fixed at 3.857 percent. The refinancings will lower our weighted average cost of debt and will extend weighted average maturities.

At the end of the fiscal year on September 30, 2014, our balance sheet was strong with a debt-to-total-capitalization

ratio of 46.2 percent. We had nearly \$1.2 billion in available liquidity to meet our expected financial requirements.

Rating agencies have recognized the strengths of our balance sheet, constructive regulatory outcomes and peer-leading growth in earnings per share. Our corporate credit ratings were upgraded during the fiscal year by Moody's Investors Service from Baa1 to A2 and by Standard & Poor's from BBB+ to A-.

OUTLOOK

We have issued Atmos Energy's fiscal 2015 earnings guidance to be between \$2.90 and \$3.05 per diluted share, excluding net unrealized margins.

Our capital expenditures for fiscal 2015 through fiscal 2018 are projected to be between \$900 million and \$1.1 billion annually. We expect to finance this growth through \$800 million to \$1.0 billion of incremental financing.

In turn, we forecast that the value of our rate base will increase at a compounded annual growth rate from fiscal 2012 to fiscal 2018 of between 9 percent and 10 percent, with a total value by the end of fiscal 2018 of between \$7.2 billion and \$7.4 billion.

Earnings growth of 6 percent to 8 percent, combined with a dividend yield in the range of 3 percent, should provide our shareholders an attractive total annual return between 9 percent and 11 percent.

Significantly, the approximately \$4 billion we plan to invest in infrastructure improvements during the next four fiscal years should have little effect on our customers' total bills. With delivered natural gas prices forecast to remain stable in the range of \$5 to \$6 per 1,000 cubic feet and assuming normal weather, our average residential customer's monthly bill should remain well below \$60.

AMERICA'S SAFEST GAS COMPANY

In this annual report, we discuss the significant level of capital expenditures we are making in all the states we serve to modernize and expand our natural gas transmission and delivery system. We are a leader in our industry in pursuing these improvements and are proud of the exceptional efforts by our employees to achieve these results.

Our goal is to be the safest natural gas company in America. It is a continuing journey toward that goal, but we are fully committed and well on our way to achieving that distinction. It is a goal that will protect and benefit our customers, communities, employees and investors for decades to come.



Kim R. Cocklin
President and Chief Executive Officer
November 24, 2014



Financial Highlights

Year Ended September 30 — Dollars in thousands, except per share data

	2014	2013	Change
Operating revenues	\$ 4,940,916	\$ 3,875,460	27.5%
Gross profit	\$ 1,582,426	\$ 1,412,050	12.1%
Regulated distribution net income — continuing operations	\$ 171,585	\$ 150,856	13.7%
Regulated distribution net income — discontinued operations	—	12,851	(100.0)%
Regulated pipeline net income	86,191	68,260	26.3%
Nonregulated net income — continuing operations	32,041	11,582	176.6%
Nonregulated net loss — discontinued operations	—	(355)	100.0%
Total	\$ 289,817	\$ 243,194	19.2%
Total assets	\$ 8,594,704	\$ 7,934,268	8.3%
Total capitalization*	\$ 5,542,218	\$ 5,036,080	10.1%
Net income per share from continuing operations — diluted	\$ 2.96	\$ 2.50	18.4%
Net income per share from discontinued operations — diluted	\$ —	\$ 0.14	(100.0)%
Net income per share — diluted	\$ 2.96	\$ 2.64	12.1%
Cash dividends per share	\$ 1.48	\$ 1.40	5.7%
Book value per share at end of year	\$ 30.74	\$ 28.47	8.0%
Regulated distribution throughput — continuing operations (MMcf)	451,803	392,306	15.2%
Regulated distribution throughput — discontinued operations (MMcf)	—	4,731	(100.0)%
Consolidated regulated distribution throughput (MMcf)	451,803	397,037	13.8%
Consolidated regulated pipeline transportation volumes (MMcf)	493,360	467,178	5.6%
Consolidated nonregulated delivered gas sales volumes (MMcf)	377,441	343,669	9.8%
Meters in service at end of year	3,115,069	3,011,980	3.4%
Return on average shareholders' equity	9.9%	9.7%	2.1%
Shareholders' equity as a percentage of total capitalization (including short-term debt) at end of year	53.8%	47.8%	12.6%
Shareholders of record	15,807	16,662	(5.1)%
Weighted average shares outstanding — diluted (000s)	97,608	91,711	6.4%

*Total capitalization represents the sum of shareholders' equity and long-term debt, excluding current maturities.

Summary Annual Report

The financial information presented in this report about Atmos Energy Corporation is condensed. Our complete financial statements, including notes as well as management's discussion and analysis of our financial condition and results of operations, are presented in our *Annual Report on Form 10-K*. Atmos Energy's chief executive officer and its chief financial officer have executed all certifications with respect to the financial statements contained therein and have completed management's report on internal control over financial reporting, which are required under the Sarbanes-Oxley Act of 2002 and related rules and regulations of the Securities and Exchange Commission. Investors may request, without charge, our *Annual Report on Form 10-K* for the fiscal year ended September 30, 2014, by calling Investor Relations at 972-855-3729 between 8 a.m. and 5 p.m. Central time. Our *Annual Report on Form 10-K* also is available on Atmos Energy's website at www.atmosenergy.com. Additional investor information is presented on pages 31 and 32 of this report.

Natural gas pipeline operators are benefiting from significant improvements in both plastic and steel pipe. High-density polyethylene pipe is now being used for many duties that had required the tensile strength and pressure capacity of metal. Equally important, advances in alloys, coatings and manufacturing methods are producing coated-steel pipe that is even stronger and more resistant to corrosion. As a result, replacement and expansion pipelines now being installed by Atmos Energy and other pipeline operators should be safer, last longer and require less maintenance.

Atmos Energy at a Glance

Year Ended September 30

2014

2013

Meters in service

Residential	2,846,664	2,755,831
Commercial	258,404	244,652
Industrial	1,530	1,500
Public authority and other	8,471	9,997
Total meters	<u>3,115,069</u>	<u>3,011,980</u>

Heating degree days*

Actual (weighted average)	2,685	2,729
Percent of normal	102%	103%

Regulated distribution sales volumes — continuing operations (MMcf)

Residential	187,431	154,823
Commercial	105,074	88,850
Industrial	15,746	15,678
Public authority and other	9,069	9,811
Total	<u>317,320</u>	<u>269,162</u>

Regulated distribution transportation volumes — continuing operations (MMcf)

147,776 136,357

Total regulated distribution throughput — continuing operations (MMcf)

465,096 405,519

Regulated distribution sales volumes — discontinued operations (MMcf)

— 3,611

Regulated distribution transportation volumes — discontinued operations (MMcf)

— 1,120

Intersegment activity (MMcf)

(13,293) (13,213)

Consolidated regulated distribution throughput (MMcf)

451,803 397,037

Consolidated regulated pipeline transportation volumes (MMcf)

493,360 467,178

Consolidated nonregulated delivered gas sales volumes (MMcf)

377,441 343,669

Operating revenues (000s)

Regulated distribution sales revenues		
Residential	\$ 1,933,099	\$ 1,512,495
Commercial	876,042	661,930
Industrial	90,536	81,155
Public authority and other	64,779	60,557
Total regulated distribution sales revenues	<u>2,964,456</u>	<u>2,316,137</u>
Transportation revenues	64,049	55,938
Other gas revenues	27,707	22,343
Total regulated distribution revenues	<u>3,056,212</u>	<u>2,394,418</u>
Regulated pipeline revenues	92,166	89,011
Nonregulated revenues	1,792,538	1,392,031
Total operating revenues (000s)	<u>\$ 4,940,916</u>	<u>\$ 3,875,460</u>

Other statistics

Gross plant (000s)	\$ 8,447,700	\$ 7,722,019
Net plant (000s)	\$ 6,725,906	\$ 6,030,655
Miles of pipe	73,248	72,884
Employees	4,761	4,720

* Heating degree days are adjusted for service areas with weather-normalized operations.

Condensed Consolidated Balance Sheets

Year Ended September 30 — Dollars in thousands, except share data

	2014	2013
Assets		
Property, plant and equipment	\$ 8,200,121	\$ 7,446,272
Construction in progress	<u>247,579</u>	<u>275,747</u>
	8,447,700	7,722,019
Less accumulated depreciation and amortization	<u>1,721,794</u>	<u>1,691,364</u>
Net property, plant and equipment	6,725,906	6,030,655
Current assets		
Cash and cash equivalents	42,258	66,199
Accounts receivable, less allowance for doubtful accounts of \$23,992 in 2014 and \$20,624 in 2013	343,400	301,992
Gas stored underground	278,917	244,741
Other current assets	<u>111,265</u>	<u>64,201</u>
Total current assets	775,840	677,133
Goodwill	742,029	741,363
Deferred charges and other assets	<u>350,929</u>	<u>485,117</u>
	<u>\$ 8,594,704</u>	<u>\$ 7,934,268</u>
Capitalization and Liabilities		
Shareholders' equity		
Common stock, no par value (stated at \$.005 per share); 200,000,000 shares authorized; issued and outstanding; 2014 – 100,388,092 shares, 2013 – 90,640,211 shares	\$ 502	\$ 453
Additional paid-in capital	2,180,151	1,765,811
Accumulated other comprehensive income (loss)	(12,393)	38,878
Retained earnings	<u>917,972</u>	<u>775,267</u>
Shareholders' equity	3,086,232	2,580,409
Long-term debt	<u>2,455,986</u>	<u>2,455,671</u>
Total capitalization	5,542,218	5,036,080
Current liabilities		
Accounts payable and accrued liabilities	311,604	241,611
Other current liabilities	402,351	368,891
Short-term debt	<u>196,695</u>	<u>367,984</u>
Total current liabilities	910,650	978,486
Deferred income taxes	1,286,616	1,164,053
Regulatory cost of removal obligation	445,387	359,299
Pension and postretirement liabilities	340,963	358,787
Deferred credits and other liabilities	<u>68,870</u>	<u>37,563</u>
	<u>\$ 8,594,704</u>	<u>\$ 7,934,268</u>

Condensed Consolidated Statements of Income

Year Ended September 30 — Dollars in thousands, except per share data

	2014	2013	2012
Operating revenues			
Regulated distribution segment	\$ 3,061,546	\$ 2,399,493	\$ 2,145,330
Regulated pipeline segment	318,459	268,900	247,351
Nonregulated segment	2,067,292	1,587,914	1,348,982
Intersegment eliminations	<u>(506,381)</u>	<u>(380,847)</u>	<u>(305,501)</u>
	4,940,916	3,875,460	3,436,162
Purchased gas cost			
Regulated distribution segment	1,885,031	1,318,257	1,122,587
Regulated pipeline segment	—	—	—
Nonregulated segment	1,979,337	1,524,583	1,293,858
Intersegment eliminations	<u>(505,878)</u>	<u>(379,430)</u>	<u>(304,022)</u>
	3,358,490	2,463,410	2,112,423
	1,582,426	1,412,050	1,323,739
Gross profit			
Operating expenses			
Operation and maintenance	505,154	488,020	453,613
Depreciation and amortization	253,987	235,079	237,525
Taxes, other than income	211,936	187,072	181,073
Asset impairments	—	—	5,288
Total operating expenses	<u>971,077</u>	<u>910,171</u>	<u>877,499</u>
Operating income	611,349	501,879	446,240
Miscellaneous expense, net	(5,235)	(197)	(14,644)
Interest charges	<u>129,295</u>	<u>128,385</u>	<u>141,174</u>
Income from continuing operations before income taxes	476,819	373,297	290,422
Income tax expense	<u>187,002</u>	<u>142,599</u>	<u>98,226</u>
Income from continuing operations	289,817	230,698	192,196
Income from discontinued operations, net of tax (\$0, \$3,986 and \$10,066)	—	7,202	18,172
Gain on sale of discontinued operations, net of tax (\$0, \$2,909 and \$3,519)	—	5,294	6,349
Net income	<u>\$ 289,817</u>	<u>\$ 243,194</u>	<u>\$ 216,717</u>
Basic earnings per share			
Income per share from continuing operations	\$ 2.96	\$ 2.54	\$ 2.12
Income per share from discontinued operations	—	0.14	0.27
Net income per share — basic	<u>\$ 2.96</u>	<u>\$ 2.68</u>	<u>\$ 2.39</u>
Diluted earnings per share			
Income per share from continuing operations	\$ 2.96	\$ 2.50	\$ 2.10
Income per share from discontinued operations	—	0.14	0.27
Net income per share — diluted	<u>\$ 2.96</u>	<u>\$ 2.64</u>	<u>\$ 2.37</u>
Weighted average shares outstanding:			
Basic	97,606	90,533	90,150
Diluted	97,608	91,711	91,172

Condensed Consolidated Statements of Cash Flows

Year Ended September 30 — Dollars in thousands

	2014	2013	2012
Cash Flows from Operating Activities			
Net income	\$ 289,817	\$ 243,194	\$ 216,717
Adjustments to reconcile net income to net cash provided by operating activities:			
Asset impairments	—	—	5,288
Gain on sale of discontinued operations	—	(8,203)	(9,868)
Depreciation and amortization:			
Charged to depreciation and amortization	253,987	236,928	246,093
Charged to other accounts	969	679	484
Deferred income taxes	189,952	141,336	104,319
Stock-based compensation	25,531	17,814	19,222
Debt financing costs	9,409	8,480	8,147
Other	(428)	(2,887)	(493)
Changes in assets and liabilities	(29,251)	(24,214)	(2,992)
Net cash provided by operating activities	<u>739,986</u>	<u>613,127</u>	<u>586,917</u>
Cash Flows Used in Investing Activities			
Capital expenditures	(835,251)	(845,033)	(732,858)
Proceeds from the sale of discontinued operations	—	153,023	128,223
Other, net	(2,325)	(4,904)	(4,625)
Net cash used in investing activities	<u>(837,576)</u>	<u>(696,914)</u>	<u>(609,260)</u>
Cash Flows from Financing Activities			
Net increase (decrease) in short-term debt	(165,865)	(208,070)	354,141
Net proceeds from issuance of long-term debt	—	493,793	—
Net proceeds from equity offering	390,205	—	—
Settlement of Treasury lock agreements	—	(66,626)	—
Repayment of long-term debt	—	(131)	(257,034)
Cash dividends paid	(146,248)	(128,115)	(125,796)
Repurchase of common stock	—	—	(12,535)
Repurchase of equity awards	(8,717)	(5,150)	(5,219)
Issuance of common stock	4,274	46	1,606
Net cash provided by (used in) financing activities	<u>73,649</u>	<u>85,747</u>	<u>(44,837)</u>
Net increase (decrease) in cash and cash equivalents	(23,941)	1,960	(67,180)
Cash and cash equivalents at beginning of year	<u>66,199</u>	<u>64,239</u>	<u>131,419</u>
Cash and cash equivalents at end of year	<u>\$ 42,258</u>	<u>\$ 66,199</u>	<u>\$ 64,239</u>

Report of Independent Registered Public Accounting Firm on Condensed Financial Statements

The Board of Directors and Shareholders of Atmos Energy Corporation

We have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated balance sheets of Atmos Energy Corporation at September 30, 2014 and 2013, and the related consolidated statements of income, comprehensive income, shareholders' equity, and cash flows for each of the three years in the period ended September 30, 2014 (not presented separately herein); and in our report dated November 6, 2014, we expressed an unqualified opinion on those consolidated financial statements.

In our opinion, the information set forth in the accompanying condensed consolidated financial statements as of September 30, 2014 and 2013 and for each of the three years in the period ended September 30, 2014 (presented on pages 23 through 25) is fairly stated, in all material respects, in relation to the consolidated financial statements from which it has been derived.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the effectiveness of Atmos Energy Corporation's internal control over financial reporting as of September 30, 2014, based on criteria established in Internal Control—Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (1992 framework) and our report dated November 6, 2014 (not presented separately herein) expressed an unqualified opinion thereon.

Ernst & Young LLP

Dallas, Texas
November 6, 2014

Condensed Financial and Statistical Summary 2010–2014

Year Ended September 30	2014	2013	2012	2011	2010
Balance Sheet Data at September 30 (000s)					
Capital expenditures	\$ 835,251	\$ 845,033	\$ 732,858	\$ 622,965	\$ 542,636
Net property, plant and equipment	6,725,906	6,030,655	5,475,604	5,147,918	4,793,075
Working capital	(134,810)	(301,353)	(447,992)	143,355	(290,887)
Total assets	8,594,704	7,934,268	7,495,675	7,282,871	6,763,791
Shareholders' equity	3,086,232	2,580,409	2,359,243	2,255,421	2,178,348
Long-term debt, excluding current maturities	2,455,986	2,455,671	1,956,305	2,206,117	1,809,551
Total capitalization	5,542,218	5,036,080	4,315,548	4,461,538	3,987,899
Income Statement Data					
Operating revenues (000s)	\$ 4,940,916	\$ 3,875,460	\$ 3,436,162	\$ 4,286,435	\$ 4,661,060
Gross profit (000s)	1,582,426	1,412,050	1,323,739	1,300,820	1,314,136
Income from continuing operations (000s)	289,817	230,698	192,196	189,588	189,851
Income from discontinued operations, net of tax (000s)	—	12,496	24,521	18,013	15,988
Net income (000s)	289,817	243,194	216,717	207,601	205,839
Income per share from continuing operations—diluted	2.96	2.50	2.10	2.07	2.03
Income per share from discontinued operations—diluted	—	0.14	0.27	0.20	0.17
Net income per diluted share	2.96	2.64	2.37	2.27	2.20
Common Stock Data					
Shares outstanding (000s)					
End of year	100,388	90,640	90,240	90,296	90,164
Weighted average—diluted	97,608	91,711	91,172	90,652	92,422
Cash dividends per share	\$ 1.48	\$ 1.40	\$ 1.38	\$ 1.36	\$ 1.34
Shareholders of record	15,807	16,662	17,775	18,680	19,738
Market price—High	\$ 53.40	\$ 45.19	\$ 36.94	\$ 34.98	\$ 30.06
Low	\$ 41.08	\$ 33.20	\$ 30.60	\$ 28.87	\$ 26.41
End of year	\$ 47.70	\$ 42.59	\$ 35.79	\$ 32.45	\$ 29.25
Book value per share at end of year	\$ 30.74	\$ 28.47	\$ 26.14	\$ 24.98	\$ 24.16
Price/Earnings ratio at end of year	16.11	16.13	15.10	14.30	13.30
Market/Book ratio at end of year	1.55	1.50	1.37	1.30	1.21
Annualized dividend yield at end of year	3.1%	3.3%	3.9%	4.2%	4.6%
Customers and Volumes (as metered)					
Consolidated regulated distribution sales volumes (MMcf)	317,320	272,773	255,725	289,927	322,628
Consolidated regulated distribution transportation volumes (MMcf)	134,483	124,264	135,258	134,093	131,547
Consolidated regulated distribution throughput (MMcf)	451,803	397,037	390,983	424,020	454,175
Consolidated regulated pipeline transportation volumes (MMcf)	493,360	467,178	466,527	435,012	428,599
Consolidated nonregulated delivered gas sales volumes (MMcf)	377,441	343,669	351,628	384,799	353,853
Meters in service at end of year	3,115,069	3,011,980	3,116,589	3,213,191	3,186,040
Regulated distribution average cost of gas per Mcf sold	\$ 5.94	\$ 4.91	\$ 4.64	\$ 5.30	\$ 5.77
Regulated distribution average transportation fee per Mcf	\$ 0.47	\$ 0.45	\$ 0.43	\$ 0.46	\$ 0.46
Statistics					
Return on average shareholders' equity	9.9%	9.7%	9.3%	9.1%	9.1%
Number of employees	4,761	4,720	4,759	4,949	4,913
Net regulated distribution plant per meter	\$ 1,670	\$ 1,567	\$ 1,468	\$ 1,362	\$ 1,243
Regulated distribution operation and maintenance expense per meter	\$ 124	\$ 126	\$ 118	\$ 111	\$ 114
Meters per employee—regulated distribution	679	662	680	676	676
Times interest earned before income taxes	4.63	4.01	3.27	3.13	3.09

Atmos Energy Officers

Senior Management Team



Kim R. Cocklin
President and
Chief Executive Officer



Bret J. Eckert
Senior Vice President and
Chief Financial Officer



Louis P. Gregory
Senior Vice President,
General Counsel and
Corporate Secretary



Michael E. Haefner
Senior Vice President,
Human Resources



Marvin L. Sweetin
Senior Vice President,
Utility Operations

Regulated Divisions



J. Kevin Akers
President,
Kentucky/Mid-States Division



Richard A. Erskine
President,
Atmos Pipeline-Texas Division



David E. Gates
President,
Mississippi Division



Gary W. Gregory
President,
Colorado-Kansas Division



Tom S. Hawkins, Jr.
President,
Louisiana Division



John A. Paris
President,
Mid-Tex Division



David J. Park
President,
West Texas Division

Atmos Energy Officers

Nonregulated Operations



Mark S. Bergeron
President,
Atmos Energy Holdings, Inc.



Conrad E. Gruber
Vice President,
Strategic Planning



Kenneth M. Malter
Vice President,
Gas Supply and Services

Shared Services



Verlon R. Aston, Jr.
Vice President,
Governmental and
Public Affairs



John S. McDill
Vice President,
Pipeline Safety



Clay C. Cash
Vice President,
Customer Service



Edward Pace McDonald IV
Vice President, Tax



Christopher T. Forsythe
Vice President and Controller



Daniel M. Meziere
Vice President and Treasurer



Susan K. Giles
Vice President,
Investor Relations



Richard J. Gius
Vice President and
Chief Information Officer

Board of Directors



Robert W. Best
Chairman of the Board,
Atmos Energy Corporation
Dallas, Texas
Board member since 1997
Committee: Executive
(Chair)



Kim R. Cocklin
President and
Chief Executive Officer,
Atmos Energy Corporation
Dallas, Texas
Board member since 2009



Richard W. Douglas
Executive Vice President,
Jones Lang LaSalle LLC
Dallas, Texas
Board member since 2007
Committees: Human
Resources, Nominating and
Corporate Governance,
Work Session/Annual Meeting



Ruben E. Esquivel
Vice President for
Community and Corporate
Relations, UT Southwestern
Medical Center
Dallas, Texas
Board member since 2008
Committees: Audit,
Human Resources



Richard K. Gordon
General Partner,
Juniper Capital LP and
Juniper Energy LP
Houston, Texas
Board member since 2001
Committees: Human
Resources (Chair),
Executive, Nominating and
Corporate Governance



Robert C. Grable
Partner, Kelly Hart &
Hallman LLP
Fort Worth, Texas
Board member since 2009
Committees: Audit,
Human Resources,
Work Session/Annual Meeting



Dr. Thomas C. Meredith
President, Effective
Leadership LLC
Oxford, Mississippi
Board member since 1995
Committees: Work Session/
Annual Meeting (Chair),
Executive, Human Resources,
Nominating and Corporate
Governance



Nancy K. Quinn
Independent Energy
Consultant
Key Biscayne, Florida
Board member since 2004
Lead Director since 2013
Committees: Audit (Chair),
Executive, Nominating and
Corporate Governance



Richard A. Sampson
General Partner and Founder,
RS Core Capital, LLC
Denver, Colorado
Board member since 2012
Committees: Audit,
Human Resources



Stephen R. Springer
Retired Senior Vice President
and General Manager,
Midstream Division,
The Williams Companies, Inc.
Fort Myers Beach, Florida
Board member since 2005
Committee: Work Session/
Annual Meeting



Richard Ware II
Chairman and President,
Amarillo National Bank
Amarillo, Texas
Board member since 1994
Committees: Nominating
and Corporate Governance
(Chair), Audit,
Executive, Work Session/
Annual Meeting



Charles K. Vaughan
Honorary Director,
Retired Chairman
of the Board and
Retired Lead Director,
Atmos Energy Corporation
Dallas, Texas
Board member from
1983 to 2012

Common Stock Listing

New York Stock Exchange. Trading symbol: ATO

Stock Transfer Agent and Registrar

American Stock Transfer & Trust Company, LLC
Operations Center
6201 15th Avenue
Brooklyn, New York 11219
800-543-3038

To inquire about your Atmos Energy common stock, please call AST at the telephone number above. You may use the agent's interactive voice response system 24 hours a day to learn about transferring stock or to check your recent account activity, all without the assistance of a customer service representative. Please have available your Atmos Energy shareholder account number and your Social Security or federal taxpayer ID number.

To speak to an AST customer service representative, please call the same number between 8 a.m. and 8 p.m. Eastern time, Monday through Thursday, or 8 a.m. to 5 p.m. Eastern time on Friday.

You also may send an email message on our transfer agent's website at www.amstock.com. Please refer to Atmos Energy in your email message and include your Atmos Energy shareholder account number.

Independent Registered Public Accounting Firm

Ernst & Young LLP
One Victory Park
Suite 2000
2323 Victory Avenue
Dallas, Texas 75219
214-969-8000

Form 10-K

Atmos Energy Corporation's *Annual Report on Form 10-K* is available at no charge from Investor Relations, Atmos Energy Corporation, P.O. Box 650205, Dallas, Texas 75265-0205 or by calling 972-855-3729 between 8 a.m. and 5 p.m. Central time. Atmos Energy's Form 10-K also may be viewed on Atmos Energy's website at www.atmosenergy.com.

Annual Meeting of Shareholders

The 2015 Annual Meeting of Shareholders will be held at the Charles K. Vaughan Center, 3697 Mapleshade Lane, Plano, Texas 75075 on Wednesday, February 4, 2015, at 9:00 a.m. Central time.

Direct Stock Purchase Plan

Atmos Energy has a Direct Stock Purchase Plan that is available to all investors. For an Enrollment Application Form and a Plan Prospectus, please call AST at 800-543-3038. The Prospectus is also available at www.atmosenergy.com. You may also obtain information by writing to Investor Relations, Atmos Energy Corporation, P.O. Box 650205, Dallas, Texas 75265-0205.

This is not an offer to sell, or a solicitation to buy, any securities of Atmos Energy Corporation. Shares of Atmos Energy common stock purchased through the Direct Stock Purchase Plan will be offered only by Prospectus.

Atmos Energy on the Internet

Information about Atmos Energy is available on the Internet at www.atmosenergy.com. Our website includes news releases, current and historical financial reports, other investor data, corporate governance documents, management biographies, customer information and facts about Atmos Energy's operations.

Atmos Energy Corporation Contacts

To contact Atmos Energy's Investor Relations, call 972-855-3729 between 8 a.m. and 5 p.m. Central time or send an email message to InvestorRelations@atmosenergy.com.

Securities analysts and investment managers, please contact:

Susan K. Giles
Vice President, Investor Relations
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Forward-looking Statements

The matters discussed or incorporated by reference in this *Summary Annual Report* may contain “forward-looking statements” within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. All statements other than statements of historical fact included in this report are forward-looking statements made in good faith by the Company and are intended to qualify for the safe harbor from liability established by the Private Securities Litigation Reform Act of 1995. When used in this report or any other of the Company’s documents or oral presentations, the words “anticipate,” “believe,” “estimate,” “expect,” “forecast,” “goal,” “intend,” “objective,” “plan,” “projection,” “seek,” “strategy” or similar words are intended to identify forward-looking statements. Such forward-looking statements are subject to risks and uncertainties that could cause actual results to differ materially from those discussed in this report. These risks and uncertainties are discussed in the Company’s *Annual Report on Form 10-K* for the fiscal year ended September 30, 2014. Although the Company believes these forward-looking statements to be reasonable, there can be no assurance that they will approximate actual experience or that the expectations derived from them will be realized. Further, the Company undertakes no obligation to update or revise any of its forward-looking statements, whether as a result of new information, future events or otherwise.

Other Information

You can view this *Summary Annual Report*, our *Annual Report on Form 10-K* and other financial documents for fiscal 2014 and previous years at www.atmosenergy.com.

If you are a shareholder who would like to receive our *Summary Annual Report* and other company documents electronically in the future, please sign up for electronic distribution. It’s convenient and easy, and it saves the costs to produce and distribute these materials.

To receive these documents by electronic delivery next year, please visit www.atmosenergy.com or www.proxyvote.com to give your consent. Please remember that accessing our *Summary Annual Report* and other company documents over the Internet may result in charges to you from your Internet service provider or telephone company.

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Cover: Texas State Highway Loop 12, the inner beltway surrounding Dallas, is among the busiest transportation corridors in the Dallas-Fort Worth Metroplex. Beneath the highway lies another major transportation artery, Atmos Energy’s Line DT-3. This 24-inch pipeline transports natural gas for thousands of homes and businesses in the Dallas central business district, the I-35 corridor, Irving, Las Colinas, Arlington, Grand Prairie and the Mid-Cities. It also provides essential pressure control for the region and lets us dispatch gas supplies either north or south, depending on our customers’ demands. All DT-3 pipe and related facilities in Irving and Las Colinas are being replaced by fiscal 2016 to ensure long-term safety and reliability. It is one of Atmos Energy’s major multi-year pipeline projects.

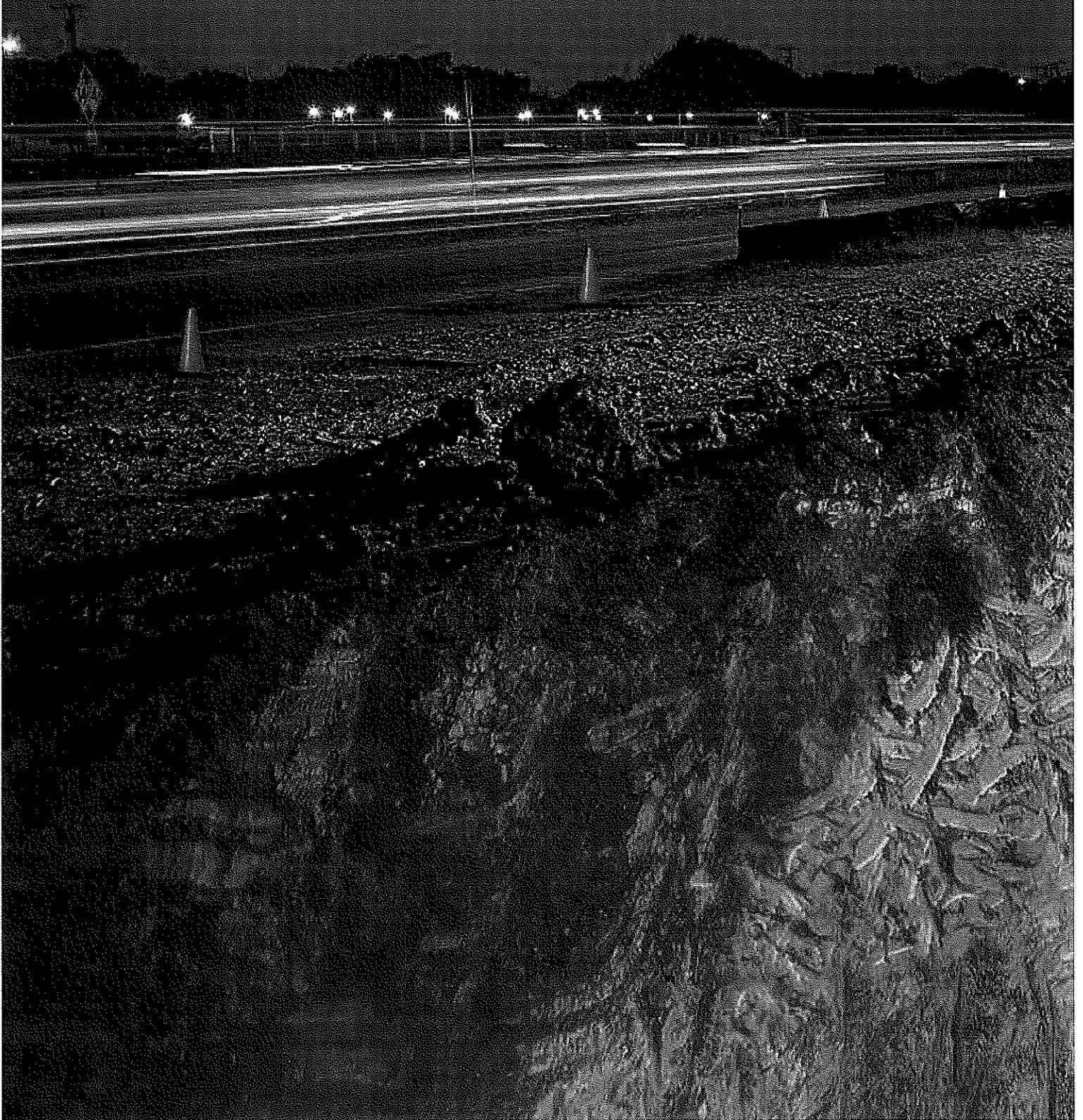
Page 16: Phil Watkins (left), project manager and senior engineer, and Roy Moss, a district operations manager, survey an inventory of 30-inch coated steel pipe that will be installed during fiscal 2015. Along with related 24-inch and 12-inch transmission projects, the new pipelines will fortify Atmos Pipeline–Texas’ capabilities to transport natural gas from two of its natural gas storage fields to meet the growing needs of the Mid-Tex Division and other Atmos Pipeline–Texas customers. The total project will cost an estimated \$200 million to \$230 million.

Opposite: Near the beautiful Sabine National Forest in western Louisiana, 2.5 miles of 6-inch advanced polyethylene pipeline is being installed to replace a bare steel main that serves the city of Many. The project is one of many under way today in our Louisiana Division to replace aging pipelines. It is the result of the Louisiana Public Service Commission authorizing in June 2014 an infrastructure deferral mechanism for safety and reliability projects.





Atmos Energy Corporation
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UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
Form 10-K

(Mark One)

**ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934**
For the fiscal year ended September 30, 2014

OR

**TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934**
For the transition period from _____ to _____
Commission file number 1-10042

Atmos Energy Corporation

(Exact name of registrant as specified in its charter)

Texas and Virginia
*(State or other jurisdiction of
incorporation or organization)*

75-1743247
*(IRS employer
identification no.)*

**Three Lincoln Centre, Suite 1800
5430 LBJ Freeway, Dallas, Texas**
(Address of principal executive offices)

75240
(Zip code)

Registrant's telephone number, including area code:
(972) 934-9227

Securities registered pursuant to Section 12(b) of the Act:

<u>Title of Each Class</u>	<u>Name of Each Exchange on Which Registered</u>
Common stock, No Par Value	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act:
None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§ 229.45) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company
(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes No

The aggregate market value of the common voting stock held by non-affiliates of the registrant as of the last business day of the registrant's most recently completed second fiscal quarter, March 31, 2014, was \$4,659,809,695.

As of October 31, 2014, the registrant had 100,393,038 shares of common stock outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the registrant's Definitive Proxy Statement to be filed for the Annual Meeting of Shareholders on February 4, 2015 are incorporated by reference into Part III of this report.

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GLOSSARY OF KEY TERMS

AEC	Atmos Energy Corporation
AEH	Atmos Energy Holdings, Inc.
AEM	Atmos Energy Marketing, LLC
AOCI	Accumulated Other Comprehensive Income
APS	Atmos Pipeline and Storage, LLC
ATO	Trading symbol for Atmos Energy Corporation common stock on the New York Stock Exchange
Bcf	Billion cubic feet
CFTC	Commodity Futures Trading Commission
COSO	Committee of Sponsoring Organizations of the Treadway Commission
ERISA	Employee Retirement Income Security Act of 1974
FASB	Financial Accounting Standards Board
FERC	Federal Energy Regulatory Commission
Fitch	Fitch Ratings, Ltd.
GAAP	Generally Accepted Accounting Principles
GRIP	Gas Reliability Infrastructure Program
GSRS	Gas System Reliability Surcharge
KPSC	Kentucky Public Service Commission
LTIP	1998 Long-Term Incentive Plan
Mcf	Thousand cubic feet
MDWQ	Maximum daily withdrawal quantity
Mid-Tex Cities	Represents all incorporated cities other than Dallas, or approximately 80 percent of the Mid-Tex Division's customers, with whom a settlement agreement was reached during the fiscal 2008 second quarter.
MMcf	Million cubic feet
Moody's	Moody's Investor Services, Inc.
NYMEX	New York Mercantile Exchange, Inc.
NYSE	New York Stock Exchange
PAP	Pension Account Plan
PPA	Pension Protection Act of 2006
RRC	Railroad Commission of Texas
RRM	Rate Review Mechanism
RSC	Rate Stabilization Clause
S&P	Standard & Poor's Corporation
SEC	United States Securities and Exchange Commission
SRF	Stable Rate Filing
WNA	Weather Normalization Adjustment

PART I

The terms “we,” “our,” “us,” “Atmos Energy” and the “Company” refer to Atmos Energy Corporation and its subsidiaries, unless the context suggests otherwise.

ITEM 1. *Business.*

Overview and Strategy

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

During fiscal 2012 and 2013, we sold our natural gas distribution operations in four states to streamline our regulated operations. In August 2012, we completed the sale of our natural gas distribution operations in Missouri, Illinois and Iowa, representing approximately 84,000 customers, and in April 2013, we completed the sale of our natural gas distribution operations in Georgia, representing approximately 64,000 customers.

Our nonregulated businesses provide natural gas management, marketing, transportation and storage services to municipalities, local gas distribution companies, including certain of our natural gas distribution divisions and industrial customers principally in the Midwest and Southeast.

Our overall strategy is to:

- deliver superior shareholder value,
- improve the quality and consistency of earnings growth, while operating our business exceptionally well
- invest in our people and infrastructure
- enhance our culture.

We have delivered excellent shareholder value by growing our earnings and increasing our dividends for over 25 consecutive years. Over the last six years, we have achieved growth by implementing rate designs that reduce or eliminate regulatory lag and separate the recovery of our approved margins from customer usage patterns. In addition, we have developed various commercial opportunities within our regulated transmission and storage operations.

Our core values include focusing on our employees and customers while conducting our business with honesty and integrity. We continue to strengthen our culture through ongoing communications with our employees and enhanced employee training.

Operating Segments

We operate the Company through the following three segments:

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

These operating segments are described in greater detail below.

Regulated Distribution Segment Overview

Our regulated distribution segment is comprised of our six regulated natural gas distribution divisions. This segment represents approximately 65 percent of our consolidated net income. The following table summarizes key information about these divisions, presented in order of total rate base. We operate in our service areas under terms of non-exclusive franchise agreements granted by the various cities and towns that we serve. At September 30, 2014, we held 1,003 franchises having terms generally ranging from five to 35 years. A significant number of our franchises expire each year, which require renewal prior to the end of their terms. We believe that we will be able to renew our franchises as they expire.

Division	Service Areas	Communities Served	Customer Meters
Mid-Tex	Texas, including the Dallas/Fort Worth Metroplex	550	1,609,920
Kentucky/Mid-States	Kentucky	230	177,811
	Tennessee		137,989
	Virginia		23,261
Louisiana	Louisiana	300	353,079
West Texas	Amarillo, Lubbock, Midland	80	302,815
Mississippi	Mississippi	110	265,762
Colorado-Kansas	Colorado	170	113,006
	Kansas		131,426

Revenues in this operating segment are established by regulatory authorities in the states in which we operate. These rates are intended to be sufficient to cover the costs of conducting business and to provide a reasonable return on invested capital. In addition, we transport natural gas for others through our distribution system.

Rates established by regulatory authorities often include cost adjustment mechanisms for costs that (i) are subject to significant price fluctuations compared to our other costs, (ii) represent a large component of our cost of service and (iii) are generally outside our control.

Purchased gas cost adjustment mechanisms represent a common form of cost adjustment mechanism. Purchased gas cost adjustment mechanisms provide natural gas distribution companies a method of recovering purchased gas costs on an ongoing basis without filing a rate case because they provide a dollar-for-dollar offset to increases or decreases in natural gas distribution gas costs. Therefore, although substantially all of our distribution operating revenues fluctuate with the cost of gas that we purchase, distribution gross profit (which is defined as operating revenues less purchased gas cost) is generally not affected by fluctuations in the cost of gas.

Additionally, some jurisdictions have introduced performance-based ratemaking adjustments to provide incentives to distribution companies to minimize purchased gas costs through improved storage management and use of financial instruments to lock in gas costs. Under the performance-based ratemaking adjustment, purchased gas costs savings are shared between the utility and its customers.

Our supply of natural gas is provided by a variety of suppliers, including independent producers, marketers and pipeline companies and withdrawals of gas from proprietary and contracted storage assets. Additionally, the natural gas supply for our Mid-Tex Division includes peaking and spot purchase agreements.

Supply arrangements consist of both base load and swing supply (peaking) quantities and are contracted from our suppliers on a firm basis with various terms at market prices. Base load quantities are those that flow at a constant level throughout the month and swing supply quantities provide the flexibility to change daily quantities to match increases or decreases in requirements related to weather conditions.

Except for local production purchases, we select our natural gas suppliers through a competitive bidding process by periodically requesting proposals from suppliers that have demonstrated that they can provide reliable service. We select these suppliers based on their ability to deliver gas supply to our designated firm pipeline receipt points at the lowest reasonable cost. Major suppliers during fiscal 2014 were ConocoPhillips Company, Devon Gas Services, L.P., Enbridge Marketing (US) Inc., Enterprise Products Operating LLC, Iberdrola Energy Services, LLC, NJR Energy Services Company, Targa Gas Marketing LLC, Tenaska Gas Storage, LLC, Tenaska Marketing Ventures, Texla Energy Management, Inc. and Atmos Energy Marketing, LLC, our natural gas marketing subsidiary.

The combination of base load, peaking and spot purchase agreements, coupled with the withdrawal of gas held in storage, allows us the flexibility to adjust to changes in weather, which minimizes our need to enter into long-term firm commitments. We estimate our peak-day availability of natural gas supply to be approximately 4.4 Bcf. The peak-day demand for our distribution operations in fiscal 2014 was on January 6, 2014, when sales to customers reached approximately 3.5 Bcf.

Currently, our distribution divisions, except for our Mid-Tex Division, utilize 35 pipeline transportation companies, both interstate and intrastate, to transport our natural gas. The pipeline transportation agreements are firm and many of them have “pipeline no-notice” storage service, which provides for daily balancing between system requirements and nominated flowing supplies. These agreements have been negotiated with the shortest term necessary while still maintaining our right of first refusal. The natural gas supply for our Mid-Tex Division is delivered primarily by our Atmos Pipeline — Texas Division.

To maintain our deliveries to high priority customers, we have the ability, and have exercised our right, to curtail deliveries to certain customers under the terms of interruptible contracts or applicable state regulations or statutes. Our customers’ demand on our system is not necessarily indicative of our ability to meet current or anticipated market demands or immediate delivery requirements because of factors such as the physical limitations of gathering, storage and transmission systems, the duration and severity of cold weather, the availability of gas reserves from our suppliers, the ability to purchase additional supplies on a short-term basis and actions by federal and state regulatory authorities. Curtailment rights provide us the flexibility to meet the human-needs requirements of our customers on a firm basis. Priority allocations imposed by federal and state regulatory agencies, as well as other factors beyond our control, may affect our ability to meet the demands of our customers. We anticipate no problems with obtaining additional gas supply as needed for our customers.

Regulated Pipeline Segment Overview

Our regulated pipeline segment consists of the regulated pipeline and storage operations of our Atmos Pipeline — Texas Division (APT). APT is one of the largest intrastate pipeline operations in Texas with a heavy concentration in the established natural gas-producing areas of central, northern and eastern Texas, extending into or near the major producing areas of the Barnett Shale, the Texas Gulf Coast and the Delaware and Val Verde Basins of West Texas. Through it, we transport natural gas to our Mid-Tex Division and to third parties and manage five underground storage reservoirs in Texas. We also provide ancillary services customary in the pipeline industry including parking and lending arrangements. This segment represents approximately 30 percent of our consolidated operations.

Gross profit earned from transportation for our Mid-Tex Division, other local distribution companies and certain other transportation and storage services is subject to traditional ratemaking governed by the RRC. Rates are updated through periodic formal rate proceedings and filings made under Texas’ Gas Reliability Infrastructure Program (GRIP). GRIP allows us to include in our rate base annually approved capital costs incurred in the prior calendar year provided that we file a complete rate case at least once every five years. Atmos Pipeline-Texas’ existing regulatory mechanisms allow certain transportation and storage services to be provided under market-based rates.

Nonregulated Segment Overview

Our nonregulated operations are conducted through Atmos Energy Holdings, Inc. (AEH), a wholly-owned subsidiary of Atmos Energy Corporation, and typically represent approximately five percent of our consolidated net income.

AEH's primary business is to buy, sell and deliver natural gas at competitive prices to approximately 1,000 customers located primarily in the Midwest and Southeast areas of the United States. AEH accomplishes this objective by aggregating and purchasing gas supply, arranging transportation and storage logistics and effectively managing commodity price risk.

AEH also earns storage and transportation demand fees primarily from our regulated distribution operations in Louisiana and Kentucky. These demand fees are subject to regulatory oversight and are renewed periodically.

Ratemaking Activity

Overview

The method of determining regulated rates varies among the states in which our regulated businesses operate. The regulatory authorities have the responsibility of ensuring that utilities in their jurisdictions operate in the best interests of customers while providing utility companies the opportunity to earn a reasonable return on their investment. Generally, each regulatory authority reviews rate requests and establishes a rate structure intended to generate revenue sufficient to cover the costs of conducting business and to provide a reasonable return on invested capital.

Our rate strategy focuses on reducing or eliminating regulatory lag, obtaining adequate returns and providing stable, predictable margins, which benefit both our customers and the Company. As a result of our rate-making efforts in recent years, Atmos Energy has:

- Formula rate mechanisms in place in three states that provide for an annual rate review and adjustment to rates for approximately 77 percent of our distribution gross margin.
- Approximately 90 percent of our capital expenditures are recovered within six months.
- Accelerated recovery of capital for approximately 91 percent of our regulated distribution gross margin.
- Enhanced rate recovery that allows us to defer certain elements of our cost of service until they are included in rates, such as depreciation, ad valorem taxes and pension costs.
- Enhanced rate design in our Mid-Tex and West Texas Divisions (which represent approximately 56 percent of our regulated distribution segment operating income) to increase the customer base charge and decrease the consumption charge applied to customer usage. This rate design reduces our dependence on customer consumption in these divisions, which should enable these divisions to earn operating income more ratably over the fiscal year.
- WNA mechanisms in seven states that serve to minimize the effects of weather on approximately 97 percent of our distribution gross margin.
- The ability to recover the gas cost portion of bad debts for approximately 76 percent of our distribution gross margin.

The following table provides a jurisdictional rate summary for our regulated operations. This information is for regulatory purposes only and may not be representative of our actual financial position.

Division	Jurisdiction	Effective Date of Last Rate/GRIP Action	Rate Base (thousands) ⁽¹⁾	Authorized Rate of Return ⁽¹⁾	Authorized Debt/Equity Ratio	Authorized Return on Equity ⁽¹⁾
Atmos Pipeline — Texas	Texas	05/01/2011	\$807,733	9.36%	50/50	11.80%
Atmos Pipeline — Texas — GRIP	Texas	05/01/2014	1,169,893	9.36%	N/A	11.80%
Colorado-Kansas	Colorado	08/26/2014	111,297	8.04%	48/52	9.72%
	Kansas	09/04/2014	177,563	7.75%	47/53	9.10%
Kentucky/Mid-States	Kentucky	04/22/2014	252,738	7.71%	51/49	9.80%
	Tennessee	11/08/2012	201,359	8.28%	49/51	10.10%
	Virginia	09/09/2014	37,456	7.94%	46/54	9.00% - 10.00%
Louisiana	Trans LA	04/01/2014	109,940	7.79%	52/48	10.00% - 10.80%
	LGS	07/01/2014	309,432	7.79%	49/51	9.80%
Mid-Tex Cities	Texas	11/01/2013	1,672,286 ⁽³⁾	8.59%	(2)	10.50%
Mid-Tex — Dallas	Texas	06/01/2014	1,798,530 ⁽³⁾	8.31%	48/52	10.10%
Mississippi	Mississippi	01/07/2014	298,466	8.18%	49/51	9.95%
West Texas ⁽⁴⁾	Texas	04/01/2014	324,264	(2)	(2)	(2)

Division	Jurisdiction	Bad Debt Rider ⁽⁵⁾	Annual Rate Mechanism	Infrastructure Mechanism	Performance-Based Rate Program ⁽⁶⁾	WNA Period
Atmos Pipeline — Texas	Texas	No	No	Yes	N/A	N/A
Colorado-Kansas	Colorado	No	No	No	No	N/A
	Kansas	Yes	No	Yes	No	October - May
Kentucky/Mid-States	Kentucky	Yes	No	Yes	Yes	November - April
	Tennessee	Yes	No	No	Yes	October - April
	Virginia	Yes	No	Yes	No	January - December
Louisiana	Trans LA	No	Yes	Yes	No	December - March
	LGS	No	Yes	Yes	No	December - March
Mid-Tex Cities	Texas	Yes	Yes	Yes	No	November - April
Mid-Tex — Dallas	Texas	Yes	Yes	Yes	No	November - April
Mississippi	Mississippi	No	Yes	No	Yes	November - April
West Texas ⁽⁴⁾	Texas	Yes	Yes	Yes	No	October - May

(1) The rate base, authorized rate of return and authorized return on equity presented in this table are those from the most recent rate case or GRIP filing for each jurisdiction. These rate bases, rates of return and returns on equity are not necessarily indicative of current or future rate bases, rates of return or returns on equity.

(2) A rate base, rate of return, return on equity or debt/equity ratio was not included in the respective state commission's final decision.

(3) The Mid-Tex Rate Base amounts for the Mid-Tex Cities and Dallas areas represent "system-wide", or 100 percent, of the Mid-Tex Division's rate base.

(4) On April 1, 2014, a rate case settlement approved by the West Texas-Cities reestablished an annual rate mechanism for all West Texas Division cities except Amarillo, Channing, Dalhart and Lubbock.

(5) The bad debt rider allows us to recover from ratepayers the gas cost portion of uncollectible accounts.

(6) The performance-based rate program provides incentives to distribution companies to minimize purchased gas costs by allowing the companies and its customers to share the purchased gas costs savings.

Although substantial progress has been made in recent years by improving rate design and recovery of investment across Atmos Energy's operating areas, we will continue to seek improvements in rate design to address cost variations that are related to pass-through energy costs beyond our control and pursue tariffs that reduce regulatory lag associated with investments. Further, potential changes in federal energy policy and adverse economic conditions will necessitate continued vigilance by the Company and our regulators in meeting the challenges presented by these external factors.

Recent Ratemaking Activity

Substantially all of our regulated revenues in the fiscal years ended September 30, 2014, 2013 and 2012 were derived from sales at rates set by or subject to approval by local or state authorities. Net operating income increases resulting from ratemaking activity totaling \$93.3 million, \$98.1 million and \$30.7 million, became effective in fiscal 2014, 2013 and 2012, as summarized below:

Rate Action	Annual Increase to Operating Income For the Fiscal Year Ended September 30		
	2014	2013	2012
		(In thousands)	
Infrastructure programs	\$51,681	\$30,936	\$19,172
Annual rate filing mechanisms	20,068	9,152	7,044
Rate case filings	21,819	56,700	4,309
Other ratemaking activity	(226)	1,322	167
	<u>\$93,342</u>	<u>\$98,110</u>	<u>\$30,692</u>

Additionally, the following ratemaking efforts were initiated during fiscal 2014 but had not been completed as of September 30, 2014:

Division	Rate Action	Jurisdiction	Operating Income Requested (In thousands)
Kentucky/Mid-States	PRP ⁽¹⁾	Kentucky	\$ 4,317
	PRP ⁽²⁾	Virginia	170
Mid-Tex Division	RRM ⁽³⁾	Mid-Tex Cities	33,415
Mississippi	Stable Rate Filing	Mississippi	8,922
	SGR ⁽⁴⁾	Mississippi	782
			<u>\$47,606</u>

- (1) The Pipeline Replacement Program (PRP) surcharge relates to a long-term program to replace aging infrastructure. The Kentucky PRP was implemented on October 10, 2014.
- (2) The Pipeline Replacement Program (PRP) surcharge relates to a long-term program to replace aging infrastructure. The Virginia PRP was implemented on October 1, 2014.
- (3) Mid-Tex Cities RRM rates were put into effect on June 1, 2014, subject to refund. The Company appealed the Mid-Tex Cities decision to deny the 2013 RRM increase to the Texas Railroad Commission on May 30, 2014. A proposal for decision is expected before the end of the calendar year.
- (4) The Mississippi Supplemental Growth Rider (SGR) permits the Company to pursue up to \$5.0 million of eligible industrial growth projects beyond the division's normal main extension policies. This is the second year of the SGR program.

Our recent ratemaking activity is discussed in greater detail below.

Infrastructure Programs

As discussed above in "Regulated Distribution Segment Overview" and "Regulated Pipeline Segment Overview," infrastructure programs such as GRIP allow our regulated divisions the opportunity to include in

their rate base annually approved capital costs incurred in the prior calendar year. We currently have infrastructure programs in Texas, Kansas, Kentucky, Louisiana and Virginia. The following table summarizes our infrastructure program filings with effective dates during the fiscal years ended September 30, 2014, 2013 and 2012:

Division	Period End	Incremental Net Utility Plant Investment (In thousands)	Increase in Annual Operating Income (In thousands)	Effective Date
<i>2014 Infrastructure Programs:</i>				
West Texas ⁽¹⁾	12/2013	\$ 58,841	\$ 858	06/17/2014
Mid-Tex — Environs ⁽²⁾	12/2013	203,714	881	05/22/2014
Atmos Pipeline — Texas	12/2013	265,050	45,589	05/06/2014
Colorado-Kansas — Kansas	09/2013	9,323	882	02/01/2014
Kentucky/Mid-States — Kentucky	09/2014	17,488	2,493	10/01/2013
Kentucky/Mid-States — Virginia	09/2014	1,587	210	10/01/2013
Mid-Tex — Environs ⁽²⁾	12/2012	<u>164,681</u>	<u>768</u>	10/01/2013
Total 2014 Infrastructure Programs		<u>\$720,684</u>	<u>\$51,681</u>	
<i>2013 Infrastructure Programs:</i>				
Atmos Pipeline — Texas	12/2012	\$156,440	\$26,730	05/07/2013
Colorado-Kansas — Kansas	09/2012	5,376	601	01/09/2013
Kentucky/Mid-States — Georgia ⁽³⁾⁽⁴⁾	09/2011	6,519	1,079	10/01/2012
Kentucky/Mid-States — Kentucky ⁽⁴⁾	09/2013	19,296	2,425	10/01/2012
Kentucky/Mid-States — Virginia	09/2013	<u>756</u>	<u>101</u>	10/01/2012
Total 2013 Infrastructure Programs		<u>\$188,387</u>	<u>\$30,936</u>	
<i>2012 Infrastructure Programs:</i>				
Mid-Tex Unincorporated (Environs) ⁽²⁾	12/2011	\$145,671	\$ 744	06/26/2012
Atmos Pipeline — Texas	12/2011	87,210	14,684	04/10/2012
Kentucky/Mid-States — Georgia ⁽³⁾⁽⁴⁾	09/2010	7,160	1,215	10/01/2011
Kentucky/Mid-States — Kentucky ⁽⁴⁾	09/2012	<u>17,347</u>	<u>2,529</u>	10/01/2011
Total 2012 Infrastructure Programs		<u>\$257,388</u>	<u>\$19,172</u>	

⁽¹⁾ Incremental net utility plant investment represents the system-wide incremental investment for the West Texas Division. The increase in annual operating income is for the unincorporated areas of the West Texas Division only.

⁽²⁾ Incremental net utility plant investment represents the system-wide incremental investment for the Mid-Tex Division. The increase in annual operating income is for the unincorporated areas of the Mid-Tex Division only.

⁽³⁾ On April 1, 2013, we completed the sale of our Georgia operations to Liberty Energy (Georgia) Corp., an affiliate of Algonquin Power & Utilities Corp. The increase in operating income arising from the implementation of new rates is included as a component of discontinued operations through March 31, 2013.

⁽⁴⁾ The Pipeline Replacement Program (PRP) surcharge relates to a long-term program to replace aging infrastructure.

Annual Rate Filing Mechanisms

As an instrument to reduce regulatory lag, annual rate filing mechanisms allow us to refresh our rates on an annual periodic basis without filing a formal rate case. However, these filings still involve discovery by the appropriate regulatory authorities prior to the final determination of rates under these mechanisms. We currently have formula rate filing mechanisms in our Louisiana and Mississippi divisions and in a portion of our Texas divisions. The annual rate filing mechanism is referred to as Dallas annual rate review (DARR) and rate review mechanisms (RRM) in our Mid-Tex Division, as the RRM in our West Texas Division, as stable rate filings in the Mississippi Division and the rate stabilization clause in the Louisiana Division. The following table summarizes filings made under our various formula rate filing mechanisms:

<u>Division</u>	<u>Jurisdiction</u>	<u>Test Year Ended</u>	<u>Increase (Decrease) in Annual Operating Income (In thousands)</u>	<u>Effective Date</u>
<i>2014 Filings:</i>				
Louisiana	LGS	12/31/2013	\$ 1,383	07/01/2014
Mid-Tex	City of Dallas	09/30/2013	5,638	06/01/2014
Louisiana	Trans LA	09/30/2013	550	04/01/2014
Mid-Tex	Mid-Tex Cities	12/31/2012	<u>12,497</u>	11/01/2013
Total 2014 Filings			<u>\$20,068</u>	
<i>2013 Filings:</i>				
Louisiana	LGS	12/31/2012	\$ 908	07/01/2013
Mid-Tex	City of Dallas	9/30/2012	1,800	06/01/2013
Louisiana	TransLa	9/30/2012	2,260	04/01/2013
Kentucky/Mid-States	Georgia ⁽¹⁾	9/30/2013	743	02/01/2013
Mississippi	Mississippi	6/30/2012	<u>3,441</u>	11/01/2012
Total 2013 Filings			<u>\$ 9,152</u>	
<i>2012 Filings:</i>				
Louisiana	LGS	12/31/2011	\$ 2,324	07/01/2012
Mid-Tex	Dallas	9/30/2011	1,204	06/01/2012
Louisiana	Trans La	9/30/2011	11	04/01/2012
Kentucky/Mid-States	Georgia ⁽¹⁾	9/30/2011	(818)	02/01/2012
Mississippi	Mississippi	6/30/2011	<u>4,323</u>	01/11/2012
Total 2012 Filings			<u>\$ 7,044</u>	

⁽¹⁾ On April 1, 2013, we completed the sale of our Georgia operations to Liberty Energy (Georgia) Corp., an affiliate of Algonquin Power & Utilities Corp. The increase in operating income arising from the implementation of new rates is included as a component of discontinued operations through March 31, 2013.

During fiscal 2011, the RRC's Division of Public Safety issued a new rule requiring natural gas distribution companies with operations in Texas to develop and implement a risk-based program for the renewal or replacement of distribution facilities, including steel service lines. The rule allows for the deferral of all expenses associated with capital expenditures incurred pursuant to this rule until the expenses are included in rates, including the recording of interest on the deferred expenses.

Rate Case Filings

A rate case is a formal request from Atmos Energy to a regulatory authority to increase rates that are charged to customers. Rate cases may also be initiated when the regulatory authorities request us to justify our rates. This process is referred to as a “show cause” action. Adequate rates are intended to provide for recovery of the Company’s costs as well as a fair rate of return to our shareholders and ensure that we continue to safely deliver reliable, reasonably priced natural gas service to our customers. The following table summarizes our recent rate cases:

<u>Division</u>	<u>State</u>	<u>Increase in Annual Operating Income</u> <u>(In thousands)</u>	<u>Effective Date</u>
<i>2014 Rate Case Filings:</i>			
Kentucky/Mid-States	Virginia	\$ 976	09/09/2014
Colorado-Kansas	Kansas	2,571	09/04/2014
Colorado-Kansas	Colorado	2,400	08/26/2014
Kentucky/Mid-States	Kentucky	5,823	04/22/2014
West Texas	Texas	8,440	04/01/2014
Colorado-Kansas	Colorado	1,609	03/01/2014
Total 2014 Rate Case Filings		<u>\$21,819</u>	
<i>2013 Rate Case Filings:</i>			
Mid-Tex	Texas	\$42,601	12/04/2012
Kentucky/Mid-States	Tennessee	7,530	11/08/2012
West Texas	Texas	6,569	10/01/2012
Total 2013 Rate Case Filings		<u>\$56,700</u>	
<i>2012 Rate Case Filings:</i>			
Colorado-Kansas	Kansas	\$ 3,764	09/01/2012
West Texas — Environs	Texas	545	11/08/2011
Total 2012 Rate Case Filings		<u>\$ 4,309</u>	

Other Ratemaking Activity

The following table summarizes other ratemaking activity during the fiscal years ended September 30, 2014, 2013 and 2012:

<u>Division</u>	<u>Jurisdiction</u>	<u>Rate Activity</u>	<u>Increase in Annual Operating Income</u> <u>(In thousands)</u>	<u>Effective Date</u>
<i>2014 Other Rate Activity:</i>				
Colorado-Kansas	Kansas	Ad Valorem ⁽¹⁾	\$ (226)	02/01/2014
Total 2014 Other Rate Activity			<u>\$ (226)</u>	
<i>2013 Other Rate Activity:</i>				
Colorado-Kansas	Kansas	Ad Valorem ⁽¹⁾	\$1,322	02/01/2013
Total 2013 Other Rate Activity			<u>\$1,322</u>	
<i>2012 Other Rate Activity:</i>				
Colorado-Kansas	Kansas	Ad Valorem ⁽¹⁾	\$ 167	01/14/2012
Total 2012 Other Rate Activity			<u>\$ 167</u>	

⁽¹⁾ The Ad Valorem filing relates to a collection of property taxes in excess of the amount included in our Kansas service area’s base rates.

Other Regulation

Each of our regulated distribution divisions and our regulated pipeline division is regulated by various state or local public utility authorities. We are also subject to regulation by the United States Department of Transportation with respect to safety requirements in the operation and maintenance of our transmission and distribution facilities. In addition, our regulated operations are also subject to various state and federal laws regulating environmental matters. From time to time we receive inquiries regarding various environmental matters. We believe that our properties and operations substantially comply with, and are operated in substantial conformity with, applicable safety and environmental statutes and regulations. There are no administrative or judicial proceedings arising under environmental quality statutes pending or known to be contemplated by governmental agencies which would have a material adverse effect on us or our operations. Our environmental claims have arisen primarily from former manufactured gas plant sites.

The Federal Energy Regulatory Commission (FERC) allows, pursuant to Section 311 of the Natural Gas Policy Act, gas transportation services through our Atmos Pipeline — Texas assets “on behalf of” interstate pipelines or local distribution companies served by interstate pipelines, without subjecting these assets to the jurisdiction of the FERC. Additionally, the FERC has regulatory authority over the sale of natural gas in the wholesale gas market and the use and release of interstate pipeline and storage capacity. The FERC also has authority to detect and prevent market manipulation and to enforce compliance with FERC’s other rules, policies and orders by companies engaged in the sale, purchase, transportation or storage of natural gas in interstate commerce. We have taken what we believe are the necessary and appropriate steps to comply with these regulations.

Competition

Although our regulated distribution operations are not currently in significant direct competition with any other distributors of natural gas to residential and commercial customers within our service areas, we do compete with other natural gas suppliers and suppliers of alternative fuels for sales to industrial customers. We compete in all aspects of our business with alternative energy sources, including, in particular, electricity. Electric utilities offer electricity as a rival energy source and compete for the space heating, water heating and cooking markets. Promotional incentives, improved equipment efficiencies and promotional rates all contribute to the acceptability of electrical equipment. The principal means to compete against alternative fuels is lower prices, and natural gas historically has maintained its price advantage in the residential, commercial and industrial markets.

Our regulated pipeline operations historically faced competition from other existing intrastate pipelines seeking to provide or arrange transportation, storage and other services for customers. In the last few years, several new pipelines have been completed, which has increased the level of competition in this segment of our business.

Within our nonregulated operations, AEM competes with other natural gas marketers to provide natural gas management and other related services primarily to smaller customers requiring higher levels of balancing, scheduling and other related management services. AEM has experienced increased competition in recent years primarily from investment banks and major integrated oil and natural gas companies who offer lower cost, basic services. The increased competition has reduced margins most notably on its high-volume accounts.

Employees

At September 30, 2014, we had 4,761 employees, consisting of 4,650 employees in our regulated operations and 111 employees in our nonregulated operations.

Available Information

Our Annual Reports on Form 10-K, Quarterly Reports on Form 10-Q, Current Reports on Form 8-K and other reports, and amendments to those reports, and other forms that we file with or furnish to the Securities and Exchange Commission (SEC) are available free of charge at our website, www.atmosenergy.com, under “Publications and Filings” under the “Investors” tab, as soon as reasonably practicable, after we electronically

file these reports with, or furnish these reports to, the SEC. We will also provide copies of these reports free of charge upon request to Shareholder Relations at the address and telephone number appearing below:

Shareholder Relations
Atmos Energy Corporation
P.O. Box 650205
Dallas, Texas 75265-0205
972-855-3729

Corporate Governance

In accordance with and pursuant to relevant related rules and regulations of the SEC as well as corporate governance-related listing standards of the New York Stock Exchange (NYSE), the Board of Directors of the Company has established and periodically updated our Corporate Governance Guidelines and Code of Conduct, which is applicable to all directors, officers and employees of the Company. In addition, in accordance with and pursuant to such NYSE listing standards, our Chief Executive Officer during fiscal 2014, Kim R. Cocklin, certified to the New York Stock Exchange that he was not aware of any violations by the Company of NYSE corporate governance listing standards. The Board of Directors also annually reviews and updates, if necessary, the charters for each of its Audit, Human Resources and Nominating and Corporate Governance Committees. All of the foregoing documents are posted on the Corporate Governance page of our website. We will also provide copies of all corporate governance documents free of charge upon request to Shareholder Relations at the address listed above.

ITEM 1A. Risk Factors.

Our financial and operating results are subject to a number of risk factors, many of which are not within our control. Although we have tried to discuss key risk factors below, please be aware that other or new risks may prove to be important in the future. Investors should carefully consider the following discussion of risk factors as well as other information appearing in this report. These factors include the following:

The Company is dependent on continued access to the credit and capital markets to execute our business strategy.

Our long-term debt is currently rated as “investment grade” by Standard & Poor’s Corporation, Moody’s Investors Services, Inc. and Fitch Ratings, Ltd. Similar to most companies, we rely upon access to both short-term and long-term credit and capital markets to satisfy our liquidity requirements. If adverse credit conditions were to cause a significant limitation on our access to the private and public capital markets, we could see a reduction in our liquidity. A significant reduction in our liquidity could in turn trigger a negative change in our ratings outlook or even a reduction in our credit ratings by one or more of the three credit rating agencies. Such a downgrade could further limit our access to private credit and/or public capital markets and increase our costs of borrowing.

Further, if our credit ratings were downgraded, we could be required to provide additional liquidity to our nonregulated segment because the commodity financial instrument markets could become unavailable to us. Our nonregulated segment depends primarily upon an intercompany lending facility between AEH and Atmos Energy to finance its working capital needs, supplemented by two small credit facilities with outside lenders. Our ability to provide this liquidity to AEH for our nonregulated operations is limited by the terms of the lending arrangement with AEH, which is subject to annual approval by one state regulatory commission.

While we believe we can meet our capital requirements from our operations and the sources of financing available to us, we can provide no assurance that we will continue to be able to do so in the future, especially if the market price of natural gas increases significantly in the near term. The future effects on our business, liquidity and financial results of a deterioration of current conditions in the credit and capital markets could be material and adverse to us, both in the ways described above or in other ways that we do not currently anticipate.

We are subject to state and local regulations that affect our operations and financial results.

Our regulated distribution and regulated pipeline segments are subject to regulatory oversight from various state and local regulatory authorities in the eight states that we serve in our regulated distribution and pipeline segments. Therefore, our returns are continuously monitored and are subject to challenge for their reasonableness by the appropriate regulatory authorities or other third-party interveners. In the normal course of business, as a regulated entity, we often need to place assets in service and establish historical test periods before rate cases that seek to adjust our allowed returns to recover that investment can be filed. Further, the regulatory review process can be lengthy. Because of this process, we suffer the negative financial effects of having placed assets in service without the benefit of rate relief, which is commonly referred to as "regulatory lag." The regulatory process also involves the risk that regulatory authorities may (i) review our purchases of natural gas and adjust the amount of our gas costs that we pass through to our customers or (ii) limit the costs we may have incurred from our cost of service that can be recovered from customers.

A deterioration in economic conditions could adversely affect our customers and negatively impact our financial results.

Any adverse changes in economic conditions in the United States, especially in the states in which we operate, similar to the economic downturn we experienced for several years beginning in 2008 could adversely affect the financial resources of many domestic households and lead to an increase in mortgage defaults and significant decreases in the values of our customers' homes and investment assets. As a result, our customers could seek to use even less gas and make it more difficult for them to pay their gas bills. This would likely lead to slower collections and higher than normal levels of accounts receivable. This, in turn, would probably increase our financing requirements and bad debt expense. Additionally, should economic conditions deteriorate, our industrial customers could seek alternative energy sources, which could result in lower sales volumes.

Inflation and increased gas costs could adversely impact our customer base and customer collections and increase our level of indebtedness.

Inflation has continued to cause increases in some of our operating expenses and has required assets to be replaced at higher costs. We have a process in place to continually review the adequacy of our distribution gas rates in relation to the increasing cost of providing service and the inherent regulatory lag in adjusting those gas rates. Historically, we have been able to budget and control operating expenses and investments within the amounts authorized to be collected in rates and intend to continue to do so. However, the ability to control expenses is an important factor that could impact future financial results.

In addition, rapid increases in the costs of purchased gas would cause us to experience a significant increase in short-term debt. We must pay suppliers for gas when it is purchased, which can be significantly in advance of when these costs may be recovered through the collection of monthly customer bills for gas delivered. Increases in purchased gas costs also slow our natural gas distribution collection efforts as customers are more likely to delay the payment of their gas bills, leading to higher than normal accounts receivable. This could result in higher short-term debt levels, greater collection efforts and increased bad debt expense.

We are exposed to market risks that are beyond our control, which could adversely affect our financial results and capital requirements.

We are subject to market risks beyond our control, including (i) commodity price volatility caused by market supply and demand dynamics, counterparty performance or counterparty creditworthiness, and (ii) interest rate risk.

Our regulated operations are generally insulated from commodity price risk through its purchased gas cost mechanisms. Although our nonregulated operations represent only about five percent of our consolidated results, commodity price volatility experienced in this business segment could lead to some volatility in our earnings. Our nonregulated segment manages margins and limits risk exposure on the sale of natural gas inventory or the offsetting fixed-price purchase or sale commitments for physical quantities of natural gas through the use of a variety of financial instruments. However, contractual limitations could adversely affect our ability to withdraw

gas from storage, which could cause us to purchase gas at spot prices in a rising market to obtain sufficient volumes to fulfill customer contracts. We could also realize financial losses on our efforts to limit risk as a result of volatility in the market prices of the underlying commodities or if a counterparty fails to perform under a contract. Any significant tightening of the credit markets could cause more of our counterparties to fail to perform than expected. In addition, adverse changes in the creditworthiness of our counterparties could limit the level of trading activities with these parties and increase the risk that these parties may not perform under a contract. These circumstances could also increase our capital requirements.

Although we manage our business to maintain no open positions related to our physical storage, there are times when limited net open positions may occur on a short-term basis. Net open positions may increase volatility in our financial condition or results of operations if market prices move in a significantly favorable or unfavorable manner before the open positions can be closed. The determination of our net open position as of the end of any particular trading day requires us to make assumptions as to future circumstances, including the use of gas by our customers in relation to our anticipated storage and market positions. Because the price risk associated with any net open position at the end of such day may increase if the assumptions are not realized, we review these assumptions as part of our daily monitoring activities. Further, if the local physical markets do not move consistently with the NYMEX futures market upon which most of our commodity derivative financial instruments are valued, we could experience increased volatility in the financial results of our nonregulated segment.

With respect to interest rate risk, we have been operating in a relatively low interest-rate environment in recent years compared to historical norms for both short and long-term interest rates. However, increases in interest rates could adversely affect our future financial results.

The concentration of our distribution, pipeline and storage operations in the State of Texas exposes our operations and financial results to economic conditions, weather patterns and regulatory decisions in Texas.

Over 50 percent of our regulated distribution customers and most of our regulated pipeline assets and operations are located in the State of Texas. This concentration of our business in Texas means that our operations and financial results may be significantly affected by changes in the Texas economy in general, weather patterns and regulatory decisions by state and local regulatory authorities in Texas.

Our operations are subject to increased competition.

In residential and commercial customer markets, our regulated distribution operations compete with other energy products, such as electricity and propane. Our primary product competition is with electricity for heating, water heating and cooking. Increases in the price of natural gas could negatively impact our competitive position by decreasing the price benefits of natural gas to the consumer. This could adversely impact our business if, as a result, our customer growth slows, reducing our ability to make capital expenditures, or if our customers further conserve their use of gas, resulting in reduced gas purchases and customer billings.

In the case of industrial customers, such as manufacturing plants, adverse economic conditions, including higher gas costs, could cause these customers to use alternative sources of energy, such as electricity, or bypass our systems in favor of special competitive contracts with lower per-unit costs. Our regulated pipeline operations historically have faced limited competition from other existing intrastate pipelines and gas marketers seeking to provide or arrange transportation, storage and other services for customers. However, in the last few years, several new pipelines have been completed, which has increased the level of competition in this segment of our business.

Finally, within our nonregulated operations, AEM competes with other natural gas marketers to provide natural gas management and other related services primarily to smaller customers requiring higher levels of balancing, scheduling and other related management services. AEM has experienced increased competition in recent years from competitors who offer lower cost, basic services.

Adverse weather conditions could affect our operations or financial results.

We have weather-normalized rates for over 95 percent of our residential and commercial meters in our regulated distribution business, which substantially mitigates the adverse effects of warmer-than-normal weather for

meters in those service areas. However, there is no assurance that we will continue to receive such regulatory protection from adverse weather in our rates in the future. The loss of such weather-normalized rates could have an adverse effect on our operations and financial results. In addition, our regulated distribution and regulated pipeline operating results may continue to vary somewhat with the actual temperatures during the winter heating season. Sustained cold weather could adversely affect our nonregulated operations as we may be required to purchase gas at spot rates in a rising market to obtain sufficient volumes to fulfill some customer contracts. Additionally, sustained cold weather could challenge our ability to adequately meet customer demand in our natural gas distribution and pipeline and storage operations.

Our growth in the future may be limited by the nature of our business, which requires extensive capital spending.

We must continually build additional capacity in our regulated distribution system to enable us to serve any growth in the number of our customers. The cost of adding this capacity may be affected by a number of factors, including the general state of the economy and weather. In addition, although we should ultimately recover the cost of the expenditures through rates, we must make significant capital expenditures to comply with rules issued by the RRC's Division of Public Safety that require natural gas distribution companies to develop and implement risk-based programs for the renewal or replacement of distribution facilities, including steel service lines. Our cash flows from operations generally are sufficient to supply funding for all our capital expenditures, including the financing of the costs of new construction along with capital expenditures necessary to maintain our existing natural gas system. Due to the timing of these cash flows and capital expenditures, we often must fund at least a portion of these costs through borrowing funds from third-party lenders, the cost and availability of which is dependent on the liquidity of the credit markets, interest rates and other market conditions. This in turn may limit our ability to connect new customers to our system due to constraints on the amount of funds we can invest in our infrastructure.

The costs of providing health care benefits, pension and postretirement health care benefits and related funding requirements may increase substantially.

We provide health care benefits, a cash-balance pension plan and postretirement health care benefits to eligible full-time employees. The costs of providing health care benefits to our employees could significantly increase over time due to rapidly increasing health care inflation, the impact of the Health Care Reform Act of 2010 (HCR) and any future legislative changes related to the provision of health care benefits. The impact of additional costs incurred by the health insurance industry arising from the implementation of HCR, which are likely to be passed on to the Company, are difficult to measure at this time.

The costs of providing a cash-balance pension plan and postretirement health care benefits to eligible full-time employees and related funding requirements could be influenced by changes in the market value of the assets funding our pension and postretirement health care plans. Any significant declines in the value of these investments due to sustained declines in equity markets or a reduction in bond yields could increase the costs of our pension and postretirement health care plans and related funding requirements in the future. Further, our costs of providing such benefits and related funding requirements are also subject to a number of factors, including (i) changing demographics, including longer life expectancy of beneficiaries and an expected increase in the number of eligible former employees over the next five to ten years; (ii) various actuarial calculations and assumptions which may differ materially from actual results due primarily to changing market and economic conditions, including changes in interest rates, and higher or lower withdrawal rates; and (iii) future government regulation.

The costs to the Company of providing these benefits and related funding requirements could also increase materially in the future, depending on the timing of the recovery, if any, of such costs through our rates.

The inability to continue to hire, train and retain operational, technical and managerial personnel could adversely affect our results of operations.

The average age of the employee base of Atmos Energy has been increasing for a number of years, with a number of employees becoming eligible to retire within the next five to 10 years. If we were unable to hire appropriate personnel to fill future needs, the Company could encounter operating challenges and increased

costs, primarily due to a loss of knowledge, errors due to inexperience or the lengthy time period typically required to adequately train replacement personnel. In addition, higher costs could result from the increased use of contractors to replace retiring employees, loss of productivity or increased safety compliance issues. The inability to hire, train and retain new operational, technical and managerial personnel adequately and to transfer institutional knowledge and expertise could adversely affect our ability to manage and operate our business. If we were unable to hire, train and retain appropriately qualified personnel, our results of operations could be adversely affected.

We may experience increased federal, state and local regulation of the safety of our operations.

We are committed to constantly monitoring and maintaining our pipeline and distribution system to ensure that natural gas is delivered safely, reliably and efficiently through our network of more than 72,000 miles of pipeline and distribution lines. The pipeline replacement programs currently underway in several of our divisions typify the preventive maintenance and continual renewal that we perform on our natural gas distribution system in the eight states in which we currently operate. The safety and protection of the public, our customers and our employees is our top priority. However, due primarily to the unfortunate pipeline incident in California in 2010, natural gas distribution and pipeline companies have continued to face increasing federal, state and local oversight of the safety of their operations. Although we believe these costs should be ultimately recoverable through our rates, the costs of complying with such increased laws and regulations may have at least a short-term adverse impact on our operating costs and financial results.

Some of our operations are subject to increased federal regulatory oversight that could affect our operations and financial results.

FERC has regulatory authority over some of our operations, including sales of natural gas in the wholesale gas market and the use and release of interstate pipeline and storage capacity. FERC has adopted rules designed to prevent market power abuse and market manipulation and to promote compliance with FERC's other rules, policies and orders by companies engaged in the sale, purchase, transportation or storage of natural gas in interstate commerce. These rules carry increased penalties for violations. Although we have taken steps to structure current and future transactions to comply with applicable current FERC regulations, changes in FERC regulations or their interpretation by FERC or additional regulations issued by FERC in the future could also adversely affect our business, financial condition or financial results.

We are subject to environmental regulations which could adversely affect our operations or financial results.

We are subject to laws, regulations and other legal requirements enacted or adopted by federal, state and local governmental authorities relating to protection of the environment and health and safety matters, including those that govern discharges of substances into the air and water, the management and disposal of hazardous substances and waste, the clean-up of contaminated sites, groundwater quality and availability, plant and wildlife protection, as well as work practices related to employee health and safety. Environmental legislation also requires that our facilities, sites and other properties associated with our operations be operated, maintained, abandoned and reclaimed to the satisfaction of applicable regulatory authorities. Failure to comply with these laws, regulations, permits and licenses may expose us to fines, penalties or interruptions in our operations that could be significant to our financial results. In addition, existing environmental regulations may be revised or our operations may become subject to new regulations.

The operations and financial results of the Company could be adversely impacted as a result of climate changes or related additional legislation or regulation in the future.

To the extent climate changes occur, our businesses could be adversely impacted, although we believe it is likely that any such resulting impacts would occur very gradually over a long period of time and thus would be difficult to quantify with any degree of specificity. To the extent climate changes would result in warmer temperatures in our service territories, financial results from our regulated distribution segment could be adversely affected through lower gas volumes and revenues, with our regulated pipeline segment also likely

experiencing lower volumes and revenues as well. Such climate changes could also cause shifts in population, including customers moving away from our service territories near the Gulf Coast in Louisiana and Mississippi. Another possible climate change would be more frequent and more severe weather events, such as hurricanes and tornados, which could increase our costs to repair damaged facilities and restore service to our customers. If we were unable to deliver natural gas to our customers, our financial results would be impacted by lost revenues, and we generally would have to seek approval from regulators to recover restoration costs. To the extent we would be unable to recover those costs, or if higher rates resulting from our recovery of such costs would result in reduced demand for our services, our future business, financial condition or financial results could be adversely impacted. In addition, there have been a number of federal and state legislative and regulatory initiatives proposed in recent years in an attempt to control or limit the effects of global warming and overall climate change, including greenhouse gas emissions, such as carbon dioxide. The adoption of this type of legislation by Congress or similar legislation by states or the adoption of related regulations by federal or state governments mandating a substantial reduction in greenhouse gas emissions in the future could have far-reaching and significant impacts on the energy industry. Such new legislation or regulations could result in increased compliance costs for us or additional operating restrictions on our business, affect the demand for natural gas or impact the prices we charge to our customers. At this time, we cannot predict the potential impact of such laws or regulations that may be adopted on our future business, financial condition or financial results.

Distributing, transporting and storing natural gas involve risks that may result in accidents and additional operating costs.

Our regulated distribution and regulated pipeline businesses involve a number of hazards and operating risks that cannot be completely avoided, such as leaks, accidents and operational problems, which could cause loss of human life, as well as substantial financial losses resulting from property damage, damage to the environment and to our operations. We maintain liability and property insurance coverage in place for many of these hazards and risks. However, because some of our pipeline, storage and distribution facilities are near or are in populated areas, any loss of human life or adverse financial results resulting from such events could be large. If these events were not fully covered by our general liability and property insurance, which policies are subject to certain limits and deductibles, our operations or financial results could be adversely affected.

Cyber-attacks or acts of cyber-terrorism could disrupt our business operations and information technology systems or result in the loss or exposure of confidential or sensitive customer, employee or Company information.

Our business operations and information technology systems may be vulnerable to an attack by individuals or organizations intending to disrupt our business operations and information technology systems. We use such systems to manage our distribution and intrastate pipeline operations and other business processes. Disruption of those systems could adversely impact our ability to safely deliver natural gas to our customers, operate our pipeline systems or serve our customers timely. Accordingly, if such an attack or act of terrorism were to occur, our operations and financial results could be adversely affected. In addition, we use our information technology systems to protect confidential or sensitive customer, employee and Company information developed and maintained in the normal course of our business. Any attack on such systems that would result in the unauthorized release of customer, employee or other confidential or sensitive data could have a material adverse effect on our business reputation, increase our costs and expose us to additional material legal claims and liability. Even though we have insurance coverage in place for many of these cyber-related risks, if such an attack or act of terrorism were to occur, our operations and financial results could be adversely affected.

Natural disasters, terrorist activities or other significant events could adversely affect our operations or financial results.

Natural disasters are always a threat to our assets and operations. In addition, the threat of terrorist activities could lead to increased economic instability and volatility in the price of natural gas that could affect our operations. Also, companies in our industry may face a heightened risk of exposure to actual acts of terrorism, which could subject our operations to increased risks. As a result, the availability of insurance covering such risks may become more limited, which could increase the risk that an event could adversely affect our operations or financial results.

ITEM 1B. Unresolved Staff Comments.

Not applicable.

ITEM 2. Properties.**Distribution, transmission and related assets**

At September 30, 2014, in our regulated distribution segment, we owned an aggregate of 67,725 miles of underground distribution and transmission mains throughout our distribution systems. These mains are located on easements or rights-of-way which generally provide for perpetual use. We maintain our mains through a program of continuous inspection and repair and believe that our system of mains is in good condition. Through our regulated pipeline segment we owned 5,410 miles of gas transmission and gathering lines as well as 113 miles of transmission and gathering lines through our nonregulated segment.

Storage Assets

We own underground gas storage facilities in several states to supplement the supply of natural gas in periods of peak demand. The following table summarizes certain information regarding our underground gas storage facilities at September 30, 2014:

State	Usable Capacity (Mcf)	Cushion Gas (Mcf) ⁽¹⁾	Total Capacity (Mcf)	Maximum Daily Delivery Capability (Mcf)
<i>Regulated Distribution Segment</i>				
Kentucky	4,442,696	6,322,283	10,764,979	105,100
Kansas	3,239,000	2,300,000	5,539,000	45,000
Mississippi	<u>1,907,571</u>	<u>2,442,917</u>	<u>4,350,488</u>	<u>31,000</u>
<i>Total</i>	9,589,267	11,065,200	20,654,467	181,100
<i>Regulated Pipeline Segment — Texas</i> ...	46,083,549	15,878,025	61,961,574	1,235,000
<i>Nonregulated Segment</i>				
Kentucky	3,438,900	3,240,000	6,678,900	67,500
Louisiana	<u>438,583</u>	<u>300,973</u>	<u>739,556</u>	<u>56,000</u>
<i>Total</i>	<u>3,877,483</u>	<u>3,540,973</u>	<u>7,418,456</u>	<u>123,500</u>
Total	<u><u>59,550,299</u></u>	<u><u>30,484,198</u></u>	<u><u>90,034,497</u></u>	<u><u>1,539,600</u></u>

⁽¹⁾ Cushion gas represents the volume of gas that must be retained in a facility to maintain reservoir pressure.

Additionally, we contract for storage service in underground storage facilities on many of the interstate pipelines serving us to supplement our proprietary storage capacity. The following table summarizes our contracted storage capacity at September 30, 2014:

Segment	Division/Company	Maximum Storage Quantity (MMBtu)	Maximum Daily Withdrawal Quantity (MDWQ) ⁽¹⁾
<i>Regulated Distribution Segment</i>			
	Colorado-Kansas Division	5,261,909	118,889
	Kentucky/Mid-States Division	11,081,603	245,766
	Louisiana Division	2,663,539	157,743
	Mid-Tex Division	2,500,000	125,000
	Mississippi Division	3,895,429	168,322
	West Texas Division	<u>4,000,000</u>	<u>126,000</u>
<i>Total</i>		29,402,480	941,720
<i>Nonregulated Segment</i>			
	Atmos Energy Marketing, LLC	8,026,869	250,937
	Trans Louisiana Gas Pipeline, Inc.	<u>1,674,000</u>	<u>67,507</u>
<i>Total</i>		<u>9,700,869</u>	<u>318,444</u>
Total Contracted Storage Capacity		<u><u>39,103,349</u></u>	<u><u>1,260,164</u></u>

⁽¹⁾ Maximum daily withdrawal quantity (MDWQ) amounts will fluctuate depending upon the season and the month. Unless otherwise noted, MDWQ amounts represent the MDWQ amounts as of November 1, which is the beginning of the winter heating season.

Offices

Our administrative offices and corporate headquarters are consolidated in a leased facility in Dallas, Texas. We also maintain field offices throughout our service territory, the majority of which are located in leased facilities. The headquarters for our nonregulated operations are in Houston, Texas, with offices in Houston and other locations, primarily in leased facilities.

ITEM 3. Legal Proceedings.

See Note 10 to the consolidated financial statements.

ITEM 4. Mine Safety Disclosures.

Not applicable.

PART II

ITEM 5. Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities.

Our stock trades on the New York Stock Exchange under the trading symbol "ATO." The high and low sale prices and dividends paid per share of our common stock for fiscal 2014 and 2013 are listed below. The high and low prices listed are the closing NYSE quotes, as reported on the NYSE composite tape, for shares of our common stock:

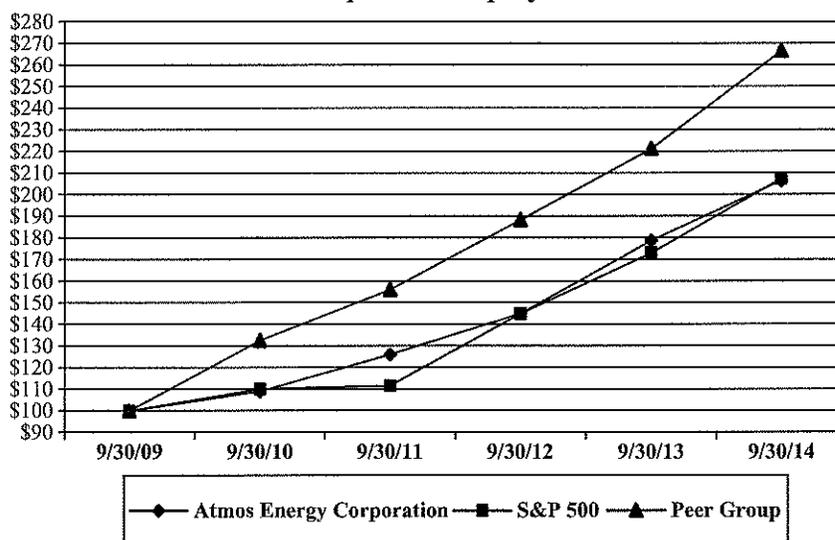
	Fiscal 2014			Fiscal 2013		
	High	Low	Dividends Paid	High	Low	Dividends Paid
Quarter ended:						
December 31	\$47.06	\$41.08	\$0.37	\$36.86	\$33.20	\$0.35
March 31	48.01	44.19	0.37	42.69	35.11	0.35
June 30	53.40	46.94	0.37	44.87	38.59	0.35
September 30	52.68	47.01	0.37	45.19	39.40	0.35
			\$1.48			\$1.40

Dividends are payable at the discretion of our Board of Directors out of legally available funds. The Board of Directors typically declares dividends in the same fiscal quarter in which they are paid. The number of record holders of our common stock on October 31, 2014 was 15,751. Future payments of dividends, and the amounts of these dividends, will depend on our financial condition, results of operations, capital requirements and other factors. We sold no securities during fiscal 2014 that were not registered under the Securities Act of 1933, as amended.

Performance Graph

The performance graph and table below compares the yearly percentage change in our total return to shareholders for the last five fiscal years with the total return of the S&P 500 Stock Index and the cumulative total return of a customized peer company group, the Comparison Company Index. The Comparison Company Index is comprised of natural gas distribution companies with similar revenues, market capitalizations and asset bases to that of the Company. The graph and table below assume that \$100.00 was invested on September 30, 2009 in our common stock, the S&P 500 Index and in the common stock of the companies in the Comparison Company Index, as well as a reinvestment of dividends paid on such investments throughout the period.

**Comparison of Five-Year Cumulative Total Return
among Atmos Energy Corporation, S&P 500 Index
and Comparison Company Index**



	Cumulative Total Return					
	9/30/2009	9/30/2010	9/30/2011	9/30/2012	9/30/2013	9/30/2014
Atmos Energy Corporation	100.00	108.92	126.03	144.89	178.67	206.41
S&P 500	100.00	110.16	111.42	145.07	173.13	207.30
Peer Group	100.00	132.53	155.94	188.48	221.32	266.62

The Comparison Company Index contains a hybrid group of utility companies, primarily natural gas distribution companies, recommended by our independent executive compensation consulting firm and approved by the Board of Directors. The companies included in the index are AGL Resources Inc., CenterPoint Energy Resources Corporation, CMS Energy Corporation, Integrys Energy Group, Inc., National Fuel Gas, NiSource Inc., ONEOK Inc., Piedmont Natural Gas Company, Inc., Questar Corporation, Vectren Corporation and WGL Holdings, Inc.

The following table sets forth the number of securities authorized for issuance under our equity compensation plans at September 30, 2014.

	Number of securities to be issued upon exercise of outstanding options, warrants and rights (a)	Weighted-average exercise price of outstanding options, warrants and rights (b)	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a)) (c)
Equity compensation plans approved by security holders:			
1998 Long-Term Incentive Plan	—	\$ —	845,139
Total equity compensation plans approved by security holders	—	—	845,139
Equity compensation plans not approved by security holders	—	—	—
Total	—	\$ —	845,139

On September 28, 2011, the Board of Directors approved a program authorizing the repurchase of up to five million shares of common stock over a five-year period. The program is primarily intended to minimize the dilutive effect of equity grants under various benefit related incentive compensation plans of the Company. Although the program is authorized for a five-year period, it may be terminated or limited at any time. Shares may be repurchased in the open market or in privately negotiated transactions in amounts the Company deems appropriate. We did not repurchase any shares during fiscal 2014. At September 30, 2014, there were 4,612,009 shares of repurchase authority remaining under the program.

ITEM 6. Selected Financial Data.

The following table sets forth selected financial data of the Company and should be read in conjunction with the consolidated financial statements included herein.

	Fiscal Year Ended September 30				
	2014	2013	2012 ⁽¹⁾	2011 ⁽¹⁾	2010
	(In thousands, except per share data)				
Results of Operations					
Operating revenues	\$4,940,916	\$3,875,460	\$3,436,162	\$4,286,435	\$4,661,060
Gross profit	\$1,582,426	\$1,412,050	\$1,323,739	\$1,300,820	\$1,314,136
Income from continuing operations	\$ 289,817	\$ 230,698	\$ 192,196	\$ 189,588	\$ 189,851
Net income	\$ 289,817	\$ 243,194	\$ 216,717	\$ 207,601	\$ 205,839
Diluted income per share from continuing operations	\$ 2.96	\$ 2.50	\$ 2.10	\$ 2.07	\$ 2.03
Diluted net income per share	\$ 2.96	\$ 2.64	\$ 2.37	\$ 2.27	\$ 2.20
Cash dividends declared per share	\$ 1.48	\$ 1.40	\$ 1.38	\$ 1.36	\$ 1.34
Financial Condition					
Net property, plant and equipment ⁽²⁾	\$6,725,906	\$6,030,655	\$5,475,604	\$5,147,918	\$4,793,075
Total assets	\$8,594,704	\$7,934,268	\$7,495,675	\$7,282,871	\$6,763,791
Capitalization:					
Shareholders' equity	\$3,086,232	\$2,580,409	\$2,359,243	\$2,255,421	\$2,178,348
Long-term debt (excluding current maturities)	2,455,986	2,455,671	1,956,305	2,206,117	1,809,551
Total capitalization	\$5,542,218	\$5,036,080	\$4,315,548	\$4,461,538	\$3,987,899

⁽¹⁾ Financial results for fiscal years 2012 and 2011 reflect a \$5.3 million and a \$30.3 million pre-tax loss for the impairment of certain assets.

⁽²⁾ Amounts shown for fiscal 2012 and 2011 are net of assets held for sale.

ITEM 7. Management's Discussion and Analysis of Financial Condition and Results of Operations.

INTRODUCTION

This section provides management's discussion of the financial condition, changes in financial condition and results of operations of Atmos Energy Corporation and its consolidated subsidiaries with specific information on results of operations and liquidity and capital resources. It includes management's interpretation of our financial results, the factors affecting these results, the major factors expected to affect future operating results and future investment and financing plans. This discussion should be read in conjunction with our consolidated financial statements and notes thereto.

Several factors exist that could influence our future financial performance, some of which are described in Item 1A above, "Risk Factors". They should be considered in connection with evaluating forward-looking statements contained in this report or otherwise made by or on behalf of us since these factors could cause actual results and conditions to differ materially from those set out in such forward-looking statements.

Cautionary Statement for the Purposes of the Safe Harbor under the Private Securities Litigation Reform Act of 1995

The statements contained in this Annual Report on Form 10-K may contain "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. All statements other than statements of historical fact included in this Report are forward-looking statements made in good faith by us and are intended to qualify for the safe harbor from liability established by the Private Securities Litigation Reform Act of 1995. When used in this Report, or any other of our documents or oral presentations, the words "anticipate", "believe", "estimate", "expect", "forecast", "goal", "intend", "objective", "plan", "projection", "seek", "strategy" or similar words are intended to identify forward-looking statements. Such forward-looking statements are subject to risks and uncertainties that could cause actual results to differ materially from those expressed or implied in the statements relating to our strategy, operations, markets, services, rates, recovery of costs, availability of gas supply and other factors. These risks and uncertainties include the following: our ability to continue to access the credit markets to satisfy our liquidity requirements; regulatory trends and decisions, including the impact of rate proceedings before various state regulatory commissions; the impact of adverse economic conditions on our customers; the effects of inflation and changes in the availability and price of natural gas; market risks beyond our control affecting our risk management activities, including commodity price volatility, counterparty creditworthiness or performance and interest rate risk; the concentration of our distribution, pipeline and storage operations in Texas; increased competition from energy suppliers and alternative forms of energy; adverse weather conditions; the capital-intensive nature of our regulated distribution business; increased costs of providing health care benefits along with pension and postretirement health care benefits and increased funding requirements; the inability to continue to hire, train and retain appropriate personnel; possible increased federal, state and local regulation of the safety of our operations; increased federal regulatory oversight and potential penalties; the impact of environmental regulations on our business; the impact of climate changes or related additional legislation or regulation in the future; the inherent hazards and risks involved in operating our distribution and pipeline and storage businesses; the threat of cyberattacks or acts of cyber-terrorism that could disrupt our business operations and information technology systems; natural disasters, terrorist activities or other events and other risks and uncertainties discussed herein, all of which are difficult to predict and many of which are beyond our control. Accordingly, while we believe these forward-looking statements to be reasonable, there can be no assurance that they will approximate actual experience or that the expectations derived from them will be realized. Further, we undertake no obligation to update or revise any of our forward-looking statements whether as a result of new information, future events or otherwise.

CRITICAL ACCOUNTING POLICIES

Our consolidated financial statements were prepared in accordance with accounting principles generally accepted in the United States. Preparation of these financial statements requires us to make estimates and judgments that affect the reported amounts of assets, liabilities, revenues and expenses and the related disclosures of contingent assets and liabilities. We base our estimates on historical experience and various other assumptions that we believe to be reasonable under the circumstances. Actual results may differ from estimates.

Our significant accounting policies are discussed in Note 2 to our consolidated financial statements. The accounting policies discussed below are both important to the presentation of our financial condition and results of operations and require management to make difficult, subjective or complex accounting estimates. Accordingly, these critical accounting policies are reviewed periodically by the Audit Committee of the Board of Directors.

Critical Accounting Policy	Summary of Policy	Factors Influencing Application of the Policy
Regulation	<p>Our regulated distribution and pipeline operations meet the criteria of a cost-based, rate-regulated entity under accounting principles generally accepted in the United States. Accordingly, the financial results for these operations reflect the effects of the ratemaking and accounting practices and policies of the various regulatory commissions to which we are subject.</p> <p>As a result, certain costs that would normally be expensed under accounting principles generally accepted in the United States are permitted to be capitalized or deferred on the balance sheet because it is probable they can be recovered through rates. Further, regulation may impact the period in which revenues or expenses are recognized. The amounts to be recovered or recognized are based upon historical experience and our understanding of the regulations.</p> <p>Discontinuing the application of this method of accounting for regulatory assets and liabilities could significantly increase our operating expenses as fewer costs would likely be capitalized or deferred on the balance sheet, which could reduce our net income.</p>	<p>Decisions of regulatory authorities</p> <p>Issuance of new regulations</p> <p>Assessing the probability of the recoverability of deferred costs</p>
Unbilled Revenue	<p>We follow the revenue accrual method of accounting for regulated distribution segment revenues whereby revenues attributable to gas delivered to customers, but not yet billed under the cycle billing method, are estimated and accrued and the related costs are charged to expense.</p> <p>On occasion, we are permitted to implement new rates that have not been formally approved by our regulatory authorities, which are subject to refund. We recognize this revenue and establish a reserve for amounts that could be refunded based on our experience for the jurisdiction in which the rates were implemented.</p>	<p>Estimates of delivered sales volumes based on actual tariff information and weather information and estimates of customer consumption and/or behavior</p> <p>Estimates of purchased gas costs related to estimated deliveries</p> <p>Estimates of uncollectible amounts billed subject to refund</p>

*Pension and other
postretirement plans*

Pension and other postretirement plan costs and liabilities are determined on an actuarial basis using a September 30 measurement date and are affected by numerous assumptions and estimates including the market value of plan assets, estimates of the expected return on plan assets, assumed discount rates and current demographic and actuarial mortality data. The assumed discount rate and the expected return are the assumptions that generally have the most significant impact on our pension costs and liabilities. The assumed discount rate, the assumed health care cost trend rate and assumed rates of retirement generally have the most significant impact on our postretirement plan costs and liabilities.

The discount rate is utilized principally in calculating the actuarial present value of our pension and postretirement obligations and net periodic pension and postretirement benefit plan costs. When establishing our discount rate, we consider high quality corporate bond rates based on bonds available in the marketplace that are suitable for settling the obligations, changes in those rates from the prior year and the implied discount rate that is derived from matching our projected benefit disbursements with currently available high quality corporate bonds.

The expected long-term rate of return on assets is utilized in calculating the expected return on plan assets component of our annual pension and postretirement plan costs. We estimate the expected return on plan assets by evaluating expected bond returns, equity risk premiums, asset allocations, the effects of active plan management, the impact of periodic plan asset rebalancing and historical performance. We also consider the guidance from our investment advisors in making a final determination of our expected rate of return on assets. To the extent the actual rate of return on assets realized over the course of a year is greater than or less than the assumed rate, that year's annual pension or postretirement plan costs are not affected. Rather, this gain or loss reduces or increases future pension or postretirement plan costs over a period of approximately ten to twelve years.

The market-related value of our plan assets represents the fair market value of the plan assets, adjusted to smooth out short-term market fluctuations over a five-year period. The use of this methodology will delay the impact of current market fluctuations on the pension expense for the period.

- General economic and market conditions
- Assumed investment returns by asset class
- Assumed future salary increases
- Projected timing of future cash disbursements
- Health care cost experience trends
- Participant demographic information
- Actuarial mortality assumptions
- Impact of legislation
- Impact of regulation

**Critical
Accounting Policy**

Summary of Policy

**Factors Influencing
Application of the Policy**

Contingencies

We estimate the assumed health care cost trend rate used in determining our postretirement net expense based upon our actual health care cost experience, the effects of recently enacted legislation and general economic conditions. Our assumed rate of retirement is estimated based upon our annual review of our participant census information as of the measurement dated.

In the normal course of business, we are confronted with issues or events that may result in a contingent liability. These generally relate to uncollectible receivables, lawsuits, claims made by third parties or the action of various regulatory agencies. We recognize these contingencies in our consolidated financial statements when we determine, based on currently available facts and circumstances it is probable that a liability has been incurred or an asset will not be recovered, and an amount can be reasonably estimated.

Actual results may differ from estimates, depending on actual outcomes or changes in the facts or expectations surrounding each potential exposure. Changes in the estimates related to contingencies could have a negative impact on our consolidated results of operations, cash flows or financial position. Our contingencies are further discussed in Note 10 to our consolidated financial statements.

**Financial instruments and
hedging activities**

We use financial instruments to mitigate commodity price risk and interest rate risk. The objectives for using financial instruments have been tailored to meet the needs of our regulated and non-regulated businesses. These objectives are more fully described in Note 12 to the consolidated financial statements.

We record all of our financial instruments on the balance sheet at fair value as required by accounting principles generally accepted in the United States, with changes in fair value ultimately recorded in the income statement. The recognition of the changes in fair value of these financial instruments recorded in the income statement is contingent upon whether the financial instrument has been designated and qualifies as a part of a hedging relationship or if regulatory rulings require a different accounting treatment. Our accounting elections for financial instruments and hedging activities utilized are more fully described in Note 12 to the consolidated financial statements.

Currently available facts

Management's estimate of future resolution

Designation of contracts under the hedge accounting rules

Judgment in the application of accounting guidance

Assessment of the probability that future hedged transactions will occur

Changes in market conditions and the related impact on the fair value of the hedged item and the associated designated financial instrument

Changes in the effectiveness of the hedge relationship

**Critical
Accounting Policy**

Summary of Policy

**Factors Influencing
Application of the Policy**

The criteria used to determine if a financial instrument meets the definition of a derivative and qualifies for hedge accounting treatment are complex and require management to exercise professional judgment. Further, as more fully discussed below, significant changes in the fair value of these financial instruments could materially impact our financial position, results of operations or cash flows. Finally, changes in the effectiveness of the hedge relationship could impact the accounting treatment.

Fair Value

Measurements

We report certain assets and liabilities at fair value, which is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price).

The fair value of our financial instruments is subject to potentially significant volatility based on numerous considerations including, but not limited to changes in commodity prices, interest rates, maturity and settlement of these financial instruments.

Prices actively quoted on national exchanges are used to determine the fair value of most of our assets and liabilities recorded on our balance sheet at fair value. Within our nonregulated operations, we utilize a mid-market pricing convention (the mid-point between the bid and ask prices) for determining fair value measurement, as permitted under current accounting standards. Values derived from these sources reflect the market in which transactions involving these financial instruments are executed.

We utilize models and other valuation methods to determine fair value when external sources are not available. Values are adjusted to reflect the potential impact of an orderly liquidation of our positions over a reasonable period of time under then-current market conditions.

We believe the market prices and models used to value these financial instruments represent the best information available with respect to the market in which transactions involving these financial instruments are executed, the closing exchange and over-the-counter quotations, time value and volatility factors underlying the contracts.

Fair-value estimates also consider our own creditworthiness and the creditworthiness of the counterparties involved. Our counterparties consist primarily of financial institutions and major

General economic and market conditions

Volatility in underlying market conditions

Maturity dates of financial instruments

Creditworthiness of our counterparties

Creditworthiness of Atmos Energy

Impact of credit risk mitigation activities on the assessment of the creditworthiness of Atmos Energy and its counterparties

Critical Accounting Policy	Summary of Policy	Factors Influencing Application of the Policy
<i>Impairment assessments</i> . . .	<p>energy companies. This concentration of counterparties may materially impact our exposure to credit risk resulting from market, economic or regulatory conditions. We seek to minimize counterparty credit risk through an evaluation of their financial condition and credit ratings and the use of collateral requirements under certain circumstances.</p> <p>We review the carrying value of our long-lived assets, including goodwill and identifiable intangibles, whenever events or changes in circumstance indicate that such carrying values may not be recoverable, and at least annually for goodwill, as required by U.S. accounting standards.</p> <p>The evaluation of our goodwill balances and other long-lived assets or identifiable assets for which uncertainty exists regarding the recoverability of the carrying value of such assets involves the assessment of future cash flows and external market conditions and other subjective factors that could impact the estimation of future cash flows including, but not limited to the commodity prices, the amount and timing of future cash flows, future growth rates and the discount rate. Unforeseen events and changes in circumstances or market conditions could adversely affect these estimates, which could result in an impairment charge.</p>	<p>General economic and market conditions</p> <p>Projected timing and amount of future discounted cash flows</p> <p>Judgment in the evaluation of relevant data</p>

RESULTS OF OPERATIONS

Overview

Atmos Energy Corporation strives to operate its businesses safely and reliably while delivering superior shareholder value. To achieve this objective, we are investing in our infrastructure and are seeking to achieve positive rate outcomes that benefit both our customers and the Company. During fiscal 2014, we earned \$289.8 million, or \$2.96 per diluted share, which represents a 19 percent increase in net income and a 12 percent increase in diluted net income per share over fiscal 2013, primarily due to positive rate outcomes combined with increased gross profit associated with weather that was 20 percent colder than the prior-year period. The colder than normal weather increased market demand for natural gas, which drove higher price volatility, particularly during our second fiscal quarter.

Capital expenditures for fiscal 2014 totaled \$835.3 million. Approximately 80 percent was invested to improve the safety and reliability of our distribution and transportation systems, and a significant portion of this investment was incurred under regulatory mechanisms that reduce lag to six months or less. Fiscal 2013 spending under these and other mechanisms enabled the Company to complete 18 regulatory filings that should increase annual operating income from regulated operations by \$93.3 million. We plan to continue to fund our growth through the use of operating cash flows and debt and equity securities, while maintaining a balanced capital structure.

During fiscal 2014 and early fiscal 2015, we undertook several initiatives to strengthen our balance sheet and improve our liquidity. On February 18, 2014, we completed the sale of 9,200,000 shares of common stock under our shelf registration statement, generating net proceeds of \$390.2 million, which were used to repay short-term debt outstanding under our commercial paper program, to fund infrastructure spending primarily to enhance the safety and reliability of our system and for general corporate purposes.

On August 22, 2014, we amended our \$950 million credit facility to increase the committed loan amount from \$950 million to \$1.25 billion and extend the expiration date to August 22, 2019. The facility retains the \$250 million accordion feature, which allows for an increase in the total committed loan amount to \$1.5 billion. Our debt-to-capitalization ratio as of September 30, 2014 was 46.2 percent and our liquidity remained strong with over \$1 billion of capacity from our short-term facilities.

On October 15, 2014, we issued \$500 million of 4.125% 30-year unsecured senior notes, which replaced, on a long-term basis, our \$500 million 4.95% 10-year unsecured senior notes at maturity on October 15, 2014.

As a result of the continued contribution and stability of our regulated earnings, cash flows and capital structure, our Board of Directors increased the quarterly dividend by 5.4 percent for fiscal 2015.

Consolidated Results

The following table presents our consolidated financial highlights for the fiscal years ended September 30, 2014, 2013 and 2012.

	For the Fiscal Year Ended September 30		
	2014	2013	2012
	(In thousands, except per share data)		
Operating revenues	\$4,940,916	\$3,875,460	\$3,436,162
Gross profit	1,582,426	1,412,050	1,323,739
Operating expenses	971,077	910,171	877,499
Operating income	611,349	501,879	446,240
Miscellaneous expense	(5,235)	(197)	(14,644)
Interest charges	129,295	128,385	141,174
Income from continuing operations before income taxes	476,819	373,297	290,422
Income tax expense	187,002	142,599	98,226
Income from continuing operations	289,817	230,698	192,196
Income from discontinued operations, net of tax	—	7,202	18,172
Gain on sale of discontinued operations, net of tax	—	5,294	6,349
Net income	\$ 289,817	\$ 243,194	\$ 216,717
Diluted net income per share from continuing operations	\$ 2.96	\$ 2.50	\$ 2.10
Diluted net income per share from discontinued operations	\$ —	\$ 0.14	\$ 0.27
Diluted net income per share	\$ 2.96	\$ 2.64	\$ 2.37

Regulated operations contributed 89 percent, 95 percent and 97 percent to our consolidated net income from continuing operations for fiscal years 2014, 2013 and 2012. Our consolidated net income during the last three fiscal years was earned across our business segments as follows:

	For the Fiscal Year Ended September 30		
	2014	2013	2012
	(In thousands)		
Regulated distribution segment	\$171,585	\$150,856	\$123,848
Regulated pipeline segment	86,191	68,260	63,059
Nonregulated segment	32,041	11,582	5,289
Net income from continuing operations	289,817	230,698	192,196
Net income from discontinued operations	—	12,496	24,521
Net income	<u>\$289,817</u>	<u>\$243,194</u>	<u>\$216,717</u>

The following table segregates our consolidated net income and diluted earnings per share between our regulated and nonregulated operations:

	For the Fiscal Year Ended September 30		
	<u>2014</u>	<u>2013</u>	<u>2012</u>
	(In thousands, except per share data)		
Regulated operations	\$257,776	\$219,116	\$186,907
Nonregulated operations	<u>32,041</u>	<u>11,582</u>	<u>5,289</u>
Net income from continuing operations	289,817	230,698	192,196
Net income from discontinued operations	—	12,496	24,521
Net income	<u>\$289,817</u>	<u>\$243,194</u>	<u>\$216,717</u>
Diluted EPS from continuing regulated operations	\$ 2.63	\$ 2.38	\$ 2.04
Diluted EPS from nonregulated operations	<u>0.33</u>	<u>0.12</u>	<u>0.06</u>
Diluted EPS from continuing operations	2.96	2.50	2.10
Diluted EPS from discontinued operations	—	0.14	0.27
Consolidated diluted EPS	<u>\$ 2.96</u>	<u>\$ 2.64</u>	<u>\$ 2.37</u>

We reported net income of \$289.8 million, or \$2.96 per diluted share for the year ended September 30, 2014, compared with net income of \$243.2 million or \$2.64 per diluted share in the prior year. Income from continuing operations was \$289.8 million, or \$2.96 per diluted share compared with \$230.7 million, or \$2.50 per diluted share in the prior-year period. In the prior year, income from discontinued operations was \$12.5 million or \$0.14 per diluted share, which included the gain on sale of substantially all our assets in Georgia of \$5.3 million. Unrealized gains in our nonregulated operations during the current year increased net income by \$5.8 million or \$0.06 per diluted share compared with net gains recorded in the prior year of \$5.3 million or \$0.05 per diluted share. In fiscal 2013, net income includes an \$8.2 million (\$5.3 million, net of tax), or \$0.06 per diluted share, favorable impact related to the gain recorded in association with the April 1, 2013 completion of the sale of our Georgia assets.

We reported net income of \$243.2 million, or \$2.64 per diluted share for the year ended September 30, 2013, compared with net income of \$216.7 million or \$2.37 per diluted share in fiscal 2012. Income from continuing operations in fiscal 2013 was \$230.7 million, or \$2.50 per diluted share compared with \$192.2 million, or \$2.10 per diluted share in fiscal 2012. Income from discontinued operations was \$12.5 million or \$0.14 per diluted share for the year ended September 30, 2013, which includes the gain on sale of substantially all our assets in Georgia of \$5.3 million, compared with \$24.5 million or \$0.27 per diluted share in fiscal 2012. Unrealized gains in our nonregulated operations during fiscal 2013 increased net income by \$5.3 million or \$0.05 per diluted share compared with net losses recorded in fiscal 2012 of \$5.0 million, or \$0.05 per diluted share. Additionally, net income in both periods was impacted by nonrecurring items. In fiscal 2013, net income includes an \$8.2 million (\$5.3 million, net of tax), or \$0.06 per diluted share, favorable impact related to the gain recorded in association with the April 1, 2013 completion of the sale of our Georgia assets. In fiscal 2012, net income included the net positive impact of several one-time items totaling \$10.3 million, or \$0.11 per diluted share related to the following amounts:

- \$13.6 million positive impact of a deferred tax rate adjustment.
- \$10.0 million (\$6.3 million, net of tax) unfavorable impact related to a one-time donation to a donor advised fund.
- \$9.9 million (\$6.3 million, net of tax) favorable impact related to the gain recorded in association with the August 1, 2012 completion of the sale of our Iowa, Illinois and Missouri assets.
- \$5.3 million (\$3.3 million, net of tax) unfavorable impact related to the noncash impairment of certain assets in our nonregulated business.

See the following discussion regarding the results of operations for each of our business operating segments.

Regulated Distribution Segment

The primary factors that impact the results of our regulated distribution operations are our ability to earn our authorized rates of return, the cost of natural gas, competitive factors in the energy industry and economic conditions in our service areas.

Our ability to earn our authorized rates is based primarily on our ability to improve the rate design in our various ratemaking jurisdictions by reducing or eliminating regulatory lag and, ultimately, separating the recovery of our approved margins from customer usage patterns. Improving rate design is a long-term process and is further complicated by the fact that we operate in multiple rate jurisdictions. The "Ratemaking Activity" section of this Form 10-K describes our current rate strategy, progress towards implementing that strategy and recent ratemaking initiatives in more detail.

We are generally able to pass the cost of gas through to our customers without markup under purchased gas cost adjustment mechanisms; therefore the cost of gas typically does not have an impact on our gross profit as increases in the cost of gas are offset by a corresponding increase in revenues. Accordingly, we believe gross profit is a better indicator of our financial performance than revenues. However, gross profit in our Texas and Mississippi service areas include franchise fees and gross receipt taxes, which are calculated as a percentage of revenue (inclusive of gas costs). Therefore, the amount of these taxes included in revenue is influenced by the cost of gas and the level of gas sales volumes. We record the tax expense as a component of taxes, other than income. Although changes in revenue related taxes arising from changes in gas costs affect gross profit, over time the impact is offset within operating income.

Although the cost of gas typically does not have a direct impact on our gross profit, higher gas costs may adversely impact our accounts receivable collections, resulting in higher bad debt expense, and may require us to increase borrowings under our credit facilities resulting in higher interest expense. In addition, higher gas costs, as well as competitive factors in the industry and general economic conditions may cause customers to conserve or, in the case of industrial consumers, to use alternative energy sources. Currently, gas cost risk has been mitigated by rate design that allows us to collect from our customers the gas cost portion of our bad debt expense on approximately 76 percent of our residential and commercial margins.

During fiscal 2014, we completed 17 regulatory proceedings in our regulated distribution segment, which should result in a \$47.8 million increase in annual operating income.

In August 2012, we completed the sale of our regulated distribution operations in Missouri, Illinois and Iowa, representing approximately 84,000 customers and in April 2013, we completed the sale of our Georgia regulated distribution operations, representing approximately 64,000 customers.

Review of Financial and Operating Results

Financial and operational highlights for our regulated distribution segment for the fiscal years ended September 30, 2014, 2013 and 2012 are presented below.

	For the Fiscal Year Ended September 30				
	2014	2013	2012	2014 vs. 2013	2013 vs. 2012
	(In thousands, unless otherwise noted)				
Gross profit	\$1,176,515	\$1,081,236	\$1,022,743	\$95,279	\$ 58,493
Operating expenses	791,947	738,143	718,282	53,804	19,861
Operating income	384,568	343,093	304,461	41,475	38,632
Miscellaneous income (expense)	(381)	2,535	(12,657)	(2,916)	15,192
Interest charges	94,918	98,296	110,642	(3,378)	(12,346)
Income from continuing operations before income taxes	289,269	247,332	181,162	41,937	66,170
Income tax expense	117,684	96,476	57,314	21,208	39,162
Income from continuing operations	171,585	150,856	123,848	20,729	27,008
Income from discontinued operations, net of tax	—	7,202	18,172	(7,202)	(10,970)
Gain on sale of discontinued operations, net of tax	—	5,649	6,349	(5,649)	(700)
Net Income	<u>\$ 171,585</u>	<u>\$ 163,707</u>	<u>\$ 148,369</u>	<u>\$ 7,878</u>	<u>\$ 15,338</u>
Consolidated regulated distribution sales volumes from continuing operations — MMcf	317,320	269,162	244,466	48,158	24,696
Consolidated regulated distribution transportation volumes from continuing operations — MMcf	134,483	123,144	128,222	11,339	(5,078)
Consolidated regulated distribution throughput from continuing operations — MMcf	451,803	392,306	372,688	59,497	19,618
Consolidated regulated distribution throughput from discontinued operations — MMcf	—	4,731	18,295	(4,731)	(13,564)
Total consolidated regulated distribution throughput — MMcf	<u>451,803</u>	<u>397,037</u>	<u>390,983</u>	<u>54,766</u>	<u>6,054</u>
Consolidated regulated distribution average transportation revenue per Mcf	\$ 0.48	\$ 0.46	\$ 0.43	\$ 0.02	\$ 0.03
Consolidated regulated distribution average cost of gas per Mcf sold	\$ 5.94	\$ 4.91	\$ 4.64	\$ 1.03	\$ 0.27

Fiscal year ended September 30, 2014 compared with fiscal year ended September 30, 2013

Income from continuing operations for our regulated distribution segment increased 14 percent, primarily due to a \$95.3 million increase in gross profit, partially offset by a \$53.8 million increase in operating expenses. The year to date increase in gross profit primarily reflects:

- a \$35.3 million net increase in rate adjustments, primarily in our Mid-Tex, Kentucky, West Texas and Louisiana service areas.
- a \$14.3 million increase due to increased customer consumption resulting from colder weather, primarily experienced in our Mid-Tex and West Texas Divisions.

- a \$27.5 million increase in revenue-related taxes, primarily in our Mid-Tex and West Texas Divisions, offset by a corresponding \$28.4 million increase in the related tax expense.
- a \$13.8 million increase related to increased customer count, higher transportation, late payment and installment plan revenues.

The \$53.8 million increase in operating expenses, which include operation and maintenance expense, provision for doubtful accounts, depreciation and amortization expense and taxes, other than income, was primarily due to the following:

- a \$28.4 million increase due to the aforementioned increase in revenue-related taxes.
- a \$12.8 million increase in depreciation expense.
- a \$12.7 million net increase in employee-related expenses, due to lower labor capitalization rates, increased benefit costs and increased variable compensation expense.
- a \$4.2 million increase in the provision for doubtful accounts.

The \$21.2 million increase in income tax expense was primarily due to increased income from continuing operations before income taxes as well as an increase of approximately \$7.0 million in our deferred tax asset valuation allowance due to the uncertainty in the company's ability to utilize certain charitable contribution carryforwards before they expire.

Fiscal year ended September 30, 2013 compared with fiscal year ended September 30, 2012

The \$58.5 million period-over-period increase in regulated distribution gross profit primarily reflects the following:

- \$25.7 million increase in our Mid-Tex and West Texas divisions associated with the rate design changes implemented in the fiscal first quarter.
- \$16.1 million increase in rates in our Kentucky/Mid-States, Mississippi, Colorado-Kansas and Louisiana divisions.
- \$7.5 million increase due to colder weather, primarily in the Mississippi, Kentucky/Mid-States and Colorado-Kansas divisions.
- \$5.9 million increase in revenue-related taxes in our Mid-Tex and West Texas service areas primarily due to higher revenues on which the tax is calculated.
- \$4.5 million increase in transportation revenues.

Operating expenses, which include operation and maintenance expense, provision for doubtful accounts, depreciation and amortization expense and taxes, other than income, increased by \$19.9 million, primarily due to the following:

- \$12.2 million increase in employee-related expenses due to lower labor capitalization rates, increased benefit costs and increased variable compensation expense.
- \$11.7 million increase primarily associated with higher line locate activities, pipeline and right-of-way maintenance spending to improve the safety and reliability of our system.
- \$5.0 million increase in taxes, other than income due to higher revenue-related taxes, as discussed above.
- \$6.8 million increase in bad debt expense primarily attributable to an increase in revenue arising from the rate design changes and the temporary suspension of active customer collection activities following the implementation of a new customer information system during the third fiscal quarter of fiscal 2013.

These increases were partially offset by:

- \$6.9 million decrease in legal and other administrative costs.
- \$6.4 million decrease in depreciation expense due to new depreciation rates approved in the most recent Mid-Tex rate case that went into effect in January 2013.

- \$2.4 million gain realized on the sale of certain investments.

Miscellaneous income increased \$15.2 million, primarily due to the absence of a \$10.0 million one-time donation to a donor advised fund in fiscal 2012, the completion of a periodic review of our performance-based ratemaking (PBR) mechanism in our Tennessee service area and the implementation of a new PBR program in our Mississippi Division during fiscal 2013.

Interest charges decreased \$12.3 million, primarily from interest deferrals associated with our infrastructure spending activities in Texas.

The following table shows our operating income from continuing operations by regulated distribution division, in order of total rate base, for the fiscal years ended September 30, 2014, 2013 and 2012. The presentation of our regulated distribution operating income is included for financial reporting purposes and may not be appropriate for ratemaking purposes.

	For the Fiscal Year Ended September 30				
	2014	2013	2012	2014 vs. 2013	2013 vs. 2012
	(In thousands)				
Mid-Tex	\$187,265	\$158,900	\$142,755	\$28,365	\$16,145
Kentucky/Mid-States	55,968	46,164	32,185	9,804	13,979
Louisiana	56,648	52,125	48,958	4,523	3,167
West Texas	29,250	28,085	27,875	1,165	210
Mississippi	28,473	29,112	27,369	(639)	1,743
Colorado-Kansas	28,077	25,478	23,898	2,599	1,580
Other	(1,113)	3,229	1,421	(4,342)	1,808
Total	<u>\$384,568</u>	<u>\$343,093</u>	<u>\$304,461</u>	<u>\$41,475</u>	<u>\$38,632</u>

Regulated Pipeline Segment

Our regulated pipeline segment consists of the pipeline and storage operations of our Atmos Pipeline — Texas Division (APT). APT is one of the largest intrastate pipeline operations in Texas with a heavy concentration in the established natural gas-producing areas of central, northern and eastern Texas, extending into or near the major producing areas of the Barnett Shale, the Texas Gulf Coast and the Delaware and Val Verde Basins of West Texas. It transports natural gas to our Mid-Tex Division, transports natural gas for third parties and manages five underground storage reservoirs in Texas. We also provide ancillary services customary in the pipeline industry including parking and lending arrangements and sales.

Our regulated pipeline segment is impacted by seasonal weather patterns, competitive factors in the energy industry and economic conditions in APT's service area. Natural gas prices do not directly impact the results of this segment as revenues are derived from the transportation of natural gas. However, natural gas prices and demand for natural gas could influence the level of drilling activity in the markets that we serve, which may influence the level of throughput we may be able to transport on our pipeline. Further, natural gas price differences between the various hubs that we serve determine the market value for transportation services between those geographic areas.

The results of Atmos Pipeline — Texas Division are also significantly impacted by the natural gas requirements of the Mid-Tex Division because it is the primary transporter of natural gas for our Mid-Tex Division.

Finally, as a regulated pipeline, the operations of the Atmos Pipeline — Texas Division may be impacted by the timing of when costs and expenses are incurred and when these costs and expenses are recovered through its tariffs.

Review of Financial and Operating Results

Financial and operational highlights for our regulated pipeline segment for the fiscal years ended September 30, 2014, 2013 and 2012 are presented below.

	For the Fiscal Year Ended September 30				
	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2014 vs. 2013</u>	<u>2013 vs. 2012</u>
	(In thousands, unless otherwise noted)				
Mid-Tex Division transportation	\$227,230	\$179,628	\$162,808	\$47,602	\$16,820
Third-party transportation	76,109	66,939	64,158	9,170	2,781
Storage and park and lend services	5,344	5,985	6,764	(641)	(779)
Other	<u>9,776</u>	<u>16,348</u>	<u>13,621</u>	<u>(6,572)</u>	<u>2,727</u>
Gross profit	318,459	268,900	247,351	49,559	21,549
Operating expenses	<u>145,640</u>	<u>129,047</u>	<u>118,527</u>	<u>16,593</u>	<u>10,520</u>
Operating income	172,819	139,853	128,824	32,966	11,029
Miscellaneous expense	(3,181)	(2,285)	(1,051)	(896)	(1,234)
Interest charges	<u>36,280</u>	<u>30,678</u>	<u>29,414</u>	<u>5,602</u>	<u>1,264</u>
Income before income taxes	133,358	106,890	98,359	26,468	8,531
Income tax expense	<u>47,167</u>	<u>38,630</u>	<u>35,300</u>	<u>8,537</u>	<u>3,330</u>
Net income	<u>\$ 86,191</u>	<u>\$ 68,260</u>	<u>\$ 63,059</u>	<u>\$17,931</u>	<u>\$ 5,201</u>
Gross pipeline transportation volumes — MMcf	<u>714,464</u>	<u>649,740</u>	<u>640,732</u>	<u>64,724</u>	<u>9,008</u>
Consolidated pipeline transportation volumes — MMcf	<u>493,360</u>	<u>467,178</u>	<u>466,527</u>	<u>26,182</u>	<u>651</u>

Fiscal year ended September 30, 2014 compared with fiscal year ended September 30, 2013

Net income for our regulated pipeline segment increased 26 percent, primarily due to a \$49.6 million increase in gross profit. The increase in gross profit primarily reflects a \$38.5 million increase in rates from the Gas Reliability Infrastructure Program (GRIP) filings approved by the Railroad Commission of Texas (RRC) in fiscal 2014 and 2013 coupled with a \$4.7 million increase associated with higher transportation volumes and basis spreads driven by colder weather.

The Atmos Pipeline — Texas rate case approved by the RRC on April 18, 2011 contained an annual adjustment mechanism, approved for a three-year pilot program, that adjusted regulated rates up or down by 75 percent of the difference between the non-regulated annual revenue of Atmos Pipeline — Texas and a pre-defined base credit. The annual adjustment mechanism expired on June 30, 2013. On January 1, 2014, the RRC approved the extension of the annual adjustment mechanism retroactive to July 1, 2013, which will stay in place until the completion of the next Atmos Pipeline — Texas rate case. As a result of this decision, during fiscal 2014, we recognized a \$1.8 million increase in gross profit for the application of the annual adjustment mechanism, for the period July 1, 2013 to September 30, 2013.

Operating expenses increased \$16.6 million primarily due to the following:

- a \$10.1 million increase in pipeline and right-of-way maintenance activities.
- a \$5.7 million increase in depreciation expense associated with increased capital investments.
- a \$2.4 million increase due to higher employee-related expenses, partially offset by
- a \$6.7 million refund received as a result of the completion of a state use tax audit.

Fiscal year ended September 30, 2013 compared with fiscal year ended September 30, 2012

The \$21.5 million increase in regulated pipeline gross profit compared to the prior-year period was primarily a result of the GRIP filings approved by the RRC during fiscal 2012 and 2013. During fiscal 2012, the RRC approved the Atmos Pipeline — Texas GRIP filing with an annual operating income increase of \$14.7 million,

effective April 2012. On May 7, 2013, the RRC approved the Atmos Pipeline — Texas GRIP filing with an annual operating income increase of \$26.7 million that went into effect with bills rendered on and after May 7, 2013. GRIP filings increased period-over-period gross profit by \$19.7 million.

This increase was partially offset by a \$10.5 million increase in operating expenses largely attributable to increased depreciation expense as a result of increased capital investments and increased levels of pipeline and right-of-way maintenance activities to improve the safety and reliability of our system.

Nonregulated Segment

Our nonregulated operations are conducted through Atmos Energy Holdings, Inc. (AEH), a wholly-owned subsidiary of Atmos Energy Corporation and typically represents approximately five percent of our consolidated net income.

AEH's primary business is to buy, sell and deliver natural gas at competitive prices to approximately 1,000 customers located primarily in the Midwest and Southeast areas of the United States. AEH accomplishes this objective by aggregating and purchasing gas supply, arranging transportation and storage logistics and effectively managing commodity price risk.

AEH also earns storage and transportation demand fees primarily from our regulated distribution operations in Louisiana and Kentucky. These demand fees are subject to regulatory oversight and are renewed periodically.

Our nonregulated activities are significantly influenced by competitive factors in the industry and general economic conditions. Therefore, the margins earned from these activities are dependent upon our ability to attract and retain customers and to minimize the cost of buying, selling and delivering natural gas to offer more competitive pricing to those customers.

Further, natural gas market conditions, most notably the price of natural gas and the level of price volatility affect our nonregulated businesses. Natural gas prices and the level of volatility are influenced by a number of factors including, but not limited to, general economic conditions, the demand for natural gas in different parts of the country, the level of domestic natural gas production and the level of natural gas inventory levels.

Natural gas prices can influence:

- The demand for natural gas. Higher prices may cause customers to conserve or use alternative energy sources. Conversely, lower prices could cause customers such as electric power generators to switch from alternative energy sources to natural gas.
- Collection of accounts receivable from customers, which could affect the level of bad debt expense recognized by this segment.
- The level of borrowings under our credit facilities, which affects the level of interest expense recognized by this segment.

Natural gas price volatility can also influence our nonregulated business in the following ways:

- Price volatility influences basis differentials, which provide opportunities to profit from identifying the lowest cost alternative among the natural gas supplies, transportation and markets to which we have access.
- Increased or decreased volatility impacts the amounts of unrealized margins recorded in our gross profit and could impact the amount of cash required to collateralize our risk management liabilities.

Our nonregulated segment manages its exposure to natural gas commodity price risk through a combination of physical storage and financial instruments. Therefore, results for this segment include unrealized gains or losses on its net physical gas position and the related financial instruments used to manage commodity price risk. These margins fluctuate based upon changes in the spreads between the physical and forward natural gas prices. The magnitude of the unrealized gains and losses is also contingent upon the levels of our net physical position at the end of the reporting period.

Review of Financial and Operating Results

Financial and operational highlights for our nonregulated segment for the fiscal years ended September 30, 2014, 2013 and 2012 are presented below.

	For the Fiscal Year Ended September 30				
	2014	2013	2012	2014 vs. 2013	2013 vs. 2012
	(In thousands, unless otherwise noted)				
Realized margins					
Gas delivery and related services	\$ 39,529	\$ 39,839	\$ 46,578	\$ (310)	\$ (6,739)
Storage and transportation services	14,696	14,641	13,382	55	1,259
Other	24,170	(103)	3,179	24,273	(3,282)
Total realized margins	78,395	54,377	63,139	24,018	(8,762)
Unrealized margins	9,560	8,954	(8,015)	606	16,969
Gross profit	87,955	63,331	55,124	24,624	8,207
Operating expenses, excluding asset impairment	33,993	44,404	36,886	(10,411)	7,518
Asset impairment	—	—	5,288	—	(5,288)
Operating income	53,962	18,927	12,950	35,035	5,977
Miscellaneous income	2,216	2,316	1,035	(100)	1,281
Interest charges	1,986	2,168	3,084	(182)	(916)
Income from continuing operations before income taxes	54,192	19,075	10,901	35,117	8,174
Income tax expense	22,151	7,493	5,612	14,658	1,881
Income from continuing operations	32,041	11,582	5,289	20,459	6,293
Loss on sale of discontinued operations, net of tax	—	(355)	—	355	(355)
Net income	\$ 32,041	\$ 11,227	\$ 5,289	\$ 20,814	\$ 5,938
Gross nonregulated delivered gas sales volumes — MMcf	439,014	396,561	400,512	42,453	(3,951)
Consolidated nonregulated delivered gas sales volumes — MMcf	377,441	343,669	351,628	33,772	(7,959)
Net physical position (Bcf)	9.3	12.0	18.8	(2.7)	(6.8)

Fiscal year ended September 30, 2014 compared with fiscal year ended September 30, 2013

Net income for our nonregulated segment increased 185 percent from the prior year due to higher gross profit and decreased operating expenses.

The \$24.6 million period-over-period increase in gross profit was primarily due to a \$24.0 million increase in realized margins. The increase in realized margins reflects:

- A \$24.3 million increase in other realized margins due to the acceleration of physical withdrawals into the second quarter from future periods to capture gross profit margin during periods of increased natural gas price volatility caused by strong market demand as a result of significantly colder weather during the second quarter. This modification in the execution strategy resulted in the establishment of new positions that were expected to settle in the latter half of fiscal 2014 and beyond. The positions that settled during the fourth quarter of fiscal 2014 were settled during a period of falling prices, which further increased realized margins during fiscal 2014. In contrast, losses were incurred from storage optimization activities in the prior year largely due to unfavorable changes in market prices relative to the execution strategy in place at that time.

- A \$0.3 million decrease in gas delivery and related services margins. Consolidated sales volumes increased ten percent as a result of stronger demand from marketing, industrial and utility/municipal customers due to colder weather. However, gas delivery per-unit margins decreased from ten cents per Mcf in the prior-year period to 9 cents per Mcf due primarily to losses incurred during the second quarter to meet peaking requirements for certain customers during periods of colder weather, due to volatility between spot purchase prices and the contractual sales price to the customer.

Operating expenses decreased \$10.4 million, primarily due to lower legal expenses related to the dismissal of the Kentucky litigation and the resolution of the Tennessee Business License Tax matter, which are discussed in Note 10 to the financial statements.

Fiscal year ended September 30, 2013 compared with fiscal year ended September 30, 2012

Gross profit increased \$8.2 million for the year ended September 30, 2013 compared to fiscal 2012. Realized margins decreased \$8.8 million, primarily attributable to lower gas delivery margins. Consolidated sales volumes decreased two percent due to increased competition which reduced industrial and power generation sales. The impact of lower sales volumes was compounded by a decrease in per-unit margins from 11.6 cents per Mcf to 10.0 cents per Mcf. This decrease was offset by an increase of \$17.0 million in unrealized margins, primarily due to the year-over-year timing of realized margins on the settlement of hedged natural gas inventory positions.

Operating expenses increased \$7.5 million, primarily due to increased litigation and software support costs, partially offset by reduced employee costs.

Miscellaneous income increased \$1.3 million primarily due to a gain realized from the sale of a peaking power facility and related assets during the first quarter of fiscal 2013.

During the fourth quarter of fiscal 2012, we recorded a \$5.3 million noncash charge to impair our natural gas gathering assets located in Kentucky. The charge reflected a reduction in the value of the project due to the current low natural gas price environment and management's decision to focus AEH's activities on its gas delivery, storage and transportation services.

LIQUIDITY AND CAPITAL RESOURCES

The liquidity required to fund our working capital, capital expenditures and other cash needs is provided from a variety of sources, including internally generated funds and borrowings under our commercial paper program and bank credit facilities. Additionally, we have various uncommitted trade credit lines with our gas suppliers that we utilize to purchase natural gas on a monthly basis. Finally, from time to time, we raise funds from the public debt and equity capital markets to fund our liquidity needs.

We regularly evaluate our funding strategy and capital structure to ensure that we (i) have sufficient liquidity for our short-term and long-term needs in a cost-effective manner and (ii) maintain a balanced capital structure with a debt-to-capitalization ratio in a target range of 50 to 55 percent. We also evaluate the levels of committed borrowing capacity that we require. We currently have over \$1 billion of capacity from our short-term facilities.

The following table presents our capitalization as of September 30, 2014 and 2013:

	September 30			
	2014		2013	
	(In thousands, except percentages)			
Short-term debt	\$ 196,695	3.4%	\$ 367,984	6.8%
Long-term debt	2,455,986	42.8%	2,455,671	45.4%
Shareholders' equity	<u>3,086,232</u>	<u>53.8%</u>	<u>2,580,409</u>	<u>47.8%</u>
Total capitalization, including short-term debt	<u>\$5,738,913</u>	<u>100.0%</u>	<u>\$5,404,064</u>	<u>100.0%</u>

Total debt as a percentage of total capitalization, including short-term debt, was 46.2 percent and 52.2 percent at September 30, 2014 and 2013.

Going forward, we anticipate our capital spending will be more consistent with levels experienced during fiscal 2014 as we continue to invest in the safety and reliability of our distribution and transportation system. We plan to continue to fund our growth and maintain a balanced capital structure primarily through the use of long-term debt securities and, to a lesser extent, equity.

To support our capital market activities, we have filed a shelf registration statement with the Securities and Exchange Commission (SEC) that originally permitted us to issue a total of \$1.75 billion in common stock and/or debt securities. On February 18, 2014, we completed the public offering of 9,200,000 shares of our common stock including the underwriters' exercise of their overallotment option of 1,200,000 shares. The offering was priced at \$44.00 and generated net proceeds of \$390.2 million, which were used to repay short-term debt outstanding under our commercial paper program, to fund infrastructure spending primarily to enhance the safety and reliability of our system and for general corporate purposes. On October 15, 2014, we issued \$500 million of 4.125% 30-year unsecured senior notes, which replaced, on a long-term basis, our \$500 million 4.95% senior unsecured notes. In October 2012, we entered into forward starting interest rate swaps to fix the Treasury yield component associated with this issuance at 3.129%, which reduced the effective rate for this issuance to 4.086%. The net proceeds of approximately \$494 million were used to repay our \$500 million 4.95% senior unsecured notes at maturity on October 15, 2014. After giving effect to these issuances, \$845 million of securities remained available for issuance under the shelf registration statement until March 28, 2016.

On August 22, 2014, we amended our \$950 million credit facility to increase the committed loan amount from \$950 million to \$1.25 billion and extend the expiration date to August 22, 2019. The amended facility retains the \$250 million accordion feature which allows for an increase in the total committed loan amount to \$1.5 billion.

Additionally, we plan to issue new unsecured senior notes to replace \$250 million and \$450 million of unsecured senior notes that will mature in fiscal 2017 and fiscal 2019. During fiscal 2014, we entered into forward starting interest rate swaps to fix the Treasury yield component associated with the fiscal 2019 issuances at 3.857%. In fiscal 2012, we entered into forward starting interest rate swaps to fix the Treasury yield component associated with the fiscal 2017 issuances at 3.367%.

On January 11, 2013, we issued \$500 million of 4.15% 30-year unsecured senior notes, which, in effect, replaced our \$250 million 5.125% 10-year unsecured senior notes we redeemed in August 2012, on a long-term basis. The net proceeds of approximately \$494 million were used to repay \$260 million outstanding under our short-term financing facility used to redeem our 5.125% senior notes and to partially repay commercial paper borrowings and for general corporate purposes.

We believe the liquidity provided by our fiscal 2014 equity issuance, senior notes and committed credit facilities, combined with our operating cash flows, will be sufficient to fund our working capital needs and capital expenditure program for fiscal year 2015.

Cash Flows

Our internally generated funds may change in the future due to a number of factors, some of which we cannot control. These factors include regulatory changes, the price for our services, the demand for such products and services, margin requirements resulting from significant changes in commodity prices, operational risks and other factors.

Cash flows from operating, investing and financing activities for the years ended September 30, 2014, 2013 and 2012 are presented below.

	For the Fiscal Year Ended September 30				
	2014	2013	2012	2014 vs. 2013	2013 vs. 2012
	(In thousands)				
Total cash provided by (used in)					
Operating activities	\$ 739,986	\$ 613,127	\$ 586,917	\$ 126,859	\$ 26,210
Investing activities	(837,576)	(696,914)	(609,260)	(140,662)	(87,654)
Financing activities	73,649	85,747	(44,837)	(12,098)	130,584
Change in cash and cash equivalents	(23,941)	1,960	(67,180)	(25,901)	69,140
Cash and cash equivalents at beginning of period	66,199	64,239	131,419	1,960	(67,180)
Cash and cash equivalents at end of period	\$ 42,258	\$ 66,199	\$ 64,239	\$ (23,941)	\$ 1,960

Cash flows from operating activities

Year-over-year changes in our operating cash flows primarily are attributable to changes in net income, working capital changes, particularly within our regulated distribution segment resulting from changes in the price of natural gas and the timing of customer collections, payments for natural gas purchases and deferred gas cost recoveries.

Fiscal Year ended September 30, 2014 compared with fiscal year ended September 30, 2013

For the fiscal year ended September 30, 2014, we generated operating cash flow of \$740.0 million from operating activities compared with \$613.1 million in the prior year. The year-over-year increase reflects higher operating results from colder weather and rate increases combined with the timing of customer collections and vendor payments.

Fiscal Year ended September 30, 2013 compared with fiscal year ended September 30, 2012

For the fiscal year ended September 30, 2013, we generated operating cash flow of \$613.1 million from operating activities compared with \$586.9 million in fiscal 2012. The year-over-year increase reflects changes in working capital offset by a \$10.5 million decrease in contributions made to our pension and postretirement plans in fiscal 2013.

Cash flows from investing activities

In recent years, a substantial portion of our cash resources has been used to fund growth projects in our regulated operations, our ongoing construction program and improvements to information technology systems. Our ongoing construction program enables us to enhance the safety and reliability of the systems used to provide regulated distribution services to our existing customer base, expand our natural gas distribution services into new markets, enhance the integrity of our pipelines and, more recently, expand our intrastate pipeline network. Over the last two fiscal years, approximately 80 percent of our capital spending has been committed to improving the safety and reliability of our system.

In executing our regulatory strategy, we focus our capital spending in jurisdictions that permit us to earn an adequate return timely on our investment without compromising the safety or reliability of our system. Currently, our Mid-Tex, Louisiana, Mississippi and West Texas regulated distribution divisions and our Atmos Pipeline-Texas Division have rate tariffs that provide the opportunity to include in their rate base approved capital costs on a periodic basis without being required to file a rate case.

Over the next five years, we anticipate our capital spending will be more consistent with levels experienced during fiscal 2014 as we continue to invest in the safety and reliability of our distribution and transportation system. Where possible, we will also continue to focus our capital spending in jurisdictions that permit us to earn an adequate return timely on our investment without compromising the safety or reliability of our system.

For the fiscal year ended September 30, 2014, we incurred \$835.3 million for capital expenditures compared with \$845.0 million for the fiscal year ended September 30, 2013 and \$732.9 million for the fiscal year ended September 30, 2012.

Fiscal Year ended September 30, 2014 compared with fiscal year ended September 30, 2013

The \$9.7 million decrease in capital expenditures in fiscal 2014 compared to fiscal 2013 primarily reflects:

- A \$63.9 million decrease in capital spending in our regulated pipeline segment primarily associated with the completion of the Line WX expansion project, partially offset by
- A \$55.5 million increase in capital spending in our regulated distribution segment due to increased spending under our infrastructure replacement programs.

Fiscal Year ended September 30, 2013 compared with fiscal year ended September 30, 2012

The \$112.1 million increase in capital expenditures in fiscal 2013 compared to fiscal 2012 primarily reflects spending incurred for the Line W and Line WX expansion projects and increased cathodic protection spending in our regulated pipeline segment.

Cash flows from financing activities

We generated a net \$73.6 million and \$85.7 million in cash from financing activities for fiscal years 2014 and 2013. In fiscal 2012, we used a net \$44.8 million of cash from financing activities. Our significant financing activities for the fiscal years ended September 30, 2014, 2013 and 2012 are summarized as follows:

2014

During the fiscal year ended September 30, 2014, our financing activities generated \$73.6 million of cash compared with \$85.7 million of cash generated in the prior year. The decrease is primarily due to timing between short-term debt borrowings and repayments during the current year partially offset by proceeds from the equity offering completed in February 2014 compared with proceeds generated from the issuance of long-term debt in fiscal 2013.

2013

During the fiscal year ended September 30, 2013, our financing activities generated \$85.7 million of cash compared with \$44.8 million of cash used in fiscal 2012. Current year cash flows from financing activities were significantly influenced by the issuance of \$500 million 4.15% 30-year unsecured senior notes on January 11, 2013. We used a portion of the net cash proceeds of \$493.8 million to repay a \$260 million short-term financing facility executed in fiscal 2012, to settle, for \$66.6 million, three Treasury locks associated with the issuance and to reduce short-term debt borrowings by \$167.2 million.

2012

During the fiscal year ended September 30, 2012, our financing activities used \$44.8 million of cash, primarily due to the payment of \$257.0 million associated with the early redemption of our \$250 million 5.125% senior notes that were scheduled to mature in January 2013. The repayment of our \$250 million 5.125% senior notes was financed using a \$260 million short-term loan. Additionally, we repurchased \$12.5 million of common stock under our 2011 share repurchase program.

The following table shows the number of shares issued for the fiscal years ended September 30, 2014, 2013 and 2012:

	<u>For the Fiscal Year Ended September 30</u>		
	<u>2014</u>	<u>2013</u>	<u>2012</u>
Shares issued:			
Direct Stock Purchase Plan	83,150	—	—
1998 Long-Term Incentive Plan	653,130	531,672	482,289
Outside Directors Stock-For-Fee Plan	1,735	2,088	2,375
February 2014 Offering	<u>9,200,000</u>	—	—
Total shares issued	<u>9,938,015</u>	<u>533,760</u>	<u>484,664</u>

The increase in the number of shares issued in fiscal 2014 compared with the number of shares issued in fiscal 2013 primarily reflects the equity offering completed in February 2014 as well as a higher number of performance-based awards issued in the current year as actual performance exceeded the target. At September 30, 2014, of the 8.7 million shares authorized for issuance from the LTIP, 845,139 million shares remained available. For the year ended September 30, 2014, we canceled and retired 190,134 shares attributable to federal income tax withholdings on equity awards which are not included in the table above.

The increased number of shares issued in fiscal 2013 compared with the number of shares issued in fiscal 2012 primarily reflects an increase in the amount of awards granted to a higher number of employees. For the year ended September 30, 2013, we canceled and retired 133,449 shares attributable to federal income tax withholdings on equity awards which are not included in the table above.

Credit Facilities

Our short-term borrowing requirements are affected by the seasonal nature of the natural gas business. Changes in the price of natural gas and the amount of natural gas we need to supply to meet our customers' needs could significantly affect our borrowing requirements.

We finance our short-term borrowing requirements through a combination of a \$1.25 billion commercial paper program, which is collateralized by our \$1.25 billion unsecured credit facility, as well as three additional committed revolving credit facilities and one uncommitted revolving credit facility with third-party lenders. On August 22, 2014, we amended the \$950 million credit facility to increase the committed loan amount from \$950 million to \$1.25 billion and extended the expiration date to August 22, 2019. The amended facility retains the \$250 million accordion feature which allows for an increase in the total committed loan amount to \$1.5 billion. As a result, we have approximately \$1.3 billion of working capital funding. We also use intercompany credit facilities to supplement the funding provided by these third-party committed credit facilities.

Shelf Registration

On March 28, 2013, we filed a registration statement with the Securities and Exchange Commission to issue, from time to time, up to \$1.75 billion in common stock and/or debt securities available for issuance, which replaced our registration statement that expired on March 31, 2013. On February 18, 2014, we completed the public offering of 9,200,000 shares of our common stock including the underwriters' exercise of their overallotment option of 1,200,000 shares. The offering was priced at \$44.00 and generated net proceeds of \$390.2 million, which were used to repay short-term debt outstanding under our commercial paper program, to fund infrastructure spending primarily to enhance the safety and reliability of our system and for general corporate purposes. On October 15, 2014, we issued \$500 million of 4.125% 30-year unsecured senior notes, which replaced, on a long-term basis, our \$500 million 4.95% senior unsecured notes. The net proceeds of approximately \$494 million were used to repay our \$500 million 4.95% senior unsecured notes at maturity on October 15, 2014. After giving effect to these issuances, \$845 million of securities remained available for issuance under the shelf registration statement until March 28, 2016.

Credit Ratings

Our credit ratings directly affect our ability to obtain short-term and long-term financing, in addition to the cost of such financing. In determining our credit ratings, the rating agencies consider a number of quantitative factors, including debt to total capitalization, operating cash flow relative to outstanding debt, operating cash flow coverage of interest and pension liabilities and funding status. In addition, the rating agencies consider qualitative factors such as consistency of our earnings over time, the quality of our management and business strategy, the risks associated with our regulated and nonregulated businesses and the regulatory environment in the states where we operate.

Our debt is rated by three rating agencies: Standard & Poor's Corporation (S&P), Moody's Investors Service (Moody's) and Fitch Ratings, Ltd. (Fitch). Our current debt ratings are all considered investment grade and are as follows:

	<u>S&P</u>	<u>Moody's</u>	<u>Fitch</u>
Unsecured senior long-term debt	A-	A2	A-
Commercial paper	A-2	P-1	F-2

On January 30, 2014, Moody's upgraded our senior unsecured debt rating to A2 from Baa1 and our commercial paper rating to P-1 from P-2 with a rating outlook of stable. On October 8, 2013, S&P upgraded our senior unsecured debt rating to A- from BBB+, with a ratings outlook of stable, citing an improved business risk profile from an increasing contribution of earnings from our regulated operations and focusing our nonregulated operations on our delivered gas business.

A significant degradation in our operating performance or a significant reduction in our liquidity caused by more limited access to the private and public credit markets as a result of deteriorating global or national financial and credit conditions could trigger a negative change in our ratings outlook or even a reduction in our credit ratings by the three credit rating agencies. This would mean more limited access to the private and public credit markets and an increase in the costs of such borrowings.

A credit rating is not a recommendation to buy, sell or hold securities. The highest investment grade credit rating is AAA for S&P, Aaa for Moody's and AAA for Fitch. The lowest investment grade credit rating is BBB- for S&P, Baa3 for Moody's and BBB- for Fitch. Our credit ratings may be revised or withdrawn at any time by the rating agencies, and each rating should be evaluated independently of any other rating. There can be no assurance that a rating will remain in effect for any given period of time or that a rating will not be lowered, or withdrawn entirely, by a rating agency if, in its judgment, circumstances so warrant.

Debt Covenants

We were in compliance with all of our debt covenants as of September 30, 2014. Our debt covenants are described in Note 5 to the consolidated financial statements.

Contractual Obligations and Commercial Commitments

The following table provides information about contractual obligations and commercial commitments at September 30, 2014.

	Payments Due by Period				
	Total	Less than 1 year	1-3 years (In thousands)	3-5 years	More than 5 years
Contractual Obligations					
Long-term debt ⁽¹⁾	\$2,460,000	\$500,000	\$250,000	\$450,000	\$1,260,000
Short-term debt ⁽¹⁾	196,695	196,695	—	—	—
Interest charges ⁽²⁾	1,774,405	120,530	234,460	186,559	1,232,856
Capital lease obligations ⁽³⁾	636	186	372	78	—
Operating leases ⁽³⁾	155,689	16,673	32,351	31,045	75,620
Demand fees for contracted storage ⁽⁴⁾	7,789	3,853	2,806	916	214
Demand fees for contracted transportation ⁽⁵⁾	4,321	3,573	748	—	—
Financial instrument obligations ⁽⁶⁾	21,856	1,730	20,126	—	—
Pension and postretirement benefit plan contributions ⁽⁷⁾	412,977	33,558	64,776	123,459	191,184
Uncertain tax positions (including interest) ⁽⁸⁾	12,629	—	12,629	—	—
Total contractual obligations	\$5,046,997	\$876,798	\$618,268	\$792,057	\$2,759,874

(1) See Note 5 to the consolidated financial statements.

(2) Interest charges were calculated using the stated rate for each debt issuance.

(3) See Note 9 to the consolidated financial statements.

(4) Represents third party contractual demand fees for contracted storage in our nonregulated segment. Contractual demand fees for contracted storage for our regulated distribution segment are excluded as these costs are fully recoverable through our purchase gas adjustment mechanisms.

(5) Represents third party contractual demand fees for transportation in our nonregulated segment.

(6) Represents liabilities for natural gas commodity financial instruments that were valued as of September 30, 2014. The ultimate settlement amounts of these remaining liabilities are unknown because they are subject to continuing market risk until the financial instruments are settled.

(7) Represents expected contributions to our pension and postretirement benefit plans, which are discussed in Note 6 to the consolidated financial statements.

(8) Represents liabilities associated with uncertain tax positions claimed or expected to be claimed on tax returns.

Our regulated distribution segment maintains supply contracts with several vendors that generally cover a period of up to one year. Commitments for estimated base gas volumes are established under these contracts on a monthly basis at contractually negotiated prices. Commitments for incremental daily purchases are made as necessary during the month in accordance with the terms of individual contracts. Our Mid-Tex Division also maintains a limited number of long-term supply contracts to ensure a reliable source of gas for our customers in its service area which obligate it to purchase specified volumes at market and fixed prices. At September 30, 2014, we were committed to purchase 49.7 Bcf within one year and 69.8 Bcf within one to three years under indexed contracts.

AEH has commitments to purchase physical quantities of natural gas under contracts indexed to the forward NYMEX strip or fixed price contracts. At September 30, 2014, AEH was committed to purchase 111.5 Bcf within one year, 19.8 Bcf within one to three years and 0.5 Bcf after three years under indexed contracts. AEH is committed to purchase 7.8 Bcf within one year under fixed price contracts with prices ranging from \$1.96 to \$4.49 per Mcf.

Risk Management Activities

As discussed above in our Critical Accounting Policies, we use financial instruments to mitigate commodity price risk and, periodically, to manage interest rate risk. We conduct risk management activities through our regulated distribution and nonregulated segments. In our regulated distribution segment, we use a combination of physical storage, fixed physical contracts and fixed financial contracts to reduce our exposure to unusually large winter-period gas price increases. In our nonregulated segments, we manage our exposure to the risk of natural gas price changes and lock in our gross profit margin through a combination of storage and financial instruments, including futures, over-the-counter and exchange-traded options and swap contracts with counterparties. To the extent our inventory cost and actual sales and actual purchases do not correlate with the changes in the market indices we use in our hedges, we could experience ineffectiveness or the hedges may no longer meet the accounting requirements for hedge accounting, resulting in the financial instruments being treated as mark to market instruments through earnings.

We record our financial instruments as a component of risk management assets and liabilities, which are classified as current or noncurrent based upon the anticipated settlement date of the underlying financial instrument. Substantially all of our financial instruments are valued using external market quotes and indices.

The following table shows the components of the change in fair value of our regulated distribution segment's financial instruments for the fiscal year ended September 30, 2014 (in thousands):

Fair value of contracts at September 30, 2013	\$ 109,648
Contracts realized/settled	5,221
Fair value of new contracts	1,516
Other changes in value	<u>(102,101)</u>
Fair value of contracts at September 30, 2014	<u>\$ 14,284</u>

The fair value of our regulated distribution segment's financial instruments at September 30, 2014, is presented below by time period and fair value source:

Source of Fair Value	Fair Value of Contracts at September 30, 2014				Total Fair Value
	Maturity in years				
	Less than 1	1-3	4-5	Greater than 5	
	(In thousands)				
Prices actively quoted	\$21,372	\$(7,088)	\$—	\$—	\$14,284
Prices based on models and other valuation methods	—	—	—	—	—
Total Fair Value	<u>\$21,372</u>	<u>\$(7,088)</u>	<u>\$—</u>	<u>\$—</u>	<u>\$14,284</u>

The following table shows the components of the change in fair value of our nonregulated segment's financial instruments for the fiscal year ended September 30, 2014 (in thousands):

Fair value of contracts at September 30, 2013	\$(14,700)
Contracts realized/settled	9,052
Fair value of new contracts	—
Other changes in value	<u>2,615</u>
Fair value of contracts at September 30, 2014	(3,033)
Netting of cash collateral	<u>25,758</u>
Cash collateral and fair value of contracts at September 30, 2014	<u>\$ 22,725</u>

The fair value of our nonregulated segment's financial instruments at September 30, 2014, is presented below by time period and fair value source.

Source of Fair Value	Fair Value of Contracts at September 30, 2014				Total Fair Value
	Maturity in years				
	Less than 1	1-3	4-5	Greater than 5	
	(In thousands)				
Prices actively quoted	\$(2,222)	\$(810)	\$ (1)	\$—	\$(3,033)
Prices based on models and other valuation methods	—	—	—	—	—
Total Fair Value	<u>\$(2,222)</u>	<u>\$(810)</u>	<u>\$ (1)</u>	<u>\$—</u>	<u>\$(3,033)</u>

Employee Benefits Programs

An important element of our total compensation program, and a significant component of our operation and maintenance expense, is the offering of various benefits programs to our employees. These programs include medical and dental insurance coverage and pension and postretirement programs.

Medical and Dental Insurance

We offer medical and dental insurance programs to substantially all of our employees. We believe these programs are compliant with all current and future provisions that will be going into effect under *The Patient Protection and Affordable Care Act* and consistent with other programs in our industry. In recent years, we have strived to actively manage our health care costs through the introduction of a wellness strategy that is focused on helping employees to identify health risks and to manage these risks through improved lifestyle choices.

Over the last five fiscal years, we have experienced annual medical and prescription inflation of approximately six percent. For fiscal 2015, we anticipate the medical and prescription drug inflation rate will continue at approximately six percent, primarily due to a stable population and no significant changes anticipated for high cost claimant activity.

Net Periodic Pension and Postretirement Benefit Costs

For the fiscal year ended September 30, 2014, our total net periodic pension and other benefits costs was \$69.8 million, compared with \$78.5 million and \$69.2 million for the fiscal years ended September 30, 2013 and 2012. These costs relating to our regulated distribution operations are recoverable through our distribution rates. A portion of these costs is capitalized into our distribution rate base, and the remaining costs are recorded as a component of operation and maintenance expense.

Our fiscal 2014 costs were determined using a September 30, 2013 measurement date. At that date, interest and corporate bond rates utilized to determine our discount rates were higher than the interest and corporate bond rates as of September 30, 2012, the measurement date for our fiscal 2013 net periodic cost. Therefore, we increased the discount rate used to measure our fiscal 2014 net periodic cost from 4.04 percent to 4.95 percent. However, we decreased the expected return on plan assets from 7.75 percent to 7.25 percent in the determination of our fiscal 2014 net periodic pension cost based upon expected market returns for our targeted asset allocation. As a result, our fiscal 2014 pension and postretirement medical costs were lower than in the prior year.

Our fiscal 2013 costs were determined using a September 30, 2012 measurement date. At that date, interest and corporate bond rates utilized to determine our discount rates were lower than the interest and corporate bond rates as of September 30, 2011, the measurement date for our fiscal 2012 net periodic cost. As a result of the lower interest and corporate bond rates, we decreased the discount rate used to determine our fiscal 2013 pension and benefit costs to 4.04 percent. Our expected return on our pension plan assets was maintained at 7.75 percent due to historical experience and the current market projection of the target asset allocation. As a result, our fiscal 2013 pension and postretirement medical costs were higher than in fiscal 2012.

Pension and Postretirement Plan Funding

Generally, our funding policy is to contribute annually an amount that will at least equal the minimum amount required to comply with the Employee Retirement Income Security Act of 1974 (ERISA). However, additional voluntary contributions are made from time to time as considered necessary. Contributions are intended to provide not only for benefits attributed to service to date but also for those expected to be earned in the future.

In accordance with the Pension Protection Act of 2006 (PPA), we determined the funded status of our plans as of January 1, 2014. Based on this valuation, we were required to contribute cash of \$27.1 million, \$32.7 million and \$46.5 million to our pension plans during fiscal 2014, 2013 and 2012. The higher level of contributions experienced during fiscal 2013 and 2012 reflect lower discount rates. Each contribution increased the level of our plan assets to achieve a desirable PPA funding threshold.

We contributed \$23.6 million, \$26.6 million and \$22.1 million to our postretirement benefits plans for the fiscal years ended September 30, 2014, 2013 and 2012. The contributions represent the portion of the postretirement costs we are responsible for under the terms of our plan and minimum funding required by state regulatory commissions.

Outlook for Fiscal 2015 and Beyond

As of September 30, 2014, interest and corporate bond rates were lower than the rates as of September 30, 2013. Therefore, we decreased the discount rate used to measure our fiscal 2015 net periodic cost from 4.95 percent to 4.43 percent. We maintained our expected return on plan assets at 7.25 percent in the determination of our fiscal 2015 net periodic pension cost based upon expected market returns for our targeted asset allocation. As a result of the net impact of changes in these and other assumptions, we expect our fiscal 2015 net periodic pension cost to decrease by approximately 10 percent.

Based upon current market conditions, the current funded position of the plans and the funding requirements under the PPA, we do not anticipate a minimum required contribution for fiscal 2015. However, we may consider whether a voluntary contribution is prudent to maintain certain funding levels. With respect to our postretirement medical plans, we anticipate contributing between \$20 million and \$25 million during fiscal 2015.

Actual changes in the fair market value of plan assets and differences between the actual and expected return on plan assets could have a material effect on the amount of pension costs ultimately recognized. A 0.25 percent change in our discount rate would impact our pension and postretirement costs by approximately \$2.4 million. A 0.25 percent change in our expected rate of return would impact our pension and postretirement costs by approximately \$1.2 million.

The projected liability, future funding requirements and the amount of expense or income recognized for each of our pension and other post-retirement benefit plans are subject to change, depending on the actuarial value of plan assets, and the determination of future benefit obligations as of each subsequent calculation date. These amounts are impacted by actual investment returns, changes in interest rates, changes in the demographic composition of the participants in the plans and other actuarial assumptions.

In October 2014, the Society of Actuaries released its final report on mortality tables and the mortality improvement scale to reflect increasing life expectancies in the United States. We anticipate utilizing the new mortality data in our next actuarial calculation date on September 30, 2015. We are currently evaluating the impact the updated data will have on the valuation of our defined benefit and other post-retirement benefits plans. It is expected the use of this new data will increase total amount of liabilities reported on our balance sheet in future periods.

RECENT ACCOUNTING DEVELOPMENTS

Recent accounting developments and their impact on our financial position, results of operations and cash flows are described in Note 2 to the consolidated financial statements.

ITEM 7A. *Quantitative and Qualitative Disclosures About Market Risk.*

We are exposed to risks associated with commodity prices and interest rates. Commodity price risk is the potential loss that we may incur as a result of changes in the fair value of a particular instrument or commodity. Interest-rate risk results from our portfolio of debt and equity instruments that we issue to provide financing and liquidity for our business activities.

We conduct risk management activities through both our regulated distribution and nonregulated segments. In our regulated distribution segment, we use a combination of physical storage, fixed physical contracts and fixed financial contracts to protect us and our customers against unusually large winter period gas price increases. In our nonregulated segment, we manage our exposure to the risk of natural gas price changes and lock in our gross profit margin through a combination of storage and financial instruments including futures, over-the-counter and exchange-traded options and swap contracts with counterparties. Our risk management activities and related accounting treatment are described in further detail in Note 12 to the consolidated financial statements. Additionally, our earnings are affected by changes in short-term interest rates as a result of our issuance of short-term commercial paper and our other short-term borrowings.

Commodity Price Risk

Regulated distribution segment

We purchase natural gas for our regulated distribution operations. Substantially all of the costs of gas purchased for regulated distribution operations are recovered from our customers through purchased gas cost adjustment mechanisms. Therefore, our regulated distribution operations have limited commodity price risk exposure.

Nonregulated segment

Our nonregulated segment is also exposed to risks associated with changes in the market price of natural gas. For our nonregulated segment, we use a sensitivity analysis to estimate commodity price risk. For purposes of this analysis, we estimate commodity price risk by applying a \$0.50 change in the forward NYMEX price to our net open position (including existing storage and related financial contracts) at the end of each period. Based on AEH's net open position (including existing storage and related financial contracts) at September 30, 2014 of 0.1 Bcf, a \$0.50 change in the forward NYMEX price would have had a \$0.1 million impact on our consolidated net income.

Changes in the difference between the indices used to mark to market our physical inventory (Gas Daily) and the related fair-value hedge (NYMEX) can result in volatility in our reported net income; but, over time, gains and losses on the sale of storage gas inventory will be offset by gains and losses on the fair-value hedges. Based upon our net physical position at September 30, 2014 and assuming our hedges would still qualify as highly effective, a \$0.50 change in the difference between the Gas Daily and NYMEX indices would impact our reported net income by approximately \$2.8 million.

Additionally, these changes could cause us to recognize a risk management liability, which would require us to place cash into an escrow account to collateralize this liability position. This, in turn, would reduce the amount of cash we would have on hand to fund our working capital needs.

Interest Rate Risk

Our earnings are exposed to changes in short-term interest rates associated with our short-term commercial paper program and other short-term borrowings. We use a sensitivity analysis to estimate our short-term interest rate risk. For purposes of this analysis, we estimate our short-term interest rate risk as the difference between our actual interest expense for the period and estimated interest expense for the period assuming a hypothetical average one percent increase in the interest rates associated with our short-term borrowings. Had interest rates associated with our short-term borrowings increased by an average of one percent, our interest expense would have increased by approximately \$2.5 million during 2014.

ITEM 8. *Financial Statements and Supplementary Data.*

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All other financial statement schedules are omitted because the required information is not present, or not present in amounts sufficient to require submission of the schedule or because the information required is included in the financial statements and accompanying notes thereto.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors and Shareholders of
Atmos Energy Corporation

We have audited the accompanying consolidated balance sheets of Atmos Energy Corporation as of September 30, 2014 and 2013, and the related consolidated statements of income, comprehensive income, shareholders' equity, and cash flows for each of the three years in the period ended September 30, 2014. Our audits also included the financial statement schedule listed in the Index at Item 8. These financial statements and schedule are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements and schedule based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of Atmos Energy Corporation at September 30, 2014 and 2013, and the consolidated results of its operations and its cash flows for each of the three years in the period ended September 30, 2014, in conformity with U.S. generally accepted accounting principles. Also, in our opinion, the related financial statement schedule, when considered in relation to the financial statements taken as a whole, presents fairly, in all material respects the financial information set forth therein.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), Atmos Energy Corporation's internal control over financial reporting as of September 30, 2014, based on criteria established in Internal Control — Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (1992 framework) and our report dated November 6, 2014 expressed an unqualified opinion thereon.

/s/ ERNST & YOUNG LLP

Dallas, Texas
November 6, 2014

ATMOS ENERGY CORPORATION
CONSOLIDATED BALANCE SHEETS

	September 30	
	2014	2013
	(In thousands, except share data)	
ASSETS		
Property, plant and equipment	\$8,200,121	\$7,446,272
Construction in progress	<u>247,579</u>	<u>275,747</u>
	8,447,700	7,722,019
Less accumulated depreciation and amortization	<u>1,721,794</u>	<u>1,691,364</u>
Net property, plant and equipment	6,725,906	6,030,655
Current assets		
Cash and cash equivalents	42,258	66,199
Accounts receivable, less allowance for doubtful accounts of \$23,992 in 2014 and \$20,624 in 2013	343,400	301,992
Gas stored underground	278,917	244,741
Other current assets	<u>111,265</u>	<u>64,201</u>
Total current assets	775,840	677,133
Goodwill	742,029	741,363
Deferred charges and other assets	<u>350,929</u>	<u>485,117</u>
	<u>\$8,594,704</u>	<u>\$7,934,268</u>
CAPITALIZATION AND LIABILITIES		
Shareholders' equity		
Common stock, no par value (stated at \$.005 per share); 200,000,000 shares authorized; issued and outstanding: 2014 — 100,388,092 shares, 2013 — 90,640,211 shares	\$ 502	\$ 453
Additional paid-in capital	2,180,151	1,765,811
Accumulated other comprehensive income (loss)	(12,393)	38,878
Retained earnings	<u>917,972</u>	<u>775,267</u>
Shareholders' equity	3,086,232	2,580,409
Long-term debt	<u>2,455,986</u>	<u>2,455,671</u>
Total capitalization	5,542,218	5,036,080
Commitments and contingencies		
Current liabilities		
Accounts payable and accrued liabilities	311,604	241,611
Other current liabilities	402,351	368,891
Short-term debt	<u>196,695</u>	<u>367,984</u>
Total current liabilities	910,650	978,486
Deferred income taxes	1,286,616	1,164,053
Regulatory cost of removal obligation	445,387	359,299
Pension and postretirement liabilities	340,963	358,787
Deferred credits and other liabilities	<u>68,870</u>	<u>37,563</u>
	<u>\$8,594,704</u>	<u>\$7,934,268</u>

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF INCOME

	Year Ended September 30		
	2014	2013	2012
	(In thousands, except per share data)		
Operating revenues			
Regulated distribution segment	\$3,061,546	\$2,399,493	\$2,145,330
Regulated pipeline segment	318,459	268,900	247,351
Nonregulated segment	2,067,292	1,587,914	1,348,982
Intersegment eliminations	<u>(506,381)</u>	<u>(380,847)</u>	<u>(305,501)</u>
	4,940,916	3,875,460	3,436,162
Purchased gas cost			
Regulated distribution segment	1,885,031	1,318,257	1,122,587
Regulated pipeline segment	—	—	—
Nonregulated segment	1,979,337	1,524,583	1,293,858
Intersegment eliminations	<u>(505,878)</u>	<u>(379,430)</u>	<u>(304,022)</u>
	<u>3,358,490</u>	<u>2,463,410</u>	<u>2,112,423</u>
Gross profit	1,582,426	1,412,050	1,323,739
Operating expenses			
Operation and maintenance	505,154	488,020	453,613
Depreciation and amortization	253,987	235,079	237,525
Taxes, other than income	211,936	187,072	181,073
Asset impairments	—	—	5,288
Total operating expenses	<u>971,077</u>	<u>910,171</u>	<u>877,499</u>
Operating income	611,349	501,879	446,240
Miscellaneous expense, net	(5,235)	(197)	(14,644)
Interest charges	<u>129,295</u>	<u>128,385</u>	<u>141,174</u>
Income from continuing operations before income taxes	476,819	373,297	290,422
Income tax expense	<u>187,002</u>	<u>142,599</u>	<u>98,226</u>
Income from continuing operations	289,817	230,698	192,196
Income from discontinued operations, net of tax (\$0, \$3,986 and \$10,066)	—	7,202	18,172
Gain on sale of discontinued operations, net of tax (\$0, \$2,909 and \$3,519)	—	5,294	6,349
Net income	<u>\$ 289,817</u>	<u>\$ 243,194</u>	<u>\$ 216,717</u>
Basic earnings per share			
Income per share from continuing operations	\$ 2.96	\$ 2.54	\$ 2.12
Income per share from discontinued operations	—	0.14	0.27
Net income per share — basic	<u>\$ 2.96</u>	<u>\$ 2.68</u>	<u>\$ 2.39</u>
Diluted earnings per share			
Income per share from continuing operations	\$ 2.96	\$ 2.50	\$ 2.10
Income per share from discontinued operations	—	0.14	0.27
Net income per share — diluted	<u>\$ 2.96</u>	<u>\$ 2.64</u>	<u>\$ 2.37</u>
Weighted average shares outstanding:			
Basic	97,606	90,533	90,150
Diluted	97,608	91,711	91,172

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

	Year Ended September 30		
	2014	2013	2012
	(In thousands)		
Net income	\$289,817	\$243,194	\$216,717
Other comprehensive income (loss), net of tax			
Net unrealized holding gains (losses) on available-for-sale securities, net of tax of \$1,199, \$(186) and \$1,881	2,214	(213)	3,103
Cash flow hedges:			
Amortization and unrealized gain (loss) on interest rate agreements, net of tax of \$(32,353), \$47,236 and \$(5,388)	(56,287)	82,179	(10,116)
Net unrealized gains on commodity cash flow hedges, net of tax of \$1,791, \$2,889 and \$5,029	<u>2,802</u>	<u>4,519</u>	<u>7,866</u>
Total other comprehensive income (loss)	<u>(51,271)</u>	<u>86,485</u>	<u>853</u>
Total comprehensive income	<u>\$238,546</u>	<u>\$329,679</u>	<u>\$217,570</u>

See accompanying notes to condensed consolidated financial statements.

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

	Common stock		Additional Paid-in Capital	Accumulated Other Comprehensive Income (Loss)	Retained Earnings	Total
	Number of Shares	Stated Value				
	(In thousands, except share and per share data)					
Balance, September 30, 2011	90,296,482	\$451	\$1,732,935	\$(48,460)	\$ 570,495	\$2,255,421
Net income	—	—	—	—	216,717	216,717
Other comprehensive income	—	—	—	853	—	853
Repurchase of common stock	(387,991)	(2)	(12,533)	—	—	(12,535)
Repurchase of equity awards	(153,255)	—	(5,219)	—	—	(5,219)
Cash dividends (\$1.38 per share)	—	—	—	—	(125,796)	(125,796)
Common stock issued:						
Direct stock purchase plan	—	—	(65)	—	—	(65)
1998 Long-term incentive plan	482,289	2	12,519	—	(484)	12,037
Employee stock-based compensation	—	—	17,752	—	—	17,752
Outside directors stock-for-fee plan ...	2,375	—	78	—	—	78
Balance, September 30, 2012	90,239,900	451	1,745,467	(47,607)	660,932	2,359,243
Net income	—	—	—	—	243,194	243,194
Other comprehensive income	—	—	—	86,485	—	86,485
Repurchase of equity awards	(133,449)	—	(5,150)	—	—	(5,150)
Cash dividends (\$1.40 per share)	—	—	—	—	(128,115)	(128,115)
Common stock issued:						
Direct stock purchase plan	—	—	(50)	—	—	(50)
1998 Long-term incentive plan	531,672	2	9,530	—	(744)	8,788
Employee stock-based compensation	—	—	15,934	—	—	15,934
Outside directors stock-for-fee plan ...	2,088	—	80	—	—	80
Balance, September 30, 2013	90,640,211	453	1,765,811	38,878	775,267	2,580,409
Net income	—	—	—	—	289,817	289,817
Other comprehensive loss	—	—	—	(51,271)	—	(51,271)
Repurchase of equity awards	(190,134)	(1)	(8,716)	—	—	(8,717)
Cash dividends (\$1.48 per share)	—	—	—	—	(146,248)	(146,248)
Common stock issued:						
Public offering	9,200,000	46	390,159	—	—	390,205
Direct stock purchase plan	83,150	1	4,066	—	—	4,067
1998 Long-term incentive plan	653,130	3	5,214	—	(864)	4,353
Employee stock-based compensation	—	—	23,536	—	—	23,536
Outside directors stock-for-fee plan ...	1,735	—	81	—	—	81
Balance, September 30, 2014	<u>100,388,092</u>	<u>\$502</u>	<u>\$2,180,151</u>	<u>\$(12,393)</u>	<u>\$ 917,972</u>	<u>\$3,086,232</u>

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF CASH FLOWS

	Year Ended September 30		
	2014	2013	2012
	(In thousands)		
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	\$ 289,817	\$ 243,194	\$ 216,717
Adjustments to reconcile net income to net cash provided by operating activities:			
Asset impairments	—	—	5,288
Gain on sale of discontinued operations	—	(8,203)	(9,868)
Depreciation and amortization:			
Charged to depreciation and amortization	253,987	236,928	246,093
Charged to other accounts	969	679	484
Deferred income taxes	189,952	141,336	104,319
Stock-based compensation	25,531	17,814	19,222
Debt financing costs	9,409	8,480	8,147
Other	(428)	(2,887)	(493)
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(41,408)	(73,669)	32,578
(Increase) decrease in gas stored underground	(31,996)	31,979	28,417
(Increase) decrease in other current assets	(24,411)	15,644	20,989
(Increase) decrease in deferred charges and other assets	30,662	111,069	(50,055)
Increase (decrease) in accounts payable and accrued liabilities	55,041	31,912	(64,234)
Increase (decrease) in other current liabilities	2,413	(44,491)	7,889
Increase (decrease) in deferred credits and other liabilities	(19,552)	(96,658)	21,424
Net cash provided by operating activities	739,986	613,127	586,917
CASH FLOWS USED IN INVESTING ACTIVITIES			
Capital expenditures	(835,251)	(845,033)	(732,858)
Proceeds from the sale of discontinued operations	—	153,023	128,223
Other, net	(2,325)	(4,904)	(4,625)
Net cash used in investing activities	(837,576)	(696,914)	(609,260)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net increase (decrease) in short-term debt	(165,865)	(208,070)	354,141
Net proceeds from issuance of long-term debt	—	493,793	—
Net proceeds from equity offering	390,205	—	—
Settlement of Treasury lock agreements	—	(66,626)	—
Repayment of long-term debt	—	(131)	(257,034)
Cash dividends paid	(146,248)	(128,115)	(125,796)
Repurchase of common stock	—	—	(12,535)
Repurchase of equity awards	(8,717)	(5,150)	(5,219)
Issuance of common stock	4,274	46	1,606
Net cash provided by (used in) financing activities	73,649	85,747	(44,837)
Net increase (decrease) in cash and cash equivalents	(23,941)	1,960	(67,180)
Cash and cash equivalents at beginning of year	66,199	64,239	131,419
Cash and cash equivalents at end of year	\$ 42,258	\$ 66,199	\$ 64,239
CASH PAID (RECEIVED) DURING THE PERIOD FOR:			
Interest	\$ 156,606	\$ 148,461	\$ 150,606
Income taxes	\$ (610)	\$ 10,008	\$ (432)

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Nature of Business

Atmos Energy Corporation (“Atmos Energy” or the “Company”) and our subsidiaries are engaged primarily in the regulated natural gas distribution and pipeline businesses as well as certain other nonregulated businesses. Through our regulated distribution business, we deliver natural gas through sales and transportation arrangements to over three million residential, commercial, public-authority and industrial customers through our six regulated distribution divisions in the service areas described below:

Division	Service Area
Atmos Energy Colorado-Kansas Division	Colorado, Kansas
Atmos Energy Kentucky/Mid-States Division	Kentucky, Tennessee, Virginia ⁽¹⁾
Atmos Energy Louisiana Division	Louisiana
Atmos Energy Mid-Tex Division	Texas, including the Dallas/Fort Worth metropolitan area
Atmos Energy Mississippi Division	Mississippi
Atmos Energy West Texas Division	West Texas

⁽¹⁾ Denotes location where we have more limited service areas.

In addition, we transport natural gas for others through our distribution system. Our distribution business is subject to federal and state regulation and/or regulation by local authorities in each of the states in which our regulated distribution divisions operate. Our corporate headquarters and shared-services function are located in Dallas, Texas, and our customer support centers are located in Amarillo and Waco, Texas.

During fiscal 2013 and fiscal 2012, we sold our regulated distribution operations in four states to streamline our regulated operations. On April 1, 2013, we completed the divestiture of our regulated distribution operations in Georgia, representing approximately 64,000 customers, and in August 2012, we completed the sale of our regulated distribution operations in Missouri, Illinois and Iowa, representing approximately 84,000 customers.

Our regulated pipeline business, which is also subject to federal and state regulation, consists of the regulated operations of our Atmos Pipeline-Texas Division, a division of the Company. This division transports natural gas to our Mid-Tex Division, transports natural gas for third parties and manages five underground storage reservoirs in Texas. We also provide ancillary services customary to the pipeline industry including parking arrangements, lending and sales of inventory on hand.

Our nonregulated businesses operate primarily in the Midwest and Southeast through various wholly-owned subsidiaries of Atmos Energy Holdings, Inc., (AEH). AEH is a wholly-owned subsidiary of the Company and based in Houston, Texas. Through AEH, we provide natural gas management and transportation services to municipalities, regulated distribution companies, including certain divisions of Atmos Energy and third parties.

2. Summary of Significant Accounting Policies

Principles of consolidation — The accompanying consolidated financial statements include the accounts of Atmos Energy Corporation and its wholly-owned subsidiaries. All material intercompany transactions have been eliminated; however, we have not eliminated intercompany profits when such amounts are probable of recovery under the affiliates’ rate regulation process.

Basis of comparison — Certain prior-year amounts have been reclassified to conform with the current year presentation.

Use of estimates — The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. The most significant estimates include the allowance for doubtful accounts, unbilled revenues, legal and environmental accruals, insurance accruals, pension and

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

postretirement obligations, deferred income taxes, asset retirement obligations, impairment of long-lived assets, risk management and trading activities, fair value measurements and the valuation of goodwill and other long-lived assets. Actual results could differ from those estimates.

Regulation — Our regulated distribution and regulated pipeline operations are subject to regulation with respect to rates, service, maintenance of accounting records and various other matters by the respective regulatory authorities in the states in which we operate. Our accounting policies recognize the financial effects of the rate-making and accounting practices and policies of the various regulatory commissions. Accounting principles generally accepted in the United States require cost-based, rate-regulated entities that meet certain criteria to reflect the authorized recovery of costs due to regulatory decisions in their financial statements. As a result, certain costs that would normally be expensed under accounting principles generally accepted in the United States are permitted to be capitalized or deferred on the balance sheet because it is probable they can be recovered through rates. Further, regulation may impact the period in which revenues or expenses are recognized. The amounts to be recovered or recognized are based upon historical experience and our understanding of the regulations.

We record regulatory assets as a component of other current assets and deferred charges and other assets for costs that have been deferred for which future recovery through customer rates is considered probable. Regulatory liabilities are recorded either on the face of the balance sheet or as a component of current liabilities, deferred income taxes or deferred credits and other liabilities when it is probable that revenues will be reduced for amounts that will be credited to customers through the ratemaking process. Significant regulatory assets and liabilities as of September 30, 2014 and 2013 included the following:

	September 30	
	2014	2013
	(In thousands)	
Regulatory assets:		
Pension and postretirement benefit costs ⁽¹⁾	\$162,777	\$187,977
Merger and integration costs, net	4,730	5,250
Deferred gas costs	20,069	15,152
Regulatory cost of removal asset	—	10,008
Rate case costs	3,757	6,329
Texas Rule 8.209 ⁽²⁾	26,948	30,364
APT annual adjustment mechanism	8,479	5,853
Recoverable loss on reacquired debt	18,877	21,435
Other	4,672	4,380
	\$250,309	\$286,748
Regulatory liabilities:		
Deferred gas costs	\$ 35,063	\$ 16,481
Deferred franchise fees	5,268	1,689
Regulatory cost of removal obligation	490,448	427,524
Other	14,980	7,887
	\$545,759	\$453,581

⁽¹⁾ Includes \$18.8 million and \$17.4 million of pension and postretirement expense deferred pursuant to regulatory authorization.

⁽²⁾ Texas Rule 8.209 is a Railroad Commission rule that allows for the deferral of all expenses associated with capital expenditures incurred pursuant to this rule, including the recording of interest on the deferred expenses until the next rate proceeding (rate case or annual rate filing), at which time investment and costs would be recovered through base rates.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Currently, authorized rates do not include a return on certain of our merger and integration costs; however, we recover the amortization of these costs. Merger and integration costs, net, are generally amortized on a straight-line basis over estimated useful lives ranging up to 20 years. During the fiscal years ended September 30, 2014, 2013 and 2012, we recognized \$0.5 million in amortization expense related to these costs.

Revenue recognition — Sales of natural gas to our regulated distribution customers are billed on a monthly basis; however, the billing cycle periods for certain classes of customers do not necessarily coincide with accounting periods used for financial reporting purposes. We follow the revenue accrual method of accounting for regulated distribution segment revenues whereby revenues applicable to gas delivered to customers, but not yet billed under the cycle billing method, are estimated and accrued and the related costs are charged to expense.

On occasion, we are permitted to implement new rates that have not been formally approved by our state regulatory commissions, which are subject to refund. As permitted by accounting principles generally accepted in the United States, we recognize this revenue and establish a reserve for amounts that could be refunded based on our experience for the jurisdiction in which the rates were implemented.

Rates established by regulatory authorities are adjusted for increases and decreases in our purchased gas costs through purchased gas cost adjustment mechanisms. Purchased gas cost adjustment mechanisms provide gas distribution companies a method of recovering purchased gas costs on an ongoing basis without filing a rate case to address all of their non-gas costs. There is no gross profit generated through purchased gas cost adjustments, but they provide a dollar-for-dollar offset to increases or decreases in our regulated distribution segment's gas costs. The effects of these purchased gas cost adjustment mechanisms are recorded as deferred gas costs on our balance sheet.

Operating revenues for our regulated pipeline and nonregulated segments are recognized in the period in which actual volumes are transported and storage services are provided.

Operating revenues for our nonregulated segment and the associated carrying value of natural gas inventory (inclusive of storage costs) are recognized when we sell the gas and physically deliver it to our customers. Operating revenues include realized gains and losses arising from the settlement of financial instruments used in our nonregulated activities and unrealized gains and losses arising from changes in the fair value of natural gas inventory designated as a hedged item in a fair value hedge and the associated financial instruments. For the fiscal years ended September 30, 2014, 2013 and 2012, we included unrealized gains (losses) on open contracts of \$9.6 million, \$9.0 million and \$(8.0) million as a component of nonregulated revenues.

Cash and cash equivalents — We consider all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Accounts receivable and allowance for doubtful accounts — Accounts receivable arise from natural gas sales to residential, commercial, industrial, municipal and other customers. We establish an allowance for doubtful accounts to reduce the net receivable balance to the amount we reasonably expect to collect based on our collection experience or where we are aware of a specific customer's inability or reluctance to pay. However, if circumstances change, our estimate of the recoverability of accounts receivable could be affected. Circumstances which could affect our estimates include, but are not limited to, customer credit issues, the level of natural gas prices, customer deposits and general economic conditions. Accounts are written off once they are deemed to be uncollectible.

Gas stored underground — Our gas stored underground is comprised of natural gas injected into storage to support the winter season withdrawals for our regulated distribution operations and natural gas held by our non-regulated segment to conduct their operations. The average cost method is used for all our regulated operations, except for certain jurisdictions in the Kentucky/Mid-States Division, where it is valued on the first-in first-out method basis, in accordance with regulatory requirements. Our nonregulated segment utilizes the average cost method; however, most of this inventory is hedged and is therefore reported at fair value at the end of each month. Gas in storage that is retained as cushion gas to maintain reservoir pressure is classified as property, plant and equipment and is valued at cost.

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Regulated property, plant and equipment — Regulated property, plant and equipment is stated at original cost, net of contributions in aid of construction. The cost of additions includes direct construction costs, payroll related costs (taxes, pensions and other fringe benefits), administrative and general costs and an allowance for funds used during construction. The allowance for funds used during construction represents the estimated cost of funds used to finance the construction of major projects and are capitalized in the rate base for ratemaking purposes when the completed projects are placed in service. Interest expense of \$1.5 million, \$1.9 million and \$2.6 million was capitalized in 2014, 2013 and 2012.

Major renewals, including replacement pipe, and betterments that are recoverable under our regulatory rate base are capitalized while the costs of maintenance and repairs that are not recoverable through rates are charged to expense as incurred. The costs of large projects are accumulated in construction in progress until the project is completed. When the project is completed, tested and placed in service, the balance is transferred to the regulated plant in service account included in the rate base and depreciation begins.

Regulated property, plant and equipment is depreciated at various rates on a straight-line basis. These rates are approved by our regulatory commissions and are comprised of two components: one based on average service life and one based on cost of removal. Accordingly, we recognize our cost of removal expense as a component of depreciation expense. The related cost of removal accrual is reflected as a regulatory liability on the consolidated balance sheet. At the time property, plant and equipment is retired, removal expenses less salvage, are charged to the regulatory cost of removal accrual. The composite depreciation rate was 3.3 percent, 3.3 percent and 3.6 percent for the fiscal years ended September 30, 2014, 2013 and 2012.

Nonregulated property, plant and equipment — Nonregulated property, plant and equipment is stated at cost. Depreciation is generally computed on the straight-line method for financial reporting purposes based upon estimated useful lives ranging from three to 50 years.

Asset retirement obligations — We record a liability at fair value for an asset retirement obligation when the legal obligation to retire the asset has been incurred with an offsetting increase to the carrying value of the related asset. Accretion of the asset retirement obligation due to the passage of time is recorded as an operating expense.

As of September 30, 2014 and 2013, we had asset retirement obligations of \$10.5 million and \$6.8 million. Additionally, we had \$5.9 million and \$3.3 million of asset retirement costs recorded as a component of property, plant and equipment that will be depreciated over the remaining life of the underlying associated assets.

We believe we have a legal obligation to retire our natural gas storage facilities. However, we have not recognized an asset retirement obligation associated with our storage facilities because we are not able to determine the settlement date of this obligation as we do not anticipate taking our storage facilities out of service permanently. Therefore, we cannot reasonably estimate the fair value of this obligation.

Impairment of long-lived assets — We periodically evaluate whether events or circumstances have occurred that indicate that other long-lived assets may not be recoverable or that the remaining useful life may warrant revision. When such events or circumstances are present, we assess the recoverability of long-lived assets by determining whether the carrying value will be recovered through the expected future cash flows. In the event the sum of the expected future cash flows resulting from the use of the asset is less than the carrying value of the asset, an impairment loss equal to the excess of the asset's carrying value over its fair value is recorded.

During fiscal 2012, we recorded a pre-tax noncash impairment loss of \$5.3 million related to our gathering systems in Kentucky. See Note 14 for further details.

Goodwill — We annually evaluate our goodwill balances for impairment during our second fiscal quarter or more frequently as impairment indicators arise. We use a present value technique based on discounted cash flows to estimate the fair value of our reporting units. These calculations are dependent on several subjective factors including the timing of future cash flows, future growth rates and the discount rate. An impairment charge is recognized if the carrying value of a reporting unit's goodwill exceeds its fair value.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Marketable securities — As of September 30, 2014 and 2013, all of our marketable securities were classified as available-for-sale. In accordance with the authoritative accounting standards, these securities are reported at market value with unrealized gains and losses shown as a component of accumulated other comprehensive income (loss). We regularly evaluate the performance of these investments on an individual investment by investment basis for impairment, taking into consideration the fund's purpose, volatility and current returns. If a determination is made that a decline in fair value is other than temporary, the related investment is written down to its estimated fair value.

Financial instruments and hedging activities — We use financial instruments to mitigate commodity price risk in our regulated distribution and nonregulated segments and interest rate risk. The objectives and strategies for using financial instruments have been tailored to our regulated and nonregulated businesses and are discussed in Note 12.

We record all of our financial instruments on the balance sheet at fair value, with changes in fair value ultimately recorded in the income statement. These financial instruments are reported as risk management assets and liabilities and are classified as current or noncurrent other assets or liabilities based upon the anticipated settlement date of the underlying financial instrument.

The timing of when changes in fair value of our financial instruments are recorded in the income statement depends on whether the financial instrument has been designated and qualifies as a part of a hedging relationship or if regulatory rulings require a different accounting treatment. Changes in fair value for financial instruments that do not meet one of these criteria are recognized in the income statement as they occur.

Financial Instruments Associated with Commodity Price Risk

In our regulated distribution segment, the costs associated with and the gains and losses arising from the use of financial instruments to mitigate commodity price risk are included in our purchased gas cost adjustment mechanisms in accordance with regulatory requirements. Therefore, changes in the fair value of these financial instruments are initially recorded as a component of deferred gas costs and recognized in the consolidated statement of income as a component of purchased gas cost when the related costs are recovered through our rates and recognized in revenue in accordance with accounting principles generally accepted in the United States. Accordingly, there is no earnings impact on our regulated distribution segment as a result of the use of financial instruments.

In our nonregulated segment, we have designated most of the natural gas inventory held by this operating segment as the hedged item in a fair-value hedge. This inventory is marked to market at the end of each month based on the Gas Daily index, with changes in fair value recognized as unrealized gains or losses in revenue in the period of change. The financial instruments associated with this natural gas inventory have been designated as fair-value hedges and are marked to market each month based upon the NYMEX price with changes in fair value recognized as unrealized gains or losses in purchased gas cost in the period of change. We have elected to exclude this spot/forward differential for purposes of assessing the effectiveness of these fair-value hedges.

Additionally, we have elected to treat fixed-price forward contracts used in our nonregulated segment to deliver natural gas as normal purchases and normal sales. As such, these deliveries are recorded on an accrual basis in accordance with our revenue recognition policy. Financial instruments used to mitigate the commodity price risk associated with these contracts have been designated as cash flow hedges of anticipated purchases and sales at indexed prices. Accordingly, unrealized gains and losses on these open financial instruments are recorded as a component of accumulated other comprehensive income, and are recognized in earnings as a component of purchased gas cost when the hedged volumes are sold.

Gains and losses from hedge ineffectiveness are recognized in the income statement. Fair value and cash flow hedge ineffectiveness arising from natural gas market price differences between the locations of the hedged inventory and the delivery location specified in the financial instruments is referred to as basis ineffectiveness.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Ineffectiveness arising from changes in the fair value of the fair value hedges due to changes in the difference between the spot price and the futures price, as well as the difference between the timing of the settlement of the futures and the valuation of the underlying physical commodity is referred to as timing ineffectiveness. Hedge ineffectiveness, to the extent incurred, is reported as a component of purchased gas cost.

Our nonregulated segment also utilizes master netting agreements with significant counterparties that allow us to offset gains and losses arising from financial instruments that may be settled in cash with gains and losses arising from financial instruments that may be settled with the physical commodity. Assets and liabilities from risk management activities, as well as accounts receivable and payable, reflect the master netting agreements in place. Additionally, the accounting guidance for master netting arrangements requires us to include the fair value of cash collateral or the obligation to return cash in the amounts that have been netted under master netting agreements used to offset gains and losses arising from financial instruments. As of September 30, 2014 and 2013, the Company netted \$25.8 million and \$24.8 million of cash held in margin accounts into its current and noncurrent risk management assets and liabilities.

Financial Instruments Associated with Interest Rate Risk

We manage interest rate risk, primarily when we plan to issue new long-term debt or to refinance existing long-term debt. We manage this risk through the use of forward starting interest rate swaps, interest rate swaps, and prior to fiscal 2012, Treasury lock agreements, to fix the Treasury yield component of the interest cost associated with anticipated financings. We designate these financial instruments as cash flow hedges at the time the agreements are executed. Unrealized gains and losses associated with the instruments are recorded as a component of accumulated other comprehensive income (loss). When the instruments settle, the realized gain or loss is recorded as a component of accumulated other comprehensive income (loss) and recognized as a component of interest expense over the life of the related financing arrangement. Hedge ineffectiveness to the extent incurred is reported as a component of interest expense.

Fair Value Measurements — We report certain assets and liabilities at fair value, which is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). We primarily use quoted market prices and other observable market pricing information in valuing our financial assets and liabilities and minimize the use of unobservable pricing inputs in our measurements.

Fair-value estimates also consider our own creditworthiness and the creditworthiness of the counterparties involved. Our counterparties consist primarily of financial institutions and major energy companies. This concentration of counterparties may materially impact our exposure to credit risk resulting from market, economic or regulatory conditions. We seek to minimize counterparty credit risk through an evaluation of their financial condition and credit ratings and the use of collateral requirements under certain circumstances.

Amounts reported at fair value are subject to potentially significant volatility based upon changes in market prices, including, but not limited to, the valuation of the portfolio of our contracts, maturity and settlement of these contracts and newly originated transactions and interest rates, each of which directly affect the estimated fair value of our financial instruments. We believe the market prices and models used to value these financial instruments represent the best information available with respect to closing exchange and over-the-counter quotations, time value and volatility factors underlying the contracts. Values are adjusted to reflect the potential impact of an orderly liquidation of our positions over a reasonable period of time under then current market conditions.

Authoritative accounting literature establishes a fair value hierarchy that prioritizes the inputs used to measure fair value based on observable and unobservable data. The hierarchy categorizes the inputs into three levels, with the highest priority given to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority given to unobservable inputs (Level 3). The levels of the hierarchy are described below:

Level 1 — Represents unadjusted quoted prices in active markets for identical assets or liabilities. An active market for the asset or liability is defined as a market in which transactions for the asset or liability occur with

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

sufficient frequency and volume to provide pricing information on an ongoing basis. Prices actively quoted on national exchanges are used to determine the fair value of most of our assets and liabilities recorded on our balance sheet at fair value. Within our nonregulated operations, we utilize a mid-market pricing convention (the mid-point between the bid and ask prices), as permitted under current accounting standards. Values derived from these sources reflect the market in which transactions involving these financial instruments are executed.

Our Level 1 measurements consist primarily of exchange-traded financial instruments, gas stored underground that has been designated as the hedged item in a fair value hedge and our available-for-sale securities. The Level 1 measurements for investments in our Master Trust, Supplemental Executive Benefit Plan and post-retirement benefit plan consist primarily of exchange-traded financial instruments.

Level 2 — Represents pricing inputs other than quoted prices included in Level 1 that are either directly or indirectly observable for the asset or liability as of the reporting date. These inputs are derived principally from, or corroborated by, observable market data. Our Level 2 measurements primarily consist of non-exchange-traded financial instruments, such as over-the-counter options and swaps and municipal and corporate bonds where market data for pricing is observable. The Level 2 measurements for investments in our Master Trust, Supplemental Executive Benefit Plan and postretirement benefit plan consist primarily of non-exchange traded financial instruments such as common collective trusts and investments in limited partnerships.

Level 3 — Represents generally unobservable pricing inputs which are developed based on the best information available, including our own internal data, in situations where there is little if any market activity for the asset or liability at the measurement date. The pricing inputs utilized reflect what a market participant would use to determine fair value. We utilize models and other valuation methods to determine fair value when external sources are not available. We believe the market prices and models used to value these assets and liabilities represent the best information available with respect to closing exchange and over-the-counter quotations, time value and volatility factors underlying the assets and liabilities.

As of September 30, 2014, our Master Trust owned one real estate investment with a value less than \$0.2 million that qualifies as a Level 3 fair value measurement. The valuation technique used was a real estate appraisal obtained from an independent third party that consisted of several unobservable inputs such as comparable land and building sales values per square foot. Currently, we have no other assets or liabilities recorded at fair value that would qualify for Level 3 reporting.

Pension and other postretirement plans — Pension and other postretirement plan costs and liabilities are determined on an actuarial basis and are affected by numerous assumptions and estimates including the market value of plan assets, estimates of the expected return on plan assets, assumed discount rates and current demographic and actuarial mortality data. Our measurement date is September 30. The assumed discount rate and the expected return are the assumptions that generally have the most significant impact on our pension costs and liabilities. The assumed discount rate, the assumed health care cost trend rate and assumed rates of retirement generally have the most significant impact on our postretirement plan costs and liabilities.

The discount rate is utilized principally in calculating the actuarial present value of our pension and post-retirement obligation and net pension and postretirement cost. When establishing our discount rate, we consider high quality corporate bond rates based on bonds available in the marketplace that are suitable for settling the obligations, changes in those rates from the prior year and the implied discount rate that is derived from matching our projected benefit disbursements with currently available high quality corporate bonds.

The expected long-term rate of return on assets is utilized in calculating the expected return on plan assets component of the annual pension and postretirement plan cost. We estimate the expected return on plan assets by evaluating expected bond returns, equity risk premiums, asset allocations, the effects of active plan management, the impact of periodic plan asset rebalancing and historical performance. We also consider the guidance from our investment advisors in making a final determination of our expected rate of return on assets. To the extent the actual rate of return on assets realized over the course of a year is greater than or less than the assumed rate, that

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

year's annual pension or postretirement plan cost is not affected. Rather, this gain or loss reduces or increases future pension or postretirement plan costs over a period of approximately seven to nine years.

The market-related value of our plan assets represents the fair market value of the plan assets, adjusted to smooth out short-term market fluctuations over a five-year period. The use of this calculation will delay the impact of current market fluctuations on the pension expense for the period.

We use a corridor approach to amortize actuarial gains and losses. Under this approach, net gains or losses in excess of ten percent of the larger of the pension benefit obligation or the market-related value of the assets are amortized on a straight-line basis. The period of amortization is the average remaining service of active participants who are expected to receive benefits under the plan.

We estimate the assumed health care cost trend rate used in determining our annual postretirement net cost based upon our actual health care cost experience, the effects of recently enacted legislation and general economic conditions. Our assumed rate of retirement is estimated based upon the annual review of our participant census information as of the measurement date.

Income taxes — Income taxes are determined based on the liability method, which results in income tax assets and liabilities arising from temporary differences. Temporary differences are differences between the tax bases of assets and liabilities and their reported amounts in the financial statements that will result in taxable or deductible amounts in future years. The liability method requires the effect of tax rate changes on current and accumulated deferred income taxes to be reflected in the period in which the rate change was enacted. The liability method also requires that deferred tax assets be reduced by a valuation allowance unless it is more likely than not that the assets will be realized.

The Company may recognize the tax benefit from uncertain tax positions only if it is at least more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent likelihood of being realized upon settlement with the taxing authorities. We recognize accrued interest related to unrecognized tax benefits as a component of interest expense. We recognize penalties related to unrecognized tax benefits as a component of miscellaneous income (expense) in accordance with regulatory requirements.

Tax collections — We are allowed to recover from customers revenue-related taxes that are imposed upon us. We record such taxes as operating expenses and record the corresponding customer charges as operating revenues. However, we do collect and remit various other taxes on behalf of various governmental authorities, and we record these amounts in our consolidated balance sheets on a net basis. We do not collect income taxes from our customers on behalf of governmental authorities.

Contingencies — In the normal course of business, we are confronted with issues or events that may result in a contingent liability. These generally relate to lawsuits, claims made by third parties or the action of various regulatory agencies. For such matters, we record liabilities when they are considered probable and reasonably estimable, based on currently available facts and our estimates of the ultimate outcome or resolution of the liability in the future. Actual results may differ from estimates, depending on actual outcomes or changes in the facts or expectations surrounding each potential exposure.

Subsequent events — Except as disclosed in Note 5 concerning the October 15, 2014 issuance of \$500 million, 4.125% senior notes, no events occurred subsequent to the balance sheet date that would require recognition or disclosure in the financial statements.

Recent accounting pronouncements — Disclosure requirements for offsetting arrangements for financial instruments became effective for us beginning on October 1, 2013. We have presented these disclosures in Note 12. In connection with the adoption of this standard, prior-year risk management assets and liabilities have been reclassified to conform with the current-year presentation. The adoption of this standard and reclassification did not have an impact on our financial position, results of operations or cash flows.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

In April 2014, the Financial Accounting Standards Board (FASB) issued updated guidance for discontinued operations that limits discontinued operations reporting to disposals of components of an entity that represent strategic shifts that have a major effect on an entity's operations and financial results and requires additional disclosures related to discontinued operations. This standard will become effective for us beginning on October 1, 2015. The adoption of this guidance is not expected to impact our financial position, results of operations or cash flows.

In May 2014, the FASB issued a comprehensive new revenue recognition standard that will supersede virtually all existing revenue recognition guidance under generally accepted accounting principles in the United States. Under the new standard, a company will recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. In doing so, companies will need to use more judgment and make more estimates than under current guidance. The new standard will become effective for us beginning on October 1, 2017 and can be applied either retrospectively to each period presented or as a cumulative-effect adjustment as of the date of adoption. We are currently evaluating the impact this standard may have on our financial position, results of operations and cash flows.

In August 2014, the FASB issued guidance that requires management to evaluate whether there are conditions or events that raise substantial doubt about an entity's ability to continue as a going concern. If such conditions or events exist, disclosures are required that enable users of the financial statements to understand the nature of the conditions or events, management's evaluation of the circumstances and management's plans to mitigate the conditions or events that raise substantial doubt about the entity's ability to continue as a going concern. We will be required to perform an annual assessment of our ability to continue as a going concern when this standard becomes effective for us on October 1, 2017; however, the adoption of this guidance is not expected to impact our financial position, results of operations or cash flows.

3. Segment Information

Atmos Energy Corporation and its subsidiaries are engaged primarily in the regulated natural gas distribution and pipeline business as well as other nonregulated businesses. We distribute natural gas through sales and transportation arrangements to over three million residential, commercial, public authority and industrial customers through our six regulated distribution divisions, which cover service areas located in eight states. In addition, we transport natural gas for others through our distribution system.

Through our nonregulated business, we provide natural gas management and transportation services to municipalities, regulated distribution companies, including certain divisions of Atmos Energy and third parties.

We operate the Company through the following three segments:

- The *regulated distribution segment*, includes our regulated distribution and related sales operations.
- The *regulated pipeline segment*, includes the regulated pipeline and storage operations of our Atmos Pipeline — Texas Division.
- The *nonregulated segment*, is comprised of our nonregulated natural gas management, nonregulated natural gas transmission, storage and other services.

Our determination of reportable segments considers the strategic operating units under which we manage sales of various products and services to customers in differing regulatory environments. Although our regulated distribution segment operations are geographically dispersed, they are reported as a single segment as each regulated distribution division has similar economic characteristics. The accounting policies of the segments are the same as those described in the summary of significant accounting policies. We evaluate performance based on net income or loss of the respective operating units. Interest expense is allocated pro rata to each segment based upon our net investment in each segment. Income taxes are allocated to each segment as if each segment's taxes were calculated on a separate return basis.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Summarized income statements and capital expenditures by segment are shown in the following tables.

	Year Ended September 30, 2014				
	Regulated Distribution	Regulated Pipeline	Nonregulated	Eliminations	Consolidated
	(In thousands)				
Operating revenues from external parties	\$3,056,212	\$ 92,166	\$1,792,538	\$ —	\$4,940,916
Intersegment revenues	5,334	226,293	274,754	(506,381)	—
	3,061,546	318,459	2,067,292	(506,381)	4,940,916
Purchased gas cost	1,885,031	—	1,979,337	(505,878)	3,358,490
Gross profit	1,176,515	318,459	87,955	(503)	1,582,426
Operating expenses					
Operation and maintenance	387,228	91,466	26,963	(503)	505,154
Depreciation and amortization	208,376	41,031	4,580	—	253,987
Taxes, other than income	196,343	13,143	2,450	—	211,936
Total operating expenses	791,947	145,640	33,993	(503)	971,077
Operating income	384,568	172,819	53,962	—	611,349
Miscellaneous income (expense)	(381)	(3,181)	2,216	(3,889)	(5,235)
Interest charges	94,918	36,280	1,986	(3,889)	129,295
Income before income taxes	289,269	133,358	54,192	—	476,819
Income tax expense	117,684	47,167	22,151	—	187,002
Net income	<u>\$ 171,585</u>	<u>\$ 86,191</u>	<u>\$ 32,041</u>	<u>\$ —</u>	<u>\$ 289,817</u>
Capital expenditures	<u>\$ 584,065</u>	<u>\$249,347</u>	<u>\$ 1,839</u>	<u>\$ —</u>	<u>\$ 835,251</u>

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

	Year Ended September 30, 2013				
	<u>Regulated Distribution</u>	<u>Regulated Pipeline</u>	<u>Nonregulated</u> <u>(In thousands)</u>	<u>Eliminations</u>	<u>Consolidated</u>
Operating revenues from external parties	\$2,394,418	\$ 89,011	\$1,392,031	\$ —	\$3,875,460
Intersegment revenues	5,075	179,889	195,883	(380,847)	—
	<u>2,399,493</u>	<u>268,900</u>	<u>1,587,914</u>	<u>(380,847)</u>	<u>3,875,460</u>
Purchased gas cost	<u>1,318,257</u>	—	<u>1,524,583</u>	<u>(379,430)</u>	<u>2,463,410</u>
Gross profit	1,081,236	268,900	63,331	(1,417)	1,412,050
Operating expenses					
Operation and maintenance	375,188	76,686	37,569	(1,423)	488,020
Depreciation and amortization	195,581	35,302	4,196	—	235,079
Taxes, other than income	<u>167,374</u>	<u>17,059</u>	<u>2,639</u>	—	<u>187,072</u>
Total operating expenses	<u>738,143</u>	<u>129,047</u>	<u>44,404</u>	<u>(1,423)</u>	<u>910,171</u>
Operating income	343,093	139,853	18,927	6	501,879
Miscellaneous income (expense)	2,535	(2,285)	2,316	(2,763)	(197)
Interest charges	<u>98,296</u>	<u>30,678</u>	<u>2,168</u>	<u>(2,757)</u>	<u>128,385</u>
Income from continuing operations before income taxes	247,332	106,890	19,075	—	373,297
Income tax expense	<u>96,476</u>	<u>38,630</u>	<u>7,493</u>	—	<u>142,599</u>
Income from continuing operations	150,856	68,260	11,582	—	230,698
Income from discontinued operations, net of tax	7,202	—	—	—	7,202
Gain (loss) on sale of discontinued operations, net of tax	<u>5,649</u>	—	<u>(355)</u>	—	<u>5,294</u>
Net income	<u>\$ 163,707</u>	<u>\$ 68,260</u>	<u>\$ 11,227</u>	<u>\$ —</u>	<u>\$ 243,194</u>
Capital expenditures	<u>\$ 528,599</u>	<u>\$313,230</u>	<u>\$ 3,204</u>	<u>\$ —</u>	<u>\$ 845,033</u>

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

	Year Ended September 30, 2012				
	Regulated Distribution	Regulated Pipeline	Nonregulated (In thousands)	Eliminations	Consolidated
Operating revenues from external parties	\$2,144,376	\$ 92,604	\$1,199,182	\$ —	\$3,436,162
Intersegment revenues	954	154,747	149,800	(305,501)	—
	2,145,330	247,351	1,348,982	(305,501)	3,436,162
Purchased gas cost	<u>1,122,587</u>	—	<u>1,293,858</u>	<u>(304,022)</u>	<u>2,112,423</u>
Gross profit	1,022,743	247,351	55,124	(1,479)	1,323,739
Operating expenses					
Operation and maintenance	353,879	71,521	29,697	(1,484)	453,613
Depreciation and amortization	202,026	31,438	4,061	—	237,525
Taxes, other than income	162,377	15,568	3,128	—	181,073
Asset impairments	—	—	5,288	—	5,288
Total operating expenses	<u>718,282</u>	<u>118,527</u>	<u>42,174</u>	<u>(1,484)</u>	<u>877,499</u>
Operating income	304,461	128,824	12,950	5	446,240
Miscellaneous income (expense)	(12,657)	(1,051)	1,035	(1,971)	(14,644)
Interest charges	<u>110,642</u>	<u>29,414</u>	<u>3,084</u>	<u>(1,966)</u>	<u>141,174</u>
Income from continuing operations before income taxes	181,162	98,359	10,901	—	290,422
Income tax expense	<u>57,314</u>	<u>35,300</u>	<u>5,612</u>	—	<u>98,226</u>
Income from continuing operations	123,848	63,059	5,289	—	192,196
Income from discontinued operations, net of tax	18,172	—	—	—	18,172
Gain on sale of discontinued operations, net of tax	<u>6,349</u>	—	—	—	<u>6,349</u>
Net income	<u>\$ 148,369</u>	<u>\$ 63,059</u>	<u>\$ 5,289</u>	<u>\$ —</u>	<u>\$ 216,717</u>
Capital expenditures	<u>\$ 546,818</u>	<u>\$175,768</u>	<u>\$ 10,272</u>	<u>\$ —</u>	<u>\$ 732,858</u>

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

The following table summarizes our revenues by products and services for the fiscal year ended September 30.

	<u>2014</u>	<u>2013</u>	<u>2012</u>
		(In thousands)	
Regulated distribution revenues:			
Gas sales revenues:			
Residential	\$1,933,099	\$1,512,495	\$1,351,479
Commercial	876,042	661,930	587,651
Industrial	90,536	81,155	71,960
Public authority and other	<u>64,779</u>	<u>60,557</u>	<u>54,334</u>
Total gas sales revenues	2,964,456	2,316,137	2,065,424
Transportation revenues	64,049	55,938	53,924
Other gas revenues	<u>27,707</u>	<u>22,343</u>	<u>25,028</u>
Total regulated distribution revenues	3,056,212	2,394,418	2,144,376
Regulated pipeline revenues	92,166	89,011	92,604
Nonregulated revenues	<u>1,792,538</u>	<u>1,392,031</u>	<u>1,199,182</u>
Total operating revenues	<u>\$4,940,916</u>	<u>\$3,875,460</u>	<u>\$3,436,162</u>

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Balance sheet information at September 30, 2014 and 2013 by segment is presented in the following tables.

	September 30, 2014				
	<u>Regulated Distribution</u>	<u>Regulated Pipeline</u>	<u>Nonregulated</u>	<u>Eliminations</u>	<u>Consolidated</u>
			(In thousands)		
ASSETS					
Property, plant and equipment, net	\$5,202,761	\$1,464,572	\$ 58,573	\$ —	\$6,725,906
Investment in subsidiaries	952,171	—	(2,096)	(950,075)	—
Current assets					
Cash and cash equivalents	33,303	—	8,955	—	42,258
Assets from risk management activities	23,102	—	22,725	—	45,827
Other current assets	490,408	14,009	526,161	(342,823)	687,755
Intercompany receivables	<u>790,442</u>	<u>—</u>	<u>—</u>	<u>(790,442)</u>	<u>—</u>
Total current assets	1,337,255	14,009	557,841	(1,133,265)	775,840
Goodwill	574,816	132,502	34,711	—	742,029
Noncurrent assets from risk management activities					
	13,038	—	—	—	13,038
Deferred charges and other assets	<u>309,965</u>	<u>21,826</u>	<u>6,100</u>	<u>—</u>	<u>337,891</u>
	<u>\$8,390,006</u>	<u>\$1,632,909</u>	<u>\$655,129</u>	<u>\$(2,083,340)</u>	<u>\$8,594,704</u>
CAPITALIZATION AND LIABILITIES					
Shareholders' equity	\$3,086,232	\$ 482,612	\$469,559	\$ (952,171)	\$3,086,232
Long-term debt	<u>2,455,986</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>2,455,986</u>
Total capitalization	5,542,218	482,612	469,559	(952,171)	5,542,218
Current liabilities					
Short-term debt	522,695	—	—	(326,000)	196,695
Liabilities from risk management activities	1,730	—	—	—	1,730
Other current liabilities	559,765	24,790	142,397	(14,727)	712,225
Intercompany payables	<u>—</u>	<u>763,635</u>	<u>26,807</u>	<u>(790,442)</u>	<u>—</u>
Total current liabilities	1,084,190	788,425	169,204	(1,131,169)	910,650
Deferred income taxes	913,260	361,688	11,668	—	1,286,616
Noncurrent liabilities from risk management activities					
	20,126	—	—	—	20,126
Regulatory cost of removal obligation	445,387	—	—	—	445,387
Pension and postretirement liabilities	340,963	—	—	—	340,963
Deferred credits and other liabilities	<u>43,862</u>	<u>184</u>	<u>4,698</u>	<u>—</u>	<u>48,744</u>
	<u>\$8,390,006</u>	<u>\$1,632,909</u>	<u>\$655,129</u>	<u>\$(2,083,340)</u>	<u>\$8,594,704</u>

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

	September 30, 2013				
	<u>Regulated Distribution</u>	<u>Regulated Pipeline</u>	<u>Nonregulated</u> (In thousands)	<u>Eliminations</u>	<u>Consolidated</u>
ASSETS					
Property, plant and equipment, net	\$4,719,873	\$1,249,767	\$ 61,015	\$ —	\$6,030,655
Investment in subsidiaries	831,136	—	(2,096)	(829,040)	—
Current assets					
Cash and cash equivalents	4,237	—	61,962	—	66,199
Assets from risk management activities	1,837	—	10,129	—	11,966
Other current assets	428,366	11,709	452,126	(293,233)	598,968
Intercompany receivables	<u>783,738</u>	<u>—</u>	<u>—</u>	<u>(783,738)</u>	<u>—</u>
Total current assets	1,218,178	11,709	524,217	(1,076,971)	677,133
Goodwill	574,190	132,462	34,711	—	741,363
Noncurrent assets from risk management activities					
Deferred charges and other assets	109,354	—	—	—	109,354
	<u>347,687</u>	<u>19,227</u>	<u>8,849</u>	<u>—</u>	<u>375,763</u>
	<u>\$7,800,418</u>	<u>\$1,413,165</u>	<u>\$626,696</u>	<u>\$(1,906,011)</u>	<u>\$7,934,268</u>
CAPITALIZATION AND LIABILITIES					
Shareholders' equity	\$2,580,409	\$ 396,421	\$434,715	\$ (831,136)	\$2,580,409
Long-term debt	<u>2,455,671</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>2,455,671</u>
Total capitalization	5,036,080	396,421	434,715	(831,136)	5,036,080
Current liabilities					
Short-term debt	645,984	—	—	(278,000)	367,984
Liabilities from risk management activities	1,543	—	—	—	1,543
Other current liabilities	491,681	20,288	110,306	(13,316)	608,959
Intercompany payables	<u>—</u>	<u>712,768</u>	<u>70,970</u>	<u>(783,738)</u>	<u>—</u>
Total current liabilities	1,139,208	733,056	181,276	(1,075,054)	978,486
Deferred income taxes	871,360	283,554	8,960	179	1,164,053
Noncurrent liabilities from risk management activities					
Regulatory cost of removal obligation	359,299	—	—	—	359,299
Pension and postretirement liabilities	358,787	—	—	—	358,787
Deferred credits and other liabilities	<u>35,684</u>	<u>134</u>	<u>1,745</u>	<u>—</u>	<u>37,563</u>
	<u>\$7,800,418</u>	<u>\$1,413,165</u>	<u>\$626,696</u>	<u>\$(1,906,011)</u>	<u>\$7,934,268</u>

4. Earnings Per Share

Since we have non-vested share-based payments with a nonforfeitable right to dividends or dividend equivalents (referred to as participating securities), we are required to use the two-class method of computing earnings per share. The Company's non-vested restricted stock units, granted under the 1998 Long-Term Incentive Plan, for which vesting is predicated solely on the passage of time, are considered to be participating securities. The calculation of earnings per share using the two-class method excludes income attributable to these participating securities from the numerator and excludes the dilutive impact of those shares from the denominator.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Basic and diluted earnings per share for the fiscal years ended September 30 are calculated as follows:

	<u>2014</u>	<u>2013</u>	<u>2012</u>
	<small>(In thousands, except per share data)</small>		
Basic Earnings Per Share from continuing operations			
Income from continuing operations	\$289,817	\$230,698	\$192,196
Less: Income from continuing operations allocated to participating securities	<u>711</u>	<u>775</u>	<u>793</u>
Income from continuing operations available to common shareholders	<u>\$289,106</u>	<u>\$229,923</u>	<u>\$191,403</u>
Basic weighted average shares outstanding	<u>97,606</u>	<u>90,533</u>	<u>90,150</u>
Income from continuing operations per share — Basic	<u>\$ 2.96</u>	<u>\$ 2.54</u>	<u>\$ 2.12</u>
Basic Earnings Per Share from discontinued operations			
Income from discontinued operations	\$ —	\$ 12,496	\$ 24,521
Less: Income from discontinued operations allocated to participating securities	<u>—</u>	<u>42</u>	<u>101</u>
Income from discontinued operations available to common shareholders	<u>\$ —</u>	<u>\$ 12,454</u>	<u>\$ 24,420</u>
Basic weighted average shares outstanding	<u>97,606</u>	<u>90,533</u>	<u>90,150</u>
Income from discontinued operations per share — Basic	<u>\$ —</u>	<u>\$ 0.14</u>	<u>\$ 0.27</u>
Net income per share — Basic	<u>\$ 2.96</u>	<u>\$ 2.68</u>	<u>\$ 2.39</u>
Diluted Earnings Per Share from continuing operations			
Income from continuing operations available to common shareholders	\$289,106	\$229,923	\$191,403
Effect of dilutive stock options and other shares	<u>—</u>	<u>5</u>	<u>4</u>
Income from continuing operations available to common shareholders	<u>\$289,106</u>	<u>\$229,928</u>	<u>\$191,407</u>
Basic weighted average shares outstanding	97,606	90,533	90,150
Additional dilutive stock options and other shares	<u>2</u>	<u>1,178</u>	<u>1,022</u>
Diluted weighted average shares outstanding	<u>97,608</u>	<u>91,711</u>	<u>91,172</u>
Income from continuing operations per share — Diluted	<u>\$ 2.96</u>	<u>\$ 2.50</u>	<u>\$ 2.10</u>
Diluted Earnings Per Share from discontinued operations			
Income from discontinued operations available to common shareholders	\$ —	\$ 12,454	\$ 24,420
Effect of dilutive stock options and other shares	<u>—</u>	<u>—</u>	<u>—</u>
Income from discontinued operations available to common shareholders	<u>\$ —</u>	<u>\$ 12,454</u>	<u>\$ 24,420</u>
Basic weighted average shares outstanding	97,606	90,533	90,150
Additional dilutive stock options and other shares	<u>2</u>	<u>1,178</u>	<u>1,022</u>
Diluted weighted average shares outstanding	<u>97,608</u>	<u>91,711</u>	<u>91,172</u>
Income from discontinued operations per share — Diluted	<u>\$ —</u>	<u>\$ 0.14</u>	<u>\$ 0.27</u>
Net income per share — Diluted	<u>\$ 2.96</u>	<u>\$ 2.64</u>	<u>\$ 2.37</u>

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

There were no out-of-the-money options excluded from the computation of diluted earnings per share for the fiscal years ended September 30, 2013 and 2012. As of September 30, 2014 there were no outstanding options.

2014 Equity Offering

On February 18, 2014, we completed the public offering of 9,200,000 shares of our common stock including the underwriters' exercise of their overallotment option of 1,200,000 shares under our existing shelf registration statement. The offering was priced at \$44.00 per share and generated net proceeds of \$390.2 million, which were used to repay short-term debt outstanding under our commercial paper program, to fund infrastructure spending primarily to enhance the safety and reliability of our system and for general corporate purposes.

Share Repurchase Program

On September 28, 2011 our Board of Directors approved a program authorizing the repurchase of up to five million shares of common stock over a 5-year period. The program is primarily intended to minimize the dilutive effect of equity grants under various benefit related incentive compensation plans of the Company. The program may be terminated or limited at any time. Shares may be repurchased in the open market or in privately negotiated transactions in amounts the Company deems appropriate. As of September 30, 2014, a total of 387,991 shares had been repurchased for an aggregate value of \$12.5 million, with no shares repurchased since the first quarter of fiscal 2012.

5. Debt

Long-term debt

Long-term debt at September 30, 2014 and 2013 consisted of the following:

	<u>2014</u>	<u>2013</u>
	<u>(In thousands)</u>	
Unsecured 4.95% Senior Notes, due October 2014	\$ 500,000	\$ 500,000
Unsecured 6.35% Senior Notes, due 2017	250,000	250,000
Unsecured 8.50% Senior Notes, due 2019	450,000	450,000
Unsecured 5.95% Senior Notes, due 2034	200,000	200,000
Unsecured 5.50% Senior Notes, due 2041	400,000	400,000
Unsecured 4.15% Senior Notes, due 2043	500,000	500,000
Medium term Series A notes, 1995-1, 6.67%, due 2025	10,000	10,000
Unsecured 6.75% Debentures, due 2028	<u>150,000</u>	<u>150,000</u>
Total long-term debt	2,460,000	2,460,000
Less:		
Original issue discount on unsecured senior notes and debentures	4,014	4,329
Current maturities	<u>—</u>	<u>—</u>
	<u>\$2,455,986</u>	<u>\$2,455,671</u>

On October 15, 2014, we issued \$500 million of 4.125% 30-year unsecured senior notes, which replaced, on a long-term basis, our \$500 million unsecured 4.95% senior notes. The effective rate of these notes is 4.086%, after giving effect to the offering costs and the settlement of the associated forward starting interest rate swaps discussed in Note 12. The net proceeds of approximately \$494 million were used to repay our \$500 million 4.95% senior unsecured notes at maturity on October 15, 2014. Our \$500 million 4.95% senior unsecured notes are presented as long-term debt at September 30, 2014 as we demonstrated the ability and intent to refinance through the issuance of new unsecured senior notes.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

We issued \$500 million Unsecured 4.15% Senior Notes on January 11, 2013. The effective rate of these notes is 4.67%, after giving effect to offering costs and the settlement of the associated Treasury lock agreements discussed in Note 12. Of the net proceeds of approximately \$494 million, \$234 million was used to partially repay our commercial paper borrowings and for general corporate purposes. The remaining \$260 million was used to repay a short-term financing facility executed on September 27, 2012 to repay commercial paper borrowings used to redeem our \$250 million Unsecured 5.125% Senior Notes were scheduled to mature in January 2013. This facility bore interest at a LIBOR-based rate plus a company specific spread.

Short-term debt

Our short-term debt is utilized to fund ongoing working capital needs, such as our seasonal requirements for gas supply, general corporate liquidity and capital expenditures. Our short-term borrowings typically reach their highest levels in the winter months.

We currently finance our short-term borrowing requirements through a combination of a \$1.25 billion commercial paper program, four committed revolving credit facilities and one uncommitted revolving credit facility, with a total availability from third-party lenders of approximately \$1.3 billion of working capital funding. At September 30, 2014 and 2013, there was \$196.7 million and \$368.0 million outstanding under our commercial paper program with weighted average interest rates of 0.23% and 0.25%, with average maturities of less than one month. We also use intercompany credit facilities to supplement the funding provided by these third-party committed credit facilities. These facilities are described in greater detail below.

Regulated Operations

We fund our regulated operations as needed, primarily through our commercial paper program and three committed revolving credit facilities with third-party lenders that provide approximately \$1.3 billion of working capital funding. The first facility is a five-year unsecured facility that was amended on August 22, 2014 to 1) increase the borrowing capacity from \$950 million to \$1.25 billion with an accordion feature, which, if utilized would increase the borrowing capacity to \$1.5 billion and 2) extend the expiration date from August 2018 to August 2019. The credit facility bears interest at a base rate or at a LIBOR-based rate for the applicable interest period, plus a spread ranging from zero percent to two percent, based on the Company's credit ratings. This credit facility serves primarily as a backup liquidity facility for our commercial paper program. At September 30, 2014, there were no borrowings under this facility, but we had \$196.7 million of commercial paper outstanding leaving \$1,053.3 million available.

The second facility is a \$25 million unsecured facility that bears interest at a daily negotiated rate, generally based on the Federal Funds rate plus a variable margin. This facility was renewed on April 1, 2014. At September 30, 2014, there were no borrowings outstanding under this facility.

The third facility which was renewed on September 30, 2014 for \$10 million is a committed revolving credit facility, used primarily to issue letters of credit and bears interest at a LIBOR-based rate plus 1.5 percent. At September 30, 2014, there were no borrowings outstanding under this credit facility; however, letters of credit totaling \$5.9 million had been issued under the facility at September 30, 2014, which reduced the amount available by a corresponding amount.

The availability of funds under these credit facilities is subject to conditions specified in the respective credit agreements, all of which we currently satisfy. These conditions include our compliance with financial covenants and the continued accuracy of representations and warranties contained in these agreements. We are required by the financial covenants in each of these facilities to maintain, at the end of each fiscal quarter, a ratio of total debt to total capitalization of no greater than 70 percent. At September 30, 2014, our total-debt-to-total-capitalization ratio, as defined, was 48 percent. In addition, both the interest margin over the Eurodollar rate and the fee that we pay on unused amounts under each of these facilities are subject to adjustment depending upon our credit ratings.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

In addition to these third-party facilities, our regulated operations have a \$500 million intercompany revolving credit facility with AEH. This facility bears interest at the lower of (i) the Eurodollar rate under the five-year revolving credit facility or (ii) the lowest rate outstanding under the commercial paper program. Applicable state regulatory commissions have approved our use of this facility through December 31, 2014. There was \$326.0 million outstanding under this facility at September 30, 2014.

Nonregulated Operations

Atmos Energy Marketing, LLC (AEM), which is wholly owned by AEH, had two \$25 million 364-day bilateral credit facilities that expired in December 2013. In December 2013, one of the \$25 million 364-day uncommitted bilateral facilities was extended to December 2014. The other \$25 million committed bilateral facility was replaced with a \$15 million committed 364-day bilateral credit facility in December 2013. These facilities are used primarily to issue letters of credit. Due to outstanding letters of credit, the total amount available to us under these bilateral credit facilities was \$32.2 million at September 30, 2014.

AEH has a \$500 million intercompany demand credit facility with AEC. This facility bears interest at a rate equal to the greater of (i) the one-month LIBOR rate plus 3.00 percent or (ii) the rate for AEM's borrowings under its committed line of credit facility plus 0.75 percent. Applicable state regulatory commissions have approved our use of this facility through December 31, 2014. There were no borrowings outstanding under this facility at September 30, 2014.

Shelf Registration

We filed a shelf registration statement with the Securities and Exchange Commission (SEC) on March 28, 2013, that originally permitted us to issue a total of \$1.75 billion in common stock and/or debt securities. On February 18, 2014, we completed the public offering of 9,200,000 shares of our common stock, which generated net proceeds of \$390.2 million. After giving effect to this issuance and the aforementioned \$500 million senior note issuance completed in October 2014, \$845 million of securities remained available for issuance under the shelf registration statement until March 28, 2016.

Debt Covenants

In addition to the financial covenants described above, our credit facilities and public indentures contain usual and customary covenants for our business, including covenants substantially limiting liens, substantial asset sales and mergers.

Additionally, our public debt indentures relating to our senior notes and debentures, as well as our revolving credit agreements, each contain a default provision that is triggered if outstanding indebtedness arising out of any other credit agreements in amounts ranging from in excess of \$15 million to in excess of \$100 million becomes due by acceleration or is not paid at maturity.

We were in compliance with all of our debt covenants as of September 30, 2014. If we were unable to comply with our debt covenants, we would likely be required to repay our outstanding balances on demand, provide additional collateral or take other corrective actions.

Maturities of long-term debt at September 30, 2014 were as follows (in thousands):

2015	\$ 500,000
2016	—
2017	250,000
2018	—
2019	450,000
Thereafter	<u>1,260,000</u>
	<u>\$2,460,000</u>

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

6. Retirement and Post-Retirement Employee Benefit Plans

We have both funded and unfunded noncontributory defined benefit plans that together cover most of our employees. We also maintain post-retirement plans that provide health care benefits to retired employees. Finally, we sponsor defined contribution plans that cover substantially all employees. These plans are discussed in further detail below.

As a rate regulated entity, we generally recover our pension costs in our rates over a period of up to 15 years. The amounts that have not yet been recognized in net periodic pension cost that have been recorded as regulatory assets are as follows:

	<u>Defined Benefits Plans</u>	<u>Supplemental Executive Retirement Plans</u>	<u>Postretirement Plans</u>	<u>Total</u>
	(In thousands)			
September 30, 2014				
Unrecognized transition obligation . . .	\$ —	\$ —	\$ 354	\$ 354
Unrecognized prior service credit	(1,927)	—	(6,168)	(8,095)
Unrecognized actuarial loss	<u>109,767</u>	<u>34,447</u>	<u>7,531</u>	<u>151,745</u>
	<u>\$107,840</u>	<u>\$34,447</u>	<u>\$ 1,717</u>	<u>\$144,004</u>
September 30, 2013				
Unrecognized transition obligation . . .	\$ —	\$ —	\$ 628	\$ 628
Unrecognized prior service credit	(91)	—	(5,961)	(6,052)
Unrecognized actuarial loss	<u>108,621</u>	<u>31,466</u>	<u>35,961</u>	<u>176,048</u>
	<u>\$108,530</u>	<u>\$31,466</u>	<u>\$30,628</u>	<u>\$170,624</u>

Defined Benefit Plans

Employee Pension Plans

As of September 30, 2014, we maintained two defined benefit plans: the Atmos Energy Corporation Pension Account Plan (the Plan) and the Atmos Energy Corporation Retirement Plan for Mississippi Valley Gas Union Employees (the Union Plan) (collectively referred to as the Plans). The assets of the Plans are held within the Atmos Energy Corporation Master Retirement Trust (the Master Trust).

The Plan is a cash balance pension plan that was established effective January 1999 and covers most of the employees of Atmos Energy's regulated operations. Opening account balances were established for participants as of January 1999 equal to the present value of their respective accrued benefits under the pension plans which were previously in effect as of December 31, 1998. The Plan credits an allocation to each participant's account at the end of each year according to a formula based on the participant's age, service and total pay (excluding incentive pay).

The Plan also provides for an additional annual allocation based upon a participant's age as of January 1, 1999 for those participants who were participants in the prior pension plans. The Plan credited this additional allocation each year through December 31, 2008. In addition, at the end of each year, a participant's account is credited with interest on the employee's prior year account balance. A special grandfather benefit also applied through December 31, 2008, for participants who were at least age 50 as of January 1, 1999 and who were participants in one of the prior plans on December 31, 1998. Participants are fully vested in their account balances after three years of service and may choose to receive their account balances as a lump sum or an annuity. In August 2010, the Board of Directors of Atmos Energy approved a proposal to close the Plan to new participants effective October 1, 2010. Additionally, employees participating in the Plan as of October 1, 2010 were allowed to make a one-time election to migrate from the Plan into our defined contribution plan, which was enhanced, effective January 1, 2011.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

The Union Plan is a defined benefit plan that covers substantially all full-time union employees in our Mississippi Division. Under this plan, benefits are based upon years of benefit service and average final earnings. Participants vest in the plan after five years and will receive their benefit in an annuity. In June 2014, active collectively bargained employees of Atmos Energy's Mississippi Division voted to decertify the union. As a result of this vote, effective January 1, 2015, active participants of the Union Plan will transfer to the Plan. Opening account balances will be established at the time of transfer equal to the present value of their respective accrued benefits under the Union Plan at December 31, 2014. In addition, effective January 1, 2015, current retirees in the Union Plan as well as those participants who have terminated and are vested in the Union Plan will transfer to the Plan with the same provisions that were in place at the time of their retirement or termination.

Generally, our funding policy is to contribute annually an amount in accordance with the requirements of the Employee Retirement Income Security Act of 1974, including the funding requirements under the Pension Protection Act of 2006 (PPA). However, additional voluntary contributions are made from time to time as considered necessary. Contributions are intended to provide not only for benefits attributed to service to date but also for those expected to be earned in the future.

During fiscal 2014 and 2013 we contributed \$27.1 million and \$32.7 million in cash to the Plans to achieve a desired level of funding while maximizing the tax deductibility of this payment. Based upon market conditions at September 30, 2014, the current funded position of the Plans and the funding requirements under the PPA, we do not anticipate a minimum required contribution for fiscal 2015. However, we may consider whether a voluntary contribution is prudent to maintain certain funding levels.

We make investment decisions and evaluate performance of the assets in the Master Trust on a medium-term horizon of at least three to five years. We also consider our current financial status when making recommendations and decisions regarding the Master Trust's assets. Finally, we strive to ensure the Master Trust's assets are appropriately invested to maintain an acceptable level of risk and meet the Master Trust's long-term asset investment policy adopted by the Board of Directors.

To achieve these objectives, we invest the Master Trust's assets in equity securities, fixed income securities, interests in commingled pension trust funds, other investment assets and cash and cash equivalents. Investments in equity securities are diversified among the market's various subsectors in an effort to diversify risk and maximize returns. Fixed income securities are invested in investment grade securities. Cash equivalents are invested in securities that either are short term (less than 180 days) or readily convertible to cash with modest risk.

The following table presents asset allocation information for the Master Trust as of September 30, 2014 and 2013.

<u>Security Class</u>	<u>Targeted Allocation Range</u>	<u>Actual Allocation September 30</u>	
		<u>2014</u>	<u>2013</u>
Domestic equities	35%-55%	51.9%	46.5%
International equities	10%-20%	15.3%	16.1%
Fixed income	10%-30%	9.7%	14.9%
Company stock	5%-15%	12.9%	12.6%
Other assets	5%-15%	10.2%	9.9%

At September 30, 2014 and 2013, the Plan held 1,169,700 shares of our common stock, which represented 12.9 percent and 12.6 percent of total Master Trust assets. These shares generated dividend income for the Plan of approximately \$1.7 million and \$1.6 million during fiscal 2014 and 2013.

Our employee pension plan expenses and liabilities are determined on an actuarial basis and are affected by numerous assumptions and estimates including the market value of plan assets, estimates of the expected return on plan assets and assumed discount rates and demographic data. We review the estimates and assumptions

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

underlying our employee pension plans annually based upon a September 30 measurement date. The development of our assumptions is fully described in our significant accounting policies in Note 2. The actuarial assumptions used to determine the pension liability for the Plans were determined as of September 30, 2014 and 2013 and the actuarial assumptions used to determine the net periodic pension cost for the Plans were determined as of September 30, 2013, 2012 and 2011. These assumptions are presented in the following table:

	Pension Liability		Pension Cost		
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Discount rate	4.43%	4.95%	4.95%	4.04%	5.05%
Rate of compensation increase	3.50%	3.50%	3.50%	3.50%	3.50%
Expected return on plan assets	7.25%	7.25%	7.25%	7.75%	7.75%

The following table presents the Plans' accumulated benefit obligation, projected benefit obligation and funded status as of September 30, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
	<u>(In thousands)</u>	
Accumulated benefit obligation	<u>\$466,182</u>	<u>\$446,133</u>
Change in projected benefit obligation:		
Benefit obligation at beginning of year	\$455,799	\$480,031
Service cost	15,345	17,754
Interest cost	22,330	19,334
Actuarial (gain) loss	26,611	(29,822)
Benefits paid	(24,519)	(25,073)
Plan amendments	(1,972)	—
Divestitures	—	(6,425)
Benefit obligation at end of year	<u>493,594</u>	<u>455,799</u>
Change in plan assets:		
Fair value of plan assets at beginning of year	396,887	343,144
Actual return on plan assets	35,289	52,496
Employer contributions	27,110	32,745
Benefits paid	(24,519)	(25,073)
Divestitures	—	(6,425)
Fair value of plan assets at end of year	<u>434,767</u>	<u>396,887</u>
Reconciliation:		
Funded status	(58,827)	(58,912)
Unrecognized prior service cost	—	—
Unrecognized net loss	—	—
Net amount recognized	<u>\$ (58,827)</u>	<u>\$ (58,912)</u>

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Net periodic pension cost for the Plans for fiscal 2014, 2013 and 2012 is recorded as operating expense and included the following components:

	<u>Fiscal Year Ended September 30</u>		
	<u>2014</u>	<u>2013</u>	<u>2012</u>
	(In thousands)		
Components of net periodic pension cost:			
Service cost	\$ 15,345	\$ 17,754	\$ 15,084
Interest cost	22,330	19,334	21,568
Expected return on assets	(23,601)	(22,955)	(21,474)
Amortization of prior service credit	(136)	(141)	(141)
Recognized actuarial loss	<u>13,777</u>	<u>19,066</u>	<u>14,451</u>
Net periodic pension cost	<u>\$ 27,715</u>	<u>\$ 33,058</u>	<u>\$ 29,488</u>

The following table sets forth by level, within the fair value hierarchy, the Master Trust's assets at fair value as of September 30, 2014 and 2013. As required by authoritative accounting literature, assets are categorized in their entirety based on the lowest level of input that is significant to the fair value measurement. The methods used to determine fair value for the assets held by the Master Trust are fully described in Note 2. In addition to the assets shown below, the Master Trust had net accounts receivable of \$2.7 million and \$0.4 million at September 30, 2014 and 2013 which materially approximates fair value due to the short-term nature of these assets.

	<u>Assets at Fair Value as of September 30, 2014</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
	(In thousands)			
Investments:				
Common stocks — domestic equities	\$155,107	\$ —	\$ —	\$155,107
Money market funds	—	11,226	—	11,226
Registered investment companies:				
Domestic funds	63,850	—	—	63,850
International funds	48,134	—	—	48,134
Common/collective trusts — domestic funds	—	61,208	—	61,208
Government securities:				
Mortgage-backed securities	—	12,520	—	12,520
U.S. treasuries	3,117	562	—	3,679
Corporate bonds	—	25,734	—	25,734
Limited partnerships	—	50,496	—	50,496
Real estate	—	—	155	155
Total investments at fair value	<u>\$270,208</u>	<u>\$161,746</u>	<u>\$155</u>	<u>\$432,109</u>

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

	Assets at Fair Value as of September 30, 2013			
	Level 1	Level 2	Level 3	Total
	(In thousands)			
Investments:				
Common stocks — domestic equities	\$143,543	\$ —	\$ —	\$143,543
Money market funds	—	12,266	—	12,266
Registered investment companies:				
Domestic funds	30,200	—	—	30,200
International funds	47,036	—	—	47,036
Common/collective trusts — domestic funds	—	57,627	—	57,627
Government securities:				
Mortgage-backed securities	—	18,446	—	18,446
U.S. treasuries	4,117	663	—	4,780
Corporate bonds	—	35,012	—	35,012
Limited partnerships	—	47,417	—	47,417
Real estate	—	—	155	155
Total investments at fair value	<u>\$224,896</u>	<u>\$171,431</u>	<u>\$155</u>	<u>\$396,482</u>

The fair value of our Level 3 real estate assets was determined using a real estate appraisal obtained from an independent third party that consisted of several unobservable inputs such as comparable land sales values per square foot in the range of \$0.94 to \$2.98 and comparable building sales values per square foot in the range of \$23.13 to \$30.42.

Supplemental Executive Retirement Plans

We have three nonqualified supplemental plans which provide additional pension, disability and death benefits to our officers, division presidents and certain other employees of the Company.

The first plan is referred to as the Supplemental Executive Benefits Plan (SEBP) and covers our officers, division presidents and certain other employees of the Company who were employed on or before August 12, 1998. The SEBP is a defined benefit arrangement which provides a benefit equal to 75 percent of covered compensation under which benefits paid from the underlying qualified defined benefit plan are an offset to the benefits under the SEBP.

In August 1998, we adopted the Supplemental Executive Retirement Plan (SERP) (formerly known as the Performance-Based Supplemental Executive Benefits Plan), which covers all officers or division presidents selected to participate in the plan between August 12, 1998 and August 5, 2009, any corporate officer who may be appointed to the Management Committee after August 5, 2009 and any other employees selected by our Board of Directors at its discretion. The SERP is a defined benefit arrangement which provides a benefit equal to 60 percent of covered compensation under which benefits paid from the underlying qualified defined benefit plan are an offset to the benefits under the SERP.

Effective August 5, 2009, we adopted a new defined benefit Supplemental Executive Retirement Plan (the 2009 SERP), for corporate officers (other than such officer who is appointed as a member of the Company's Management Committee), division presidents or any other employees selected at the discretion of the Board. Under the 2009 SERP, a nominal account has been established for each participant, to which the Company contributes at the end of each calendar year an amount equal to ten percent of the total of each participant's base salary and cash incentive compensation earned during each prior calendar year, beginning December 31, 2009. The benefits vest after three years of service and attainment of age 55 and earn interest credits at the same annual rate as the Company's Pension Account Plan (currently 4.69%).

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

On October 2, 2013, due to the retirement of one of our executives, we recognized a settlement loss of \$4.5 million associated with our SEBP and made a \$16.8 million benefit payment.

On April 1, 2013, due to the retirement of certain executives, we recognized a settlement loss of \$3.2 million associated with the supplemental plans and revalued the net periodic pension cost for the remainder of fiscal 2013. The revaluation of the net periodic pension cost resulted in an increase in the discount rate, effective April 1, 2013, to 4.21 percent, which reduced our net periodic pension cost by approximately \$0.1 million for the remainder of the fiscal year.

Similar to our employee pension plans, we review the estimates and assumptions underlying our supplemental plans annually based upon a September 30 measurement date using the same techniques as our employee pension plans. The actuarial assumptions used to determine the pension liability for the supplemental plans were determined as of September 30, 2014 and 2013 and the actuarial assumptions used to determine the net periodic pension cost for the supplemental plans were determined as of September 30, 2013, 2012 and 2011. These assumptions are presented in the following table:

	Pension Liability		Pension Cost		
	2014	2013	2014	2013	2012
Discount rate	4.43%	4.95%	4.95%	4.04% ⁽¹⁾	5.05%
Rate of compensation increase	3.50%	3.50%	3.50%	3.50%	3.50%

⁽¹⁾ The discount rate for the supplemental plans increased from 4.04% to 4.21% effective April 1, 2013 due to a settlement loss recorded in fiscal 2013.

The following table presents the supplemental plans' accumulated benefit obligation, projected benefit obligation and funded status as of September 30, 2014 and 2013:

	2014	2013
	(In thousands)	
Accumulated benefit obligation	<u>\$ 106,276</u>	<u>\$ 109,817</u>
Change in projected benefit obligation:		
Benefit obligation at beginning of year	\$ 117,080	\$ 130,186
Service cost	3,607	3,039
Interest cost	4,966	4,755
Actuarial (gain) loss	9,468	(6,451)
Benefits paid	(5,085)	(4,375)
Settlements	<u>(16,817)</u>	<u>(10,074)</u>
Benefit obligation at end of year	113,219	117,080
Change in plan assets:		
Fair value of plan assets at beginning of year	—	—
Employer contribution	21,902	14,449
Benefits paid	(5,085)	(4,375)
Settlements	<u>(16,817)</u>	<u>(10,074)</u>
Fair value of plan assets at end of year	—	—
Reconciliation:		
Funded status	(113,219)	(117,080)
Unrecognized prior service cost	—	—
Unrecognized net loss	—	—
Accrued pension cost	<u>\$(113,219)</u>	<u>\$(117,080)</u>

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Assets for the supplemental plans are held in separate rabbi trusts. At September 30, 2014 and 2013, assets held in the rabbi trusts consisted of available-for-sale securities of \$46.2 million and \$44.5 million, which are included in our fair value disclosures in Note 14.

Net periodic pension cost for the supplemental plans for fiscal 2014, 2013 and 2012 is recorded as operating expense and included the following components:

	<u>Fiscal Year Ended September 30</u>		
	<u>2014</u>	<u>2013</u>	<u>2012</u>
	(In thousands)		
Components of net periodic pension cost:			
Service cost	\$ 3,607	\$ 3,039	\$2,108
Interest cost	4,966	4,755	5,142
Amortization of transition asset	—	—	—
Amortization of prior service cost	—	—	—
Recognized actuarial loss	1,948	2,918	2,118
Settlements	<u>4,539</u>	<u>3,160</u>	<u>—</u>
Net periodic pension cost	<u>\$15,060</u>	<u>\$13,872</u>	<u>\$9,368</u>

Estimated Future Benefit Payments

The following benefit payments for our defined benefit plans, which reflect expected future service, as appropriate, are expected to be paid in the following fiscal years:

	<u>Pension Plans</u>	<u>Supplemental Plans</u>
	(In thousands)	
2015	\$ 33,592	\$11,381
2016	32,811	4,617
2017	33,131	17,260
2018	33,501	14,772
2019	34,846	7,675
2020-2024	182,998	32,843

Postretirement Benefits

We sponsor the Retiree Medical Plan for Retirees and Disabled Employees of Atmos Energy Corporation (the Atmos Retiree Medical Plan). This plan provides medical and prescription drug protection to all qualified participants based on their date of retirement. The Atmos Retiree Medical Plan provides different levels of benefits depending on the level of coverage chosen by the participants and the terms of predecessor plans; however, we generally pay 80 percent of the projected net claims and administrative costs and participants pay the remaining 20 percent of this cost.

As of September 30, 2009, the Board of Directors approved a change to the cost sharing methodology for employees who had not met the participation requirements by that date for the Atmos Retiree Medical Plan. Starting on January 1, 2015, the contribution rates that will apply to all non-grandfathered participants will be determined using a new cost sharing methodology by which Atmos Energy will limit its contribution to a three percent cost increase in claims and administrative costs each year. If medical costs covered by the Atmos Retiree Medical Plan increase more than three percent annually, participants will be responsible for the additional costs.

Generally, our funding policy is to contribute annually an amount in accordance with the requirements of ERISA. However, additional voluntary contributions are made annually as considered necessary. Contributions

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

are intended to provide not only for benefits attributed to service to date but also for those expected to be earned in the future. We expect to contribute between \$20 million and \$25 million to our postretirement benefits plan during fiscal 2015.

We maintain a formal investment policy with respect to the assets in our postretirement benefits plan to ensure the assets funding the postretirement benefit plan are appropriately invested to maintain an acceptable level of risk. We also consider our current financial status when making recommendations and decisions regarding the postretirement benefits plan.

We currently invest the assets funding our postretirement benefit plan in diversified investment funds which consist of common stocks, preferred stocks and fixed income securities. The diversified investment funds may invest up to 75 percent of assets in common stocks and convertible securities. The following table presents asset allocation information for the postretirement benefit plan assets as of September 30, 2014 and 2013.

<u>Security Class</u>	<u>Actual Allocation</u> <u>September 30</u>	
	<u>2014</u>	<u>2013</u>
Diversified investment funds	99.7%	96.8%
Cash and cash equivalents	0.3%	3.2%

Similar to our employee pension and supplemental plans, we review the estimates and assumptions underlying our postretirement benefit plan annually based upon a September 30 measurement date using the same techniques as our employee pension plans. The actuarial assumptions used to determine the pension liability for our postretirement plan were determined as of September 30, 2014 and 2013 and the actuarial assumptions used to determine the net periodic pension cost for the postretirement plan were determined as of September 30, 2013, 2012 and 2011. The assumptions are presented in the following table:

	<u>Postretirement Liability</u>		<u>Postretirement Cost</u>		
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Discount rate	4.43%	4.95%	4.95%	4.04%	5.05%
Expected return on plan assets	4.60%	4.60%	4.60%	4.70%	5.00%
Initial trend rate	7.50%	8.00%	8.00%	8.00%	8.00%
Ultimate trend rate	5.00%	5.00%	5.00%	5.00%	5.00%
Ultimate trend reached in	2020	2020	2020	2019	2018

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

The following table presents the postretirement plan's benefit obligation and funded status as of September 30, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
	<u>(In thousands)</u>	
Change in benefit obligation:		
Benefit obligation at beginning of year	\$ 312,148	\$ 308,315
Service cost	16,784	18,800
Interest cost	15,951	12,964
Plan participants' contributions	4,435	3,815
Actuarial (gain) loss	(18,963)	(13,801)
Benefits paid	(13,580)	(14,458)
Plan amendments	(1,657)	—
Divestitures	—	(3,487)
Benefit obligation at end of year	<u>315,118</u>	<u>312,148</u>
Change in plan assets:		
Fair value of plan assets at beginning of year	106,413	77,072
Actual return on plan assets	14,003	13,432
Employer contributions	23,550	26,552
Plan participants' contributions	4,435	3,815
Benefits paid	(13,580)	(14,458)
Fair value of plan assets at end of year	<u>134,821</u>	<u>106,413</u>
Reconciliation:		
Funded status	(180,297)	(205,735)
Unrecognized transition obligation	—	—
Unrecognized prior service cost	—	—
Unrecognized net loss	—	—
Accrued postretirement cost	<u>\$(180,297)</u>	<u>\$(205,735)</u>

Net periodic postretirement cost for fiscal 2014, 2013 and 2012 is recorded as operating expense and included the components presented below.

	<u>Fiscal Year Ended September 30</u>		
	<u>2014</u>	<u>2013</u>	<u>2012</u>
	<u>(In thousands)</u>		
Components of net periodic postretirement cost:			
Service cost	\$16,784	\$18,800	\$16,353
Interest cost	15,951	12,964	13,861
Expected return on assets	(5,167)	(3,988)	(2,607)
Amortization of transition obligation	274	1,081	1,511
Amortization of prior service credit	(1,450)	(1,450)	(1,450)
Recognized actuarial loss	631	4,196	2,648
Net periodic postretirement cost	<u>\$27,023</u>	<u>\$31,603</u>	<u>\$30,316</u>

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Assumed health care cost trend rates have a significant effect on the amounts reported for the plan. A one-percentage point change in assumed health care cost trend rates would have the following effects on the latest actuarial calculations:

	<u>One-Percentage Point Increase</u>	<u>One-Percentage Point Decrease</u>
	<u>(In thousands)</u>	
Effect on total service and interest cost components	\$ 4,533	\$ (3,700)
Effect on postretirement benefit obligation	\$40,922	\$(34,169)

We are currently recovering other postretirement benefits costs through our regulated rates under accrual accounting as prescribed by accounting principles generally accepted in the United States in substantially all of our service areas. Other postretirement benefits costs have been specifically addressed in rate orders in each jurisdiction served by our Kentucky/Mid-States, West Texas, Mid-Tex and Mississippi Divisions as well as our Kansas jurisdiction and Atmos Pipeline — Texas or have been included in a rate case and not disallowed. Management believes that this accounting method is appropriate and will continue to seek rate recovery of accrual-based expenses in its ratemaking jurisdictions that have not yet approved the recovery of these expenses.

The following tables set forth by level, within the fair value hierarchy, the Retiree Medical Plan's assets at fair value as of September 30, 2014 and 2013. The methods used to determine fair value for the assets held by the Retiree Medical Plan are fully described in Note 2.

	<u>Assets at Fair Value as of September 30, 2014</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
	<u>(In thousands)</u>			
Investments:				
Money market funds	\$ —	\$434	\$—	\$ 434
Registered investment companies:				
Domestic funds	11,398	—	—	11,398
International funds	122,989	—	—	122,989
Total investments at fair value	<u>\$134,387</u>	<u>\$434</u>	<u>\$—</u>	<u>\$134,821</u>

	<u>Assets at Fair Value as of September 30, 2013</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
	<u>(In thousands)</u>			
Investments:				
Money market funds	\$ —	\$3,356	\$—	\$ 3,356
Registered investment companies:				
Domestic funds	9,614	—	—	9,614
International funds	93,443	—	—	93,443
Total investments at fair value	<u>\$103,057</u>	<u>\$3,356</u>	<u>\$—</u>	<u>\$106,413</u>

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Estimated Future Benefit Payments

The following benefit payments paid by us, retirees and prescription drug subsidy payments for our post-retirement benefit plans, which reflect expected future service, as appropriate, are expected to be paid in the following fiscal years. Company payments for fiscal 2015 include contributions to our postretirement plan trusts.

	<u>Company Payments</u>	<u>Retiree Payments</u>	<u>Subsidy Payments</u>	<u>Total Postretirement Benefits</u>
	(In thousands)			
2015	\$ 22,177	\$ 3,582	\$—	\$ 25,759
2016	15,008	4,615	—	19,623
2017	17,551	5,796	—	23,347
2018	19,660	7,148	—	26,808
2019	21,302	8,549	—	29,851
2020-2024	127,741	63,524	—	191,265

Defined Contribution Plans

As of September 30, 2014, we maintained three defined contribution benefit plans: the Atmos Energy Corporation Retirement Savings Plan and Trust (the Retirement Savings Plan), the Atmos Energy Corporation Savings Plan for MVG Union Employees (the Union 401K Plan) and the Atmos Energy Holdings, LLC 401K Profit-Sharing Plan (the AEH 401K Profit-Sharing Plan).

The Retirement Savings Plan covers substantially all employees in our regulated operations and is subject to the provisions of Section 401(k) of the Internal Revenue Code. Effective January 1, 2007, employees automatically become participants of the Retirement Savings Plan on the date of employment. Participants may elect a salary reduction up to a maximum of 65 percent of eligible compensation, as defined by the Plan, not to exceed the maximum allowed by the Internal Revenue Service. New participants are automatically enrolled in the Plan at a salary reduction amount of four percent of eligible compensation, from which they may opt out. We match 100 percent of a participant's contributions, limited to four percent of the participant's salary, in our common stock. However, participants have the option to immediately transfer this matching contribution into other funds held within the plan. Participants are eligible to receive matching contributions after completing one year of service. Participants are also permitted to take out loans against their accounts subject to certain restrictions. In August 2010, the Board of Directors of Atmos Energy approved a proposal to close the Pension Account Plan to new participants effective October 1, 2010. New employees participate in our defined contribution plan, which was enhanced, effective January 1, 2011. Employees participating in the Pension Account Plan as of October 1, 2010 were allowed to make a one-time election to migrate from the Plan into the Retirement Savings Plan, effective January 1, 2011. Under the enhanced plan, participants receive a fixed annual contribution of four percent of eligible earnings to their Retirement Savings Plan account. Participants will continue to be eligible for company matching contributions of up to four percent of their eligible earnings and will be fully vested in the fixed annual contribution after three years of service.

The Union 401K Plan covers substantially all Mississippi Division employees who are members of the International Chemical Workers Union Council, United Food and Commercial Workers Union International (the Union) and is subject to the provisions of Section 401(k) of the Internal Revenue Code. Employees of the Union automatically become participants of the Union 401K plan on the date of union membership. We match 50 percent of a participant's contribution in cash, limited to six percent of the participant's eligible contribution. Participants are also permitted to take out loans against their accounts subject to certain restrictions. In June 2014, active collectively bargained employees of Atmos Energy's Mississippi Division voted to decertify the Union. As a result, effective July 19, 2014, active participants of the Union 401K Plan were eligible to participate in the Retirement Savings Plan. Participants that do not actively elect to participate in the Retirement Savings Plan will be automatically enrolled in the Retirement Savings Plan at a salary reduction level of four percent, which they

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

may opt out of within 30 days. In addition, participants may elect to transfer their funds from the Union 401K Plan to the Retirement Savings Plan. Effective January 1, 2015, all remaining participant balances will transfer to the Retirement Savings Plan. Following this transfer, the Union 401K Plan will be terminated.

Matching contributions to the Retirement Savings Plan and the Union 401K Plan are expensed as incurred and amounted to \$10.9 million, \$10.4 million and \$10.5 million for fiscal years 2014, 2013 and 2012. The Board of Directors may also approve discretionary contributions, subject to the provisions of the Internal Revenue Code and applicable Treasury regulations. No discretionary contributions were made for fiscal years 2014, 2013 or 2012. At September 30, 2014 and 2013, the Retirement Savings Plan held 4.5 percent and 4.9 percent of our outstanding common stock.

The AEH 401K Profit-Sharing Plan covers substantially all AEH employees and is subject to the provisions of Section 401(k) of the Internal Revenue Code. Participants may elect a salary reduction up to a maximum of 75 percent of eligible compensation, as defined by the Plan, not to exceed the maximum allowed by the Internal Revenue Service. The Company may elect to make safe harbor contributions up to four percent of the employee's salary which vest immediately. The Company may also make discretionary profit sharing contributions to the AEH 401K Profit-Sharing Plan. Participants become fully vested in the discretionary profit-sharing contributions after three years of service. Participants are also permitted to take out loans against their accounts subject to certain restrictions. Discretionary contributions to the AEH 401K Profit-Sharing Plan are expensed as incurred and amounted to \$1.4 million, \$1.1 million and \$1.2 million for fiscal years 2014, 2013 and 2012.

7. Stock and Other Compensation Plans

Stock-Based Compensation Plans

Total stock-based compensation expense was \$25.5 million, \$17.8 million and \$19.2 million for the fiscal years ended September 30, 2014, 2013 and 2012, primarily related to restricted stock costs.

1998 Long-Term Incentive Plan

In August 1998, the Board of Directors approved and adopted the 1998 Long-Term Incentive Plan (LTIP), which became effective in October 1998 after approval by our shareholders. The LTIP is a comprehensive, long-term incentive compensation plan providing for discretionary awards of incentive stock options, non-qualified stock options, stock appreciation rights, bonus stock, time-lapse restricted stock, time-lapse restricted stock units, performance-based restricted stock units and stock units to certain employees and non-employee directors of the Company and our subsidiaries. The objectives of this plan include attracting and retaining the best personnel, providing for additional performance incentives and promoting our success by providing employees with the opportunity to acquire common stock.

As of September 30, 2014, we were authorized to grant awards for up to a maximum of 8.7 million shares of common stock under this plan subject to certain adjustment provisions. As of September 30, 2014, non-qualified stock options, bonus stock, time-lapse restricted stock, time-lapse restricted stock units, performance-based restricted stock units and stock units had been issued under this plan, and 845,139 shares were available for future issuance.

Restricted Stock Unit Award Grants

As noted above, the LTIP provides for discretionary awards of restricted stock units to help attract, retain and reward employees of Atmos Energy and its subsidiaries. Certain of these awards vest based upon the passage of time and other awards vest based upon the passage of time and the achievement of specified performance targets. The fair value of the awards granted is based on the market price of our stock at the date of grant. The associated expense is recognized ratably over the vesting period.

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Employees who are granted time-lapse restricted stock units under our LTIP have a nonforfeitable right to dividend equivalents that are paid at the same rate at which they are paid on shares of stock without restrictions. Time-lapse restricted stock units contain only a service condition that the employee recipients render continuous services to the Company for a period of three years from the date of grant, except for accelerated vesting in the event of death, disability, change of control of the Company or termination without cause (with certain exceptions). There are no performance conditions required to be met for employees to be vested in time-lapse restricted stock units.

Employees who are granted performance-based restricted stock units under our LTIP have a forfeitable right to dividend equivalents that accrue at the same rate at which they are paid on shares of stock without restrictions. Dividend equivalents on the performance-based restricted stock units are paid in the form of shares upon the vesting of the award. Performance-based restricted stock units contain a service condition that the employee recipients render continuous services to the Company for a period of three years from the beginning of the applicable three-year performance period, except for accelerated vesting in the event of death, disability, change of control of the Company or termination without cause (with certain exceptions) and a performance condition based on a cumulative earnings per share target amount.

The following summarizes information regarding the restricted stock units granted under the plan during the fiscal years ended September 30, 2014, 2013 and 2012:

	2014		2013		2012	
	Number of Restricted Units	Weighted Average Grant-Date Fair Value	Number of Restricted Units	Weighted Average Grant-Date Fair Value	Number of Restricted Units	Weighted Average Grant-Date Fair Value
Nonvested at beginning of year	1,052,844	\$36.20	1,262,582	\$32.46	1,264,142	\$29.56
Granted	464,438	45.05	473,775	40.48	532,711	33.44
Vested	(524,532)	32.67	(657,795)	32.20	(494,308)	26.32
Forfeited	(4,113)	39.00	(25,718)	33.42	(39,963)	29.83
Nonvested at end of year	<u>988,637</u>	<u>\$42.22</u>	<u>1,052,844</u>	<u>\$36.20</u>	<u>1,262,582</u>	<u>\$32.46</u>

As of September 30, 2014, there was \$5.3 million of total unrecognized compensation cost related to non-vested time-lapse restricted stock units granted under the LTIP. That cost is expected to be recognized over a weighted-average period of 1.6 years. The fair value of restricted stock vested during the fiscal years ended September 30, 2014, 2013 and 2012 was \$17.1 million, \$21.2 million and \$13.0 million.

Other Plans

Direct Stock Purchase Plan

We maintain a Direct Stock Purchase Plan, open to all investors, which allows participants to have all or part of their cash dividends paid quarterly in additional shares of our common stock. The minimum initial investment required to join the plan is \$1,250. Direct Stock Purchase Plan participants may purchase additional shares of our common stock as often as weekly with voluntary cash payments of at least \$25, up to an annual maximum of \$100,000.

Outside Directors Stock-For-Fee Plan

In November 1994, the Board of Directors adopted the Outside Directors Stock-for-Fee Plan, which was approved by our shareholders in February 1995. The plan permits non-employee directors to receive all or part of their annual retainer and meeting fees in stock rather than in cash. This plan was terminated by the Board of Directors, effective September 1, 2014, when the LTIP was amended to incorporate substantially all of its provisions.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Equity Incentive and Deferred Compensation Plan for Non-Employee Directors

In November 1998, the Board of Directors adopted the Equity Incentive and Deferred Compensation Plan for Non-Employee Directors, which was approved by our shareholders in February 1999. This plan amended the Atmos Energy Corporation Deferred Compensation Plan for Outside Directors adopted by the Company in May 1990 and replaced the pension payable under our Retirement Plan for Non-Employee Directors. The plan provides non-employee directors of Atmos Energy with the opportunity to defer receipt, until retirement, of compensation for services rendered to the Company and invest deferred compensation into either a cash account or a stock account.

Other Discretionary Compensation Plans

We have an annual incentive program covering substantially all employees to give each employee an opportunity to share in our financial success based on the achievement of key performance measures considered critical to achieving business objectives for a given year with minimum and maximum thresholds. The Company must meet the minimum threshold for the plan to be funded and distributed to employees. These performance measures may include earnings growth objectives, improved cash flow objectives or crucial customer satisfaction and safety results. We monitor progress towards the achievement of the performance measures throughout the year and record accruals based upon the expected payout using the best estimates available at the time the accrual is recorded. During the last several fiscal years, we have used earnings per share as our sole performance measure.

8. Details of Selected Consolidated Balance Sheet Captions

The following tables provide additional information regarding the composition of certain of our balance sheet captions.

Accounts receivable

Accounts receivable was comprised of the following at September 30, 2014 and 2013:

	<u>September 30</u>	
	<u>2014</u>	<u>2013</u>
	(In thousands)	
Billed accounts receivable	\$262,937	\$230,712
Unbilled revenue	62,484	58,710
Other accounts receivable	<u>41,971</u>	<u>33,194</u>
Total accounts receivable	367,392	322,616
Less: allowance for doubtful accounts	<u>(23,992)</u>	<u>(20,624)</u>
Net accounts receivable	<u>\$343,400</u>	<u>\$301,992</u>

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Other current assets

Other current assets as of September 30, 2014 and 2013 were comprised of the following accounts.

	<u>September 30</u>	
	<u>2014</u>	<u>2013</u>
	(In thousands)	
Assets from risk management activities	\$ 45,827	\$11,966
Deferred gas costs	20,069	15,152
Taxes receivable	5,481	3,141
Prepaid expenses	25,039	21,666
Materials and supplies	5,704	5,511
Other	9,145	6,765
Total	<u>\$111,265</u>	<u>\$64,201</u>

Property, plant and equipment

Property, plant and equipment was comprised of the following as of September 30, 2014 and 2013:

	<u>September 30</u>	
	<u>2014</u>	<u>2013</u>
	(In thousands)	
Production plant	\$ 4,821	\$ 5,020
Storage plant	275,579	262,246
Transmission plant	1,622,846	1,362,662
Distribution plant	5,522,794	5,061,711
General plant	735,223	716,189
Intangible plant	38,858	38,444
	<u>8,200,121</u>	<u>7,446,272</u>
Construction in progress	247,579	275,747
	<u>8,447,700</u>	<u>7,722,019</u>
Less: accumulated depreciation and amortization	(1,721,794)	(1,691,364)
Net property, plant and equipment ⁽¹⁾	<u>\$ 6,725,906</u>	<u>\$ 6,030,655</u>

⁽¹⁾ Net property, plant and equipment includes plant acquisition adjustments of \$(76.4) million and \$(83.8) million at September 30, 2014 and 2013.

Goodwill

The following presents our goodwill balance allocated by segment and changes in the balance for the fiscal year ended September 30, 2014:

	<u>Regulated Distribution</u>	<u>Regulated Pipeline</u>	<u>Nonregulated</u>	<u>Total</u>
	(In thousands)			
Balance as of September 30, 2013	\$574,190	\$132,462	\$34,711	\$741,363
Deferred tax adjustments on prior acquisitions ⁽¹⁾	626	40	—	666
Balance as of September 30, 2014	<u>\$574,816</u>	<u>\$132,502</u>	<u>\$34,711</u>	<u>\$742,029</u>

⁽¹⁾ We annually adjust certain deferred taxes recorded in connection with acquisitions completed in fiscal 2001 and fiscal 2004, which resulted in an increase to goodwill and net deferred tax liabilities of \$0.7 million for fiscal 2014.

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Deferred charges and other assets

Deferred charges and other assets as of September 30, 2014 and 2013 were comprised of the following accounts.

	<u>September 30</u>	
	<u>2014</u>	<u>2013</u>
	(In thousands)	
Marketable securities	\$ 79,613	\$ 72,682
Regulatory assets	230,240	273,287
Deferred financing costs	13,698	15,199
Assets from risk management activities	13,038	109,354
Other	<u>14,340</u>	<u>14,595</u>
Total	<u>\$350,929</u>	<u>\$485,117</u>

Accounts payable and accrued liabilities

Accounts payable and accrued liabilities as of September 30, 2014 and 2013 were comprised of the following accounts.

	<u>September 30</u>	
	<u>2014</u>	<u>2013</u>
	(In thousands)	
Trade accounts payable	\$ 77,860	\$ 70,116
Accrued gas payable	179,425	121,202
Accrued liabilities	<u>54,319</u>	<u>50,293</u>
Total	<u>\$311,604</u>	<u>\$241,611</u>

Other current liabilities

Other current liabilities as of September 30, 2014 and 2013 were comprised of the following accounts.

	<u>September 30</u>	
	<u>2014</u>	<u>2013</u>
	(In thousands)	
Customer credit balances and deposits	\$ 82,085	\$ 76,313
Accrued employee costs	46,445	54,034
Deferred gas costs	35,063	16,481
Accrued interest	36,768	36,744
Liabilities from risk management activities	1,730	1,543
Taxes payable	77,601	66,960
Pension and postretirement obligations	11,380	22,940
Current deferred tax liability	48,751	14,697
Regulatory cost of removal accrual	45,061	68,225
Other	<u>17,467</u>	<u>10,954</u>
Total	<u>\$402,351</u>	<u>\$368,891</u>

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Deferred credits and other liabilities

Deferred credits and other liabilities as of September 30, 2014 and 2013 were comprised of the following accounts.

	September 30	
	2014	2013
	(In thousands)	
Customer advances for construction	\$ 9,883	\$11,723
Regulatory liabilities	4,472	1,123
Asset retirement obligation	10,508	6,764
Liabilities from risk management activities	20,126	—
Other	23,881	17,953
Total	\$68,870	\$37,563

9. Leases

Capital and Operating Leases

We have entered into operating leases for office and warehouse space, vehicles and heavy equipment used in our operations. The remaining lease terms range from one to 20 years and generally provide for the payment of taxes, insurance and maintenance by the lessee. Renewal options exist for certain of these leases. We have also entered into capital leases for division offices and operating facilities. Property, plant and equipment included amounts for capital leases of \$1.3 million at September 30, 2014 and 2013. Accumulated depreciation for these capital leases totaled \$1.1 million and \$1.0 million at September 30, 2014 and 2013. Depreciation expense for these assets is included in consolidated depreciation expense on the consolidated statement of income.

The related future minimum lease payments at September 30, 2014 were as follows:

	Capital Leases	Operating Leases
	(In thousands)	
2015	\$186	\$ 16,673
2016	186	16,021
2017	186	16,330
2018	78	15,907
2019	—	15,138
Thereafter	—	75,620
Total minimum lease payments	636	\$155,689
Less amount representing interest	123	
Present value of net minimum lease payments	\$513	

Consolidated lease and rental expense amounted to \$31.7 million, \$32.4 million and \$33.6 million for fiscal 2014, 2013 and 2012.

10. Commitments and Contingencies

Litigation

Beginning in April 2009, Atmos Energy and two subsidiaries of AEH, Atmos Energy Marketing, LLC (AEM) and Atmos Gathering Company, LLC (AGC) (collectively, the Atmos Entities), were involved in a law-

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suit filed in the Circuit Court of Edmonson County, Kentucky related to our Park City Gathering Project. The dispute which gave rise to the litigation involves the amount of royalties due from a third party producer to landowners (who own the mineral rights) for natural gas produced from the landowners' properties. The third party producer was operating pursuant to leases between the landowners and certain investors/working interest owners. The third party producer filed a petition in bankruptcy, which was subsequently dismissed due to the lack of meaningful assets to reorganize or liquidate.

Although certain Atmos Energy companies entered into contracts with the third party producer to gather, treat and ultimately sell natural gas produced from the landowners' properties, no Atmos Energy company had a contractual relationship with the landowners or the investors/working interest owners. After the lawsuit was filed, the landowners were successful in terminating for non-payment of royalties the leases related to the production of natural gas from their properties. Subsequent to termination, the investors/working interest owners under such leases filed additional claims against us for the termination of the leases.

During the trial, the landowners and the investors/working interest owners requested an award of compensatory damages plus punitive damages against us. On December 17, 2010, the jury returned a verdict in favor of the landowners and investor/working interest owners and awarded compensatory damages of \$3.8 million and punitive damages of \$27.5 million payable by Atmos Energy and the two AEH subsidiaries.

A hearing was held on February 28, 2011 to hear a number of motions, including a motion to dismiss the jury verdict and a motion for a new trial. The motions to dismiss the jury verdict and for a new trial were denied. However, the total punitive damages award was reduced from \$27.5 million to \$24.7 million. On October 17, 2011, we filed our brief of appellants with the Kentucky Court of Appeals (Court), appealing the verdict of the trial court. The appellees in this case subsequently filed their appellees' brief with the Court on January 16, 2012, with our reply brief being filed with the Court on March 19, 2012. Oral arguments were held in the case on August 27, 2012.

In an opinion handed down on January 25, 2013, the Court of Appeals overturned the \$28.5 million jury verdict returned against the Atmos Entities. In a unanimous decision by a three-judge panel, the Court of Appeals reversed the claims asserted by the landowners and investors/working interest owners. The Court of Appeals concluded that all of such claims that the Atmos Entities appealed should have been dismissed by the trial court as a matter of law. The Court of Appeals let stand the jury verdict on one claim that Atmos Energy and our subsidiaries chose not to appeal, which was a trespass claim. The jury had awarded a total of \$10,000 in compensatory damages to one landowner on that claim. The Court of Appeals vacated all of the other damages awarded by the jury and remanded the case to the trial court for a new trial, solely on the issue of whether punitive damages should be awarded to that landowner and, if so, in what amount.

The investors/working interest owners, on February 25, 2013, and the landowners, on March 19, 2013, each filed with the Supreme Court of Kentucky, separate motions for discretionary review of the opinion of the Court of Appeals. We filed a response to the motion filed by the investors/working owners on March 27, 2013 and to the landowners' motion on April 17, 2013. The Kentucky Supreme Court denied the motions for discretionary review on February 12, 2014 and the decision of the Court of Appeals became final on February 21, 2014. We had previously accrued what we believed to be an adequate amount for the anticipated resolution of this matter. This accrual was reversed during the second fiscal quarter of fiscal 2014 as the appellate process in this case had been completed. Atmos Energy had also filed a motion with the trial court, the Circuit Court of Edmonson County, Kentucky, on March 10, 2014, seeking a ruling that the remaining landowner was not entitled to any punitive damages on the sole remaining claim of trespass. On May 19, 2014, the Edmonson County Circuit Court entered judgment dismissing any claim for punitive damages relating to the trespass claim. There was no appeal of this judgment. The lawsuit in Edmonson County has now been fully resolved.

In addition, in a related matter, on July 12, 2011, the Atmos Entities filed a lawsuit in the United States District Court, Western District of Kentucky, Atmos Energy Corporation et al. vs. Resource Energy Technologies, LLC and Robert Thorpe and John F. Charles, against the third party producer and its affiliates to recover all

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

costs, including attorneys' fees, incurred by the Atmos Entities, which are associated with the defense and appeal of the case discussed above as well as for all damages awarded to the plaintiffs in such case against the Atmos Entities. The total amount of damages being claimed in the lawsuit is about \$3.5 million, plus interest that continues to accrue. This lawsuit is based upon the indemnification provisions agreed to by the third party producer in favor of Atmos Gathering that are contained in an agreement entered into between Atmos Gathering and the third party producer in May 2009. The defendants filed a motion to dismiss the case on August 25, 2011, with Atmos Energy filing a brief in response to such motion on September 19, 2011. On March 27, 2012 the court denied the motion to dismiss. Atmos Energy filed a motion for partial summary judgment against the defendants with the District Court on July 15, 2014 and filed an Amended Complaint on July 18, 2014.

On August 28, 2014, the court entered an order authorizing the withdrawal of the lawyer representing the estate of Robert Thorpe, giving the Thorpe Estate until October 2, 2014 to engage a new lawyer. On September 29, 2014, Resource Energy Technologies, LLC and John Charles, individually, entered into an agreed-upon judgment in favor of the Atmos Entities in the amount of \$3.6 million, which resolved all claims by the Atmos Entities against those defendants and which dismissed with prejudice all counterclaims against the Atmos Entities. That judgment was settled with the Atmos Entities for \$15,000, based on information obtained in discovery that showed those defendants lacked the ability to pay. The only claims remaining in the case are the Atmos Entities' claims against the Thorpe Estate. The Thorpe Estate has not responded to the motion for partial summary judgment or the amended complaint. In a hearing held on October 7, 2014, the court was advised that the Thorpe Estate was insolvent and without funds to hire another attorney. The court has entered an order to show cause setting the case for a hearing on December 3, 2014 and indicated that if the Thorpe Estate fails to appear, an order of default will be entered.

Tennessee Business License Tax

Atmos Energy, through its affiliate, AEM, has been involved in a dispute with the Tennessee Department of Revenue (TDOR) regarding sales business tax audits over a period of several years. The cumulative assessment approximated \$12 million as of March 31, 2014, which AEM challenged. We had previously accrued in prior years what we believed to be an adequate amount for the anticipated resolution of this matter. With respect to certain issues, AEM and the TDOR filed competing Partial Motions for Summary Judgment with the Chancery Court. On August 2, 2013, the Chancery Court granted the TDOR's Partial Motion for Summary Judgment and denied AEM's Partial Motion for Summary Judgment. An agreed order of dismissal with prejudice between AEM and TDOR was approved by the Chancery Court and entered on May 2, 2014, whereby AEM agreed to pay \$6.2 million to TDOR to resolve all business tax-related liabilities outstanding through September 2014. The State of Tennessee also passed related legislation, effective July 1, 2014, that should help minimize any disputes over this type of sales business tax in the future.

We are a party to other litigation and claims that have arisen in the ordinary course of our business. While the results of such litigation and claims cannot be predicted with certainty, we believe the final outcome of such litigation and claims both individually and in the aggregate will not have a material adverse effect on our financial condition, results of operations or cash flows.

Environmental Matters

We are a party to environmental matters and claims that have arisen in the ordinary course of our business. While the ultimate results of response actions to these environmental matters and claims cannot be predicted with certainty, we believe the final outcome of such response actions will not have a material adverse effect on our financial condition, results of operations or cash flows because we believe that the expenditures related to such response actions will either be recovered through rates, shared with other parties or are adequately covered by insurance.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Purchase Commitments

Our regulated distribution divisions maintain supply contracts with several vendors that generally cover a period of up to one year. Commitments for estimated base gas volumes are established under these contracts on a monthly basis at contractually negotiated prices. Commitments for incremental daily purchases are made as necessary during the month in accordance with the terms of the individual contract.

Our Mid-Tex Division also maintains a limited number of long-term supply contracts to ensure a reliable source of gas for our customers in its service area which obligate it to purchase specified volumes at prices indexed to natural gas distribution hubs. At September 30, 2014, we were committed to purchase 49.7 Bcf within one year and 69.8 Bcf within one to three years under indexed contracts. Purchases under these contracts totaled \$140.9 million, \$89.0 million and \$72.2 million for 2014, 2013, 2012.

Our nonregulated segment has commitments to purchase physical quantities of natural gas under contracts indexed to the forward NYMEX strip or fixed price contracts. At September 30, 2014, we were committed to purchase 111.5 Bcf within one year, 19.8 Bcf within one to three years and 0.5 Bcf after three years under indexed contracts. We are committed to purchase 7.8 Bcf within one year under fixed price contracts with prices ranging from \$1.96 to \$4.49 per Mcf. Purchases under these contracts totaled \$1,687.5 million, \$1,246.1 million and \$978.8 million for 2014, 2013 and 2012.

In addition, our nonregulated segment maintains long-term contracts related to storage and transportation. The estimated contractual demand fees for contracted storage and transportation under these contracts as of September 30, 2014 are as follows (in thousands):

2015	\$ 7,426
2016	2,117
2017	1,437
2018	773
2019	143
Thereafter	<u>214</u>
	<u>\$12,110</u>

Other Contingencies

In December 2007, the Company received data requests from the Division of Investigations of the Office of Enforcement of the Federal Energy Regulatory Commission (the "Commission") in connection with its investigation into possible violations of the Commission's posting and competitive bidding regulations for pre-arranged released firm capacity on natural gas pipelines.

The Company and the Commission entered into a stipulation and consent agreement, which was approved by the Commission on December 9, 2011, thereby resolving this investigation. The Commission's findings of violations were limited to the nonregulated operations of the Company. Under the terms of the agreement, the Company paid to the United States Treasury a total civil penalty of approximately \$6.4 million and to energy assistance programs approximately \$5.6 million in disgorgement of unjust profits plus interest for violations identified during the investigation. The resolution of this matter did not have a material adverse impact on the Company's financial position, results of operations or cash flows and none of the payments were charged to any of the Company's customers. In addition, none of the services the Company provides to any of its regulated or nonregulated customers were affected by the agreement.

In July 2010, the Dodd-Frank Act was enacted, representing an extensive overhaul of the framework for regulation of U.S. financial markets. The Dodd-Frank Act required various regulatory agencies, including the SEC and the Commodities Futures Trading Commission, to establish regulations for implementation of many of

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

the provisions of the Dodd-Frank Act. A number of those regulations have been adopted; we have enacted new procedures and modified existing business practices and contractual arrangements to comply with such regulations. We expect additional regulations to be issued, which should provide additional clarity regarding the extent of the impact of this legislation on us. The costs of participating in financial markets for hedging certain risks inherent in our business may be further increased when these expected additional regulations are adopted. We also anticipate that the Commodities Futures Trading Commission will issue additional related reporting and disclosure obligations.

11. Income Taxes

The components of income tax expense from continuing operations for 2014, 2013 and 2012 were as follows:

	<u>2014</u>	<u>2013</u>	<u>2012</u>
	(In thousands)		
Current			
Federal	\$ —	\$ —	\$ 631
State	5,527	8,178	6,888
Deferred			
Federal	169,106	124,836	103,971
State	12,375	9,605	(13,237)
Investment tax credits	(6)	(20)	(27)
	<u>\$187,002</u>	<u>\$142,599</u>	<u>\$ 98,226</u>

Reconciliations of the provision for income taxes computed at the statutory rate to the reported provisions for income taxes from continuing operations for 2014, 2013 and 2012 are set forth below:

	<u>2014</u>	<u>2013</u>	<u>2012</u>
	(In thousands)		
Tax at statutory rate of 35%	\$166,887	\$130,655	\$101,648
Common stock dividends deductible for tax reporting	(2,307)	(2,153)	(2,096)
State taxes (net of federal benefit)	11,636	11,559	(4,127)
Change in valuation allowance	6,969	1,085	—
Other, net	<u>3,817</u>	<u>1,453</u>	<u>2,801</u>
Income tax expense	<u>\$187,002</u>	<u>\$142,599</u>	<u>\$ 98,226</u>

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Deferred income taxes reflect the tax effect of differences between the basis of assets and liabilities for book and tax purposes. The tax effect of temporary differences that gave rise to significant components of the deferred tax liabilities and deferred tax assets at September 30, 2014 and 2013 are presented below:

	2014	2013
	(In thousands)	
Deferred tax assets:		
Employee benefit plans	\$ 116,157	\$ 115,970
Interest rate agreements	10,565	—
Net operating loss carryforwards	236,626	196,296
Charitable and other credit carryforwards	21,614	20,939
Other	28,849	38,013
Total deferred tax assets	413,811	371,218
Valuation allowance	(6,969)	(1,085)
Net deferred tax assets	406,842	370,133
Deferred tax liabilities:		
Difference in net book value and net tax value of assets	(1,655,894)	(1,445,450)
Pension funding	(17,890)	(23,480)
Gas cost adjustments	(31,252)	(19,182)
Interest rate agreements	—	(21,726)
Other	(37,173)	(39,045)
Total deferred tax liabilities	(1,742,209)	(1,548,883)
Net deferred tax liabilities	<u>\$(1,335,367)</u>	<u>\$(1,178,750)</u>
Deferred credits for rate regulated entities	<u>\$ (109)</u>	<u>\$ (51)</u>

At September 30, 2014, we had \$224.2 million of federal net operating loss carryforwards, \$12.4 million of state net operating loss carryforwards (net of federal effects), \$10.1 million of federal alternative minimum tax credit carryforwards, \$1.0 million of state tax credits and \$10.5 million in charitable contribution carryforwards. The alternative minimum tax credit carryforwards do not expire. The federal net operating loss carryforwards are available to offset taxable income and will begin to expire in 2029. Depending on the jurisdiction in which the state net operating loss was generated, the state net operating loss carryforwards will begin to expire between 2016 and 2030. The state tax credits will begin to expire in 2018.

The Company's charitable contribution carryforwards expire in 2014 - 2019. We believe it is more likely than not that the benefit from certain charitable contribution carryforwards will not be realized. Due to the uncertainty of realizing a benefit from the deferred tax asset recorded for charitable contribution carryforwards, a valuation allowance of 7.0 million and 1.1 million was recognized for the years ended September 30, 2014 and 2013.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

At September 30, 2014, we had recorded liabilities associated with unrecognized tax benefits totaling \$12.6 million. The following table reconciles the beginning and ending balance of our unrecognized tax benefits:

	<u>2014</u>	<u>2013</u>
	(In thousands)	
Unrecognized tax benefits — beginning balance	\$ 4,158	\$ 2,817
Increase resulting from prior period tax positions	3,846	—
Increase resulting from current period tax positions	4,625	1,341
Unrecognized tax benefits — ending balance	12,629	4,158
Accrued interest and penalties	411	—
Gross unrecognized tax benefits	13,040	4,158
Less: deferred federal and state income tax benefits	(4,564)	(1,455)
Total unrecognized tax benefits that, if recognized, would impact the effective income tax rate as of the end of the year	<u>\$ 8,476</u>	<u>\$ 2,703</u>

Additionally, results for fiscal 2012 were favorably impacted by a state tax benefit of \$13.6 million (net of federal effects). Due to the completion of the sale of our Missouri, Iowa and Illinois service areas in the fiscal fourth quarter, the Company updated its analysis of the tax rate at which deferred taxes would reverse in the future to reflect the sale of these service areas. The updated analysis supported a reduction in the deferred tax rate which when applied to the balance of taxable income deferred to future periods resulted in a reduction of the Company's overall deferred tax liability.

We file income tax returns in the U.S. federal jurisdiction as well as in various states where we have operations. We have concluded substantially all U.S. federal income tax matters through fiscal year 2007.

12. Financial Instruments

We use financial instruments to mitigate commodity price risk and interest rate risk. The objectives and strategies for using financial instruments have been tailored to our regulated and nonregulated businesses. Currently, we utilize financial instruments in our regulated distribution and nonregulated segments. We currently do not manage commodity price risk with financial instruments in our regulated pipeline segment.

Our financial instruments do not contain any credit-risk-related or other contingent features that could cause accelerated payments when our financial instruments are in net liability positions.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

As discussed in Note 2, we report our financial instruments as risk management assets and liabilities, each of which is classified as current or noncurrent based upon the anticipated settlement date of the underlying financial instrument. The following table shows the fair values of our risk management assets and liabilities by segment at September 30, 2014 and 2013:

	<u>Regulated Distribution</u>	<u>Nonregulated</u> (In thousands)	<u>Total</u>
September 30, 2014			
Assets from risk management activities, current ⁽¹⁾	\$ 23,102	\$22,725	\$ 45,827
Assets from risk management activities, noncurrent	13,038	—	13,038
Liabilities from risk management activities, current ⁽¹⁾	(1,730)	—	(1,730)
Liabilities from risk management activities, noncurrent ⁽¹⁾	<u>(20,126)</u>	<u>—</u>	<u>(20,126)</u>
Net assets	<u>\$ 14,284</u>	<u>\$22,725</u>	<u>\$ 37,009</u>
September 30, 2013			
Assets from risk management activities, current ⁽²⁾	\$ 1,837	\$10,129	\$ 11,966
Assets from risk management activities, noncurrent	109,354	—	109,354
Liabilities from risk management activities, current ⁽²⁾	(1,543)	—	(1,543)
Liabilities from risk management activities, noncurrent ⁽²⁾	<u>—</u>	<u>—</u>	<u>—</u>
Net assets	<u>\$109,648</u>	<u>\$10,129</u>	<u>\$119,777</u>

⁽¹⁾ Includes \$25.8 million of cash held on deposit to collateralize certain financial instruments. Of this amount, \$3.1 million was used to offset current and noncurrent risk management liabilities under master netting arrangements and the remaining \$22.7 million is classified as current risk management assets.

⁽²⁾ Includes \$24.8 million of cash held on deposit to collateralize certain financial instruments. Of this amount, \$14.7 million was used to offset current and noncurrent risk management liabilities under master netting arrangements and the remaining \$10.1 million is classified as current risk management assets.

Regulated Commodity Risk Management Activities

Although our purchased gas cost adjustment mechanisms essentially insulate our regulated distribution segment from commodity price risk, our customers are exposed to the effects of volatile natural gas prices. We manage this exposure through a combination of physical storage, fixed-price forward contracts and financial instruments, primarily over-the-counter swap and option contracts, in an effort to minimize the impact of natural gas price volatility on our customers during the winter heating season.

Our regulated distribution gas supply department is responsible for executing this segment's commodity risk management activities in conformity with regulatory requirements. In jurisdictions where we are permitted to mitigate commodity price risk through financial instruments, the relevant regulatory authorities may establish the level of heating season gas purchases that can be hedged. Historically, if the regulatory authority does not establish this level, we seek to hedge between 25 and 50 percent of anticipated heating season gas purchases using financial instruments. For the 2013-2014 heating season (generally October through March), in the jurisdictions where we are permitted to utilize financial instruments, we hedged approximately 32 percent, or approximately 24.8 Bcf of the winter flowing gas requirements at a weighted average cost of approximately \$4.02 per Mcf. We have not designated these financial instruments as hedges.

Nonregulated Commodity Risk Management Activities

In our nonregulated operations, we buy, sell and deliver natural gas at competitive prices by aggregating and purchasing gas supply, arranging transportation and storage logistics and effectively managing commodity price risk.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

As a result of these activities, our nonregulated segment is exposed to risks associated with changes in the market price of natural gas. We manage our exposure to such risks through a combination of physical storage and financial instruments, including futures, over-the-counter and exchange-traded options and swap contracts with counterparties. Future contracts provide the right to buy or sell the commodity at a fixed price in the future. Option contracts provide the right, but not the requirement, to buy or sell the commodity at a fixed price. Swap contracts require receipt of payment for the commodity based on the difference between a fixed price and the market price on the settlement date.

We use financial instruments, designated as cash flow hedges of anticipated purchases and sales at index prices, to mitigate the commodity price risk associated with deliveries under fixed-priced forward contracts to deliver gas to customers. These financial instruments have maturity dates ranging from one to 61 months. We use financial instruments, designated as fair value hedges, to hedge natural gas inventory used in these operations. We also use storage and basis swaps, futures and various over-the-counter and exchange-traded options primarily to protect the economic value of our fixed price and storage books. These financial instruments have not been designated as hedges.

Our nonregulated risk management activities are controlled through various risk management policies and procedures. Our Audit Committee has oversight responsibility for our nonregulated risk management limits and policies. A risk committee, comprised of corporate and business unit officers, is responsible for establishing and enforcing our nonregulated risk management policies and procedures.

Under our risk management policies, we seek to match our financial instrument positions to our physical storage positions as well as our expected current and future sales and purchase obligations in order to maintain no open positions at the end of each trading day. The determination of our net open position as of any day, however, requires us to make assumptions as to future circumstances, including the use of gas by our customers in relation to our anticipated storage and market positions. Because the price risk associated with any net open position at the end of each day may increase if the assumptions are not realized, we review these assumptions as part of our daily monitoring activities. Our operations can also be affected by intraday fluctuations of gas prices, since the price of natural gas purchased or sold for future delivery earlier in the day may not be hedged until later in the day. At times, limited net open positions related to our existing and anticipated commitments may occur. At the close of business on September 30, 2014, our nonregulated segment had net open positions (including existing storage and related financial contracts) of 0.1 Bcf.

Interest Rate Risk Management Activities

We periodically manage interest rate risk through the use of forward starting interest rate swaps, interest rate swaps, and prior to fiscal 2012, Treasury lock agreements, to fix the Treasury yield component of the interest cost associated with anticipated financings.

In October 2012, we entered into forward starting interest rate swaps to fix the Treasury yield component associated with the anticipated issuance of \$500 million and \$250 million unsecured senior notes in fiscal 2015 and fiscal 2017, which we designated as cash flow hedges at the time the agreements were executed. In fiscal 2014, we entered into forward starting interest rate swaps to effectively fix the Treasury yield component associated with \$400 million of the anticipated issuance of \$450 million unsecured senior notes in fiscal 2019, which we designated as cash flow hedges at the time the agreements were executed. Accordingly, unrealized gains and losses associated with the forward starting interest rate swaps will be recorded as a component of accumulated other comprehensive income (loss). When the forward starting interest rate swaps settle, the realized gain or loss will be recorded as a component of accumulated other comprehensive income (loss) and recognized as a component of interest expense over the life of the related financing arrangement. Hedge ineffectiveness to the extent incurred, will be reported as a component of interest expense.

In August 2011, we entered into three Treasury lock agreements to fix the Treasury yield component of the interest cost associated with \$350 million out of a total \$500 million of senior notes that were issued on January 11,

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

2013. We designated these Treasury locks as cash flow hedges. The Treasury locks were settled on January 8, 2013 with a payment of \$66.6 million to the counterparties due to a decrease in the 30-year Treasury rates between inception of the Treasury locks and settlement. Because the Treasury locks were effective, the \$66.6 million unrealized loss was recorded as a component of accumulated other comprehensive income and is being recognized as a component of interest expense over the 30-year life of the senior notes.

In the fourth quarter of fiscal 2012 we entered into an interest rate swap to fix the LIBOR component of our \$260 million short-term financing facility through December 27, 2012. We recorded an immaterial loss upon settlement of the swap, which was recorded as a component of interest expense as we did not designate the interest rate swap as a hedge.

In prior years, we entered into several Treasury lock agreements to fix the Treasury yield component of the interest cost of financing for various issuances of long-term debt and senior notes. The gains and losses realized upon settlement of these Treasury locks were recorded as a component of accumulated other comprehensive income (loss) when they were settled and are being recognized as a component of interest expense over the life of the associated notes from the date of settlement. The remaining amortization periods for the settled Treasury locks extend through fiscal 2043.

Quantitative Disclosures Related to Financial Instruments

The following tables present detailed information concerning the impact of financial instruments on our consolidated balance sheet and income statements.

As of September 30, 2014, our financial instruments were comprised of both long and short commodity positions. A long position is a contract to purchase the commodity, while a short position is a contract to sell the commodity. As of September 30, 2014, we had net long/(short) commodity contracts outstanding in the following quantities:

<u>Contract Type</u>	<u>Hedge Designation</u>	<u>Regulated Distribution</u>	<u>Nonregulated</u>
		Quantity (MMcf)	
Commodity contracts	Fair Value	—	(10,298)
	Cash Flow	—	49,290
	Not designated	<u>31,812</u>	<u>96,711</u>
		<u>31,812</u>	<u>135,703</u>

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Financial Instruments on the Balance Sheet

The following tables present the fair value and balance sheet classification of our financial instruments by operating segment as of September 30, 2014 and 2013. The gross amounts of recognized assets and liabilities are netted within our Consolidated Balance Sheets to the extent that we have netting arrangements with the counterparties.

	<u>Balance Sheet Location</u>	<u>Regulated Distribution</u>		<u>Nonregulated</u>	
		<u>Assets</u>	<u>Liabilities</u>	<u>Assets</u>	<u>Liabilities</u>
(In thousands)					
September 30, 2014					
Designated As Hedges:					
Commodity contracts	Other current assets / Other current liabilities	\$ —	\$ —	\$ 8,912	\$ (7,082)
Interest rate contracts	Other current assets / Other current liabilities	21,869	—	—	—
Commodity contracts	Deferred charges and other assets / Deferred credits and other liabilities	—	—	757	(2,459)
Interest rate contracts	Deferred charges and other assets / Deferred credits and other liabilities	12,608	(19,835)	—	—
Total		<u>34,477</u>	<u>(19,835)</u>	<u>9,669</u>	<u>(9,541)</u>
Not Designated As Hedges:					
Commodity contracts	Other current assets / Other current liabilities	1,233	(1,730)	43,677	(47,729)
Commodity contracts	Deferred charges and other assets / Deferred credits and other liabilities	430	(291)	15,677	(14,786)
Total		<u>1,663</u>	<u>(2,021)</u>	<u>59,354</u>	<u>(62,515)</u>
Gross Financial Instruments		<u>36,140</u>	<u>(21,856)</u>	<u>69,023</u>	<u>(72,056)</u>
Gross Amounts Offset on Consolidated Balance Sheet:					
Contract netting		—	—	(69,023)	69,023
Net Financial Instruments		<u>36,140</u>	<u>(21,856)</u>	<u>—</u>	<u>(3,033)</u>
Cash collateral		—	—	22,725	3,033
Net Assets/Liabilities from Risk Management Activities		<u>\$36,140</u>	<u>\$(21,856)</u>	<u>\$ 22,725</u>	<u>\$ —</u>

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

	<u>Balance Sheet Location</u>	<u>Regulated Distribution</u>		<u>Nonregulated</u>	
		<u>Assets</u>	<u>Liabilities</u>	<u>Assets</u>	<u>Liabilities</u>
(In thousands)					
September 30, 2013					
Designated As Hedges:					
Commodity contracts ...	Other current assets / Other current liabilities	\$ —	\$ —	\$ 9,094	\$ (12,173)
Commodity contracts ...	Deferred charges and other assets / Deferred credits and other liabilities	—	—	416	(1,639)
Interest rate contracts ...	Deferred charges and other assets / Deferred credits and other liabilities	<u>107,512</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total		<u>107,512</u>	<u>—</u>	<u>9,510</u>	<u>(13,812)</u>
Not Designated As Hedges:					
Commodity contracts ...	Other current assets / Other current liabilities	1,837	(1,543)	65,388	(70,876)
Commodity contracts ...	Deferred charges and other assets / Deferred credits and other liabilities	<u>1,842</u>	<u>—</u>	<u>40,982</u>	<u>(45,892)</u>
Total		<u>3,679</u>	<u>(1,543)</u>	<u>106,370</u>	<u>(116,768)</u>
Gross Financial Instruments		111,191	(1,543)	115,880	(130,580)
Gross Amounts Offset on Consolidated Balance Sheet:					
Contract netting		<u>—</u>	<u>—</u>	<u>(115,875)</u>	<u>115,875</u>
Net Financial Instruments		111,191	(1,543)	5	(14,705)
Cash collateral		<u>—</u>	<u>—</u>	<u>10,124</u>	<u>14,705</u>
Net Assets/Liabilities from Risk Management Activities		<u>\$111,191</u>	<u>\$(1,543)</u>	<u>\$ 10,129</u>	<u>\$ —</u>

Impact of Financial Instruments on the Income Statement

Hedge ineffectiveness for our nonregulated segment is recorded as a component of unrealized gross profit and primarily results from differences in the location and timing of the derivative instrument and the hedged item. Hedge ineffectiveness could materially affect our results of operations for the reported period. For the years ended September 30, 2014, 2013 and 2012, we recognized a gain arising from fair value and cash flow hedge ineffectiveness of \$1.9 million, \$18.2 million and \$23.1 million. Additional information regarding ineffectiveness recognized in the income statement is included in the tables below.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Fair Value Hedges

The impact of our nonregulated commodity contracts designated as fair value hedges and the related hedged item on our consolidated income statement for the years ended September 30, 2014, 2013 and 2012 is presented below.

	<u>Fiscal Year Ended September 30</u>		
	<u>2014</u>	<u>2013</u>	<u>2012</u>
	(In thousands)		
Commodity contracts	\$ (792)	\$ 2,165	\$30,266
Fair value adjustment for natural gas inventory designated as the hedged item	<u>2,486</u>	<u>15,938</u>	<u>(5,797)</u>
Total decrease in purchased gas cost	<u>\$1,694</u>	<u>\$18,103</u>	<u>\$24,469</u>
The decrease in purchased gas cost is comprised of the following:			
Basis ineffectiveness	\$ (919)	\$ (208)	\$ 1,170
Timing ineffectiveness	<u>2,613</u>	<u>18,311</u>	<u>23,299</u>
	<u>\$1,694</u>	<u>\$18,103</u>	<u>\$24,469</u>

Basis ineffectiveness arises from natural gas market price differences between the locations of the hedged inventory and the delivery location specified in the hedge instruments. Timing ineffectiveness arises due to changes in the difference between the spot price and the futures price, as well as the difference between the timing of the settlement of the futures and the valuation of the underlying physical commodity. As the commodity contract nears the settlement date, spot-to-forward price differences should converge, which should reduce or eliminate the impact of this ineffectiveness on purchased gas cost.

To the extent that the Company's natural gas inventory does not qualify as a hedged item in a fair-value hedge, or has not been designated as such, the natural gas inventory is valued at the lower of cost or market. During the year ended September 30, 2012, we recorded a \$1.7 million charge to write down nonqualifying natural gas inventory to market. We did not record a writedown for nonqualifying natural gas inventory for the years ended September 30, 2014 and 2013.

Cash Flow Hedges

The impact of cash flow hedges on our consolidated income statements for the years ended September 30, 2014, 2013 and 2012 is presented below. Note that this presentation does not reflect the financial impact arising from the hedged physical transaction. Therefore, this presentation is not indicative of the economic gross profit we realized when the underlying physical and financial transactions were settled.

	<u>Fiscal Year Ended September 30, 2014</u>		
	<u>Regulated Distribution</u>	<u>Nonregulated (In thousands)</u>	<u>Consolidated</u>
Gain reclassified from AOCI for effective portion of commodity contracts	\$ —	\$8,365	\$ 8,365
Gain arising from ineffective portion of commodity contracts	<u>—</u>	<u>198</u>	<u>198</u>
Total impact on purchased gas cost	<u>—</u>	<u>8,563</u>	<u>8,563</u>
Net loss on settled interest rate agreements reclassified from AOCI into interest expense	<u>(4,230)</u>	<u>—</u>	<u>(4,230)</u>
Total impact from cash flow hedges	<u>\$(4,230)</u>	<u>\$8,563</u>	<u>\$ 4,333</u>

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

	<u>Fiscal Year Ended September 30, 2013</u>		
	<u>Regulated Distribution</u>	<u>Nonregulated (In thousands)</u>	<u>Consolidated</u>
Loss reclassified from AOCI for effective portion of commodity contracts	\$ —	\$(10,778)	\$(10,778)
Gain arising from ineffective portion of commodity contracts	<u>—</u>	<u>97</u>	<u>97</u>
Total impact on purchased gas cost	—	(10,681)	(10,681)
Net loss on settled interest rate agreements reclassified from AOCI into interest expense	<u>(3,489)</u>	<u>—</u>	<u>(3,489)</u>
Total impact from cash flow hedges	<u><u>\$(3,489)</u></u>	<u><u>\$(10,681)</u></u>	<u><u>\$(14,170)</u></u>

	<u>Fiscal Year Ended September 30, 2012</u>		
	<u>Regulated Distribution</u>	<u>Nonregulated (In thousands)</u>	<u>Consolidated</u>
Loss reclassified from AOCI for effective portion of commodity contracts	\$ —	\$(62,678)	\$(62,678)
Loss arising from ineffective portion of commodity contracts	<u>—</u>	<u>(1,369)</u>	<u>(1,369)</u>
Total impact on purchased gas cost	—	(64,047)	(64,047)
Net loss on settled interest rate agreements reclassified from AOCI into interest expense	<u>(2,009)</u>	<u>—</u>	<u>(2,009)</u>
Total impact from cash flow hedges	<u><u>\$(2,009)</u></u>	<u><u>\$(64,047)</u></u>	<u><u>\$(66,056)</u></u>

The following table summarizes the gains and losses arising from hedging transactions that were recognized as a component of other comprehensive income (loss), net of taxes, for the years ended September 30, 2014 and 2013. The amounts included in the table below exclude gains and losses arising from ineffectiveness because these amounts are immediately recognized in the income statement as incurred.

	<u>Fiscal Year Ended September 30</u>	
	<u>2014</u>	<u>2013</u>
	<u>(In thousands)</u>	
<i>Increase (decrease) in fair value:</i>		
Interest rate agreements	\$(58,973)	\$79,963
Forward commodity contracts	7,904	(2,057)
<i>Recognition of (gains) losses in earnings due to settlements:</i>		
Interest rate agreements	2,686	2,216
Forward commodity contracts	<u>(5,102)</u>	<u>6,576</u>
Total other comprehensive income (loss) from hedging, net of tax ⁽¹⁾	<u><u>\$(53,485)</u></u>	<u><u>\$86,698</u></u>

⁽¹⁾ Utilizing an income tax rate ranging from approximately 37 percent to 39 percent based on the effective rates in each taxing jurisdiction.

Deferred gains (losses) recorded in AOCI associated with our interest rate agreements are recognized in earnings as they are amortized, while deferred losses associated with commodity contracts are recognized in earnings upon settlement. The following amounts, net of deferred taxes, represent the expected recognition in earnings of the deferred gains (losses) recorded in AOCI associated with our financial instruments, based upon

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

the fair values of these financial instruments as of September 30, 2014. However, the table below does not include the expected recognition in earnings of the interest rate agreements entered into in October 2012 and fiscal 2014 as those financial instruments have not yet settled.

	Interest Rate Agreements	Commodity Contracts	Total
	(In thousands)		
2015	\$ (804)	\$ (632)	\$ (1,436)
2016	(634)	(907)	(1,541)
2017	(735)	(107)	(842)
2018	(936)	(38)	(974)
2019	(961)	10	(951)
Thereafter	(23,609)	—	(23,609)
Total ⁽¹⁾	\$(27,679)	\$(1,674)	\$(29,353)

⁽¹⁾ Utilizing an income tax rate ranging from approximately 37 percent to 39 percent based on the effective rates in each taxing jurisdiction.

Financial Instruments Not Designated as Hedges

The impact of financial instruments that have not been designated as hedges on our consolidated income statements for the years ended September 30, 2014, 2013 and 2012 was an increase (decrease) in purchased gas cost of \$(5.0) million, \$3.0 million and \$(2.5) million. Note that this presentation does not reflect the expected gains or losses arising from the underlying physical transactions associated with these financial instruments. Therefore, this presentation is not indicative of the economic gross profit we realized when the underlying physical and financial transactions were settled.

As discussed above, financial instruments used in our regulated distribution segment are not designated as hedges. However, there is no earnings impact on our regulated distribution segment as a result of the use of these financial instruments because the gains and losses arising from the use of these financial instruments are recognized in the consolidated statement of income as a component of purchased gas cost when the related costs are recovered through our rates and recognized in revenue. Accordingly, the impact of these financial instruments is excluded from this presentation.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

13. Accumulated Other Comprehensive Income

We record deferred gains (losses) in accumulated other comprehensive income (AOCI) related to available-for-sale securities, interest rate agreement cash flow hedges and commodity contract cash flow hedges. Deferred gains (losses) for our available-for-sale securities and commodity contract cash flow hedges are recognized in earnings upon settlement, while deferred gains (losses) related to our interest rate agreement cash flow hedges are recognized in earnings as they are amortized. The following tables provide the components of our accumulated other comprehensive income (loss) balances, net of the related tax effects allocated to each component of other comprehensive income.

	<u>Available- for-Sale Securities</u>	<u>Interest Rate Agreement Cash Flow Hedges</u>	<u>Commodity Contracts Cash Flow Hedges</u>	<u>Total</u>
	(In thousands)			
September 30, 2013	\$5,448	\$ 37,906	\$(4,476)	\$ 38,878
Other comprehensive income (loss) before reclassifications ..	3,009	(58,973)	7,904	(48,060)
Amounts reclassified from accumulated other comprehensive income	<u>(795)</u>	<u>2,686</u>	<u>(5,102)</u>	<u>(3,211)</u>
Net current-period other comprehensive income (loss)	<u>2,214</u>	<u>(56,287)</u>	<u>2,802</u>	<u>(51,271)</u>
September 30, 2014	<u>\$7,662</u>	<u>\$(18,381)</u>	<u>\$(1,674)</u>	<u>\$(12,393)</u>

	<u>Available- for-Sale Securities</u>	<u>Interest Rate Agreement Cash Flow Hedges</u>	<u>Commodity Contracts Cash Flow Hedges</u>	<u>Total</u>
	(In thousands)			
September 30, 2012	\$ 5,661	\$(44,273)	\$(8,995)	\$(47,607)
Other comprehensive income (loss) before reclassifications ..	1,162	79,963	(2,057)	79,068
Amounts reclassified from accumulated other comprehensive income	<u>(1,375)</u>	<u>2,216</u>	<u>6,576</u>	<u>7,417</u>
Net current-period other comprehensive income (loss)	<u>(213)</u>	<u>82,179</u>	<u>4,519</u>	<u>86,485</u>
September 30, 2013	<u>\$ 5,448</u>	<u>\$ 37,906</u>	<u>\$(4,476)</u>	<u>\$ 38,878</u>

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

The following tables detail reclassifications out of AOCI for the fiscal years ended September 30, 2014 and 2013. Amounts in parentheses below indicate decreases to net income in the statement of income.

<u>Accumulated Other Comprehensive Income Components</u>	<u>Fiscal Year Ended September 30, 2014</u>	
	<u>Amount Reclassified from Accumulated Other Comprehensive Income</u>	<u>Affected Line Item in the Statement of Income</u>
	(In thousands)	
Available-for-sale securities	\$ 1,252	Operation and maintenance expense
	1,252	Total before tax
	(457)	Tax expense
	<u>\$ 795</u>	Net of tax
<i>Cash flow hedges</i>		
Interest rate agreements	\$(4,230)	Interest charges
Commodity contracts	8,365	Purchased gas cost
	4,135	Total before tax
	(1,719)	Tax expense
	<u>\$ 2,416</u>	Net of tax
Total reclassifications	<u>\$ 3,211</u>	Net of tax
	<u>Fiscal Year Ended September 30, 2013</u>	
<u>Accumulated Other Comprehensive Income Components</u>	<u>Amount Reclassified from Accumulated Other Comprehensive Income</u>	<u>Affected Line Item in the Statement of Income</u>
	(In thousands)	
Available-for-sale securities	\$ 2,166	Operation and maintenance expense
	2,166	Total before tax
	(791)	Tax expense
	<u>\$ 1,375</u>	Net of tax
<i>Cash flow hedges</i>		
Interest rate agreements	\$ (3,489)	Interest charges
Commodity contracts	(10,778)	Purchased gas cost
	(14,267)	Total before tax
	5,475	Tax benefit
	<u>\$ (8,792)</u>	Net of tax
Total reclassifications	<u>\$ (7,417)</u>	Net of tax

14. Fair Value Measurements

We report certain assets and liabilities at fair value, which is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). We record cash and cash equivalents, accounts receivable and accounts payable at carrying value, which substantially approximates fair value due to the short-term nature of these assets and liabilities. For other financial assets and liabilities, we primarily use quoted market prices and other observable market pricing information to minimize the use of unobservable pricing inputs in our measurements when determining fair value. The methods used to determine fair value for our assets and liabilities are fully described in Note 2.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Fair value measurements also apply to the valuation of our pension and post-retirement plan assets. The fair value of these assets is presented in Note 6.

Quantitative Disclosures

Financial Instruments

The classification of our fair value measurements requires judgment regarding the degree to which market data are observable or corroborated by observable market data. The following tables summarize, by level within the fair value hierarchy, our assets and liabilities that were accounted for at fair value on a recurring basis as of September 30, 2014 and 2013. As required under authoritative accounting literature, assets and liabilities are categorized in their entirety based on the lowest level of input that is significant to the fair value measurement.

	<u>Quoted Prices in Active Markets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)⁽¹⁾</u>	<u>Significant Other Unobservable Inputs (Level 3)</u>	<u>Netting and Cash Collateral⁽²⁾</u>	<u>September 30, 2014</u>
	(In thousands)				
Assets:					
Financial instruments					
Regulated distribution segment	\$ —	\$ 36,140	\$ —	\$ —	\$ 36,140
Nonregulated segment	<u>25</u>	<u>68,998</u>	<u>—</u>	<u>(46,298)</u>	<u>22,725</u>
Total financial instruments	25	105,138	—	(46,298)	58,865
Hedged portion of gas stored underground	40,492	—	—	—	40,492
Available-for-sale securities					
Money market funds	—	2,185	—	—	2,185
Registered investment companies	44,014	—	—	—	44,014
Bonds	<u>—</u>	<u>33,414</u>	<u>—</u>	<u>—</u>	<u>33,414</u>
Total available-for-sale securities	<u>44,014</u>	<u>35,599</u>	<u>—</u>	<u>—</u>	<u>79,613</u>
Total assets	<u><u>\$84,531</u></u>	<u><u>\$140,737</u></u>	<u><u>\$ —</u></u>	<u><u>\$(46,298)</u></u>	<u><u>\$178,970</u></u>
Liabilities:					
Financial instruments					
Regulated distribution segment	\$ —	\$ 21,856	\$ —	\$ —	\$ 21,856
Nonregulated segment	<u>12</u>	<u>72,044</u>	<u>—</u>	<u>(72,056)</u>	<u>—</u>
Total liabilities	<u><u>\$ 12</u></u>	<u><u>\$ 93,900</u></u>	<u><u>\$ —</u></u>	<u><u>\$(72,056)</u></u>	<u><u>\$ 21,856</u></u>

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2) ⁽¹⁾	Significant Other Unobservable Inputs (Level 3)	Netting and Cash Collateral ⁽²⁾	September 30, 2013
	(In thousands)				
Assets:					
Financial instruments					
Regulated distribution segment	\$ —	\$111,191	\$ —	\$ —	\$111,191
Nonregulated segment	745	115,135	—	(105,751)	10,129
Total financial instruments	745	226,326	—	(105,751)	121,320
Hedged portion of gas stored underground	44,758	—	—	—	44,758
Available-for-sale securities					
Money market funds	—	4,428	—	—	4,428
Registered investment companies	40,094	—	—	—	40,094
Bonds	—	28,160	—	—	28,160
Total available-for-sale securities	40,094	32,588	—	—	72,682
Total assets	<u>\$85,597</u>	<u>\$258,914</u>	<u>\$ —</u>	<u>\$(105,751)</u>	<u>\$238,760</u>
Liabilities:					
Financial instruments					
Regulated distribution segment	\$ —	\$ 1,543	\$ —	\$ —	\$ 1,543
Nonregulated segment	158	130,422	—	(130,580)	—
Total liabilities	<u>\$ 158</u>	<u>\$131,965</u>	<u>\$ —</u>	<u>\$(130,580)</u>	<u>\$ 1,543</u>

- (1) Our Level 2 measurements consist of over-the-counter options and swaps, which are valued using a market-based approach in which observable market prices are adjusted for criteria specific to each instrument, such as the strike price, notional amount or basis differences, municipal and corporate bonds, which are valued based on the most recent available quoted market prices and money market funds which are valued at cost.
- (2) This column reflects adjustments to our gross financial instrument assets and liabilities to reflect netting permitted under our master netting agreements and the relevant authoritative accounting literature. In addition, as of September 30, 2014 we had \$25.8 million of cash held in margin accounts to collateralize certain financial instruments. Of this amount, \$3.1 million was used to offset current and noncurrent risk management liabilities under master netting agreements and the remaining \$22.7 million is classified as current risk management assets.
- (3) This column reflects adjustments to our gross financial instrument assets and liabilities to reflect netting permitted under our master netting agreements and the relevant authoritative accounting literature. In addition, as of September 30, 2013 we had \$24.8 million of cash held in margin accounts to collateralize certain financial instruments. Of this amount, \$14.7 million was used to offset current and noncurrent risk management liabilities under master netting agreements and the remaining \$10.1 million is classified as current risk management assets.

ATMOS ENERGY CORPORATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Available-for-sale securities are comprised of the following:

	<u>Amortized Cost</u>	<u>Gross Unrealized Gain</u>	<u>Gross Unrealized Loss</u>	<u>Fair Value</u>
	(In thousands)			
As of September 30, 2014				
Domestic equity mutual funds	\$26,633	\$10,136	\$ —	\$36,769
Foreign equity mutual funds	5,382	1,863	—	7,245
Bonds	33,266	161	(13)	33,414
Money market funds	2,185	—	—	2,185
	<u>\$67,466</u>	<u>\$12,160</u>	<u>\$(13)</u>	<u>\$79,613</u>
As of September 30, 2013				
Domestic equity mutual funds	\$27,043	\$ 7,476	\$(23)	\$34,496
Foreign equity mutual funds	4,536	1,062	—	5,598
Bonds	28,016	168	(24)	28,160
Money market funds	4,428	—	—	4,428
	<u>\$64,023</u>	<u>\$ 8,706</u>	<u>\$(47)</u>	<u>\$72,682</u>

At September 30, 2014 and 2013, our available-for-sale securities included \$46.2 million and \$44.5 million related to assets held in separate rabbi trusts for our supplemental executive retirement plans as discussed in Note 6. At September 30, 2014 we maintained investments in bonds that have contractual maturity dates ranging from October 2014 through September 2018. During the years ended September 30, 2014 and 2013, we recognized gains of \$1.3 million and \$2.2 million on the sale of certain assets in the rabbi trusts.

Other Fair Value Measures

In addition to the financial instruments above, we have several financial and nonfinancial assets and liabilities subject to fair value measures. These financial assets and liabilities include cash and cash equivalents, accounts receivable, accounts payable and debt. The nonfinancial assets and liabilities include asset retirement obligations and pension and post-retirement plan assets. We record cash and cash equivalents, accounts receivable, accounts payable and debt at carrying value. For cash and cash equivalents, accounts receivable and accounts payable, we consider carrying value to materially approximate fair value due to the short-term nature of these assets and liabilities.

Atmos Gathering Company (AGC) owns and operates the Park City and Shrewsbury gathering systems in Kentucky. The Park City gathering system consists of a 23-mile low pressure pipeline and a nitrogen removal unit that was constructed in 2008. The Shrewsbury production, gathering and processing assets were acquired in 2008 at which time we sold the production assets to a third party. As a result of the sale of the production assets, we obtained a 10-year production payment note under which we were to be paid from future production generated from the assets.

As discussed in Note 10, AGC was involved in a lawsuit with the Park City gathering system. Due to the lawsuit and a low natural gas price environment, the assets have generated operating losses. As a result of these developments and management's decision to focus our nonregulated operations on delivered gas and transportation services, in fiscal 2012, we performed an impairment assessment of these assets and determined the assets to be impaired. We reduced the carrying value of the assets to their estimated fair value of approximately \$0.5 million and recorded a pre-tax non-cash impairment loss of approximately \$5.3 million. We used a combination of a market and income approach in a weighted average discounted cash flow analysis that included significant inputs such as our weighted average cost of capital and assumptions regarding future natural gas prices. This is a Level 3 fair value measurement because the inputs used are unobservable. Based on this analysis, we determined the assets to be impaired.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

Our debt is recorded at carrying value. The fair value of our debt is determined using third party market value quotations, which are considered Level 1 fair value measurements for debt instruments with a recent, observable trade or Level 2 fair value measurements for debt instruments where fair value is determined using the most recent available quoted market price. The following table presents the carrying value and fair value of our debt as of September 30, 2014:

	<u>September 30, 2014</u>
	<u>(In thousands)</u>
Carrying Amount	\$2,460,000
Fair Value	\$2,769,541

15. Concentration of Credit Risk

Credit risk is the risk of financial loss to us if a customer fails to perform its contractual obligations. We engage in transactions for the purchase and sale of products and services with major companies in the energy industry and with industrial, commercial, residential and municipal energy consumers. These transactions principally occur in the southern and midwestern regions of the United States. We believe that this geographic concentration does not contribute significantly to our overall exposure to credit risk. Credit risk associated with trade accounts receivable for the regulated distribution segment is mitigated by the large number of individual customers and diversity in our customer base. The credit risk for our other segments is not significant.

16. Discontinued Operations

On April 1, 2013, we completed the sale of substantially all of our regulated distribution assets and certain related nonregulated assets located in Georgia to Liberty Energy (Georgia) Corp., an affiliate of Algonquin Power & Utilities Corp. for a cash price of approximately \$153 million, pursuant to an asset purchase agreement executed on August 8, 2012. In connection with the sale, we recognized a pre-tax gain of approximately \$8.2 million.

On August 1, 2012, we completed the sale of substantially all of our regulated distribution assets located in Missouri, Illinois and Iowa to Liberty Energy (Midstates) Corp., an affiliate of Algonquin Power & Utilities Corp. for a cash price of approximately \$128 million, pursuant to an asset purchase agreement executed on May 12, 2011. In connection with the sale, we recognized a pre-tax gain of approximately \$9.9 million.

As required under generally accepted accounting principles, the operating results of our Georgia, Missouri, Illinois and Iowa operations have been aggregated and reported on the consolidated statements of income as income from discontinued operations, net of income tax. Expenses related to general corporate overhead and interest expense allocated to their operations are not included in discontinued operations.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

The following table presents statement of income data related to discontinued operations in our Georgia, Missouri, Illinois and Iowa service areas. At September 30, 2014 and 2013 we did not have any assets or liabilities held for sale.

	Year Ended September 30	
	2013	2012
	(In thousands)	
Operating revenues	\$37,962	\$114,703
Purchased gas cost	<u>21,464</u>	<u>62,902</u>
Gross profit	16,498	51,801
Operating expenses	<u>5,858</u>	<u>24,174</u>
Operating income	10,640	27,627
Other nonoperating income	<u>548</u>	<u>611</u>
Income from discontinued operations before income taxes	11,188	28,238
Income tax expense	<u>3,986</u>	<u>10,066</u>
Income from discontinued operations	7,202	18,172
Gain on sale of discontinued operations, net of tax	<u>5,294</u>	<u>6,349</u>
Net income from discontinued operations	<u>\$12,496</u>	<u>\$ 24,521</u>

17. Selected Quarterly Financial Data (Unaudited)

Summarized unaudited quarterly financial data is presented below. The sum of net income per share by quarter may not equal the net income per share for the fiscal year due to variations in the weighted average shares outstanding used in computing such amounts. Our businesses are seasonal due to weather conditions in our service areas. For further information on its effects on quarterly results, see the "Results of Operations" discussion included in the "Management's Discussion and Analysis of Financial Condition and Results of Operations" section herein.

	Quarter Ended			
	December 31	March 31	June 30	September 30
	(In thousands, except per share data)			
Fiscal year 2014:				
Operating revenues				
Regulated distribution	\$ 843,865	\$1,290,960	\$ 517,707	\$ 409,014
Regulated pipeline	71,341	73,615	87,189	86,314
Nonregulated	447,721	757,683	465,033	396,855
Intersegment eliminations	<u>(107,779)</u>	<u>(157,936)</u>	<u>(127,211)</u>	<u>(113,455)</u>
	1,255,148	1,964,322	942,718	778,728
Gross profit	388,957	496,277	359,533	337,659
Operating income	170,720	250,080	106,605	83,944
Net income	87,016	133,367	45,721	23,713
Net income per share — basic	\$ 0.94	\$ 1.38	\$ 0.45	\$ 0.23
Net income per share — diluted	\$ 0.94	\$ 1.38	\$ 0.45	\$ 0.23

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS — (Continued)

	Quarter Ended			
	December 31	March 31	June 30	September 30
(In thousands, except per share data)				
Fiscal year 2013:				
Operating revenues				
Regulated distribution	\$ 666,787	\$ 905,176	\$ 467,144	\$360,386
Regulated pipeline	60,681	61,848	74,041	72,330
Nonregulated	399,894	428,948	421,808	337,264
Intersegment eliminations	(93,207)	(86,976)	(105,058)	(95,606)
	1,034,155	1,308,996	857,935	674,374
Gross profit	362,362	432,751	316,497	300,440
Operating income	154,922	210,178	86,396	50,383
Income from continuing operations	77,348	112,340	33,474	7,536
Income from discontinued operations	3,117	4,085	—	—
Gain on sale of discontinued operations	—	—	5,294	—
Net income	80,465	116,425	38,768	7,536
Basic earnings per share				
Income per share from continuing operations	\$ 0.85	\$ 1.24	\$ 0.37	\$ 0.08
Income per share from discontinued operations ..	\$ 0.04	0.04	\$ 0.06	\$ —
Net income per share — basic	\$ 0.89	\$ 1.28	\$ 0.43	\$ 0.08
Diluted earnings per share				
Income per share from continuing operations	\$ 0.85	\$ 1.23	\$ 0.36	\$ 0.08
Income per share from discontinued operations ..	\$ 0.03	\$ 0.04	\$ 0.06	\$ —
Net income per share — diluted	\$ 0.88	\$ 1.27	\$ 0.42	\$ 0.08

ITEM 9. *Changes in and Disagreements With Accountants on Accounting and Financial Disclosure.*

None.

ITEM 9A. *Controls and Procedures.*

Management's Evaluation of Disclosure Controls and Procedures

We carried out an evaluation, under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, of the effectiveness of the Company's disclosure controls and procedures, as such term is defined in Rule 13a-15(e) under the Securities Exchange Act of 1934, as amended (Exchange Act). Based on this evaluation, the Company's principal executive officer and principal financial officer have concluded that the Company's disclosure controls and procedures were effective as of September 30, 2014 to provide reasonable assurance that information required to be disclosed by us, including our consolidated entities, in the reports that we file or submit under the Exchange Act is recorded, processed, summarized, and reported within the time periods specified by the SEC's rules and forms, including a reasonable level of assurance that such information is accumulated and communicated to our management, including our principal executive and principal financial officers, as appropriate to allow timely decisions regarding required disclosure.

Management's Report on Internal Control over Financial Reporting

Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rule 13a-15(f), in providing reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we evaluated the effectiveness of our internal control over financial reporting based on the framework in *Internal Control-Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (1992 framework) (COSO). Based on our evaluation under the framework in *Internal Control-Integrated Framework* issued by COSO and applicable Securities and Exchange Commission rules, our management concluded that our internal control over financial reporting was effective as of September 30, 2014, in providing reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

Ernst & Young LLP has issued its report on the effectiveness of the Company's internal control over financial reporting. That report appears below.

/s/ KIM R. COCKLIN

Kim R. Cocklin
President, Chief Executive Officer and Director

/s/ BRET J. ECKERT

Bret J. Eckert
Senior Vice President and
Chief Financial Officer

November 6, 2014

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors and Shareholders of
Atmos Energy Corporation

We have audited Atmos Energy Corporation's internal control over financial reporting as of September 30, 2014, based on criteria established in Internal Control — Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (1992 framework) (the COSO criteria). Atmos Energy Corporation's management is responsible for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting included in the accompanying Management's Report on Internal Control over Financial Reporting. Our responsibility is to express an opinion on the company's internal control over financial reporting based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, Atmos Energy Corporation maintained, in all material respects, effective internal control over financial reporting as of September 30, 2014, based on the COSO criteria.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated balance sheets as of September 30, 2014 and 2013, and the related consolidated statements of income, comprehensive income, shareholders' equity, and cash flows for each of the three years in the period ended September 30, 2014 of Atmos Energy Corporation and our report dated November 6, 2014 expressed an unqualified opinion thereon.

/s/ ERNST & YOUNG LLP

Dallas, Texas
November 6, 2014

Changes in Internal Control over Financial Reporting

We did not make any changes in our internal control over financial reporting (as defined in Rule 13a-15(f) and 15d-15(f) under the Act) during the fourth quarter of the fiscal year ended September 30, 2014 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

ITEM 9B. Other Information.

Not applicable.

PART III

ITEM 10. Directors, Executive Officers and Corporate Governance.

Information regarding directors and compliance with Section 16(a) of the Securities Exchange Act of 1934 is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 4, 2015. Information regarding executive officers is reported below:

EXECUTIVE OFFICERS OF THE REGISTRANT

The following table sets forth certain information as of September 30, 2014, regarding the executive officers of the Company. It is followed by a brief description of the business experience of each executive officer.

<u>Name</u>	<u>Age</u>	<u>Years of Service</u>	<u>Office Currently Held</u>
Kim R. Cocklin	63	8	President, Chief Executive Officer and Director
Bret J. Eckert	47	2	Senior Vice President and Chief Financial Officer
Marvin L. Sweetin	51	14	Senior Vice President, Utility Operations
Louis P. Gregory	59	14	Senior Vice President, General Counsel and Corporate Secretary
Michael E. Haefner	54	6	Senior Vice President, Human Resources

Kim R. Cocklin was named President and Chief Executive Officer effective October 1, 2010. Mr. Cocklin joined the Company in June 2006 and served as President and Chief Operating Officer of the Company from October 1, 2008 through September 30, 2010, after having served as Senior Vice President, Regulated Operations from October 2006 through September 2008. Mr. Cocklin was appointed to the Board of Directors on November 10, 2009.

Bret J. Eckert joined the Company in June 2012 as Senior Vice President, and on October 1, 2012 he was appointed Chief Financial Officer. Prior to joining the Company, Mr. Eckert was an Assurance Partner with Ernst & Young LLP where he developed extensive accounting and financial experience in the natural gas industry over his 22-year career.

Marvin L. Sweetin was named Senior Vice President, Utility Operations in November 2011. In this role, Mr. Sweetin is responsible for the operations of our six utility divisions, as well as customer service, safety and training. Mr. Sweetin joined the Company in May 2000 and served in a variety of leadership positions with responsibility for procurement, customer service, training and safety.

Louis P. Gregory was named Senior Vice President and General Counsel in September 2000 as well as Corporate Secretary in June 2012.

Michael E. Haefner joined the Company in June 2008 as Senior Vice President, Human Resources.

Identification of the members of the Audit Committee of the Board of Directors as well as the Board of Directors' determination as to whether one or more audit committee financial experts are serving on the Audit Committee of the Board of Directors is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 4, 2015.

The Company has adopted a code of ethics for its principal executive officer, principal financial officer and principal accounting officer. Such code of ethics is represented by the Company's Code of Conduct, which is applicable to all directors, officers and employees of the Company, including the Company's principal executive officer, principal financial officer and principal accounting officer. A copy of the Company's Code of Conduct is posted on the Company's website at www.atmosenergy.com under "Corporate Governance." In addition, any amendment to or waiver granted from a provision of the Company's Code of Conduct will be posted on the Company's website under "Corporate Governance."

ITEM 11. *Executive Compensation.*

Information on executive compensation is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 4, 2015.

ITEM 12. *Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters.*

Security ownership of certain beneficial owners and of management is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 4, 2015. Information concerning our equity compensation plans is provided in Part II, Item 5, "Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities", of this Annual Report on Form 10-K.

ITEM 13. *Certain Relationships and Related Transactions, and Director Independence.*

Information on certain relationships and related transactions as well as director independence is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 4, 2015.

ITEM 14. *Principal Accountant Fees and Services.*

Information on our principal accountant's fees and services is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 4, 2015.

PART IV

ITEM 15. *Exhibits and Financial Statement Schedules.*

- (a) 1. and 2. *Financial statements and financial statement schedules.*

The financial statements and financial statement schedule listed in the Index to Financial Statements in Item 8 are filed as part of this Form 10-K.

3. *Exhibits*

The exhibits listed in the accompanying Exhibits Index are filed as part of this Form 10-K. The exhibits numbered 10.4(a) through 10.13.(c) are management contracts or compensatory plans or arrangements.

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Kim R. Cocklin and Bret J. Eckert, or either of them acting alone or together, as his true and lawful attorney-in-fact and agent with full power to act alone, for him and in his name, place and stead, in any and all capacities, to sign any and all amendments to this Annual Report on Form 10-K, and to file the same, with all exhibits thereto, and all other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the date indicated:

<p><u> /s/ KIM R. COCKLIN </u> Kim R. Cocklin</p>	<p>President, Chief Executive Officer and Director</p>	<p>November 6, 2014</p>
<p><u> /s/ BRET J. ECKERT </u> Bret J. Eckert</p>	<p>Senior Vice President and Chief Financial Officer</p>	<p>November 6, 2014</p>
<p><u> /s/ CHRISTOPHER T. FORSYTHE </u> Christopher T. Forsythe</p>	<p>Vice President and Controller (Principal Accounting Officer)</p>	<p>November 6, 2014</p>
<p><u> /s/ ROBERT W. BEST </u> Robert W. Best</p>	<p>Chairman of the Board</p>	<p>November 6, 2014</p>
<p><u> /s/ RICHARD W. DOUGLAS </u> Richard W. Douglas</p>	<p>Director</p>	<p>November 6, 2014</p>
<p><u> /s/ RUBEN E. ESQUIVEL </u> Ruben E. Esquivel</p>	<p>Director</p>	<p>November 6, 2014</p>
<p><u> /s/ RICHARD K. GORDON </u> Richard K. Gordon</p>	<p>Director</p>	<p>November 6, 2014</p>
<p><u> /s/ ROBERT C. GRABLE </u> Robert C. Grable</p>	<p>Director</p>	<p>November 6, 2014</p>
<p><u> /s/ THOMAS C. MEREDITH </u> Thomas C. Meredith</p>	<p>Director</p>	<p>November 6, 2014</p>
<p><u> /s/ NANCY K. QUINN </u> Nancy K. Quinn</p>	<p>Director</p>	<p>November 6, 2014</p>
<p><u> /s/ RICHARD A. SAMPSON </u> Richard A. Sampson</p>	<p>Director</p>	<p>November 6, 2014</p>
<p><u> /s/ STEPHEN R. SPRINGER </u> Stephen R. Springer</p>	<p>Director</p>	<p>November 6, 2014</p>
<p><u> /s/ RICHARD WARE II </u> Richard Ware II</p>	<p>Director</p>	<p>November 6, 2014</p>

ATMOS ENERGY CORPORATION
Valuation and Qualifying Accounts
Three Years Ended September 30, 2014

	<u>Balance at beginning of period</u>	<u>Additions</u>		<u>Deductions</u>	<u>Balance at end of period</u>
		<u>Charged to cost & expenses</u>	<u>Charged to other accounts</u>		
		(In thousands)			
2014					
Allowance for doubtful accounts	\$20,624	\$19,491	\$—	\$16,123 ⁽¹⁾	\$23,992
2013					
Allowance for doubtful accounts	\$ 9,425	\$14,484	\$—	\$ 3,285 ⁽¹⁾	\$20,624
2012					
Allowance for doubtful accounts	\$ 7,440	\$ 8,901	\$—	\$ 6,916 ⁽¹⁾	\$ 9,425

⁽¹⁾ Uncollectible accounts written off.

EXHIBITS INDEX
Item 14.(a)(3)

<u>Exhibit Number</u>	<u>Description</u>	<u>Page Number or Incorporation by Reference to</u>
	<i>Plan of Acquisition, Reorganization, Arrangement, Liquidation or Succession</i>	
2.1(a)	Asset Purchase Agreement by and between Atmos Energy Corporation as Seller and Liberty Energy (Midstates) Corp. as Buyer, dated as of May 12, 2011	Exhibit 2.1 to Form 8-K dated May 12, 2011 (File No. 1-10042)
2.1(b)	Amendment No. 1 to Asset Purchase Agreement	Exhibit 2.1(b) to Form 10-K for fiscal year ended September 30, 2012 (File No. 1-10042)
2.2	Asset Purchase Agreement by and between Atmos Energy Corporation as Seller and Liberty Energy (Georgia) Corp. as Buyer, dated as of August 8, 2012	Exhibit 2.1 to Form 8-K dated August 8, 2012 (File No. 1-10042)
	<i>Articles of Incorporation and Bylaws</i>	
3.1	Restated Articles of Incorporation of Atmos Energy Corporation — Texas (As Amended Effective February 3, 2010)	Exhibit 3.1 to Form 10-Q dated March 31, 2010 (File No. 1-10042)
3.2	Restated Articles of Incorporation of Atmos Energy Corporation — Virginia (As Amended Effective February 3, 2010)	Exhibit 3.2 to Form 10-Q dated March 31, 2010 (File No. 1-10042)
3.3	Amended and Restated Bylaws of Atmos Energy Corporation (as of February 3, 2010)	Exhibit 3.2 to Form 8-K dated February 3, 2010 (File No. 1-10042)
	<i>Instruments Defining Rights of Security Holders, Including Indentures</i>	
4.1	Specimen Common Stock Certificate (Atmos Energy Corporation)	Exhibit 4.1 to Form 10-K for fiscal year ended September 30, 2012 (File No. 1-10042)
4.2	Indenture dated as of November 15, 1995 between United Cities Gas Company and Bank of America Illinois, Trustee	Exhibit 4.11(a) to Form S-3 dated August 31, 2004 (File No. 333-118706)
4.3	Indenture dated as of July 15, 1998 between Atmos Energy Corporation and U.S. Bank Trust National Association, Trustee	Exhibit 4.8 to Form S-3 dated August 31, 2004 (File No. 333-118706)
4.4	Indenture dated as of May 22, 2001 between Atmos Energy Corporation and SunTrust Bank, Trustee	Exhibit 99.3 to Form 8-K dated May 15, 2001 (File No. 1-10042)
4.5	Indenture dated as of June 14, 2007, between Atmos Energy Corporation and U.S. Bank National Association, Trustee	Exhibit 4.1 to Form 8-K dated June 11, 2007 (File No. 1-10042)
4.6	Indenture dated as of March 23, 2009 between Atmos Energy Corporation and U.S. Bank National Corporation, Trustee	Exhibit 4.1 to Form 8-K dated March 26, 2009 (File No. 1-10042)
4.7(a)	Debenture Certificate for the 6 3/4% Debentures due 2028	Exhibit 99.2 to Form 8-K dated July 22, 1998 (File No. 1-10042)
4.7(b)	Global Security for the 4.95% Senior Notes due 2014	Exhibit 10(2)(f) to Form 10-K for fiscal year ended September 30, 2004 (File No. 1-10042)
4.7(c)	Global Security for the 5.95% Senior Notes due 2034	Exhibit 10(2)(g) to Form 10-K for fiscal year ended September 30, 2004 (File No. 1-10042)

<u>Exhibit Number</u>	<u>Description</u>	<u>Page Number or Incorporation by Reference to</u>
4.7(d)	Global Security for the 6.35% Senior Notes due 2017	Exhibit 4.2 to Form 8-K dated June 11, 2007 (File No. 1-10042)
4.7(e)	Global Security for the 8.50% Senior Notes due 2019	Exhibit 4.2 to Form 8-K dated March 26, 2009 (File No. 1-10042)
4.7(f)	Global Security for the 5.5% Senior Notes due 2041	Exhibit 4.2 to Form 8-K dated June 10, 2011 (File No. 1-10042)
4.7(g)	Global Security for the 4.15% Senior Notes due 2043	Exhibit 4.2 to Form 8-K dated January 8, 2013 (File No. 1-10042)
4.7(h)	Global Security for the 4.125% Senior Notes due 2044	Exhibit 4.2 to Form 8-K dated October 15, 2014
<i>Material Contracts</i>		
10.1(a)	Revolving Credit Agreement, dated as of May 2, 2011 among Atmos Energy Corporation, the Lenders from time to time parties thereto, The Royal Bank of Scotland plc as Administrative Agent, Crédit Agricole Corporate and Investment Bank as Syndication Agent, Bank of America, N.A., U.S. Bank National Association and Wells Fargo Bank, N.A. as Co-Documentation Agents	Exhibit 10.1 to Form 8-K dated May 2, 2011 (File No. 1-10042)
10.1(b)	Second Amendment to Revolving Credit Agreement, made and entered into as of December 7, 2012, by and among Atmos Energy Corporation, a Texas and Virginia corporation, the several banks and other financial institutions from time to time party thereto (the "Lenders") and The Royal Bank of Scotland plc, in its capacity as Administrative Agent for the Lenders	Exhibit 10.1 to Form 8-K dated December 5, 2012 (File No. 1-10042)
10.1(c)	Third Amendment to Revolving Credit Agreement, made and entered into as of August 22, 2013, by and among Atmos Energy Corporation, a Texas and Virginia corporation, the several banks and other financial institutions from time to time party thereto (the "Lenders") and The Royal Bank of Scotland plc, in its capacity as Administrative Agent for the Lenders	Exhibit 10.1 to Form 8-K dated August 22, 2013 (File No. 1-10042)
10.1(d)	Fourth Amendment to Revolving Credit Agreement, made and entered into as of August 22, 2014 by and among Atmos Energy Corporation, a Texas and Virginia corporation, the several banks and other financial institutions from time to time party thereto (the "Lenders") and The Royal Bank of Scotland plc, in its capacity as Administrative Agent for the Lenders	Exhibit 10.1 to Form 8-K dated August 22, 2014
10.2(a)	Accelerated Share Buyback Agreement with Goldman, Sachs & Co. — Master Confirmation dated July 1, 2010	Exhibit 10.6(a) to Form 10-K for fiscal year ended September 30, 2010 (File No. 1-10042)
10.2(b)	Accelerated Share Buyback Agreement with Goldman, Sachs & Co. — Supplemental Confirmation dated July 1, 2010	Exhibit 10.6(b) to Form 10-K for fiscal year ended September 30, 2010 (File No. 1-10042)

<u>Exhibit Number</u>	<u>Description</u>	<u>Page Number or Incorporation by Reference to</u>
10.3(a)	Guaranty of Algonquin Power & Utilities Corp. dated May 12, 2011	Exhibit 10.1 to Form 8-K dated May 12, 2011 (File No. 1-10042)
10.3(b)	Guaranty of Algonquin Power & Utilities Corp. dated August 8, 2012 <i>Executive Compensation Plans and Arrangements</i>	Exhibit 10.1 to Form 8-K dated August 8, 2012 (File No. 1-10042)
10.4(a)*	Form of Atmos Energy Corporation Change in Control Severance Agreement — Tier I	Exhibit 10.7(a) to Form 10-K for fiscal year ended September 30, 2010 (File No. 1-10042)
10.4(b)*	Form of Atmos Energy Corporation Change in Control Severance Agreement — Tier II	Exhibit 10.7(b) to Form 10-K for fiscal year ended September 30, 2010 (File No. 1-10042)
10.5(a)*	Atmos Energy Corporation Executive Retiree Life Plan	Exhibit 10.31 to Form 10-K for fiscal year ended September 30, 1997 (File No. 1-10042)
10.5(b)*	Amendment No. 1 to the Atmos Energy Corporation Executive Retiree Life Plan	Exhibit 10.31(a) to Form 10-K for fiscal year ended September 30, 1997 (File No. 1-10042)
10.6(a)*	Atmos Energy Corporation Annual Incentive Plan for Management (as amended and restated February 10, 2011)	Exhibit 10.14 to Form 10-K for fiscal year ended September 30, 2011 (File No. 1-10042)
10.6(b)*	Amendment No 1 to the Atmos Energy Corporation Annual Incentive Plan for Management (as amended and restated February 10, 2011)	Exhibit 10.8(b) to Form 10-K for fiscal year ended September 30, 2012 (File No. 1-10042)
10.6(c)*	Amendment No 2 to the Atmos Energy Corporation Annual Incentive Plan for Management (as amended and restated February 10, 2011)	Exhibit 10.6(c) to Form 10-K for fiscal year ended September 30, 2013 (File No. 1-10042)
10.7(a)*	Atmos Energy Corporation Supplemental Executive Benefits Plan, Amended and Restated in its Entirety August 7, 2007	Exhibit 10.8(a) to Form 10-K for fiscal year ended September 30, 2008 (File No. 1-10042)
10.7(b)*	Form of Individual Trust Agreement for the Supplemental Executive Benefits Plan	Exhibit 10.3 to Form 10-Q for quarter ended December 31, 2000 (File No. 1-10042)
10.8(a)*	Atmos Energy Corporation Supplemental Executive Retirement Plan (As Amended and Restated, Effective as of November 12, 2009)	Exhibit 10.10(b) to Form 10-K for fiscal year ended September 30, 2010 (File No. 1-10042)
10.8(b)*	Atmos Energy Corporation Performance-Based Supplemental Executive Benefits Plan Trust Agreement, Effective Date December 1, 2000	Exhibit 10.1 to Form 10-Q for quarter ended December 31, 2000 (File No. 1-10042)
10.9*	Atmos Energy Corporation Account Balance Supplemental Executive Retirement Plan, Effective Date August 5, 2009	Exhibit 10.10(c) to Form 10-K for fiscal year ended September 30, 2010 (File No. 1-10042)
10.10(a)*	Mini-Med/Dental Benefit Extension Agreement dated October 1, 1994	Exhibit 10.28(f) to Form 10-K for fiscal year ended September 30, 2001 (File No. 1-10042)
10.10(b)*	Amendment No. 1 to Mini-Med/Dental Benefit Extension Agreement dated August 14, 2001	Exhibit 10.28(g) to Form 10-K for fiscal year ended September 30, 2001 (File No. 1-10042)
10.10(c)*	Amendment No. 2 to Mini-Med/Dental Benefit Extension Agreement dated December 31, 2002	Exhibit 10.1 to Form 10-Q for quarter ended December 31, 2002 (File No. 1-10042)

<u>Exhibit Number</u>	<u>Description</u>	<u>Page Number or Incorporation by Reference to</u>
10.11*	Atmos Energy Corporation Equity Incentive and Deferred Compensation Plan for Non-Employee Directors, Amended and Restated as of January 1, 2012	Exhibit 10.1 to Form 10-Q for quarter ended December 31, 2011 (File No. 1-10042)
10.12*	Atmos Energy Corporation Outside Directors Stock-for-Fee Plan, Amended and Restated as of October 1, 2009	Exhibit 10.13 to Form 10-K for fiscal year ended September 30, 2010 (File No. 1-10042)
10.13(a)*	Atmos Energy Corporation 1998 Long-Term Incentive Plan (as amended and restated September 1, 2014)	
10.13(b)*	Form of Award Agreement of Time-Lapse Restricted Stock Units under the Atmos Energy Corporation 1998 Long-Term Incentive Plan	
10.13(c)*	Form of Award Agreement of Performance-Based Restricted Stock Units under the Atmos Energy Corporation 1998 Long-Term Incentive Plan	
12	Statement of computation of ratio of earnings to fixed charges <i>Other Exhibits, as indicated</i>	
21	Subsidiaries of the registrant	
23.1	Consent of independent registered public accounting firm, Ernst & Young LLP	
24	Power of Attorney	Signature page of Form 10-K for fiscal year ended September 30, 2014
31	Rule 13a-14(a)/15d-14(a) Certifications	
32	Section 1350 Certifications** <i>Interactive Data File</i>	
101.INS	XBRL Instance Document	
101.SCH	XBRL Taxonomy Extension Schema	
101.CAL	XBRL Taxonomy Extension Calculation Linkbase	
101.DEF	XBRL Taxonomy Extension Definition Linkbase	
101.LAB	XBRL Taxonomy Extension Labels Linkbase	
101.PRE	XBRL Taxonomy Extension Presentation Linkbase	

* This exhibit constitutes a “management contract or compensatory plan, contract, or arrangement.”

** These certifications pursuant to 18 U.S.C. Section 1350 by the Company’s Chief Executive Officer and Chief Financial Officer, furnished as Exhibit 32 to this Annual Report on Form 10-K, will not be deemed to be filed with the Securities and Exchange Commission or incorporated by reference into any filing by the Company under the Securities Act of 1933 or the Securities Exchange Act of 1934, except to the extent that the Company specifically incorporates such certifications by reference.

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG-RTS Test Year Ending March 31, 2015											
SUMMARY OF CUSTOMER COSTS											
	Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport	
1 Rate Base	158,878,575	140,956,781	14,978,096	150,108	81,101	84,041	663,134	840,261	895,479	229,575	
2											
3 Return @ Realized ROR	10,830,671	6,121,346	2,546,488	28,214	20,287	11,582	451,734	830,665	244,824	575,529	
4 O&M Expenses	16,762,138	15,061,853	1,469,189	12,963	6,078	8,487	58,605	60,355	68,109	16,498	
5 Interest on Customer Deposits	2,597	2,401	196	0	0	0	0	0	0	0	
6 Depreciation Expense	9,332,520	8,051,533	1,026,991	11,892	7,222	4,455	54,176	76,727	78,755	20,770	
7 Taxes, Other	6,927,628	6,338,985	534,000	3,843	1,194	3,939	16,535	10,987	14,985	5,160	
8											
9 Interest Expense	4,113,688	3,649,656	387,813	3,887	2,100	2,176	17,170	21,756	23,186	5,944	
10											
11 Income Taxes:											
12											
13 State Income Taxes 7.00%	777,680	286,174	249,924	2,817	2,106	1,089	50,313	93,653	25,661	65,945	
14 Federal Income Taxes 35.00%	3,616,214	1,330,708	1,162,146	13,097	9,791	5,064	239,956	435,487	119,323	306,642	
15 Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	
16 Allowance for Step Rate	(1,157)	(376)	(404)	(5)	(3)	(1)	(74)	(147)	(39)	(106)	
17											
18 Total Income Taxes	4,392,737	1,616,505	1,411,665	15,909	11,893	6,152	284,195	528,993	144,944	372,481	
19											
20 Total Customer-Related Costs @ Realized ROR	48,248,291	37,192,624	6,988,530	72,822	46,675	34,615	865,244	1,507,726	551,617	988,437	
21 Total Demand-Related Costs @ Realized ROR	8,614,081	4,439,685	2,504,377	32,082	21,232	2,531	175,842	697,517	184,904	555,911	
22 Total Fixed Costs	56,862,372	41,632,308	9,492,907	104,904	67,907	37,146	1,041,086	2,205,243	736,522	1,544,348	
23											
24 Total Customers	1,539,601	1,413,800	115,463	787	207	893	3,338	1,824	2,748	540	
25 Customer Costs (\$/customer/month)	\$ 36.93	\$ 29.45	\$ 82.22	\$ 133.24	\$ 327.59	\$ 41.58	\$ 911.89	\$ 1,209.01	\$ 268.02	\$ 2,859.90	
26											
27											
28 Incremental Return @ Equalized ROR	2,642,233	5,831,789	(1,276,346)	(15,485)	(13,410)	(4,458)	(395,501)	(759,411)	(168,888)	(556,061)	
29 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	
30 Incremental Income Taxes	1,728,706	3,815,504	(835,062)	(10,131)	(8,774)	(2,915)	(258,760)	(496,852)	(110,496)	(363,808)	
31											
32 Total Customer-Related Costs @ Equalized ROR	52,619,230	46,839,917	4,877,123	47,205	24,492	27,245	210,984	251,463	272,233	68,568	
33 Customers	1,539,601	1,413,800	115,463	787	207	893	3,338	1,824	2,748	540	
34 Dollars/Customer/Month	\$ 34.18	\$ 33.13	\$ 42.24	\$ 59.95	\$ 118.15	\$ 30.49	\$ 63.21	\$ 137.86	\$ 99.07	\$ 126.98	
35											
36											
37 Incremental Return @ Proposed Rates	2,642,233	3,048,948	(188,963)	(2,540)	(1,992)	(136)	(36,681)	(88,841)	(18,633)	(68,929)	
38 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	
39 Incremental Income Taxes	1,728,706	1,994,804	(123,631)	(1,662)	(1,303)	(89)	(23,999)	(58,125)	(12,191)	(45,098)	
40											
41 Total Customer-Related Costs @ Proposed Rates	52,619,230	42,236,376	6,675,936	68,621	43,380	34,390	804,565	1,360,759	520,793	874,410	
42 Customers	1,539,601	1,413,800	115,463	787	207	893	3,338	1,824	2,748	540	
43 Dollars/Customer/Month	\$ 34.18	\$ 29.87	\$ 57.82	\$ 87.15	\$ 209.27	\$ 38.49	\$ 241.03	\$ 746.03	\$ 189.52	\$ 1,619.28	

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG-RTS Test Year Ending March 31, 2015											
SUMMARY OF DEMAND COSTS											
		Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
1	Rate Base	41,439,033	28,733,209	8,924,393	117,575	71,854	0	0	1,667,416	484,000	1,440,583
2											
3	Return @ Realized ROR	2,824,878	1,049,084	1,006,239	12,705	8,748	1,527	106,032	315,383	80,928	244,232
4	OR&M Expenses	3,121,233	2,144,152	665,963	8,774	5,362	0	5	137,858	40,016	119,104
5	Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0
6	Depreciation Expense	1,176,299	799,582	248,346	3,272	2,000	0	0	57,143	16,587	49,370
7	Taxes, Other	345,948	247,400	76,841	1,012	619	6	465	9,101	2,642	7,853
8											
9	Interest Expense	1,072,940	743,961	231,071	3,044	1,850	0	0	43,173	12,532	37,300
10											
11	Income Taxes:										
12											
13	State Income Taxes 7.00%	202,836	35,321	89,751	1,119	797	177	12,276	31,517	7,919	23,959
14	Federal Income Taxes 35.00%	943,188	164,244	417,342	5,201	3,708	822	57,084	146,554	36,823	111,411
15	Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0
16	Allowance for Step Rate	(302)	(98)	(105)	(1)	(1)	(0)	(19)	(38)	(10)	(28)
17											
18	Total Income Taxes	1,145,723	199,467	506,987	6,319	4,504	998	69,340	178,032	44,732	135,342
19											
20	Total Demand-Related Costs @ Realized ROR	8,614,081	4,439,685	2,504,377	32,082	21,232	2,531	175,842	697,517	184,904	555,911
21											
22											
23	Incremental Return @ Equalized ROR	689,152	1,387,492	(249,451)	(2,735)	(2,654)	(1,527)	(106,032)	(173,986)	(39,885)	(122,071)
24	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
24	Incremental Income Taxes	450,885	907,780	(163,206)	(1,789)	(1,737)	(999)	(69,372)	(113,832)	(26,095)	(79,866)
25											
26	Total Demand-Related Costs @ Equalized ROR	9,754,118	6,734,957	2,091,720	27,558	16,841	5	438	409,699	118,925	353,974
27											
28											
29	Incremental Return @ Proposed Rates	589,152	305,841	173,200	2,297	1,784	152	33,437	86,655	18,517	67,270
30	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
30	Incremental Income Taxes	450,885	200,099	113,318	1,503	1,167	100	21,876	56,695	12,115	44,012
31											
32	Total Demand-Related Costs @ Proposed Rates	9,754,118	4,945,625	2,790,894	35,882	24,183	2,783	231,155	840,867	215,536	667,193

Atmos Energy Corporation, Colorado-Kansas Division										
Kansas Jurisdiction Case No. 16-ATMG-RTS										
Test Year Ending March 31, 2015										
SUMMARY OF COMMODITY COSTS										
	Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
1 Rate Base	5,657,513	4,199,366	1,316,093	18,588	13,669	63	109,204	242	54	295
2										
3 Return @ Realized ROR	385,670	162,078	144,033	1,907	1,457	213	21,921	27,556	6,548	19,957
4 O&M Expenses	345,592	246,591	77,700	1,060	809	4	8,113	4,627	1,026	5,642
5 Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0
6 Depreciation Expense	41,932	31,129	9,755	138	101	0	809	0	0	0
7 Taxes, Other	11,269	7,788	2,503	33	26	0	218	288	64	351
8										
9 Interest Expense	146,484	108,730	34,075	461	354	2	2,828	6	1	3
10										
11 Income Taxes:										
12										
13 State Income Taxes 7.00%	27,692	6,176	12,731	165	128	24	2,211	3,190	758	2,310
14 Federal Income Taxes 35.00%	128,770	28,719	59,200	768	594	114	10,279	14,832	3,524	10,740
15 Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0
16 Allowance for Step Rate	(41)	(13)	(14)	(0)	(0)	(0)	(3)	(5)	(1)	(4)
17										
18 Total Income Taxes	156,421	34,881	71,917	933	722	138	12,487	18,016	4,281	13,046
19										
20 Total Commodity-Related Costs	940,884	482,467	305,908	4,091	3,116	355	43,548	50,486	11,919	38,995
21 Total Throughput	174,258,968	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	16,689,068
22 Commodity Costs (\$/Mcf)	\$ 0.00540	\$ 0.00484	\$ 0.00949	\$ 0.00991	\$ 0.00916	\$ 0.19	\$ 0.01	\$ 0.00	\$ 0.00	\$ 0.00
23										
24										
25 Incremental Return @ Equalized ROR	94,087	194,028	(32,433)	(391)	(298)	(207)	(12,660)	(27,535)	(6,543)	(19,932)
26 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
26 Incremental Income Taxes	61,558	126,945	(21,220)	(217)	(195)	(136)	(8,283)	(18,015)	(4,281)	(13,041)
27										
28 Total Commodity-Related Costs @ Equalized ROR	1,096,529	803,440	252,255	3,543	2,623	12	22,605	4,935	1,094	6,022
29 Total Throughput	174,258,968	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	16,689,068
30 Commodity Costs (\$/Mcf)	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
31										
32										
33 Incremental Return @ Proposed Rates	94,087	70,683	15,763	243	208	(16)	3,244	2,186	116	1,659
34 Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
34 Incremental Income Taxes	61,558	46,245	10,313	159	136	(10)	2,122	1,430	76	1,085
35										
36 Total Commodity-Related Costs @ Proposed Rates	1,096,529	599,396	331,984	4,492	3,460	329	48,914	54,103	12,111	41,740
37 Total Throughput	174,258,968	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	16,689,068
38 Commodity Costs (\$/Mcf)	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.17	\$ 0.01	\$ 0.00	\$ 0.00	\$ 0.00

Atmos Energy Corporation, Colorado-Kansas Division											
Kansas Jurisdiction Case No. 16-ATMG-RTS											
Test Year Ending March 31, 2015											
TOTAL COST OF SERVICE											
		Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
1	Rate Base	205,975,120	173,889,356	25,218,521	286,273	166,624	84,104	772,338	2,507,919	1,379,533	1,670,452
2											
3	Return @ Realized ROR	14,041,218	7,332,509	3,696,760	42,827	30,492	13,322	579,687	1,173,604	332,300	839,718
4	O&M Expenses	20,228,963	17,452,595	2,212,853	22,817	12,249	8,491	66,723	202,839	109,151	141,244
5	Interest on Customer Deposits	2,597	2,401	196	0	0	0	0	0	0	0
6	Depreciation Expense	10,550,751	8,882,243	1,285,092	15,302	9,323	4,455	54,985	133,870	95,342	70,139
7	Taxes, Other	7,284,846	6,594,173	613,344	4,888	1,839	3,945	17,217	20,375	17,690	11,373
8											
9	Interest Expense	5,383,113	4,502,347	652,959	7,412	4,314	2,178	19,997	64,935	35,719	43,251
10											
11	Income Taxes:										
12											
13	State Income Taxes	1,008,209	327,671	352,406	4,100	3,031	1,290	64,800	128,360	34,338	92,213
14	Federal Income Taxes	4,688,172	1,523,670	1,638,688	19,066	14,093	6,000	301,319	596,873	159,670	428,793
15	Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0
16	Allowance for Step Rate	(1,500)	(488)	(524)	(6)	(5)	(2)	(96)	(191)	(51)	(137)
17											
18	Total Income Taxes	5,694,881	1,850,854	1,990,570	23,160	17,120	7,288	366,023	725,041	193,957	520,869
19											
20	Total Cost of Service @ Realized ROR	57,809,256	42,114,776	9,798,815	108,995	71,023	37,501	1,084,634	2,255,729	748,441	1,583,343
21											
22											
23	Incremental Return @ Equalized ROR	3,425,472	7,413,309	(1,558,230)	(18,551)	(16,362)	(6,190)	(514,192)	(960,932)	(215,316)	(698,064)
24	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
25	Incremental Income Taxes	2,241,149	4,850,229	(1,019,487)	(12,137)	(10,705)	(4,050)	(336,415)	(628,699)	(140,872)	(456,715)
26											
27	Total Cost of Service @ Equalized ROR	63,469,877	54,378,314	7,221,098	78,306	43,955	27,262	234,026	666,098	392,253	428,565
28											
29											
30	Incremental Return @ Proposed Rates	3,425,472	3,425,472	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
31	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
31	Incremental Income Taxes	2,241,149	2,241,149	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
32											
33	Total Cost of Service @ Proposed Rates	63,469,877	47,781,397	9,798,815	108,995	71,023	37,501	1,084,634	2,255,729	748,441	1,583,343

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
80		General:						
81								
82	38900	Land & Land Rights	152,535	5.4	P, S, T & D Plant	126,716	24,629	1,190
83	39000	Structures & Improvements	1,870,815	5.4	P, S, T & D Plant	1,554,151	302,072	14,591
84	39001	Structures Frame	-	99.0	-	-	-	-
85	39002	Structures-Brick	-	99.0	-	-	-	-
86	39003	Improvements	1,513	5.4	P, S, T & D Plant	1,257	244	12
87	39004	Air Conditioning Equipment	8,782	5.4	P, S, T & D Plant	7,295	1,418	68
88	39009	Improvement to Leased Premises	39,013	5.4	P, S, T & D Plant	32,410	6,299	304
89	39100	Office Furniture & Equipment	473,311	5.4	P, S, T & D Plant	393,196	76,423	3,692
90	39102	Remittance Processing Equip	-	99.0	-	-	-	-
91	39103	Office Machines	5,220	5.4	P, S, T & D Plant	4,336	843	41
92	39200	Transportation Equipment	410,368	5.4	P, S, T & D Plant	340,907	66,260	3,201
93	39201	Trucks	-	99.0	-	-	-	-
94	39202	Trailers	-	99.0	-	-	-	-
95	39300	Stores Equipment	1,308	5.4	P, S, T & D Plant	1,087	211	10
96	39400	Tools, Shop & Garage Equipment	3,277,075	5.4	P, S, T & D Plant	2,722,381	529,135	25,559
97	39500	Laboratory Equipment	12,933	5.4	P, S, T & D Plant	10,744	2,088	101
98	39600	Power Operated Equipment	43,734	5.4	P, S, T & D Plant	36,331	7,061	341
99	39603	Ditchers	11,814	5.4	P, S, T & D Plant	9,815	1,908	92
100	39604	Backhoes	-	5.4	P, S, T & D Plant	-	-	-
101	39605	Welders	5,895	5.4	P, S, T & D Plant	4,897	952	46
102	39700	Communication Equipment	536,928	5.4	P, S, T & D Plant	446,045	86,695	4,188
103	39701	Communication Equipment - Mobile Radios	0	5.4	P, S, T & D Plant	-	-	-
104	39702	Communication Equipment - Fixed Radios	250,007	5.4	P, S, T & D Plant	207,690	40,368	1,950
105	39800	Miscellaneous Equipment	161,477	5.4	P, S, T & D Plant	134,144	26,073	1,259
106	39900	Other Tangible Property	4,108	5.4	P, S, T & D Plant	3,413	663	32
107	39901	Other Tangible Property - Servers - H/W	41,963	5.4	P, S, T & D Plant	34,860	6,776	327
108	39902	Other Tangible Property - Servers - S/W	63,702	5.4	P, S, T & D Plant	52,919	10,286	497
109	39903	Other Tangible Property - Network - H/W	317,100	5.4	P, S, T & D Plant	263,426	51,201	2,473
110	39904	Other Tang. Property - CPU	-	99.0	-	-	-	-
111	39905	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
112	39906	Other Tang. Property - PC Hardware	1,255,798	5.4	P, S, T & D Plant	1,043,236	202,768	9,794
113	39907	Other Tang. Property - PC Software	116,891	5.4	P, S, T & D Plant	97,106	18,874	912
114	39908	Other Tang. Property - Mainframe S/W	950,275	5.4	P, S, T & D Plant	789,427	153,437	7,412
115	39909	Other Tang. Property - Application Software	-	99.0	-	-	-	-
116	39924	Other Tang. Property - General Startup Costs	-	99.0	-	-	-	-
117								
118		Total General Plant	10,012,565			8,317,788	1,616,685	78,092
119								
120		TOTAL DIRECT PLANT	310,450,211			257,901,850	50,127,041	2,421,320
121								
122		Shared Services General Office:	7,750,511	5.4	P, S, T & D Plant	6,438,620	1,251,441	60,449
123		Shared Services Customer Support:	6,384,028	1.0	Customer	6,384,028	-	-
124		Colorado-Kansas General Office:	987,249	5.4	P, S, T & D Plant	820,142	159,407	7,700
125								
126		TOTAL PLANT IN SERVICE	325,571,998			271,544,640	51,537,888	2,489,469

Atmos Energy Corporation, Colorado-Kansas Division									
Kansas Jurisdiction Case No. 16-ATMG-RTS									
Test Year Ending March 31, 2015									
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	(25,000)	5.4	P, S, T & D Plant	(20,768)	(4,037)	(195)	
4	30200	Franchises & Consents	15,036	5.4	P, S, T & D Plant	12,491	2,428	117	
5	30300	Misc Intangible Plant	(10,081)	5.4	P, S, T & D Plant	(8,375)	(1,628)	(79)	
6									
7		Total Intangible Plant:	(20,045)			(16,652)	(3,237)	(156)	
8									
9		Production Plant:							
10									
11	32520	Producing Leaseholds	-	99.0	-	-	-	-	
12	32540	Rights of Ways	-	99.0	-	-	-	-	
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-	
14	33210	Field Lines	-	99.0	-	-	-	-	
15	33220	Tributary Lines	-	99.0	-	-	-	-	
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-	
17	33600	Purification Equipment	-	99.0	-	-	-	-	
18									
19		Total Production Plant	-			0	0	0	
20									
21		Storage Plant:							
22									
23	35010	Land	-	99.0	-	-	-	-	
24	35020	Rights of Way	437,620	3.5	Storage	-	269,692	167,928	
25	35100	Structures and Improvements	87,812	3.5	Storage	-	54,116	33,696	
26	35120	Compression Station Equipment	-	99.0	-	-	-	-	
27	35130	Meas. & Reg. Sta. Structures	-	99.0	-	-	-	-	
28	35140	Other Structures	-	99.0	-	-	-	-	
29	35200	Wells \ Rights of Way	982,128	3.5	Storage	-	605,255	376,873	
30	35210	Well Construction	-	99.0	-	-	-	-	
31	35220	Reservoirs	-	99.0	-	-	-	-	
32	35230	Cushion Gas	-	99.0	-	-	-	-	
33	35210	Leaseholds	-	99.0	-	-	-	-	
34	35220	Reservoirs	36,515	3.5	Storage	-	22,503	14,012	
35	35300	Pipelines	789,569	3.5	Storage	-	486,587	302,982	
36	35400	Compressor Station Equipment	1,109,833	3.5	Storage	-	683,956	425,877	
37	35500	Meas & Reg. Equipment	205,759	3.5	Storage	-	126,803	78,956	
38	35600	Purification Equipment	288,382	3.5	Storage	-	177,721	110,661	
39	35700	Other Equipment	125,321	3.5	Storage	-	77,232	48,090	
40									
41		Total Storage Plant	4,062,940			0	2,503,864	1,559,075	

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
80		General:						
81								
82	38900	Land & Land Rights		99.0	-			
83	39000	Structures & Improvements	330,002	5.4	P, S, T & D Plant	274,144	53,284	2,574
84	39030	Improvements	470	5.4	P, S, T & D Plant	390	76	4
85	39040	Air Conditioning Equipment	762	5.4	P, S, T & D Plant	633	123	6
86	39090	Improvement to Leased Premises	17,560	5.4	P, S, T & D Plant	14,588	2,835	137
87	39100	Office Furniture & Equipment	205,901	5.4	P, S, T & D Plant	171,049	33,246	1,606
88	39130	Remittance Processing Equip	1,363	5.4	P, S, T & D Plant	1,132	220	11
89	39200	Transportation Equipment	250,373	5.4	P, S, T & D Plant	207,994	40,427	1,953
90	39300	Stores Equipment	766	5.4	P, S, T & D Plant	636	124	6
91	39400	Tools & Shop Equipment	1,181,208	5.4	P, S, T & D Plant	981,271	190,725	9,213
92	39500	Laboratory Equipment	6,102	5.4	P, S, T & D Plant	5,069	985	48
93	39600	Power Operated Equipment	(108,010)	5.4	P, S, T & D Plant	(89,727)	(17,440)	(842)
94	39630	Ditchers	(32,295)	5.4	P, S, T & D Plant	(26,829)	(5,215)	(252)
95	39640	Backhoes	(77,579)	5.4	P, S, T & D Plant	(64,448)	(12,526)	(605)
96	39650	Welders	(17,440)	5.4	P, S, T & D Plant	(14,488)	(2,816)	(136)
97	39700	Communication Equipment	196,571	5.4	P, S, T & D Plant	163,299	31,739	1,533
98	39710	Communication Equipment - Mobile Radios	-	5.4	P, S, T & D Plant	-	-	-
99	39720	Communication Equipment - Fixed Radios	43,411	5.4	P, S, T & D Plant	36,063	7,009	339
100	39750	Communication Equip. - Telemetering	-	99.0	-	-	-	-
101	39800	Miscellaneous Equipment	10,431	5.4	P, S, T & D Plant	8,665	1,684	81
102	39900	Other Tangible Property	296	5.4	P, S, T & D Plant	246	48	2
103	39910	Other Tangible Property - Servers - H/W	24,081	5.4	P, S, T & D Plant	20,005	3,888	188
104	39920	Other Tangible Property - Servers - S/W	63,702	5.4	P, S, T & D Plant	52,919	10,286	497
105	39930	Other Tangible Property - Network - H/W	188,618	5.4	P, S, T & D Plant	156,691	30,455	1,471
106	39950	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
107	39960	Other Tang. Property - PC Hardware	526,700	5.4	P, S, T & D Plant	437,548	85,044	4,108
108	39970	Other Tang. Property - PC Software	71,311	5.4	P, S, T & D Plant	59,241	11,514	556
109	39980	Other Tang. Property - Application Software	506,077	5.4	P, S, T & D Plant	420,416	81,714	3,947
110		Retirement Work in Progress	(748,095)	5.4	P, S, T & D Plant	(621,469)	(120,792)	(5,835)
111								
112		Total General Plant	2,642,285			2,195,039	426,636	20,608
113								
114		TOTAL DIRECT RESERVE FOR DEPRECIATION	97,214,033			85,099,506	12,535,000	1,579,527
115								
116		Shared Services General Office:	4,799,417	5.4	P, S, T & D Plant	3,987,043	774,941	37,432
117		Shared Services Customer Support:	2,025,004	1.0	Customer	2,025,004	-	-
118		Colorado-Kansas General Office:	504,384	5.4	P, S, T & D Plant	419,010	81,441	3,934
119								
120		TOTAL RESERVE FOR DEPRECIATION	104,542,838			89,530,563	13,391,382	1,620,894

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG- -RTS							
Test Year Ending March 31, 2015							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Construction Work in Progress	11,642,184	4.3	Distribution Plant	9,933,140	1,709,044	-
4	Materials and Supplies	0	99.0	-	-	-	-
5	Gas Storage Inventory	12,817,309	3.5	Storage	-	7,898,912	4,918,397
6	Prepayments - KS Direct	1,056,564	9.1	Allocated O&M Expenses	875,491	163,023	18,050
7	Cash Working Capital	0	99.0	-	-	-	-
8							
9	Total Rate Base Additions	25,516,057			10,808,630	9,770,979	4,936,448
10							
11							
12	Rate Base Deductions:						
13							
14	Customer Advances	(1,034,572)	1.0	Customer	(1,034,572)	-	-
15	Customer Deposits	(1,997,959)	1.0	Customer	(1,997,959)	-	-
16	ADIT - KS Direct	(37,537,565)	5.7	Net Plant	(30,911,601)	(6,478,453)	(147,511)
17							
18	Total Rate Base Deductions	(40,570,096)			(33,944,132)	(6,478,453)	(147,511)
19							
20							
21	TOTAL OTHER RB	(15,054,040)			(23,135,502)	3,292,526	4,788,937
22							
23	Interest on Customer Deposits	2,597	1.0	Customer	2,597	-	-

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF O&M EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
144:		Administrative & General:						
145:		Operation						
146:	9200	Administrative and General Salaries	78,651	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.	66,898	11,411	342
147:	9210	Office Supplies and Expenses	13,716	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.	11,666	1,990	60
148:	9220	Administrative Expenses Transferred - Credit	9,255,524	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.	7,872,404	1,342,851	40,268
149:	9230	Outside Services Employed	123,826	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.	105,322	17,966	539
150:	9240	Property Insurance	116,298	6.0	Total Plant	96,999	18,410	889
151:	9250	Injuries and Damages	28,083	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.	23,886	4,074	122
152:	9260	Employee Pensions and Benefits	1,924,532	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.	1,636,935	279,224	8,373
153:	9270	Franchise Requirements	1,831	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.	1,557	266	8
154:	9280	Regulatory Commission Expenses	263,547	9.3	O&M Expenses less A&G	210,514	43,997	9,036
155:	930.1	General Advertising Expenses	-	99.0	-	-	-	-
156:	930.2	Miscellaneous General Expense	46,682	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.	39,706	6,773	203
157:	9310	Rents	-	17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.	-	-	-
158:		Maintenance						
159:	9320	Maintenance of General Plant	0	99.0	-	-	-	-
160:		Total A&G	11,852,689			10,065,887	1,726,961	59,841
161:								
162:		Adjustments to Operations and Maintenance Expenses:						
163:		Labor-Related	77,164	7.7	Payroll less A&G	73,492	3,559	114
164:		Promotion	(31,458)	1.0	Customer	(31,458)	-	-
165:		Rata Case - Related	(263,547)	9.3	O&M Expenses less A&G	(210,514)	(43,997)	(9,036)
166:		O&M - Related	(485,910)	9.3	O&M Expenses less A&G	(388,131)	(81,118)	(16,661)
167:		Total Adjustments to Operations and Maintenance Expenses	(703,750)			(556,610)	(121,556)	(25,584)
168:								
169:		TOTAL O&M EXPENSE	20,228,963			16,762,138	3,121,233	345,592

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG-RTS							
Test Year Ending March 31, 2015							
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							

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG-RTS							
Test Year Ending March 31, 2015							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
35	Underground Storage:						
36	Operation						
37	Op., Sup., & Eng.	49,523	3.5	Storage	-	30,520	19,004
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	49,523			0	30,520	19,004
60							
61	Transmission:						
62	Operation						
63	Op., Sup., & Eng.	4,252	2.0	Demand	-	4,252	-
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	4,252			-	4,252	-

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG-RTS							
Test Year Ending March 31, 2015							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84							
85	Distribution:						
86	Operation						
87	Supervision & Eng.	11,199,158	7.5	Distribution O&M Expenses	9,270,713	1,886,155	42,290
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	11,199,158			9,270,713	1,886,155	42,290
110							
111	Customer Accounts						
112	Supervision	30,207,995	1.0	Customer	30,207,995	-	-
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	30,207,995			30,207,995	-	-
118							
119	Customer Service and Information						
120	Supervision	61,031	1.0	Customer	61,031	-	-
121	Customer Assistance	-	99.0		-	-	-
122	Information & Instruction	-	99.0		-	-	-
123	Misc. Cust. Acct. Expense	-	99.0		-	-	-
124	Total Customer Service & Info Expense	61,031			61,031	-	-
125							
126	Sales						
127	Supervision	129,037	1.0	Customer	129,037	-	-
128	Demonstration & Selling	-	99.0		-	-	-
129	Advertising	-	99.0		-	-	-
130	Misc. Sales Expense	-	99.0		-	-	-
131	Total Sales Expense	129,037			129,037	-	-

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG- -RTS							
Test Year Ending March 31, 2015							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
132							
133	Administrative & General:						
134	Operation						
135	Administrative and General Salaries	41,481,512	7.7	Payroll less A&G	39,507,357	1,913,110	61,044
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	41,481,512			39,507,357	1,913,110	61,044
151							
152	Other Utility Plant Related Payroll	0	99.0	-	-	-	-
153							
154	TOTAL O&M EXPENSES - PAYROLL	83,132,508			79,176,133	3,834,037	122,338

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	-	99.0	-	-	-	-
4	30200	Franchises & Consents	-	99.0	-	-	-	-
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	-	99.0	-	-	-	-
12	32540	Rights of Ways	-	99.0	-	-	-	-
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-
14	33201	Field Lines	-	99.0	-	-	-	-
15	33202	Tributary Lines	-	99.0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-
17	33600	Purification Equipment	-	99.0	-	-	-	-
18								
19		Total Production Plant	0			0	0	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	99.0	-	-	-	-
24	35020	Rights of Way	9,729	3.5	Storage	-	5,996	3,733
25	35100	Structures and Improvements	2,028	3.5	Storage	-	1,250	778
26	35102	Compression Station Equipment	-	99.0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	-	99.0	-	-	-	-
28	35104	Other Structures	-	99.0	-	-	-	-
29	35200	Wells \ Rights of Way	25,471	3.5	Storage	-	15,697	9,774
30	35201	Well Construction	-	99.0	-	-	-	-
31	35202	Reservoirs	-	99.0	-	-	-	-
32	35203	Cushion Gas	-	99.0	-	-	-	-
33	35210	Leaseholds	-	99.0	-	-	-	-
34	35211	Storage Rights	-	99.0	-	-	-	-
35	35300	Pipelines	18,575	3.5	Storage	-	11,447	7,128
36	35400	Compressor Station Equipment	20,972	3.5	Storage	-	12,924	8,048
37	35500	Meas & Reg. Equipment	5,500	3.5	Storage	-	3,390	2,111
38	35600	Purification Equipment	-	99.0	-	-	-	-
39	35700	Other Equipment	-	99.0	-	-	-	-
40								
41		Total Storage Plant	82,274			0	50,703	31,571

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General:						
83								
84	38900	Land & Land Rights	-	99.0	-	-	-	-
85	39000	Structures & Improvements	46,957	5.4	P, S, T & D Plant	39,009	7,582	366
86	39003	Improvements	38	5.4	P, S, T & D Plant	32	6	0
87	39004	Air Conditioning Equipment	220	5.4	P, S, T & D Plant	183	36	2
88	39009	Improvement to Leased Premises	1,401	5.4	P, S, T & D Plant	1,164	226	11
89	39100	Office Furniture & Equipment	31,570	5.4	P, S, T & D Plant	26,226	5,097	246
90	39103	Office Furn. Copiers & Type	348	5.4	P, S, T & D Plant	289	56	3
91	39200	Transportation Equipment	6,486	5.4	P, S, T & D Plant	5,388	1,047	51
92	39300	Stores Equipment	21	5.4	P, S, T & D Plant	17	3	0
93	39400	Tools, Shop & Garage Equipment	96,751	5.4	P, S, T & D Plant	80,374	15,622	755
94	39500	Laboratory Equipment	382	5.4	P, S, T & D Plant	318	62	3
95	39500	Power Operated Equipment	129	5.4	P, S, T & D Plant	107	21	1
96	39603	Ditchers	39	5.4	P, S, T & D Plant	33	6	0
97	39604	Backhoes	-	99.0	-	-	-	-
98	39605	Welders	16	5.4	P, S, T & D Plant	13	3	0
99	39700	Communication Equipment	44,726	5.4	P, S, T & D Plant	37,156	7,222	349
100	39701	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
101	39702	Communication Equipment - Fixed Radios	20,826	5.4	P, S, T & D Plant	17,301	3,363	162
102	39800	Miscellaneous Equipment	10,770	5.4	P, S, T & D Plant	8,947	1,739	84
103	39900	Other Tangible Property - Servers - H/W	296	5.4	P, S, T & D Plant	246	48	2
104	39901	Other Tangible Property - Servers - S/W	5,996	5.4	P, S, T & D Plant	4,981	968	47
105	39902	Other Tangible Property - Network - H/W	-	5.4	P, S, T & D Plant	-	-	-
106	39903	Other Tang. Property - CPU	45,314	5.4	P, S, T & D Plant	37,644	7,317	353
107	39904	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
108	39905	Other Tang. Property - PC Hardware	-	99.0	-	-	-	-
109	39906	Other Tang. Property - PC Software	179,454	5.4	P, S, T & D Plant	149,078	28,976	1,400
110	39907	Other Tang. Property - Mainframe S/W	16,704	5.4	P, S, T & D Plant	13,876	2,697	130
111	39908	Other Tang. Property - Application Software	135,794	5.4	P, S, T & D Plant	112,809	21,926	1,059
112								
113								
114		Total General Plant + Deficiency	644,238			535,191	104,022	5,025
115								
116		TOTAL DIRECT DEPRECIATION EXPENSE	9,480,935			8,378,517	1,065,823	36,595
117								
118		Shared Services General Office:	578,725	5.4	P, S, T & D Plant	480,767	93,444	4,514
119		Shared Services Customer Support:	385,606	1.0	Customer	385,606	-	-
120		Colorado-Kansas General Office:	105,485	5.4	P, S, T & D Plant	87,630	17,032	823
121								
122		TOTAL DEPRECIATION EXPENSE	10,550,751			9,332,520	1,176,299	41,932

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG-RTS Test Year Ending March 31, 2015							
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	410,428	7.7	Payroll less A&G	390,896	18,929	604
5	Property Related	4,895	5.0	Gross Plant	4,083	775	37
6	Public Service Commission Assessment	3,088	5.0	Gross Plant	2,576	489	24
7	Other	6,866,435	10.0	Other Taxes	6,530,074	325,756	10,604
8	Total Non Revenue Related:	7,284,846			6,927,628	345,948	11,269
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Other	0	99.0	-	-	-	-
14	Total Revenue Related:	0			0	0	0
15							
16	Total Taxes, Other Than Income	7,284,846			6,927,628	345,948	11,269
17							
18	Allowance for Step Rate	(1,500)	11.0	Taxable Income	(1,157)	(302)	(41)
19							
20	Interest Expense	5,333,113	13.0	Rate Base	4,113,688	1,072,940	146,484

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG-____-RTS							
Test Year Ending March 31, 2015							
SUMMARY OF CLASSIFICATION							
1							
2							
3							
4		Test Year	Classif.	Classif.	Customer	Demand	Commodity
5		\$	Factor	Basis	\$	\$	\$
6							
7	Operating Revenues	57,803,256			48,248,291	8,614,081	940,884
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	20,228,963			16,762,138	3,121,233	345,592
12	Interest on Customer Deposits	2,597			2,597	0	0
13	Depreciation & Amortization	10,550,751			9,332,520	1,176,299	41,932
14	Taxes Other Than Income	7,284,846			6,927,628	345,948	11,269
15							
16	Total Operating Expenses	38,067,157			33,024,883	4,643,481	398,794
17							
18	Income Before Taxes	19,736,099			15,223,408	3,970,600	542,091
19							
20	Interest Expense	5,333,113			4,113,688	1,072,940	146,484
21							
22	Income Taxes:	14,402,986					
23							
24	State Income Taxes	1,008,209	7.00%		777,680	202,836	27,692
25	Federal Income Taxes	4,688,172	35.00%		3,616,214	943,188	128,770
26	Total Deferred Income Taxes	0			0	0	0
27	Step Rate Adjustment	(1,500)			(1,157)	(302)	(41)
28							
29	Total Income Taxes	5,694,881			4,392,737	1,145,723	156,421
30							
31	Net Income	14,041,218			10,830,671	2,824,878	385,670
32							
33	Total Rate Base	205,975,120			158,878,575	41,439,033	5,657,513
34							
35	Rate of Return	6.8169%			6.8169%	6.8169%	6.8169%

Atmos Energy Corporation, Colorado-Kansas Division						
Kansas Jurisdiction Case No. 16-ATMG-____-RTS						
Test Year Ending March 31, 2015						
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	1.00	0.00	0.62	0.38
3.5	Storage	%	100.0000%	0.0000%	61.6269%	38.3731%
	Input	Values	144,084,280	108,109,321	35,974,959	0
4.0	Mains	%	100.0000%	75.0320%	24.9680%	0.0000%
	Internally Generated	Values	165,379,725	133,702,976	31,676,749	0
4.1	Mains & Services	%	100.0000%	80.8461%	19.1539%	0.0000%
	Internally Generated	Values	292,486,196	249,549,938	42,936,259	0
4.3	Distribution Plant	%	100.0000%	85.3202%	14.6798%	0.0000%
	Internally Generated	Values	325,571,998	271,544,640	51,537,888	2,489,469
5.0	Gross Plant	%	100.0000%	83.4054%	15.8300%	0.7646%
	Internally Generated	Values	300,396,568	249,549,938	48,503,723	2,342,908
5.4	P, S, T & D Plant	%	100.0000%	83.0735%	16.1466%	0.7799%

	Internally Generated	Values	221,029,160	182,014,077	38,146,507	868,576
5.7	Net Plant	%	100.0000%	82.3484%	17.2586%	0.3930%
	Internally Generated	Values	325,571,998	271,544,640	51,537,888	2,489,469
6.0	Total Plant	%	100.0000%	83.4054%	15.8300%	0.7646%
	Internally Generated	Values	6,320,854	5,232,431	1,064,554	23,869
7.5	Distribution O&M Expenses	%	100.0000%	82.7804%	16.8419%	0.3776%
	Internally Generated	Values	41,650,996	39,668,776	1,920,927	61,294
7.7	Payroll less A&G	%	100.0000%	95.2409%	4.6120%	0.1472%
	Internally Generated	Values	20,228,963	16,762,138	3,121,233	345,592
9.1	Allocated O&M Expenses	%	100.0000%	82.8621%	15.4295%	1.7084%
	Internally Generated	Values	9,080,024	7,252,861	1,515,828	311,335
9.3	O&M Expenses less A&G	%	100.0000%	79.8771%	16.6941%	3.4288%
	Internally Generated	Values	415,323	394,978	19,704	641
10.0	Other Taxes	%	100.0000%	95.1014%	4.7442%	0.1544%
	Internally Generated	Values	14,402,986	11,109,720	2,897,660	395,606
11.0	Taxable Income	%	100.0000%	77.1348%	20.1185%	2.7467%
	Internally Generated	Values	4,682,666	3,876,332	788,652	17,683
11.8	Composite of Accts. 871-879 & 886-893	%	100.0000%	82.7804%	16.8419%	0.3776%
	Internally Generated	Values	134,318,872	100,876,154	33,442,719	-
12.0	Composite of Accts. 374-379	%	100.0000%	75.1020%	24.8980%	0.0000%
	Internally Generated	Values	205,975,120	158,878,575	41,439,033	5,657,513
13.0	Rate Base	%	100.0000%	77.1348%	20.1185%	2.7467%
	Internally Generated	Values	7,767,512	6,606,756	1,126,961	33,794
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	85.0563%	14.5086%	0.4351%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 18-ATMG-RTS														
Test Year Ending March 31, 2025														
ALLOCATION OF PLANT IN SERVICE														
78														
81	General													
82	28900	Land & Land Rights	6.2	P, S, T & D Plant - Customer	126,716	111,855	12,807	125	70	65	582	727	766	157
83	38000	Structures & Improvements	6.2	P, S, T & D Plant - Customer	1,554,151	1,372,875	180,940	1,937	861	802	6,902	8,911	9,400	2,422
84	39001	Structures-Frame	99.0		0	0	0	0	0	0	0	0	0	0
85	39002	Structures-Brick	99.0		0	0	0	0	0	0	0	0	0	0
86	39003	Improvements	6.2	P, S, T & D Plant - Customer	1,257	1,110	127	1	1	1	5	7	8	2
87	39004	Air Conditioning Equipment	6.2	P, S, T & D Plant - Customer	7,285	6,441	709	4	4	4	22	42	44	11
88	39009	Improvement to Leased Premises	6.2	P, S, T & D Plant - Customer	32,410	28,619	3,148	32	18	17	144	186	196	51
89	39100	Office Furniture & Equipment	6.2	P, S, T & D Plant - Customer	393,196	247,207	58,187	389	218	203	1,745	2,255	2,378	613
90	39102	Remittance Processing Equip	99.0		0	0	0	0	0	0	0	0	0	0
91	39103	Office Machines	6.2	P, S, T & D Plant - Customer	4,395	3,829	422	4	2	2	19	25	26	7
92	39200	Transportation Equipment	6.2	P, S, T & D Plant - Customer	340,907	301,034	33,108	337	189	176	1,514	1,959	2,061	531
93	39201	Trucks	99.0		0	0	0	0	0	0	0	0	0	0
94	39202	Trollers	99.0		0	0	0	0	0	0	0	0	0	0
95	39300	Stores Equipment	6.2	P, S, T & D Plant - Customer	1,087	960	106	1	1	1	5	6	7	1
96	39400	Tools, Shop & Garage Equipment	6.2	P, S, T & D Plant - Customer	2,721,351	2,403,969	264,400	2,992	1,498	1,405	12,091	15,610	16,607	4,248
97	39500	Laboratory Equipment	6.2	P, S, T & D Plant - Customer	10,744	9,459	1,043	11	5	5	42	62	62	17
98	39600	Power Operated Equipment	6.2	P, S, T & D Plant - Customer	36,331	32,082	1,528	38	20	19	181	208	220	57
99	39603	Ditchers	6.2	P, S, T & D Plant - Customer	5,813	5,667	953	10	5	5	44	56	59	15
100	39804	Backhoes	6.2	P, S, T & D Plant - Customer	0	0	0	0	0	0	0	0	0	0
101	39905	Welders	6.2	P, S, T & D Plant - Customer	4,697	4,324	476	5	3	3	22	28	30	8
102	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	446,945	393,874	43,320	441	247	230	1,881	2,558	2,658	698
103	39701	Communication Equipment - Mobile Radios	6.2	P, S, T & D Plant - Customer	0	0	0	0	0	0	0	0	0	0
104	39702	Communication Equipment - Fixed Radios	6.2	P, S, T & D Plant - Customer	207,690	183,393	20,171	209	113	107	972	1,291	1,256	324
105	39800	Miscellaneous Equipment	6.2	P, S, T & D Plant - Customer	194,144	118,455	13,028	132	74	69	596	769	811	209
106	39900	Other Tangible Property	6.2	P, S, T & D Plant - Customer	3,413	3,014	331	3	2	2	15	20	21	5
107	39901	Other Tangible Property - Servers - H/W	6.2	P, S, T & D Plant - Customer	30,860	30,733	1,348	34	19	18	155	200	211	54
108	39902	Other Tangible Property - Servers - S/W	6.2	P, S, T & D Plant - Customer	52,919	46,780	5,140	52	29	27	235	303	320	82
109	39903	Other Tangible Property - Network - H/W	6.2	P, S, T & D Plant - Customer	283,426	232,616	25,584	261	146	136	1,170	1,510	1,593	411
110	39904	Other Tang. Property - CPU	99.0		0	0	0	0	0	0	0	0	0	0
111	39905	Other Tangible Property - MF - Hardware	99.0		0	0	0	0	0	0	0	0	0	0
112	39906	Other Tang. Property - PC Hardware	6.2	P, S, T & D Plant - Customer	1,043,235	821,217	101,320	1,022	578	539	4,633	5,982	6,310	1,626
113	39907	Other Tang. Property - PC Software	6.2	P, S, T & D Plant - Customer	97,106	85,748	9,431	96	54	50	397	587	587	161
114	39908	Other Tang. Property - Mainframe S/W	6.2	P, S, T & D Plant - Customer	789,427	687,064	76,670	781	437	408	3,506	4,526	4,775	1,230
115	39909	Other Tang. Property - Application Software	99.0		0	0	0	0	0	0	0	0	0	0
116	39924	Other Tang. Property - General Start-up Costs	99.0		0	0	0	0	0	0	0	0	0	0
117					0	0	0	0	0	0	0	0	0	0
118		Total General Plant			8,917,738	7,945,924	807,830	8,226	4,605	4,294	36,842	47,693	50,331	12,952
119														
120		TOTAL DIRECT PLANT			257,801,830	217,737,179	25,047,616	255,064	141,817	133,138	1,145,415	1,478,773	1,559,938	401,812
121														
122		Shared Services General Office	6.2	P, S, T & D Plant - Customer	6,438,620	5,685,548	615,323	6,369	3,565	3,334	28,596	36,510	38,844	10,034
123		Shared Services Customer Support	2.0	Offs	6,994,028	5,862,388	476,773	5,765	3,005	2,705	19,241	25,563	11,395	2,339
124		Colorado-Kansas General Office	6.2	P, S, T & D Plant - Customer	820,141	734,217	78,659	811	454	423	3,842	4,703	4,961	1,278
125														
126		TOTAL PLANT IN SERVICE - CUSTOMER			271,544,640	240,009,131	26,281,864	265,508	147,697	140,560	1,191,494	1,527,957	1,615,238	415,463

Alamos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 16-ATW6 - RTS														
Test Year Ending Month: 03, 2015														
ALLOCATION OF PLANT IN SERVICE														
Demand														
Line No.	Acct. No.	Description	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
127		Intangible Plant:												
128														
129	80100	Organization	6.4	P, S, T & D Plant - Demand	0									
130	80200	Franchises & Consents	5.4	P, S, T & D Plant - Demand	6,000	4,089	1,270	17	10			285	83	246
131	80300	Misc Intangible Plant	6.4	P, S, T & D Plant - Demand	633	431	134	7	1			30	9	26
132		Total Intangible Plant:			6,633	4,520	1,404	18	11	0	0	315	92	272
133														
134		Production Plant:												
135														
136														
137	22500	Producing Leaseholds	99.0		0									
138	22500	Rights of Way	99.0		0									
139	83100	Production Gas Wells Equipment	99.0		0									
140	83200	Field Lines	99.0		0									
141	83220	Tributary Lines	99.0		0									
142	83400	Field Meas. & Reg. Sta. Equip.	99.0		0									
143	83600	Purification Equipment	99.0		0									
144					0									
145		Total Production Plant:			0	0	0	0	0	0	0	0	0	0
146														
147		Storage Plant:												
148														
149	85000	Land	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	30,299	23,002	7,144	94	58					
150	85020	Rights of Way	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	350,617	266,186	84,476	1,069	666					
151	85100	Structures and Improvements	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	63,428	48,154	14,956	197	120					
152	85120	Compression Station Equipment	99.0		0									
153	85130	Meas. & Reg. Sta. Structures	99.0		0									
154	85140	Other Structures	99.0		0									
155	85200	Wells Rights of Way	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	701,983	578,492	170,677	2,367	1,447					
156	85210	Well Construction	99.0		0									
157	85220	Reservoirs	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	22,503	17,084	5,306	70	49					
158	85230	Cushion Gas	99.0		0									
159	85210	Leaseholds	99.0		0									
160	85320	Storage Rights	99.0		0									
161	85300	Pipelines	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	739,511	580,673	174,142	7,294	1,402					
162	85400	Compressor Station Equipment	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	1,404,815	1,086,518	313,258	4,364	2,667					
163	85500	Meas. & Reg. Equipment	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	1,155,966	822,936	312,771	421	297					
164	85600	Purification Equipment	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	377,721	334,825	41,507	352	337					
165	85700	Other Equipment	3.4	Peak Month less Interruptible, SGS, Irrigation, Transport	77,232	58,634	18,211	240	147					
166														
167		Total Storage Plant:			3,762,894	2,856,612	887,249	11,689	7,144	0	0	0	0	0
168														
169		Transmission:												
170														
171	86500	Land & Land Rights	3.3	Peak Month less Interruptible, SGS, Irrigation	4,761	3,224	998	13	8			245	71	212
172	86520	Rights of Way	99.0		0									
173	86500	Structures & Improvements	99.0		0									
174	86700	Mains Cathodic Protection	3.3	Peak Month less Interruptible, SGS, Irrigation	1,811,339	1,401,898	316,775	4,873	2,550			72,867	22,603	87,574
175	86710	Mains - Steel	3.3	Peak Month less Interruptible, SGS, Irrigation	189,878	94,475	29,943	387	236			7,213	1,094	6,232
176	86800	Compressor Station Equipment	99.0		0									
177	86900	Meas. & Reg. Equipment	3.3	Peak Month less Interruptible, SGS, Irrigation	248,891	100,489	81,211	411	251			7,672	3,227	6,628
178	87100	Other Equipment	99.0		0									
179														
180		Total Transmission Plant:			1,804,770	1,228,072	378,327	4,984	3,046	0	0	82,988	26,994	80,347
181														
182		Distribution:												
183														
184	87500	Land & Land Rights	15.4	Distribution Plant - Demand	88,501	66,400	20,656	272	166				1,473	4,885
185	87420	Land Rights	15.4	Distribution Plant - Demand	48,947	33,035	10,263	125	83				1,522	2,179
186	87500	Structures & Improvements	3.8	Peak Month less Interruptible, SGS, Irrigation	38,122	25,729	7,991	106	64				1,964	1,697
187	87510	Structures & Improvements T.B.	99.0		0									
188	87510	Land Rights	99.0		0									
189	87520	Improvements	99.0		0									
190	87600	Mains Cathodic Protection	3.3	Peak Month less Interruptible, SGS, Irrigation	2,918,999	2,069,884	611,836	5,061	4,926			150,398	43,656	129,836
191	87610	Mains - Steel	3.3	Peak Month less Interruptible, SGS, Irrigation	14,238,416	9,606,399	2,983,700	39,309	14,023			739,433	212,893	633,658
192	87620	Mains - Plastic	3.3	Peak Month less Interruptible, SGS, Irrigation	13,636,885	15,952,976	4,654,815	63,280	39,894			1,217,985	353,544	1,031,292
193	87800	Meas. & Reg. Sta. Equip. - General	3.3	Peak Month less Interruptible, SGS, Irrigation	1,837,318	916,079	284,330	3,799	2,291			89,841	20,802	60,427
194	87800	Meas. & Reg. Sta. Equip. - City Gate	3.3	Peak Month less Interruptible, SGS, Irrigation	606,603	405,388	126,815	1,656	1,024			80,932	6,884	26,761
195	87808	Meas. & Reg. Sta. Equipment	3.3	Peak Month less Interruptible, SGS, Irrigation	3,708	2,503	777	10	6			131	95	165
196	88000	Services	99.0		0									
197	88100	Meters	99.0		0									
198	88200	Meter Installations	99.0		0									
199	88300	House Regulators	99.0		0									
200	88400	House Reg. Installations	99.0		0									
201	88500	Int. Meas. & Reg. Sta. Equipment	99.0		0									
202	88700	Other Prop. On Cust. Prem.	99.0		0									
203														
204		Total Distribution Plant:			42,986,358	28,978,484	9,000,574	116,560	73,497	0	0	2,212,492	642,310	1,913,481

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-AT&G - RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF PLANT IN SERVICE												
205												
206	General											
207												
208	28900 Land & Land Rights	6.4	P, S, T & D Plant - Demand	24,629	15,784	5,233	69	42	1,171	340	1,011	
209	85000 Structures & Improvements	6.4	P, S, T & D Plant - Demand	303,072	205,849	63,936	842	515	14,358	4,168	12,405	
210	89001 Structures Frame	99.0		0								
211	89002 Structures-Build	99.0		0								
212	89003 Improvements	6.4	P, S, T & D Plant - Demand	344	156	52	2	0	12	3	10	
213	89004 Air Conditioning Equipment	6.4	P, S, T & D Plant - Demand	1,416	966	300	4	3	67	20	58	
214	38009 Improvement to Leased Premises	6.4	P, S, T & D Plant - Demand	6,299	4,293	1,333	18	11	289	87	259	
215	89100 Office Furniture & Equipment	6.4	P, S, T & D Plant - Demand	76,423	52,079	16,176	213	130	3,693	1,054	3,138	
216	89102 Remittance Processing Equip	99.0		0								
217	89103 Office Machines	6.4	P, S, T & D Plant - Demand	843	574	278	2	1	40	11	35	
218	89200 Transportation Equipment	6.4	P, S, T & D Plant - Demand	66,360	45,154	14,024	185	113	3,149	914	2,721	
219	89201 Trucks	99.0		0								
220	89202 Trailers	99.0		0								
221	89300 Stores Equipment	6.4	P, S, T & D Plant - Demand	211	144	45	2	0	10	1	9	
222	89400 Tools, Shop & Garage Equipment	6.4	P, S, T & D Plant - Demand	539,135	360,582	133,998	1,476	904	25,151	7,300	21,758	
223	89500 Laboratory Equipment	6.4	P, S, T & D Plant - Demand	2,088	1,423	442	5	4	89	22	66	
224	89600 Power Operated Equipment	6.4	P, S, T & D Plant - Demand	7,061	4,812	1,495	20	12	336	97	290	
225	89603 Ditchers	6.4	P, S, T & D Plant - Demand	1,908	1,300	404	5	3	81	25	78	
226	89604 Backhoes	6.4	P, S, T & D Plant - Demand	0	0	0	0	0	0	0	0	
227	89605 Welders	6.4	P, S, T & D Plant - Demand	952	649	261	8	2	45	13	38	
228	89700 Communication Equipment	6.4	P, S, T & D Plant - Demand	85,695	59,078	18,350	242	148	4,121	1,188	3,569	
229	89701 Communication Equipment - Mobile Radios	6.4	P, S, T & D Plant - Demand	0	0	0	0	0	0	0	0	
230	89702 Communication Equipment - Fixed Radios	6.4	P, S, T & D Plant - Demand	40,388	27,509	8,544	113	69	3,919	557	1,638	
231	89800 Miscellaneous Equipment	6.4	P, S, T & D Plant - Demand	25,073	17,798	5,518	73	44	1,239	350	1,071	
232	89900 Other Tangible Property	6.4	P, S, T & D Plant - Demand	649	452	340	2	1	32	9	27	
233	89901 Other Tangible Property - Servers - H/W	6.4	P, S, T & D Plant - Demand	5,776	4,617	1,434	18	12	422	92	278	
234	89902 Other Tangible Property - Servers - S/W	6.4	P, S, T & D Plant - Demand	10,283	7,009	2,177	23	16	489	142	422	
235	89903 Other Tangible Property - Network - H/W	6.4	P, S, T & D Plant - Demand	51,201	34,891	10,837	143	87	2,434	706	2,103	
236	89904 Other Tang. Property - CPU	99.0		0								
237	89905 Other Tangible Property - MF - Hardware	99.0		0								
238	89906 Other Tang. Property - PC Hardware	6.4	P, S, T & D Plant - Demand	202,788	138,178	42,917	565	346	9,638	2,798	8,327	
239	89907 Other Tang. Property - PC Software	6.4	P, S, T & D Plant - Demand	18,474	17,861	3,995	53	32	897	260	775	
240	89908 Other Tang. Property - Mainframe S/W	6.4	P, S, T & D Plant - Demand	133,437	104,560	32,476	428	261	7,293	2,117	6,301	
241	89909 Other Tang. Property - Application Software	99.0		0								
242	89924 Other Tang. Property - General Startup Costs	99.0		0								
243												
244	Total General Plant			1,635,685	1,101,700	342,183	4,508	2,755	0	76,844	22,205	66,390
245												
246	TOTAL DIRECT PLANT			50,127,041	34,159,389	10,609,737	139,786	85,423	0	2,382,619	691,601	2,058,490
247												
248	Shared Services General Office	6.4	P, S, T & D Plant - Demand	1,251,441	850,802	264,876	3,480	2,133	89,483	17,266	51,384	
249	Shared Services Customer Support	99.0		0								
250	Colorado-Kansas General Office	6.4	P, S, T & D Plant - Demand	159,407	108,623	33,740	445	472	7,577	2,191	5,546	
251												
252	TOTAL PLANT IN SERVICE - DEMAND			51,377,888	35,120,620	10,908,353	143,715	87,628	0	2,448,979	731,067	2,116,427

Alamos Energy Corporation, Colorado-Kansas Division										
Kansas Jurisdiction Case No. 16-ATMIG - RTS										
Test Year Ending March 31, 2015										
ALLOCATION OF PLANT IN SERVICE										
331	General									
333										
334	38900 Land & Land Rights	6.6 P, S, T & D Plant - Commodity	1,190	883	277	4	3	0	33	
335	39000 Structures & Improvements	6.6 P, S, T & D Plant - Commodity	14,591	10,832	3,759	48	35	0	281	
336	39001 Structures Frame	99.0	0							
337	39002 Structures-Roofs	99.0	0							
338	39009 Improvements	6.6 P, S, T & D Plant - Commodity	31	9	3	0	0	0	0	
339	39004 Air Conditioning Equipment	6.6 P, S, T & D Plant - Commodity	86	51	16	0	0	0	1	
340	39009 Improvement to Leased Premises	6.6 P, S, T & D Plant - Commodity	304	226	71	1	1	0	5	
341	39100 Office Furniture & Equipment	6.6 P, S, T & D Plant - Commodity	3,692	2,740	859	12	9	0	71	
342	39102 Remittance Processing Equip	99.0	0							
343	39109 Office Machines	6.6 P, S, T & D Plant - Commodity	41	30	9	0	0	0	1	
344	39200 Transportation Equipment	6.6 P, S, T & D Plant - Commodity	2,201	2,876	795	13	8	0	62	
345	39201 Trucks	99.0	0							
346	39202 Trailers	99.0	0							
347	39300 Stores Equipment	6.6 P, S, T & D Plant - Commodity	10	8	2	0	0	0	0	
348	39400 Tools, Shop & Garage Equipment	6.6 P, S, T & D Plant - Commodity	26,398	19,974	6,946	86	69	0	693	
349	39500 Laboratory Equipment	6.6 P, S, T & D Plant - Commodity	101	75	23	0	0	0	2	
350	39600 Power Operated Equipment	6.6 P, S, T & D Plant - Commodity	341	253	78	1	1	0	7	
351	39603 Ditchers	6.6 P, S, T & D Plant - Commodity	92	68	21	0	0	0	2	
352	39604 Backhoes	6.6 P, S, T & D Plant - Commodity	0	0	0	0	0	0	0	
353	39605 Welders	6.6 P, S, T & D Plant - Commodity	46	34	11	0	0	0	1	
354	39700 Communication Equipment	6.6 P, S, T & D Plant - Commodity	4,188	3,109	976	14	10	0	81	
355	39701 Communication Equipment - Mobile Radios	6.6 P, S, T & D Plant - Commodity	0							
356	39702 Communication Equipment - Fixed Radios	6.6 P, S, T & D Plant - Commodity	1,950	1,448	454	6	5	0	38	
357	39800 Miscellaneous Equipment	6.6 P, S, T & D Plant - Commodity	1,259	935	323	4	3	0	24	
358	39900 Other Tangible Property	6.6 P, S, T & D Plant - Commodity	22	24	7	0	0	0	1	
359	39901 Other Tangible Property - Servers - H/W	6.6 P, S, T & D Plant - Commodity	327	243	76	1	0	0	6	
360	39902 Other Tangible Property - Servers - S/W	6.6 P, S, T & D Plant - Commodity	497	369	116	2	1	0	10	
361	39903 Other Tangible Property - Network - H/W	6.6 P, S, T & D Plant - Commodity	2,473	1,836	675	8	6	0	48	
362	39904 Other Tang. Property - CPU	99.0	0							
363	39905 Other Tangible Property - MF - Hardware	99.0	0							
364	39906 Other Tang. Property - PC Hardware	6.6 P, S, T & D Plant - Commodity	9,784	7,271	2,279	32	24	0	189	
365	39907 Other Tang. Property - PC Software	6.6 P, S, T & D Plant - Commodity	913	677	212	3	2	0	18	
366	39908 Other Tang. Property - Mainframe S/W	6.6 P, S, T & D Plant - Commodity	7,112	5,502	1,724	24	18	0	143	
367	39909 Other Tang. Property - Application Software	99.0	0							
368	39914 Other Tang. Property - General Startup Costs	99.0	0							
369										
370	Total General Plant		78,092	57,972	18,157	257	189	1	1,505	0
371										
372	TOTAL DIRECT PLANT		2,421,320	1,797,481	568,300	7,957	5,851	27	46,705	0
373										
374	Shared Services General Office	6.6 P, S, T & D Plant - Commodity	60,449	44,875	14,069	199	146	1	1,164	
375	Shared Services Customer Support	99.0	0							
376	Colorado-Kansas General Office	6.6 P, S, T & D Plant - Commodity	7,700	5,716	1,794	25	19	0	149	
377										
378	TOTAL PLANT IN SERVICE - COMMODITY		2,489,469	1,848,071	579,154	8,181	6,015	28	48,020	0

Alamos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-47105 - AFS													
Test Year Ending March 31, 2015													
ALLOCATION OF PLANT IN SERVICE													
Total Plant In Service													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
379			Intangible Plant										
381	80100		Organization	0									
382	30200		Franchises & Consents	37,160	31,564	5,336	68	28	16	143	462	270	295
383	90900		Misc Intangible Plant	9,816	3,328	457	5	3	2	15	49	28	31
384			Total Intangible Plant	41,976	34,894	6,293	83	31	18	158	511	298	326
385			Total Intangible Plant	41,976	34,894	6,293	83	31	18	158	511	298	326
386			Production Plants										
387			Producing Leaseholds	0									
388	82500		Rights of Way	0									
389	83100		Production Gas Wells Equipment	0									
390	83200		Field Lines	0									
391	83210		Tributary Lines	0									
392	83450		Field Meas. & Reg. Sta. Equip.	0									
393	83600		Purification Equipment	0									
394			Total Production Plant	0	0	0	0	0	0	0	0	0	0
395			Storage Plant										
396			Land	49,164	37,008	11,933	158	103	0	364			
397	35020		Rights of Way	568,938	426,256	133,466	1,807	1,193	2	4,211			
398	35100		Structures and Improvements	107,923	77,473	24,145	327	216	0	761			
399	35120		Compression Station Equipment	0									
400	35130		Meas. & Reg. Sta. Structures	0									
401	35140		Other Structures	0									
402	35200		Wells & Rights of Way	1,236,445	930,721	290,058	3,926	2,538	5	9,134			
403	35210		Well Construction	0									
404	35220		Reservoirs	36,519	27,496	8,566	116	77	0	270			
405	35230		Cushion Gas	0									
406	35210		Leaseholds	0									
407	35220		Storage Rights	0									
408	35300		Pipelines	1,139,258	902,043	281,122	3,805	2,513	5	8,870			
409	35400		Compressor Station Equipment	2,278,547	1,715,888	534,272	7,239	4,781	10	16,873			
410	35500		Meas. & Reg. Equipment	2,209,211	1,656,509	511,602	598	461	1	1,608			
411	35600		Purification Equipment	288,382	217,074	67,651	816	605	4	2,135			
412	35700		Other Equipment	125,321	94,333	29,399	398	263	1	518			
413			Total Storage Plant	6,105,802	4,595,883	1,432,808	19,386	12,805	26	45,193	0	0	0
414			Transmission										
415			Land & Land Rights	4,761	3,214	998	13	8			245	71	212
416	36520		Rights of Way	0									
417	36600		Structures & Improvements	0									
418	36700		Mainline Cathodic Protection	1,511,138	1,019,898	316,775	4,273	2,530		77,867	32,608	67,274	
419	36710		Mainline Steel	193,879	94,475	29,443	387	236		7,213	2,094	5,282	
420	36800		Compressor Station Equipment	0									
421	36900		Meas. & Reg. Equipment	145,891	100,489	31,211	411	251		7,672	2,227	6,628	
422	37100		Other Equipment	0									
423			Total Transmission Plant	1,804,770	1,218,078	378,327	4,984	3,046	0	0	92,998	26,984	80,347
424			Distribution										
425	37400		Land & Land Rights	672,001	572,020	76,250	838	453	296	2,543	8,358	4,916	5,277
426	37420		Land Rights	313,434	264,548	37,900	417	240	147	1,183	4,153	2,453	2,622
427	37500		Structures & Improvements	152,885	130,931	16,683	164	80	66	248	2,100	775	1,787
428	37510		Structures & Improvements T&I	0									
429	37520		Land Rights	0									
430	37590		Improvements	0									
431	37600		Mainline Cathodic Protection	13,689,757	10,024,258	1,269,625	12,546	6,107	5,090	19,016	160,789	99,311	138,014
432	37610		Mainline Steel	57,006,641	46,884,616	6,191,493	61,184	29,782	14,821	92,736	784,108	289,238	648,660
433	37620		Mainline Plastic	94,668,726	81,180,793	10,281,976	101,605	49,458	41,219	154,004	1,302,138	480,327	1,077,205
434	37600		Meas. & Reg. Sta. Equip - General	5,435,231	4,691,704	590,429	5,885	2,840	2,387	6,843	74,774	27,562	61,837
435	37600		Meas. & Reg. Sta. Equip - Cler. Sta.	2,405,729	2,062,079	269,286	2,332	3,257	1,047	9,914	18,080	27,474	27,474
436	37608		Meas. & Reg. Sta. Equipment	14,951	12,785	16	16	8	6	24	494	75	469
437	38000		Services	66,873,220	61,405,018	5,020,158	28,194	15,379	38,960	139,435	92,278	111,753	21,043
438	38100		Meters	11,778,976	16,757,692	3,709,283	56,519	37,542	12,885	288,448	412,886	412,886	111,070
439	38200		Meter Installations	26,885,429	20,492,699	4,627,128	68,981	45,575		377,899	509,826	509,826	135,880
440	38300		House Regulators	7,370,844	2,249,026	215,264	787	515	1435	5,463	1,299	175	175
441	38400		House Reg. Installations	309,463	189,887	18,281	67	44	122	777	118	152	15
442	38500		Ind. Meas. & Reg. Sta. Equipment	1,391,249	5,583	914,194	24,045	20,491		72,652	261,315	232,516	70,447
443	38700		Other Prop. On Cust. Prem.	617,462	475,410	108,230	1,603	1,059	366	7,616	11,713	11,713	3,151
444			Total Distribution Plant	292,466,106	249,340,605	38,287,045	365,384	210,660	128,877	1,108,321	8,443,346	2,151,931	2,300,877

Alamos Energy Corporation, Colorado-Kansas Division										
Kansas Jurisdiction Case No. 16-0786 - RTS										
Test Year Ending March 31, 2015										
ALLOCATION OF PLANT IN SERVICE										
457	General									
459	Land & Land Rights	150,535	120,582	17,796	198	115	85	556	1,897	1,209
461	Structures & Improvements	1,870,815	1,589,056	228,271	2,427	1,411	802	7,184	23,209	14,827
462	Structures Frame	0	0	0	0	0	0	0	0	0
463	Structures-Rings	1,511	1,285	177	2	2	1	6	19	12
464	Improvements	8,782	7,459	1,025	11	7	4	24	108	64
465	Air Conditioning Equipment	39,013	33,187	4,552	51	29	17	150	485	283
466	Improvement to Leased Premises	479,311	402,027	55,222	614	357	203	1,818	5,887	3,433
467	Office Furniture & Equipment	0	0	0	0	0	0	0	0	0
468	Remittance Processing Equip	4,220	4,433	609	7	4	2	10	66	38
469	Office Machines	410,366	348,564	47,878	532	209	176	1,576	5,104	2,976
470	Transportation Equipment	0	0	0	0	0	0	0	0	0
471	Trucks	0	0	0	0	0	0	0	0	0
472	Trailers	0	0	0	0	0	0	0	0	0
473	Stores Equipment	1,308	1,111	153	2	1	1	5	16	9
474	Tools, Shop & Garage Equipment	8,277,075	7,784,928	882,241	4,251	2,471	1,406	12,584	40,760	28,072
475	Laboratory Equipment	12,938	10,886	1,509	17	10	6	50	161	94
476	Power Operated Equipment	43,734	37,147	5,102	57	33	19	168	544	317
477	Ditchers	11,814	10,033	1,878	15	9	5	45	147	86
478	Backhoes	0	0	0	0	0	0	0	0	0
479	Welders	5,955	5,027	886	8	4	2	23	73	43
480	Communication Equipment	538,928	496,082	62,644	697	405	250	2,082	6,678	3,891
481	Communication Equipment - Mobile Radios	0	0	0	0	0	0	0	0	0
482	Communication Equipment - Fixed Radios	250,007	212,354	25,169	324	189	107	960	3,110	1,813
483	Miscellaneous Equipment	361,477	318,457	18,840	210	122	69	620	2,008	1,171
484	Other Tangible Property	4,108	3,489	478	5	3	2	16	51	30
485	Other Tangible Property - Servers - H/W	41,963	35,643	4,896	54	32	18	161	522	301
486	Other Tangible Property - Servers - S/W	63,702	54,108	7,432	83	48	27	222	722	462
487	Other Tangible Property - Network - H/W	317,100	269,343	35,687	411	239	136	1,213	3,944	2,300
488	Other Tang. Property - CPU	0	0	0	0	0	0	0	0	0
489	Other Tangible Property - H/W - Hardware	1,255,798	1,088,665	146,516	1,629	947	539	4,831	15,620	9,108
490	Other Tang. Property - PC Hardware	115,491	99,286	13,838	152	88	50	449	1,454	848
491	Other Tang. Property - PC Software	950,475	807,156	110,870	1,133	717	408	3,649	11,820	6,892
492	Other Tang. Property - Application Software	0	0	0	0	0	0	0	0	0
493	Other Tang. Property - General Startup Costs	0	0	0	0	0	0	0	0	0
494	Other Tang. Property - General Startup Costs	0	0	0	0	0	0	0	0	0
495	Total General Plant	10,012,585	8,504,596	1,168,180	12,981	7,550	4,285	38,448	124,527	72,616
496										
497										
498	TOTAL DIRECT PLANT	310,450,211	263,694,049	36,220,652	402,801	234,092	133,165	1,152,120	3,861,391	2,251,639
499	Shared Services General Office	7,750,511	6,583,225	904,263	10,056	5,844	3,325	29,741	95,401	56,211
500	Shared Services Customer Support	6,884,028	5,862,388	478,773	3,265	1,705	1,841	13,841	44,395	27,239
501	Colorado-Kansas General Office	987,249	836,561	115,184	1,281	744	423	3,781	12,279	7,160
502										
503										
504	TOTAL PLANT IN SERVICE	315,571,988	276,979,223	37,716,871	417,408	241,640	140,613	1,239,514	3,977,685	2,326,305

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-47349 - RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF RESERVE FOR DEPRECIATION													
Customer													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
1	Intangible Plant:												
2	30100		Organization	(20,768)	(14,349)	(3,047)	(21)	(42)	(11)	(93)	(119)	(126)	(22)
4	30200		Franchises & Consents	12,491	11,030	1,213	12	7	6	55	72	76	19
5	30300		Misc Intangible Plant	(8,375)	(7,393)	(813)	(8)	(5)	(4)	(37)	(48)	(51)	(13)
6	Total Intangible Plant												
7	(16,652)												
8	(14,703)												
9	(3,947)												
10	(18)												
11	(9)												
12	(9)												
13	(79)												
14	(99)												
15	(191)												
16	(26)												
17	0												
18	0												
19	0												
20	0												
21	0												
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Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATM-C-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF RESERVE FOR DEPRECIATION												
79	General											
81	Land & Land Rights	99.0	0									
82	Structures & Improvements	6.2 P, S, T & D Plant - Customer	274,144	242,080	16,629	271	152	142	1,218	1,571	1,658	427
84	Improvements	6.2 P, S, T & D Plant - Customer	390	345	38	0	0	2	2	2	2	1
85	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	488	359	61	1	0	0	3	4	4	1
86	Improvements to Leased Premises	6.2 P, S, T & D Plant - Customer	14,586	13,381	1,417	14	5	6	65	84	88	23
87	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	171,043	151,043	16,612	160	95	88	760	981	1,035	267
88	Remittance Processing Equip	6.2 P, S, T & D Plant - Customer	1,132	1,000	110	1	1	1	5	6	7	2
89	Transportation Equipment	6.2 P, S, T & D Plant - Customer	207,994	193,666	20,201	206	115	107	824	1,193	1,258	324
90	Stores Equipment	6.2 P, S, T & D Plant - Customer	638	562	62	1	0	0	3	4	4	1
91	Tools & Shop Equipment	6.2 P, S, T & D Plant - Customer	941,772	866,500	95,302	970	545	507	4,358	5,636	5,932	1,539
92	Laboratory Equipment	6.2 P, S, T & D Plant - Customer	5,089	4,476	492	5	3	3	23	28	31	8
93	Power Operated Equipment	6.2 P, S, T & D Plant - Customer	(89,727)	(79,239)	(8,710)	(89)	(50)	(46)	(399)	(518)	(543)	(140)
94	Pliers	6.1 P, S, T & D Plant - Customer	(16,829)	(23,691)	(2,608)	(27)	(15)	(14)	(119)	(154)	(162)	(42)
95	Backhoes	6.2 P, S, T & D Plant - Customer	(64,448)	(56,810)	(6,299)	(64)	(39)	(33)	(286)	(370)	(390)	(100)
96	Welders	6.2 P, S, T & D Plant - Customer	(14,468)	(13,794)	(1,407)	(14)	(8)	(7)	(64)	(89)	(93)	(23)
97	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	183,293	144,199	35,860	182	90	84	725	895	988	254
98	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0									
99	Communication Equipment - Fixed Radios	6.2 P, S, T & D Plant - Customer	35,093	31,845	3,502	36	20	19	160	207	218	56
100	Communication Equip - Telemetering	99.0	0									
101	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	8,665	7,652	842	9	5	4	39	50	52	14
102	Other Tangible Property	6.2 P, S, T & D Plant - Customer	246	217	34	0	0	0	3	3	3	0
103	Other Tangible Property - Servers - H/W	6.2 P, S, T & D Plant - Customer	20,005	17,665	1,948	20	11	10	89	115	121	31
104	Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	57,919	46,730	5,140	52	29	27	235	301	320	82
105	Other Tangible Property - Network - H/W	6.2 P, S, T & D Plant - Customer	156,691	138,164	15,218	155	87	81	696	898	948	244
106	Other Tangible Property - MP - Hardware	99.0	0									
107	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	497,548	386,371	42,495	433	242	228	1,943	2,509	2,647	682
108	Other Tang. Property - PC Software	6.2 P, S, T & D Plant - Customer	39,241	33,812	3,759	39	23	21	263	340	358	92
109	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	420,418	371,243	40,831	416	233	217	1,867	2,411	2,543	655
110	Retirement Work in Progress	6.2 P, S, T & D Plant - Customer	(413,468)	(548,741)	(60,357)	(613)	(344)	(321)	(2,760)	(3,563)	(3,759)	(958)
111												
112	Total General Plant		2,195,038	1,938,303	213,184	2,171	1,216	1,133	9,799	13,586	13,277	3,421
113												
114	TOTAL DIRECT RESERVE FOR DEPRECIATION		83,099,506	72,602,481	8,588,057	91,847	54,301	47,617	423,370	560,542	587,860	151,031
115												
116	Shared Services General Office	6.2 P, S, T & D Plant - Customer	3,987,043	3,570,711	387,235	3,943	2,208	2,058	17,708	22,861	24,116	6,213
117	Shared Services Customer Support	2.0 Bill	2,025,004	1,859,541	151,866	1,988	1,175	1,105	4,390	5,299	5,614	1,710
118	Colorado-Kansas General Office	6.2 P, S, T & D Plant - Customer	419,012	370,002	40,696	414	232	216	1,861	2,408	2,534	653
119												
120	TOTAL RESERVE FOR DEPRECIATION - CUSTOMER		89,530,565	78,352,735	9,167,842	97,840	57,019	46,067	449,528	586,205	613,224	158,608

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG-RTS Test Year Ending March 31, 2015													
ALLOCATION OF RESERVE FOR DEPRECIATION													
Demand													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/P/A Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
122			Intangible Plant:										
123	30100		Organization	(4,037)	(2,751)	(854)	(111)	(7)			(382)	(56)	(169)
124	30200		Franchises & Consents	2,428	1,654	514	7	4			115	33	100
125	30300		Misc Intangible Plant	(1,628)	(1,109)	(345)	(5)	(9)			(77)	(23)	(67)
126			Total Intangible Plant	(3,237)	(2,206)	(685)	(9)	(9)	0	0	(344)	(46)	(136)
128			Production Plant:										
130			Producing Leaseholds	99.0	0	0	0	0	0	0	0	0	0
131	32540		Rights of Way	99.0	0	0	0	0	0	0	0	0	0
133	33100		Production Gas Wells Equipment	99.0	0	0	0	0	0	0	0	0	0
134	33210		Field Lines	99.0	0	0	0	0	0	0	0	0	0
135	33220		Tributary Lines	99.0	0	0	0	0	0	0	0	0	0
136	33400		Field Meas. & Reg. Sta. Equip	99.0	0	0	0	0	0	0	0	0	0
137	33500		Purification Equipment	99.0	0	0	0	0	0	0	0	0	0
138			Total Production Plant	0	0	0	0	0	0	0	0	0	0
140			Storage Plant:										
141			Land:										
142	35010		Land	99.0	0	0	0	0	0	0	0	0	0
144	35020		Rights of Way	3.4	289,681	204,748	63,594	338		512			
145	35100		Structures and Improvements	3.4	54,116	41,085	12,761	168		208			
146	35120		Compressor Station Equipment	99.0	0	0	0	0	0	0	0	0	0
147	35130		Meas. & Reg. Sta. Structures	99.0	0	0	0	0	0	0	0	0	0
148	35140		Other Structures	99.0	0	0	0	0	0	0	0	0	0
149	35200		Wells & Rights of Way	3.4	605,263	459,206	142,720	1,840		1,149			
150	35210		Well Construction	99.0	0	0	0	0	0	0	0	0	0
151	35220		Reservoirs	99.0	0	0	0	0	0	0	0	0	0
152	35230		Combustion Gas	99.0	0	0	0	0	0	0	0	0	0
153	35210		Leaseholds	99.0	0	0	0	0	0	0	0	0	0
154	35220		Reservoirs	3.4	22,503	17,084	5,305	70		43			
155	35300		Pipelines	3.4	486,287	369,413	114,738	1,512		944			
156	35400		Compressor Station Equipment	3.4	693,956	519,255	161,278	1,125		1,299			
157	35500		Meas. & Reg. Equipment	3.4	126,809	95,269	25,900	394		291			
158	35600		Purification Equipment	3.4	172,711	131,925	41,907	552		357			
159	35700		Other Equipment	3.4	77,231	58,634	16,211	240		147			
160			Total Storage Plant	2,503,864	1,900,917	590,415	7,779	4,754					
162			Transmission:										
163			Land & Land Rights	99.0	0	0	0	0	0	0	0	0	0
164	36920		Rights of Way	3.3	0	0	0	0	0	0	0	0	0
167	36910		Structures & Improvements	3.3	(9)	(9)	(9)	(9)		(9)			
168	36700		Main Cathodic Protection	3.3	73,026	49,287	15,508	202		124			
169	36710		Mains-Steel	3.3	13,840	9,408	2,922	29		29			
170	36800		Compressor Station Equipment	3.3	(12,031)	(8,120)	(2,522)	(33)		(20)			
171	36900		Meas. & Reg. Equipment	3.3	39,240	26,497	8,220	109		66			
172	37100		Other Equipment	99.0	0	0	0	0	0	0	0	0	0
173			Total Transmission Plant	114,194	77,072	23,938	315	193		844		1,709	5,084
175			Distribution:										
177			Land & Land Rights	15.4	0	0	0	0	0	0	0	0	0
178	37400		Land Rights	15.4	14,300	4,980	1,799	37		22			
180	37500		Structures & Improvements	3.3	23,338	15,752	4,892	64		39			
181	37510		Structures & Improvements T.B.	99.0	0	0	0	0	0	0	0	0	0
182	37520		Land Rights	99.0	0	0	0	0	0	0	0	0	0
183	37610		Improvements	99.0	0	0	0	0	0	0	0	0	0
184	37600		Main Cathodic Protection	3.3	568,443	388,652	139,100	1,570		959			
185	37610		Mains-Steel	3.3	2,936,834	1,882,124	615,638	8,113		4,957			
186	37620		Mains-Plastic	3.3	5,605,973	3,784,252	1,175,370	15,485		9,463			
187	37800		Meas. & Reg. Sta. Equip - General	3.3	217,499	152,548	47,690	628		384			
188	37800		Meas. & Reg. Sta. Equip - City Gate	3.3	115,438	77,913	24,189	319		195			
189	37900		Meas. & Reg. Sta. Equipment	3.3	1,708	1,153	358	9		6			
190	38000		Services	99.0	0	0	0	0	0	0	0	0	0
191	38100		Meters	99.0	0	0	0	0	0	0	0	0	0
192	38200		Meter Installations	99.0	0	0	0	0	0	0	0	0	0
193	38300		House Regulators	99.0	0	0	0	0	0	0	0	0	0
194	38400		House Reg. Installations	99.0	0	0	0	0	0	0	0	0	0
195	38500		Ind. Meas. & Reg. Sta. Equipment	99.0	0	0	0	0	0	0	0	0	0
196	38700		Other Prop. On Cust Prem	99.0	0	0	0	0	0	0	0	0	0
197			Total Distribution Plant	5,493,540	3,407,368	1,990,097	26,219	15,023		489,192		141,988	422,643

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 15-ATMG - RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF RESERVE FOR DEPRECIATION													
199													
200	General												
201													
202	28900 Land & Land Rights	99.0											
203	39000 Structures & Improvements		6.4 P, S, T & D Plant - Demand	53,284	36,311	21,278	149	91		2,533	735	2,188	
204	39030 Improvements		6.4 P, S, T & D Plant - Demand	76	52	16	0	0			1	3	
205	39040 Air Conditioning Equipment		6.4 P, S, T & D Plant - Demand	128	84	26	0	0		4	1	3	
206	39050 Improvement to Leased Premises		6.4 P, S, T & D Plant - Demand	1,835	1,552	600	9	5		135	39	116	
207	39100 Office Furniture & Equipment		6.4 P, S, T & D Plant - Demand	33,246	22,656	7,037	83	57		1,580	459	1,365	
208	39130 Remittance Processing Equip		6.4 P, S, T & D Plant - Demand	220	150	47	1	0		10	3	9	
209	39200 Transportation Equipment		6.4 P, S, T & D Plant - Demand	40,427	27,549	9,917	113	69		1,921	558	1,660	
210	39300 Stores Equipment		6.4 P, S, T & D Plant - Demand	328	84	26	0	0		6	2	5	
211	39400 Tools & Shop Equipment		6.4 P, S, T & D Plant - Demand	190,725	129,970	43,958	532	325		9,065	2,611	7,432	
212	39500 Laboratory Equipment		6.4 P, S, T & D Plant - Demand	985	671	208	3	2		47	14	40	
213	39600 Power Operated Equipment		6.4 P, S, T & D Plant - Demand	(17,440)	(11,884)	(6,601)	(49)	(30)		(829)	(240)	(719)	
214	39880 Ditchers		6.4 P, S, T & D Plant - Demand	(5,213)	(3,554)	(1,204)	(15)	(9)		(248)	(72)	(214)	
215	39940 Barkhoes		6.4 P, S, T & D Plant - Demand	(12,528)	(8,536)	(2,653)	(19)	(12)		(499)	(173)	(514)	
216	39950 Welders		6.4 P, S, T & D Plant - Demand	(2,818)	(1,915)	(596)	(9)	(5)		(144)	(39)	(119)	
217	39700 Communication Equipment		6.4 P, S, T & D Plant - Demand	31,733	21,629	6,718	82	54		1,503	438	1,303	
218	39720 Communication Equipment - Mobile Radios		6.4 P, S, T & D Plant - Demand	0									
219	39720 Communication Equipment - Fixed Radios		6.4 P, S, T & D Plant - Demand	7,009	4,777	1,494	20	12		333	97	288	
220	39750 Communication Equip - Telemetry	99.0		0									
221	39800 Miscellaneous Equipment		6.4 P, S, T & D Plant - Demand	1,694	1,148	356	5	3		80	23	69	
222	39900 Other Tangible Property		6.4 P, S, T & D Plant - Demand	48	33	10	0	0		2	1	2	
223	39910 Other Tangible Property - Servers - H/W		6.4 P, S, T & D Plant - Demand	3,888	2,650	823	11	7		185	54	160	
224	39920 Other Tangible Property - Servers - S/W		6.4 P, S, T & D Plant - Demand	10,286	7,009	2,177	28	18		469	142	422	
225	39930 Other Tangible Property - Network - H/W		6.4 P, S, T & D Plant - Demand	30,435	20,754	6,446	65	52		1,448	420	1,251	
226	39950 Other Tangible Property - MF - Hardware	99.0		0									
227	39960 Other Tang. Property - PC Hardware		6.4 P, S, T & D Plant - Demand	85,044	57,954	18,000	237	145		4,002	1,173	3,492	
228	39970 Other Tang. Property - PC Software		6.4 P, S, T & D Plant - Demand	11,514	7,849	2,437	31	20		507	159	478	
229	39980 Other Tang. Property - Application Software		6.4 P, S, T & D Plant - Demand	81,714	55,685	17,295	228	139		3,884	1,127	3,386	
230	Retirement Work in Progress		6.4 P, S, T & D Plant - Demand	(126,797)	(82,814)	(25,568)	(337)	(208)		(5,741)	(1,667)	(4,960)	
231													
232	Total General Plant			426,638	290,735	90,301	1,180	727		20,279	5,886	17,520	
233													
234	TOTAL DIRECT RESERVE FOR DEPRECIATION			12,535,000	8,673,886	2,694,066	35,494	21,691	0	0	512,203	149,547	445,214
235	Shared Services General Office		6.4 P, S, T & D Plant - Demand	775,941	528,086	165,022	2,161	1,321		36,894	10,692	31,823	
237	Shared Services Customer Support	99.0		0									
238	Colorado-Kansas General Office		6.4 P, S, T & D Plant - Demand	81,441	55,498	17,238	227	139		3,871	1,124	3,344	
239													
240	TOTAL RESERVE FOR DEPRECIATION - DEMAND			13,391,382	9,257,472	2,875,325	37,882	25,190		555,907	161,363	480,282	

Alamos Energy Corporation, Colorado-Kansas Division										
Kansas Jurisdiction Case No. 06-ATMCO - RTA										
Test Year Ending March 31, 2015										
ALLOCATION OF RESERVE FOR DEPRECIATION										
819 General										
820										
821										
822 38000 Land & Land Rights 98.0 0										
823 38000 Structures & Improvements 6.6 P, S, T & D Plant - Commodity 2,574 1,911 599 8 6 0 50										
824 38030 Improvements 6.6 P, S, T & D Plant - Commodity 4 2 1 0 0 0 0										
825 38040 Air Conditioning Equipment 6.6 P, S, T & D Plant - Commodity 4 4 1 0 0 0 0										
826 38050 Improvement to Leased Premises 6.6 P, S, T & D Plant - Commodity 37 107 32 0 0 0 3										
827 38100 Office Furniture & Equipment 6.6 P, S, T & D Plant - Commodity 1,609 1,192 374 5 4 0 31										
828 38130 Remittance Processing Equip 6.6 P, S, T & D Plant - Commodity 11 8 2 0 0 0 0										
829 38210 Transportation Equipment 6.6 P, S, T & D Plant - Commodity 1,953 1,450 454 6 5 0 38										
830 38300 Stores Equipment 6.6 P, S, T & D Plant - Commodity 4 4 1 0 0 0 0										
831 38400 Tools & Shop Equipment 6.6 P, S, T & D Plant - Commodity 9,213 6,849 2,144 30 21 0 378										
832 38500 Laboratory Equipment 6.6 P, S, T & D Plant - Commodity 48 35 11 0 0 0 1										
833 38600 Power Operated Equipment 6.6 P, S, T & D Plant - Commodity (842) (625) (196) (19) (22) (0) (169)										
834 38680 Plothers 6.6 P, S, T & D Plant - Commodity (282) (187) (59) (11) (11) (0) (5)										
835 38640 Buckets 6.6 P, S, T & D Plant - Commodity (665) (449) (143) (11) (11) (0) (12)										
836 38650 Welders 6.6 P, S, T & D Plant - Commodity (188) (101) (43) (0) (0) (0) (0)										
837 38700 Communication Equipment 6.6 P, S, T & D Plant - Commodity 1,533 1,138 357 2 4 0 30										
838 38710 Communication Equipment - Mobile Radios 6.6 P, S, T & D Plant - Commodity 0 0 0 0 0 0 0										
839 38720 Communication Equipment - Fixed Radios 6.6 P, S, T & D Plant - Commodity 339 251 79 1 1 0 7										
840 38730 Communication Equip. - Telemetry 99.9 0										
841 38800 Miscellaneous Equipment 6.6 P, S, T & D Plant - Commodity 81 50 19 0 0 0 0										
842 38900 Other Tangible Property 6.6 P, S, T & D Plant - Commodity 2 1 0 0 0 0 0										
843 38910 Other Tangible Property - Servers - H/W 6.6 P, S, T & D Plant - Commodity 188 139 44 1 0 0 4										
844 38920 Other Tangible Property - Servers - S/W 6.6 P, S, T & D Plant - Commodity 497 369 116 2 1 0 10										
845 38930 Other Tangible Property - Network - H/W 6.6 P, S, T & D Plant - Commodity 1,471 1,092 342 5 4 0 28										
846 38940 Other Tangible Property - MP - Hardware 99.0 0										
847 38950 Other Tang. Property - PC Hardware 6.6 P, S, T & D Plant - Commodity 4,108 3,050 856 13 10 0 79										
848 38970 Other Tang. Property - PC Software 6.6 P, S, T & D Plant - Commodity 556 413 129 2 1 0 11										
849 38980 Other Tang. Property - Application Software 6.6 P, S, T & D Plant - Commodity 2,947 2,930 918 13 10 0 76										
850 Retirement Work in Progress 6.6 P, S, T & D Plant - Commodity (5,835) (4,331) (1,357) (19) (14) (0) (115)										
851										
852 Total General Plant 20,608 15,239 4,784 68 50 0 396										
853										
854 TOTAL DIRECT RESERVE FOR DEPRECIATION 1,579,327 1,172,571 367,464 5,191 3,817 18 30,498 0 0 0										
855										
856 Shared Services General Office 6.6 P, S, T & D Plant - Commodity 97,432 27,789 6,708 123 90 0 722										
857 99.0 0										
858 Colorado-Kansas General Office 6.6 P, S, T & D Plant - Commodity 3,834 2,920 912 13 10 0 76										
859										
860 TOTAL RESERVE FOR DEPRECIATION - COMMODITY 1,620,594 1,203,279 377,088 5,326 3,917 18 31,266 0 0 0										

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-AT&M -RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF RESERVE FOR DEPRECIATION													
Total Reserve for Depreciation													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
352	Intangible Plant:												
363	30100 Organization			(24,000)	(21,234)	(2,917)	(82)	(19)	(11)	(98)	(81)	(81)	(188)
364	30200 Franchises & Contents			15,036	12,772	1,754	20	11	6	58	187	169	119
365	30300 Misc Intangible Plant			(10,061)	(8,563)	(1,179)	(13)	(8)	(4)	(39)	(125)	(79)	(80)
366	Total Intangible Plant:			(19,025)	(17,025)	(2,342)	(75)	(15)	(9)	(79)	(249)	(191)	(149)
369	Production Plant:												
370	32500 Producing Leaseholds			0	0	0	0	0	0	0	0	0	0
372	32540 Rights of Way			0	0	0	0	0	0	0	0	0	0
373	33100 Production Gas Wells Equipment			0	0	0	0	0	0	0	0	0	0
374	33210 Field Lines			0	0	0	0	0	0	0	0	0	0
375	33220 Tributary Lines			0	0	0	0	0	0	0	0	0	0
376	33400 Field Meas. & Reg. Sta. Equip			0	0	0	0	0	0	0	0	0	0
377	33600 Purification Equipment			0	0	0	0	0	0	0	0	0	0
378	Total Production Plant:			0	0	0	0	0	0	0	0	0	0
380	Storage Plant:												
381	35000 Land			0	0	0	0	0	0	0	0	0	0
382	35010 Rights of Way			437,620	829,411	107,661	1,390	918	2	3,239			
385	35100 Structures and Improvements			87,812	66,099	20,600	278	184	0	650			
386	35120 Compression Station Equipment			0	0	0	0	0	0	0			
387	35130 Meas. & Reg. Sta. Structures			0	0	0	0	0	0	0			
388	35140 Other Structures			0	0	0	0	0	0	0			
389	35200 Wells & Rights of Way			842,126	739,279	230,397	3,119	2,080	4	7,270			
390	35210 Well Construction			0	0	0	0	0	0	0			
391	35220 Reservoirs			0	0	0	0	0	0	0			
392	35230 Cushion Gas			0	0	0	0	0	0	0			
393	35210 Leaseholds			0	0	0	0	0	0	0			
394	35220 Reservoirs			36,513	27,486	8,566	116	77	0	270			
395	35300 Pipelines			789,589	394,334	185,224	2,507	1,656	3	5,814			
396	35400 Compressor Station Equipment			1,109,839	835,407	260,155	3,224	2,328	5	8,215			
397	35500 Meas. & Reg. Equipment			205,759	156,264	48,989	653	433	1	1,523			
398	35600 Purification Equipment			286,482	217,074	67,651	818	495	1	2,185			
399	35700 Other Equipment			115,821	94,333	25,399	398	263	1	928			
400	Total Storage Plant:			4,062,940	3,058,905	953,111	13,902	8,521	17	30,075			
403	Transmission:												
404	36000 Land & Land Rights			0	0	0	0	0	0	0	0	0	0
405	36010 Rights of Way			0	0	0	0	0	0	0	0	0	0
406	36020 Structures & Improvements			75,008	49,287	15,304	202	129	0	3,763			
408	36700 Mains Cathodic Protection			13,940	9,408	2,522	38	24	0	718			
409	36710 Mains - Steel			(12,031)	(8,120)	(2,522)	(83)	(20)	0	(620)			
410	36800 Compressor Station Equipment			39,280	28,497	8,230	108	66	0	2,023			
411	36900 Meas. & Reg. Equipment			0	0	0	0	0	0	0			
412	37100 Other Equipment			0	0	0	0	0	0	0			
413	Total Transmission Plant:			124,194	77,072	23,938	315	193	0	5,894			
415	Distribution:												
416	37400 Land & Land Rights			0	0	0	0	0	0	0	0	0	0
417	37420 Land Rights			90,637	77,267	10,300	113	65	40	343	1,129	697	213
420	37500 Structures & Improvements			93,474	80,156	10,152	100	49	41	152	1,266	874	1,004
421	37510 Structures & Improvements T. & B.			0	0	0	0	0	0	0	0	0	0
422	37520 Land Rights			0	0	0	0	0	0	0	0	0	0
423	37600 Improvements			2,276,679	1,952,809	247,270	2,443	1,289	891	3,704	31,315	11,551	25,006
424	37680 Mains Cathodic Protection			11,762,933	10,086,546	1,277,514	12,824	6,146	5,221	19,133	161,788	59,660	133,841
425	37610 Mains - Steel			22,456,648	19,257,136	2,493,013	24,102	11,782	9,778	36,532	308,884	113,840	255,827
426	37620 Mains - Plastic			911,168	781,845	96,961	978	476	397	1,482	12,533	4,623	10,368
427	37800 Meas. & Reg. Sta. Equip - General			562,847	496,474	95,216	496	242	201	705	6,839	2,346	5,164
428	37900 Meas. & Reg. Sta. Equip - City Gate			6,842	5,657	743	7	4	3	14	56	35	26
430	38000 Services			78,362,858	26,043,677	2,123,196	11,958	6,523	16,324	59,136	39,136	47,390	9,340
431	38100 Meters			12,800,785	9,466,760	2,094,999	31,922	21,091	7,277	151,620	233,199	233,199	82,732
432	38200 Meter Installations			9,449,169	7,271,824	1,609,991	24,326	16,305	607	118,490	279,168	179,168	46,397
433	38300 House Recyclables			1,149,318	1,044,010	100,251	566	316	1	5,299	650	650	31
434	38400 House Reg. Installations			251,854	227,864	21,937	80	52	1	332	562	182	16
435	38500 Ind. Meas. & Reg. Sta. Equipment			327,566	1,150	189,191	4,950	4,218	0	14,556	51,734	47,854	14,502
436	38700 Other Prop. On Cust. Prem			519,394	398,867	84,789	1,345	889	107	6,980	9,828	9,827	2,644
437	Total Distribution Plant:			90,414,660	77,086,251	10,286,587	116,012	69,116	41,493	415,899	1,017,244	711,781	570,280

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 09-ATM-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF RESERVE FOR DEPRECIATION												
439	General											
442	39000 Land & Land Rights	0										
443	39000 Structures & Improvements	330,002	260,301	38,502	428	249	142	1,267	4,105	2,393	2,615	
444	39030 Improvements	470	399	55	1	0	0	2	6	3	4	
445	39040 Air Conditioning Equipment	761	647	99	1	0	0	1	8	6	6	
446	39050 Improvements to Leased Premises	17,560	14,915	2,099	23	13	8	67	218	137	139	
447	39100 Office Furniture & Equipment	305,901	174,891	14,008	267	155	84	791	2,561	1,493	1,632	
448	39130 Remittance Processing Equip	1,362	1,158	159	2	1	1	5	17	10	11	
449	39200 Transportation Equipment	250,873	212,665	29,211	325	189	107	961	3,114	1,816	1,984	
450	39300 Stores Equipment	765	651	89	1	1	0	3	10	6	6	
451	39400 Tools & Shop Equipment	1,182,208	1,003,909	137,811	1,531	851	307	4,536	14,891	8,567	9,361	
452	39500 Laboratory Equipment	6,143	5,183	712	8	5	23	78	241	141	148	
453	39600 Power Operated Equipment	(108,010)	(91,741)	(12,602)	(140)	(81)	(46)	(415)	(1,343)	(783)	(856)	
454	39620 Ditchers	(32,259)	(27,431)	(3,768)	(42)	(24)	(14)	(124)	(402)	(234)	(256)	
455	39640 Backhoes	(77,579)	(65,895)	(8,955)	(201)	(98)	(33)	(298)	(965)	(543)	(615)	
456	39650 Welders	(17,440)	(14,814)	(2,049)	(23)	(10)	(7)	(60)	(217)	(129)	(138)	
457	39700 Communication Equipment	395,572	165,956	22,934	252	148	84	753	2,441	1,435	1,538	
458	39710 Communication Equipment - Mobile Radios	0										
459	39720 Communication Equipment - Fixed Radios	43,411	36,872	5,063	56	33	19	167	540	315	344	
460	39750 Communication Equip. - Telemetering	0										
461	39800 Miscellaneous Equipment	10,431	8,860	1,217	14	8	4	40	330	76	83	
462	39800 Other Tangible Property	291	252	35	0	0	0	5	2	2	2	
463	39910 Other Tangible Property - Servers - H/W	24,081	20,454	2,610	31	18	10	92	300	175	191	
464	39920 Other Tangible Property - Servers - S/W	63,701	54,108	7,412	83	48	27	245	792	462	505	
465	39930 Other Tangible Property - Network - H/W	186,616	160,210	22,005	245	142	81	724	2,346	1,368	1,485	
466	39950 Other Tangible Property - RF - Hardware	0										
467	39960 Other Tang. Property - PC Hardware	328,700	447,325	61,481	683	387	225	1,023	3,555	1,820	1,974	
468	39970 Other Tang. Property - PC Software	71,811	60,571	8,320	53	54	31	274	887	517	565	
469	39980 Other Tang. Property - Application Software	506,077	429,858	59,045	637	381	217	1,943	6,235	3,620	4,011	
470	Retirement Work in Progress	(746,093)	(635,426)	(97,281)	(971)	(564)	(321)	(2,874)	(9,300)	(5,426)	(5,929)	
471												
472	Total General Plant	2,642,285	2,244,337	308,279	3,428	1,992	1,133	10,146	32,865	19,163	20,841	
473												
474	TOTAL DIRECT RESERVE FOR DEPRECIATION	97,214,033	87,448,938	11,649,597	132,631	79,808	42,635	456,037	1,075,744	732,507	586,145	
475												
476	Shared Services General Offices	4,793,417	4,076,588	558,955	4,217	8,619	2,039	18,430	59,895	34,036	38,037	
477	Shared Services Customer Support	2,075,004	1,859,541	151,366	1,036	273	1,175	6,350	2,388	1,614	1,710	
478	Colorado-Kansas General Office	504,381	429,420	58,847	654	380	216	1,937	6,274	3,658	3,997	
479												
480	TOTAL RESERVE FOR DEPRECIATION	104,512,838	88,813,467	12,430,265	140,548	84,081	46,085	480,794	1,144,111	774,587	638,890	

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF OTHER RATE BASE												
Customer												
	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Fire	Schools	Interruptible
	Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport
1	Rate Base Additions:											
2												
3	15.2	Distribution Plant - Cust	9,993,140	8,771,341	964,714	9,824	5,501	5,128	44,116	36,953	60,081	13,480
4	99.0	Materials and Supplies	0									
5	99.0	Gas Storage Inventory	0									
6	7.2	Allocated O&M Expenses - Cust	875,491	786,684	75,739	677	317	443	3,091	3,182	4,557	852
7	99.0	Cash Working Capital	0									
8												
9		Total Rate Base Additions	10,868,630	9,558,026	1,041,450	10,501	5,818	5,571	47,177	60,108	69,639	16,341
10												
11	Rate Base Deductions:											
12												
13												
14	8.0	Customer Advances	(1,034,572)	(956,459)	(78,113)							
15	8.0	Customer Deposits	(1,997,959)	(1,847,108)	(150,851)							
16	9.2	Allocated Net Plant - Cust	(30,611,601)	(27,454,274)	(2,897,912)	(28,580)	(15,401)	(16,059)	(126,009)	(159,999)	(170,173)	(43,622)
17												
18		Total Rate Base Deductions	(33,644,132)	(30,257,841)	(3,126,875)	(28,580)	(15,401)	(16,059)	(126,009)	(159,999)	(170,173)	(43,622)
19												
20												
21		TOTAL OTHER RB - CUSTOMER	(23,135,502)	(20,899,816)	(2,085,425)	(18,079)	(9,583)	(10,482)	(78,832)	(99,491)	(106,534)	(27,280)
22												
23	8.0	Customer Deposits Factor	2,397	2,401	196							

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 18-AT-166 - RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF OTHER RATE BASE												
84	Total Other Rate Base											
85	Total Other Rate Base											
86	Total Other Rate Base											
87	Total Other Rate Base											
88	Total Other Rate Base											
89	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	965	Irrigation	Firm	Schools	Interruptible
90	Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport
91	Rate Base Additions:											
92												
93	Construction Work in Progress		11,642,184	9,924,807	1,222,974	14,544	8,385	5,128	44,116	145,021	85,644	91,565
94	Materials and Supplies		0	9,646,000	3,006,801	40,701	26,381	95	94,872			
95	Gas Storage Inventory		12,817,309									
96	Prepayments - KS Direct		1,058,584	911,553	115,578	1,192	640	448	3,485	10,594	5,701	7,377
97	Cash Working Capital		0									
98												
99	Total Rate Base Additions		25,518,057	20,484,360	4,445,353	56,437	25,906	5,826	142,473	155,615	91,345	98,942
100												
101												
102	Rate Base Deductions:											
103												
104	Customer Advances		(1,034,572)	(856,459)	(78,113)							
105	Customer Deposits		(1,997,659)	(1,847,108)	(150,851)							
106	ADIT - KS Direct		(37,337,565)	(31,958,179)	(4,296,485)	(47,019)	(26,741)	(16,055)	(128,854)	(481,220)	(263,529)	(321,490)
107												
108	Total Rate Base Deductions		(40,370,096)	(34,759,741)	(4,525,448)	(47,018)	(26,741)	(16,055)	(128,854)	(481,220)	(263,529)	(321,490)
109												
110												
111	TOTAL OTHER RB		(15,054,040)	(14,275,380)	(80,095)	9,419	9,164	(10,429)	13,619	(325,605)	(172,183)	(222,548)
112												
113	Interest on Customer Deposits		2,597	2,401	195							

Alamos Energy Corporation, Colorado Assets Division												
Service Allocation Code 00-35-AT-CC-001												
Test Year Ending March 31, 2015												
ALLOCATION OF O&M EXPENSE												
OPERATION												
96	97	98	99	100	101	102	103	104	105	106	107	108
84	85	86	87	88	89	90	91	92	93	94	95	96
97	98	99	100	101	102	103	104	105	106	107	108	109
109	110	111	112	113	114	115	116	117	118	119	120	121
122	123	124	125	126	127	128	129	130	131	132	133	134
135	136	137	138	139	140	141	142	143	144	145	146	147
148	149	150	151	152	153	154	155	156	157	158	159	160
161	162	163	164	165	166	167	168	169	170	171	172	173
174	175	176	177	178	179	180	181	182	183	184	185	186
187	188	189	190	191	192	193	194	195	196	197	198	199
200	201	202	203	204	205	206	207	208	209	210	211	212
213	214	215	216	217	218	219	220	221	222	223	224	225
226	227	228	229	230	231	232	233	234	235	236	237	238
239	240	241	242	243	244	245	246	247	248	249	250	251
252	253	254	255	256	257	258	259	260	261	262	263	264
265	266	267	268	269	270	271	272	273	274	275	276	277
278	279	280	281	282	283	284	285	286	287	288	289	290
291	292	293	294	295	296	297	298	299	300	301	302	303
304	305	306	307	308	309	310	311	312	313	314	315	316
317	318	319	320	321	322	323	324	325	326	327	328	329
330	331	332	333	334	335	336	337	338	339	340	341	342
343	344	345	346	347	348	349	350	351	352	353	354	355
356	357	358	359	360	361	362	363	364	365	366	367	368
369	370	371	372	373	374	375	376	377	378	379	380	381
382	383	384	385	386	387	388	389	390	391	392	393	394
395	396	397	398	399	400	401	402	403	404	405	406	407
408	409	410	411	412	413	414	415	416	417	418	419	420
421	422	423	424	425	426	427	428	429	430	431	432	433
434	435	436	437	438	439	440	441	442	443	444	445	446
447	448	449	450	451	452	453	454	455	456	457	458	459
460	461	462	463	464	465	466	467	468	469	470	471	472
473	474	475	476	477	478	479	480	481	482	483	484	485
486	487	488	489	490	491	492	493	494	495	496	497	498
499	500	501	502	503	504	505	506	507	508	509	510	511
512	513	514	515	516	517	518	519	520	521	522	523	524
525	526	527	528	529	530	531	532	533	534	535	536	537
538	539	540	541	542	543	544	545	546	547	548	549	550
551	552	553	554	555	556	557	558	559	560	561	562	563
564	565	566	567	568	569	570	571	572	573	574	575	576
577	578	579	580	581	582	583	584	585	586	587	588	589
590	591	592	593	594	595	596	597	598	599	600	601	602
603	604	605	606	607	608	609	610	611	612	613	614	615
616	617	618	619	620	621	622	623	624	625	626	627	628
629	630	631	632	633	634	635	636	637	638	639	640	641
642	643	644	645	646	647	648	649	650	651	652	653	654
655	656	657	658	659	660	661	662	663	664	665	666	667
668	669	670	671	672	673	674	675	676	677	678	679	680
681	682	683	684	685	686	687	688	689	690	691	692	693
694	695	696	697	698	699	700	701	702	703	704	705	706
707	708	709	710	711	712	713	714	715	716	717	718	719
720	721	722	723	724	725	726	727	728	729	730	731	732
733	734	735	736	737	738	739	740	741	742	743	744	745
746	747	748	749	750	751	752	753	754	755	756	757	758
759	760	761	762	763	764	765	766	767	768	769	770	771
772	773	774	775	776	777	778	779	780	781	782	783	784
785	786	787	788	789	790	791	792	793	794	795	796	797
798	799	800	801	802	803	804	805	806	807	808	809	810
811	812	813	814	815	816	817	818	819	820	821	822	823
824	825	826	827	828	829	830	831	832	833	834	835	836
837	838	839	840	841	842	843	844	845	846	847	848	849
850	851	852	853	854	855	856	857	858	859	860	861	862
863	864	865	866	867	868	869	870	871	872	873	874	875
876	877	878	879	880	881	882	883	884	885	886	887	888
889	890	891	892	893	894	895	896	897	898	899	900	901
902	903	904	905	906	907	908	909	910	911	912	913	914
915	916	917	918	919	920	921	922	923	924	925	926	927
928	929	930	931	932	933	934	935	936	937	938	939	940
941	942	943	944	945	946	947	948	949	950	951	952	953
954	955	956	957	958	959	960	961	962	963	964	965	966
967	968	969	970	971	972	973	974	975	976	977	978	979
980	981	982	983	984	985	986	987	988	989	990	991	992
993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005
1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018
1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031
1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044
1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057
1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070
1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083
1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096
1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109
1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122
1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135
1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148
1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161
1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174
1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187
1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200
1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213
1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224	1225	1226
1227	1228	1229	1230	1231	1232	1233	1234	1235	1236	1237	1238	1239
1240	1241	1242	1243	1244	1245	1246	1247	1248	1249	1250	1251	1252
1253	1254	1255	1256	1257	1258	1259	1260	1261	1262	1263	1264	1265
1266	1267	1268	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278
1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	1290	1291
1292	1293	1294	1295	1296	1297	1298	1299	1300	1301	1302	1303	1304
1305	1306	1307	1308	1309	1310	1311	1312	1313</				

Hondo Energy Corporation, Colorado Gasline Division														
Revenue Attribution Case No. EGPHR-001														
Test Year Ending March 31, 2015														
ALLOCATION OF O&M EXPENSE														
Definition														
Unit No.	Acct. No.	Description	Allocation Factor	Allocation Base	Total Company	Residential Sales	City/PA Sales	Service Sales	Industrial Sales	Gas	Injection Sales	File Transport	Special Transport	Interstate Transport
170		Production & Gathering												
171		Operations												
172	7500	Op. Sup. & Eng.		99.0	0									
173	7510	Production Mngt & Records		99.0	0									
174	7530	Gas Wells		3.4	Peak Month less interruptible, 50% Irrigation, Transport									
175	7540	Field Lines Expenses		99.0	0									
176	7540	Field Compressor Station Expense		99.0	0									
177	7550	Field Compressor Sta. Fuel & Power		99.0	0									
178	7560	Field Meas. & Regu. Station Exp		99.0	0									
179	7570	Purification Expense		99.0	0									
180	7580	Other Expenses		99.0	0									
181		Maintenance												
182	7610	Maint. Sup. & Eng.		99.0	0									
183	7620	Structures and Improvements		99.0	0									
184	7630	Field Line Maintenance		99.0	0									
185	7640	Compressor Station Equip. Maint		99.0	0									
186	7650	Meas. & Regu. Station Equip Maint		99.0	0									
187	7670	Purification Equipment Maintenance		99.0	0									
188	7680	Other Equipment Maintenance		99.0	0									
189	7680	Gas Processed by Other		99.0	0									
190		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0
191		Other Gas Supply Expenses												
192		Operations												
193	8001	Intercompany Gas Well-head Purchase		99.0	0									
194	8010	Natural gas field line purchase		99.0	0									
195	8040	Assured Gas City Gate Purchase		99.0	0									
197	8045	Transportation to City Gate		99.0	0									
198	8050	Transmission-Operation supervision and engineering		99.0	0									
199	8054	Other Gas Purchase / Gas Cost Adjustment		99.0	0									
200	8062	PGA for Commerce		99.0	0									
201	8063	PGA for Industrial		99.0	0									
202	8064	PGA for Public Authority		99.0	0									
203	8070	PGA for Transmission Sales		99.0	0									
204	8080	Unbilled PGA Costs		99.0	0									
205	8090	PGA Other to Unrecovered Gas Cost		99.0	0									
206	8060	Exchange Gas		99.0	0									
207	8081	Gas Withdrawn From Storage / Peak		99.0	0									
208	8082	Gas Delivered to Storage		99.0	0									
209	8110	Gas used for products extraction credit		99.0	0									
210	8120	Gas Used for Other Utility Operations		99.0	0									
211	8130	Other Gas Supply Expense		99.0	0									
212	8280	Transmission and compression of gas by other		99.0	0									
213		Maintenance												
214	8350	Maint. Of Peak Gas Meas. Sta.		99.0	0									
215		Total Other Gas Supply Expense			0	0	0	0	0	0	0	0	0	0
216		Underground Storage												
217		Operations												
218	8140	Op. Sup. & Eng.		99.0	0									
219	8150	Mgmt & Records		99.0	0									
221	8160	Wells Expense		3.4	Peak Month less interruptible, 50% Irrigation, Transport	284,935	253,409	80,465	915	559				
222	8170	Lines Expense		99.0	0									
223	8180	Compressor Station Expense		99.0	0									
224	8190	Compressor Station Fuel & Power		3.4	Peak Month less interruptible, 50% Irrigation, Transport	64,995	49,344	15,306	201	133				
225	8200	Meas. & Regu. Station Expense		99.0	0									
226	8210	Purification Expense		99.0	0									
227	8220	Exploration & Development		3.4	Peak Month less interruptible, 50% Irrigation, Transport	10,473	7,951	2,470	33	20				
228	8230	Gas Lease		3.4	Peak Month less interruptible, 50% Irrigation, Transport	34,682	31,945	10,564	139	85				
229		Maintenance												
230	8600	Maint. Sup. & Eng.		99.0	0									
231	8610	Structures and Improvements		99.0	0									
232	8620	Reservoirs & Wells Maintenance		3.4	Peak Month less interruptible, 50% Irrigation, Transport	1,155	680	273	4	3				
233	8630	Line Maintenance		99.0	0									
234	8640	Compressor Station Equip Maint		3.4	Peak Month less interruptible, 50% Irrigation, Transport	4,126	3,131	974	13	8				
235	8650	Meas. & Regu. Station Equip Maint		3.4	Peak Month less interruptible, 50% Irrigation, Transport	978	489	176	2	1				
236	8360	Purification Equipment Maintenance		99.0	0									
237	8370	Other Equipment Maintenance		3.4	Peak Month less interruptible, 50% Irrigation, Transport	26,728	19,774	6,201	77	47				
238		Total Underground Storage Expense			3.4	445,287	338,019	104,993	1,393	845	0	0	0	0
239		Transmission												
240		Operations												
241	8660	Op. Sup. & Eng.		99.0	0									
242	8610	System Control & Load Dispatching		99.0	0									
243	8670	Communication Systems Expense		99.0	0									
244	8680	Compressor Station Labor Expense		99.0	0									
245	8690	Compressor Station Fuel Gas		99.0	0									
246	8700	Meas. & Regu. Station Fuel & Power		99.0	0									
247	8710	Meas. & Regu. Station Expense		3.3	Peak Month less interruptible, 50% Irrigation	149	577	1,081	3	4				
248	8720	Meas. & Regu. Station Expense		3.3	Peak Month less interruptible, 50% Irrigation	1,694	3,418	1,048	13	9			362	13
249	8730	LDC Payment		99.0	0									
250	8740	LDC Payment - AGO		99.0	0									
251	8750	Other Expenses		99.0	0									
252	8800	Stels		99.0	0									
253		Maintenance												
254	8610	Maint. Sup. & Eng.		99.0	0									
255	8620	Structures and Improvements		99.0	0									
256	8630	Reservoirs & Wells		99.0	0									
257	8640	Compressor Station Equip Maint		99.0	0									
258	8650	Meas. & Regu. Station Equip Maint		3.3	Peak Month less interruptible, 50% Irrigation	44	90	3	0	0			2	2
259	8660	Purification Equipment Maintenance		99.0	0									
260	8670	Other Equipment Maintenance		99.0	0									
261	8680	Other Equipment Maintenance		99.0	0									
262		Total Transmission Expense			3,802	4,041	3,655	17	30	0	0	299	97	287

Aerco Energy Corporation - Chicago - Gas Sales												
Contract Schedule Case No. 16-ATM-21												
Fiscal Year Ending March 31, 2015												
LOCATION OF O&M EXPENSE												
264	Depreciation											
266	3700 Supervision and Engineering	35.4	Composite of Accts. 371-379 & 388-395 - Demand	160,074	108,037	39,356	429	270		3,248	2,341	7,126
267	3710 Distribution Line Expenses	86.0										
268	3711 Distribution	86.0										
269	3720 Compressor Station Labor & Expenses	39.0										
270	3740 Meter & Services	11.4	Composite of Accts. 374-376 - Demand	251,248	273,157	147,634	1,518	1,108		36,288	13,811	81,813
271	3750 Measuring and Regulating Station Exp. - Gen	12.4	Composite of Accts. 374-379 - Demand	14,402	9,730	5,619	40	24		745	515	1,451
272	3760 Measuring and Regulating Station Exp. - Int.	39.0										
273	3770 Measuring and Regulating Station Equip. - City Gas	12.4	Composite of Accts. 374-379 - Demand	5,454	4,354	1,373	18	11		321	30	281
274	3780 Meters and House Regulator Expenses	86.0										
275	3790 Customer Installation Expenses	86.0										
276	3800 Other Expenses	30.4	Composite of Accts. 371-379 & 388-395 - Demand	20,723	40,979	12,738	169	105		3,159	456	2,703
277	3810 Rent	11.61	Composite of Accts. 371-379 & 388-395 - Demand	7,800	7,423	2,423	31	20		396	273	515
278	Maintenance											
279	3860 Maintenance Supervision and Engineering	12.4	Composite of Accts. 371-379 & 388-395 - Demand	43,051	28,559	8,134	130	74		2,242	651	1,616
280	3861 Maintenance of Structures and Improvements	12.4	Composite of Accts. 374-379 - Demand	2,693	1,395	434	6	3		107	31	92
281	3862 Maintenance of Meter	12.4	Composite of Accts. 374-379 - Demand	42,356	27,159	5,647	111	63		2,076	669	1,794
282	3863 Maintenance of Compressor Station Equipment	86.0										
283	3864 Meter of Measuring and Regulating Station Equip. - General	12.4	Composite of Accts. 374-379 - Demand	21,139	14,245	2,450	58	35		1,089	315	841
284	3865 Meter of Measuring and Regulating Station Equip. - Industrial	86.0										
285	3866 Meter of Measuring and Regulating Station Equip. - City Gas	12.4	Composite of Accts. 374-379 - Demand	58	39	13	0	0		0	0	0
286	3867 Maintenance of Service	86.0										
287	3868 Maintenance of Meters and House Regulators	86.0	Composite of Accts. 374-379 - Demand	0	0	0	0	0		0	0	0
288	3869 Maintenance of Other Equipment	86.0										
289	Total Distribution			1,284,454	718,488	233,159	2,810	1,779	0	94,885	15,923	47,893
290	Customer Accounts											
291	3900 Superintendant	86.0										
292	3910 Meter Reading Expense	86.0										
293	3920 Customer Records and Collection Expense	86.0										
294	3930 Uncollectible Accounts	86.0										
295	3940 Miscellaneous Customer Accounts Expense	86.0										
296	Total Customer Accounts											
297	Customer Service and Information											
298	3970 Supervisor	86.0										
299	3980 Customer Assistance Expense	86.0										
300	3990 Informational and Transactional Advertising Expense	86.0										
301	3991 Miscellaneous Customer Service and Informational Expense	86.0										
302	Total Customer Service and Information											
303	Other											
304	3010 Superintendant	86.0										
305	3020 Demonstrating and Selling Expenses	86.0										
306	3030 Advertising Expense	86.0										
307	3040 Miscellaneous Sales Expense	86.0										
308	Total Other											
309	Administrative & General											
310	3110 Depreciation											
311	3120 Administrative and General Salaries	17.4	Composite of Accts. 370-302, 305-316, 324 & 328-330.1 - Demand	11,411	7,714	2,386	32	15		88	189	502
312	3130 Office Supplies and Expense	17.4	Composite of Accts. 370-302, 305-316, 324 & 328-330.1 - Demand	1,893	1,243	418	9	3		101	39	87
313	3140 Administrative Expenses Transferred	17.4	Composite of Accts. 370-302, 305-316, 324 & 328-330.1 - Demand	1,242,861	807,757	260,946	3,715	2,270		68,318	19,330	99,072
314	3150 Double Service Employee	17.4	Composite of Accts. 370-302, 305-316, 324 & 328-330.1 - Demand	37,346	11,149	3,773	50	30		814	366	780
315	3160 Property Expenses	20.4	Genl Exp - Demand	16,405	12,546	3,861	61	31		409	294	765
316	3170 Injuries and Damages	17.4	Composite of Accts. 370-302, 305-316, 324 & 328-330.1 - Demand	4,074	2,734	858	11	6		207	60	139
317	3180 Employee Pensions and Benefits	17.4	Composite of Accts. 370-302, 305-316, 324 & 328-330.1 - Demand	378,224	198,733	58,606	773	472		14,205	4,123	12,272
318	3190 Franchise Requirements	17.4	Composite of Accts. 370-302, 305-316, 324 & 328-330.1 - Demand	366	180	56	1	0		14	4	12
319	3200 Regulatory Commission Expense	16.4	O&M Expenses less A&G - Demand	49,097	20,783	9,061	126	77		1,001	465	1,383
320	3210 General Advertising Expense	86.0										
321	3220 Miscellaneous General Expense	17.4	Composite of Accts. 370-302, 305-316, 324 & 328-330.1 - Demand	6,779	4,578	1,422	19	11		347	100	268
322	3230 Rent	17.4	Composite of Accts. 370-302, 305-316, 324 & 328-330.1 - Demand	0	0	0	0	0		0	0	0
323	3240 Maintenance	86.0										
324	3250 Maintenance of General Plant	86.0										
325	Total A&G			1,728,361	1,168,955	382,947	4,782	2,972	0	97,157	28,259	75,900
326	Adjustments to Operations and Maintenance Expenses											
327	3300 Labor-Related	35.4	Payroll - Demand	3,559	2,350	794	10	5		90	28	78
328	3310 Provision	86.0										
329	3320 Rate Case - Related	16.4	O&M Expenses less A&G - Demand	(43,967)	(30,783)	(9,563)	(1,389)	(77)		(1,401)	(483)	(1,348)
330	3330 O&M - Related	16.4	O&M Expenses less A&G - Demand	(81,218)	(59,758)	(17,629)	(1,837)	(142)		(2,992)	(857)	(2,590)
331	3340 Adjustments to Operations and Maintenance Expense			(124,985)	(84,990)	(26,399)	(1,848)	(121)	0	(4,463)	(1,230)	(3,654)
332												
333	TOTAL O&M EXPENSE - DEMAND			5,121,253	2,144,182	666,964	8,774	5,369	0	187,688	60,924	129,104

Comcast Energy Corporation - Colorado-Northern Division												
Detailed Information Case No. 15-4506 - 20												
Fiscal Year Ending March 31, 2015												
RECONSTRUCTION OF O&M EXPENSES												
Account	Description	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
427	Construction											
428	Depreciation											
430	Supervision and Engineering	15.0	Composite of Accts. 871-879 & 884-893 - Cont	3,549	2,053	654	9	0	169	242	89	344
431	Distribution Load Supervisory	1.0	Total Throughout	14,514	4,837	2,375	0	0	715	221	291	1,488
432	Odorization	1.0	Total Throughout	2,195	1,123	355	0	0	143	166	37	305
433	Compressor Station Labor & Expense	99.0		0	0	0	0	0	0	0	0	0
434	Meters & Services	99.0		0	0	0	0	0	0	0	0	0
435	Measuring and Regulating Station Exp. - Gen	99.0		0	0	0	0	0	0	0	0	0
436	Measuring and Regulating Station Exp. - Ind.	99.0		0	0	0	0	0	0	0	0	0
437	Measuring and Regulating Station Exp. - Chip Sale	99.0		0	0	0	0	0	0	0	0	0
438	Meters and House Regulator Expense	99.0		0	0	0	0	0	0	0	0	0
439	Customer Installation Expense	99.0		0	0	0	0	0	0	0	0	0
440	Other Expense	10.8	Composite of Accts. 871-879 & 884-893 - Cont	1,365	778	245	0	0	64	167	36	150
441	Keats	10.8	Composite of Accts. 871-879 & 884-893 - Cont	258	148	48	0	0	13	20	5	95
442	Maintenance											
443	Maintenance Supervision and Engineering	10.8	Composite of Accts. 871-879 & 884-893 - Cont	978	558	181	0	0	46	77	17	84
444	Maintenance of Structures and Improvements	99.0		0	0	0	0	0	0	0	0	0
445	Maintenance of Mains	99.0		0	0	0	0	0	0	0	0	0
446	Maintenance of compressor station equipment	1.0	Total Throughout	0	0	0	0	0	0	0	0	0
447	Maint. of Measuring and Regulating Station Equip. - Generals	99.0		0	0	0	0	0	0	0	0	0
448	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0		0	0	0	0	0	0	0	0	0
449	Maint. of Measuring and Regulating Station Equip. - Chip Sale	99.0		0	0	0	0	0	0	0	0	0
450	Maintenance of Services	99.0		0	0	0	0	0	0	0	0	0
451	Maintenance of Meters and House Regulators	99.0		0	0	0	0	0	0	0	0	0
452	Maintenance of Other Equipment	99.0		0	0	0	0	0	0	0	0	0
453	Total Distribution			23,869	13,440	4,416	0	0	1,326	1,475	458	2,288
454	Customer Accounts											
455	Superintendent	99.0		0	0	0	0	0	0	0	0	0
456	Travel Expense	99.0		0	0	0	0	0	0	0	0	0
457	Customer Access and Collection Expense	99.0		0	0	0	0	0	0	0	0	0
458	Unconnected Accounts	99.0		0	0	0	0	0	0	0	0	0
459	Miscellaneous Customer Account Expense	99.0		0	0	0	0	0	0	0	0	0
460	Total Customer Accounts			0	0	0	0	0	0	0	0	0
461	Customer Service and Information											
462	Supervisor	99.0		0	0	0	0	0	0	0	0	0
463	Customer Assistance Expense	99.0		0	0	0	0	0	0	0	0	0
464	Informational and Promotional Advertising Expense	99.0		0	0	0	0	0	0	0	0	0
465	Miscellaneous Customer Service and Informational Expense	99.0		0	0	0	0	0	0	0	0	0
466	Total Customer Service and Information			0	0	0	0	0	0	0	0	0
467	Sales											
468	Supervisor	99.0		0	0	0	0	0	0	0	0	0
469	Demonstrating and Selling Expenses	99.0		0	0	0	0	0	0	0	0	0
470	Advertising Expense	99.0		0	0	0	0	0	0	0	0	0
471	Miscellaneous Sales Expense	99.0		0	0	0	0	0	0	0	0	0
472	Total Sales			0	0	0	0	0	0	0	0	0
473	Administrative & General											
474	Operation											
475	Administrative and General Salaries	17.8	Composite of Accts. 870-900, 905-916, 924 & 928-930.1 - Cont	342	212	66	1	0	13	20	4	24
476	Office Supplies and Expense	17.8	Composite of Accts. 870-900, 905-916, 924 & 928-930.1 - Cont	46	37	12	0	0	3	5	1	4
477	Administrative Expense Transfers	17.8	Composite of Accts. 870-900, 905-916, 924 & 928-930.1 - Cont	40,268	24,903	7,978	105	84	1,646	2,289	500	2,820
478	Variable Service Employee	17.8	Composite of Accts. 870-900, 905-916, 924 & 928-930.1 - Cont	399	303	107	1	0	26	31	8	37
479	Property Insurance	20.5	Genl. Maint. - Cont	969	660	309	3	0	17	0	0	0
480	Injuries and Damages	17.8	Composite of Accts. 870-900, 905-916, 924 & 928-930.1 - Cont	122	76	24	0	0	5	7	2	8
481	Employee Pension and Benefit	17.8	Composite of Accts. 870-900, 905-916, 924 & 928-930.1 - Cont	3,273	3,178	1,768	25	0	350	479	105	583
482	Franchise Reimbursements	17.8	Composite of Accts. 870-900, 905-916, 924 & 928-930.1 - Cont	0	0	0	0	0	0	0	0	0
483	Regulatory Commission Expense	26.8	DRM Expenses less A&D - Cont	9,038	6,383	2,072	29	22	165	96	22	86
484	General Advertising Expense	99.0		0	0	0	0	0	0	0	0	0
485	Maintenance General Benefits	17.8	Composite of Accts. 870-900, 905-916, 924 & 928-930.1 - Cont	0	126	20	0	0	0	0	0	0
486	Keats	17.8	Composite of Accts. 870-900, 905-916, 924 & 928-930.1 - Cont	0	0	0	0	0	0	0	0	0
487	Maintenance	99.0		0	0	0	0	0	0	0	0	0
488	Maintenance of General Plant	99.0		0	0	0	0	0	0	0	0	0
489	Total A&D			59,842	38,122	12,168	163	128	2,171	3,004	641	3,541
490	Adjustments to Operations and Maintenance Expenses											
491	Labor-Related	25.4	Payroll - Cont	114	79	25	0	0	0	0	0	0
492	Pension	99.0		0	0	0	0	0	0	0	0	0
493	Rate Case - Related	16.8	DRM Expenses less A&D - Cont	(6,194)	(2,072)	(1,017)	(25)	(0)	(188)	(94)	(13)	(66)
494	DRM - Related	16.8	DRM Expenses less A&D - Cont	(16,691)	(12,455)	(5,221)	(53)	(40)	(346)	(149)	(20)	(1,221)
495	Adjustments to Operations and Maintenance Expense			(16,691)	(12,455)	(5,221)	(53)	(40)	(346)	(149)	(20)	(1,221)
496				(16,691)	(12,455)	(5,221)	(53)	(40)	(346)	(149)	(20)	(1,221)
497	TOTAL O&M EXPENSE - COM-2015			95,591	246,391	77,700	1,082	809	6,511	4,427	2,026	5,642

Alameda Energy Corporation, Colorado Natural Gas		Revenue Allocation											
Fiscal Year Ending March 31, 2025		Total O&M Expenses											
Line No.	Account No.	Allocation Factor	Allocation Base	Total Company	Residential Sales	Com/PA Sales	School Sales	Industrial Sales	Gas	Inflation Sales	Rim Transport	School Transport	Intertieable Transport
480	7500	Production & Gathering											
481	7500	Operation											
501	7510	Op. Sup. & Eng.											
502	7520	Production Meas & Record											
503	7530	Gas Wells		10,200	7,662	3,490	0	0	0	0	0	0	0
504	7540	Field Line Expense											
505	7540	Field Compressor Station Expense											
506	7550	Field Compressor Sta. Fuel & Pow.											
507	7560	Field Meas. & Reg. Station Exp.											
508	7570	Purification Expense											
509	7590	Other Expenses											
510	7610	Maint. Sup. & Eng.											
511	7620	Structures and Improvements											
512	7630	Field Line Maintenance											
513	7640	Compressor Station Equip. Maint.											
514	7650	Meas. & Reg. Station Equip. Maint.											
515	7670	Purification Equipment Maintenance											
516	7680	Other Equipment Maintenance											
517	7690	Gas Purchased by Other											
518		Total Production & Gathering		10,200	7,662	3,490	0	0	0	0	0	0	0
519													
520		Other Gas Supply Expenses											
521	8001	Operation											
522	8001	Intercompany Gas Well-head Purchase											
523	8010	Natural Gas Well-head Purchase											
524	8040	Natural Gas City Gate Purchase											
525	8045	Transportation to City Gate											
526	8050	Transmission Operator supervision and engineering											
527	8051	Other Gas Purchases / Gas Cost Adjustment											
528	8002	PGA for Commerce											
529	8203	PGA for Industrial											
530	8264	PGA for Public Authority											
531	8267	PGA for Transportation Sales											
532	8208	Unlabeled PGA Cost											
533	8209	PGA Offset to Unleveraged Gas Cos.											
534	8260	Exchange Fee											
535	8281	Gas Withdrawn From Storage - Debit											
536	8282	Gas Delivered to Storage											
537	8120	Gas Used for process reduction credit											
538	8120	Gas Used for Other Utility Operation											
539	8120	Other Gas Supply Expense											
540	8283	Transmission and compression of gas by other											
541		Maintenance											
542	8330	Maint. Of Purch. Gas Meas. Sta.											
543		Total Other Gas Supply Expense											
544													
545		Underground Storage											
546		Operation											
547	8140	Op. Sup. & Eng.											
548	8150	Meas. & Record											
549	8160	Meas. Expense											
550	8170	Lines Expense											
551	8180	Compressor Station Expense		47,935	358,756	133,115	1,516	1,070		3,534			
552	8180	Compressor Station Fuel & Power											
553	8200	Meas. & Reg. Station Expenses		105,465	78,847	21,741	330	235		781			
554	8210	Purification Expense											
555	8220	Explosion and Development		14,994	13,791	3,087	0	0		120			
556	8230	Gas Losses		72,225	54,558	17,012	230	152		587			
557		Maintenance											
558	8300	Maint. Sup. & Eng.											
559	8310	Structures and Improvements											
560	8320	Meas. & Reg. Station Equip. Maint.		1,461	1,414	142	0	0		24			
561	8330	Line Maintenance											
562	8340	Compressor Station Equip. Maint.		4,899	3,978	1,970	21	14		50			
563	8350	Meas. & Reg. Station Equip. Maint.		556	736	230	3	0		0			
564	8360	Purification Equipment Maintenance											
565	8370	Other Equipment Maintenance		40,133	30,225	9,414	127	84		297			
566		Total Underground Storage Expense		72,225	54,558	17,012	230	152		587			
567													
568		Transmission											
569		Operation											
570	8500	Op. Sup. & Eng.											
571	8510	System Control & Load Dispatching											
572	8520	Communication System Expense											
573	8530	Compressor Station Labor Expense											
574	8540	Compressor Station Fuel Cost											
575	8550	Compressor Station Fuel & Pow.											
576	8560	Meas. & Reg. Station Expenses		849	573	278	7	0		44			
577	8570	Meas. & Reg. Station Equip. Maint.		5,094	2,410	1,060	0	0		264			227
578	8580	Line Maintenance											
579	8590	Line Payment - Asset											
580	8590	Other Expenses											
581	8600	Rent											
582		Maintenance											
583	8610	Maint. Sup. & Eng.											
584	8620	Structures and Improvements											
585	8630	Maint.											
586	8640	Compressor Station Equip. Maint.											
587	8650	Meas. & Reg. Station Equip. Maint.		44	30	14	0	0		1			
588	8660	Compressor Station Equip. Maint.											
589	8670	Other Equipment Maintenance											
590		Total Transmission Expense		5,943	4,041	1,454	17	15		309			227

Alamos Energy Corporation, Colorado-Ramapo Division												
Series Allocation Code 80-35-ATVSC - 01												
Test Year Ending March 31, 2015												
ALLOCATION OF O&M EXPENSE												
581												
582												
583	Operations											
584	5700	Supervision and Engineering	850,547	812,844	108,851	3,114	810	382	1,369	11,885	6,127	4,376
585	5710	Distribution and Dispatch	25	2,887	2,916	37	30	0	1,251	1,251	291	1,468
586	5711	odorization	2,135	1,228	395	5	0	0	761	761	87	305
587	5720	Compressor Station Labor & Bonus	0	0	0	0	0	0	0	0	0	0
588	5740	Meters & Services	2,676,626	3,361,481	3,762,626	13,888	2,478	1,737	6,374	20,975	25,742	12,377
589	5750	Measuring and Regulating Station Equip - Gen	57,843	49,599	6,244	62	35	25	45	705	794	657
590	5760	Measuring and Regulating Station Equip - Ind.	0	0	0	0	0	0	0	0	0	0
591	5770	Measuring and Regulating Station Equip - City Gas	25,504	21,244	4,260	18	14	11	43	355	133	294
592	5780	Meters and House Regulator Expense	573,755	403,189	89,246	1,360	899	0	6,440	8,935	9,885	3,073
593	5790	Customer Installation Expense	111,888	89,756	16,992	289	195	0	1,974	2,119	2,113	568
594	5800	Other Expenses	269,512	308,356	42,548	432	281	0	1,117	4,500	2,224	3,177
595	5810	Rents	68,644	58,713	7,643	80	44	28	131	837	443	692
596		Maintenance										
597	5830	Maintenance Supervision and Engineering	254,634	241,174	26,783	109	166	104	1,228	1,677	1,677	2,219
598	5860	Maintenance of Structures and Improvements	8,352	7,124	903	9	4	4	14	112	42	84
599	5870	Maintenance of Piping	241,899	174,776	17,803	276	89	70	286	2,225	824	1,838
600	5880	Maintenance of Compressor Station Equipment	9	0	0	0	0	0	0	0	0	0
601	5890	Maint. of Measuring and Regulating Station Equip - General	64,667	72,750	2,222	31	42	37	138	1,167	432	964
602	5910	Maint. of Measuring and Regulating Station Equip - Industry	1,051	1,051	0	26	25	0	79	258	281	71
603	5920	Maint. of Measuring and Regulating Station Equip - City Gas	231	188	43	0	0	0	0	0	0	0
604	5930	Maintenance of Services	8,201	3,694	4,444	3	4	4	13	9	20	2
605	5940	Maintenance of Meters and House Regulators	6,289	4,431	1,806	15	11	0	71	110	110	52
606	5950	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0
607		Total Distribution	6,830,654	5,406,401	708,821	7,406	4,006	2,340	21,275	76,905	65,207	35,701
608		Customer Accounts										
609	5910	Supervisor	36,806	42,892	9,510	24	0	27	101	35	64	16
610	5920	Meter Reading Expense	729,076	677,997	56,872	388	241	1,647	800	1,965	1,965	266
611	5930	Customer Records and Collection Expense	80,207	74,572	6,950	42	11	47	176	96	108	38
612	5940	Unsubscribed Accounts	874,410	801,135	65,427	446	217	508	1,881	1,834	1,597	308
613	5950	Miscellaneous Customer Accounts Expense	8,385	7,883	646	4	0	5	18	10	25	0
614		Total Customer Accounts	1,768,884	1,674,488	132,443	825	288	1,206	3,859	3,009	3,167	620
615		Customer Service and Information										
616	5970	Supervisor	168	155	13	0	0	0	0	0	0	0
617	5980	Customer Assistance Expense	35,509	32,641	2,666	18	5	21	77	42	63	12
618	5990	Informational and Promotional Advertising Expense	7,882	7,654	378	4	0	4	17	9	34	9
619	6000	Miscellaneous Customer Service and Informational Expense	66,648	61,239	5,001	34	14	39	143	79	125	23
620		Total Customer Service and Information	110,607	101,691	8,098	56	19	64	240	130	192	49
621		Sales										
622	5910	Supervisor	119,638	109,215	8,037	60	18	18	285	145	285	41
623	5920	Demonstrating and Selling Expenses	25,815	21,870	3,465	13	0	0	0	0	0	0
624	5930	Advertising Expense	0	0	0	0	0	0	0	0	0	0
625	5950	Miscellaneous Sales Expense	0	0	0	0	0	0	0	0	0	0
626		Total Sales	145,453	131,085	11,502	73	18	18	307	145	285	41
627		Administrative & General										
628	5920	Administration and General Salaries	78,651	67,862	6,275	85	49	24	282	800	453	594
629	5930	Office Supplies and Expense	19,715	11,857	3,465	15	8	6	44	148	79	104
630	5940	Administrative Expense - Temporary	9,259,524	7,697,648	865,638	10,026	8,311	3,893	29,706	100,042	53,438	69,857
631	5950	Utilities Services Employee	122,828	105,998	13,186	114	72	83	397	1,436	744	818
632	5960	Property Insurance	116,255	88,040	13,474	85	50	44	141	1,421	621	904
633	5970	Injuries and Damages	24,003	24,207	2,993	30	12	12	80	104	163	217
634	5980	Employee Pensions and Benefit	1,834,531	1,622,802	204,940	3,089	2,104	822	6,377	11,093	11,093	14,236
635	5990	Franchise Requirement	1,983	1,842	199	2	1	1	20	0	15	14
636	6000	Regulatory Commission Expense	243,547	228,587	29,404	313	272	108	800	2,069	1,280	1,642
637	6010	General Advertising Expense	0	0	0	0	0	0	0	0	0	0
638	6020	Miscellaneous General Expense	46,982	40,334	3,375	31	23	20	145	308	249	362
639	6030	Rents	0	0	0	0	0	0	0	0	0	0
640	6040	Maintenance	0	0	0	0	0	0	0	0	0	0
641	6050	Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0
642		Total AGC	12,852,688	10,299,483	1,263,061	12,989	8,840	5,028	38,166	127,788	88,250	89,141
643		Adjustments to Operations and Maintenance Expenses										
644	6060	Label Related	77,104	69,820	4,467	51	49	42	181	207	143	133
645	6070	Promotion	151,456	128,847	12,859	148	86	145	683	871	589	513
646	6080	Rate Case - Related	(493,447)	(438,887)	(79,856)	(813)	(571)	(1,041)	(1,608)	(2,971)	(1,208)	(1,648)
647	6090	O&M - Related	(489,420)	(448,238)	(35,046)	(677)	(315)	(339)	(1,639)	(4,947)	(2,378)	(3,033)
648		Adjustments to Operations and Maintenance Expense	(709,297)	(658,253)	(103,781)	(655)	(451)	(835)	(2,440)	(6,346)	(3,542)	(4,579)
649		TOTAL O&M EXPENSE	20,228,963	17,452,985	2,214,853	22,817	12,246	6,491	64,723	207,839	106,151	141,284

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-0716C - STP												
Test Year Ending March 31, 2015												
ALLOCATION OF PAYROLL												
81	Distribution:											
82	Operation											
83	Supervision & Exp.	14.2	8,170,713	6,481,709	943,803	7,811	3,811	7,501	35,889	30,288	38,246	10,072
84	Distribution Load Dispatching	99.0	0	0	0	0	0	0	0	0	0	0
85	Compressor Station Labor and Expenses	99.0	0	0	0	0	0	0	0	0	0	0
86	Maintenance and Services Expenses	99.0	0	0	0	0	0	0	0	0	0	0
87	Measuring and Regulating Station Expenses - General	99.0	0	0	0	0	0	0	0	0	0	0
88	Measuring and Regulating Station Expenses - Industrial	99.0	0	0	0	0	0	0	0	0	0	0
89	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0	0	0	0	0	0	0	0	0	0	0
90	Meter and House Regulator Expenses	99.0	0	0	0	0	0	0	0	0	0	0
91	Customer Regulators Expenses	99.0	0	0	0	0	0	0	0	0	0	0
92	Other Expenses	99.0	0	0	0	0	0	0	0	0	0	0
93	Rents	99.0	0	0	0	0	0	0	0	0	0	0
94	Maintenance											
95	Maintenance Supervision and Engineering	99.0	0	0	0	0	0	0	0	0	0	0
96	Maintenance of Structures and Improvements	99.0	0	0	0	0	0	0	0	0	0	0
97	Maintenance of Mains	99.0	0	0	0	0	0	0	0	0	0	0
98	Maintenance of compressor station equipment	99.0	0	0	0	0	0	0	0	0	0	0
99	Maint. of Measuring and Regulating Station Equip. - General	99.0	0	0	0	0	0	0	0	0	0	0
100	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	0	0	0	0	0	0	0	0	0	0
101	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0	0	0	0	0	0	0	0	0	0	0
102	Maintenance of Services	99.0	0	0	0	0	0	0	0	0	0	0
103	Maintenance of Meters and House Regulators	99.0	0	0	0	0	0	0	0	0	0	0
104	Maintenance of Other Equipment	99.0	0	0	0	0	0	0	0	0	0	0
105	Total Distribution		8,270,713	6,481,709	943,803	7,812	3,811	4,801	35,889	30,288	38,246	10,072
106	Customer Accounts											
107	Supervision	3.0	30,207,089	27,739,699	2,266,440	15,448	4,087	17,530	85,494	36,788	53,816	10,585
108	Meter Reading	99.0	0	0	0	0	0	0	0	0	0	0
109	Customer Rec. & Collections	99.0	0	0	0	0	0	0	0	0	0	0
110	Uncollectible Accounts	99.0	0	0	0	0	0	0	0	0	0	0
111	Miss. Cust. Acct. Expense	99.0	0	0	0	0	0	0	0	0	0	0
112	Total Customer Accounts Expense		30,207,089	27,739,699	2,266,440	15,448	4,087	17,530	85,494	36,788	53,816	10,585
113	Customer Service and Information											
114	Supervision	2.0	61,021	56,004	4,577	31	8	35	132	72	100	21
115	Customer Assistance	99.0	0	0	0	0	0	0	0	0	0	0
116	Information & Instruction	99.0	0	0	0	0	0	0	0	0	0	0
117	Miss. Cust. Acct. Expense	99.0	0	0	0	0	0	0	0	0	0	0
118	Total Customer Service & Info Expense		61,021	56,004	4,577	31	8	35	132	72	100	21
119	Sales											
120	Supervision	2.0	128,037	116,494	9,877	66	17	75	280	153	220	45
121	Advertisement & Promoting	99.0	0	0	0	0	0	0	0	0	0	0
122	Advertising	99.0	0	0	0	0	0	0	0	0	0	0
123	Misc. Sales Expense	99.0	0	0	0	0	0	0	0	0	0	0
124	Total Sales Expense		128,037	116,494	9,877	66	17	75	280	153	220	45
125	Administrative & General:											
126	Operation											
127	Administrative and General Salaries	3.0	38,807,357	36,379,205	2,962,670	20,204	5,819	22,824	85,856	46,808	70,616	13,637
128	Office Supplies and Expenses	99.0	0	0	0	0	0	0	0	0	0	0
129	Administrative Expenses Transferred - Customer Support	99.0	0	0	0	0	0	0	0	0	0	0
130	Administrative Expenses Transferred - General	99.0	0	0	0	0	0	0	0	0	0	0
131	Outside Services Employed	99.0	0	0	0	0	0	0	0	0	0	0
132	Property Insurance	99.0	0	0	0	0	0	0	0	0	0	0
133	Injuries and Damages	99.0	0	0	0	0	0	0	0	0	0	0
134	Employee Pensions and Benefits	99.0	0	0	0	0	0	0	0	0	0	0
135	Regulatory Commission Expenses	99.0	0	0	0	0	0	0	0	0	0	0
136	Duplicate Charges - Credit	99.0	0	0	0	0	0	0	0	0	0	0
137	General Advertising Expenses	99.0	0	0	0	0	0	0	0	0	0	0
138	Miscellaneous General Expenses	99.0	0	0	0	0	0	0	0	0	0	0
139	Rents	99.0	0	0	0	0	0	0	0	0	0	0
140	Maintenance											
141	Maintenance of General Plant	99.0	0	0	0	0	0	0	0	0	0	0
142	Plant I&C		38,507,357	36,379,205	2,962,670	20,204	5,819	22,824	85,856	46,808	70,616	13,637
143	Other Utility Plant Related Payroll	99.0	0	0	0	0	0	0	0	0	0	0
144												
145	TOTAL PAYROLL EXPENSE - CUSTOMER		79,176,133	72,475,205	6,086,386	41,562	19,333	48,056	187,361	122,107	168,018	35,150

Alamos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 19-2706 - 415													
Fiscal Year Ending March 31, 2015													
ALLOCATION OF PAYROLL													
251	Distribution												
252	Operation												
253	Supervision & Eng	24.0	Distribution Calls - Demand	2,886,185	1,775,051	935,268	5,269	3,183	97,192	28,212	53,970		
254	Distribution Load Dispatching	99.0		0									
255	Compressor Station Labor and Expenses	99.0		0									
256	Maints and Services Expenses	99.0		0									
257	Measuring and Regulating Station Expenses - General	99.0		0									
258	Measuring and Regulating Station Expenses - Industrial	99.0		0									
259	Measuring and Regulating Station Exp. - City Gate CHG. Sta.	99.0		0									
260	Meter and House Regulator Expenses	99.0		0									
261	Customer Isolations Expenses	99.0		0									
262	Other Expenses	99.0		0									
263	Rents	99.0		0									
264	Maintenance												
265	Maintenance Superintendent and Engineering	99.0		0									
266	Maintenance of Structure and Improvements	99.0		0									
267	Maintenance of Mains	99.0		0									
268	Maintenance of compressor station equipment	99.0		0									
269	Maint. of Measuring and Regulating Station Equipn - General	99.0		0									
270	Maint. of Measuring and Regulating Station Equipn - Industrial	99.0		0									
271	Maint. of Measuring and Regulating Station Equipn - City Gate	99.0		0									
272	Maintenance of Meters	99.0		0									
273	Maintenance of Meters and House Regulators	99.0		0									
274	Maintenance of Meters and House Regulators	99.0		0									
275	Maintenance of Other Equipment	99.0		0									
276	Total Distribution			1,886,185	1,175,051	935,268	5,269	3,183	97,192	28,212	53,970		
277	Customer Accounts												
278	Supervision	99.0		0									
279	Meter Reading	99.0		0									
280	Customer Rec. & Collections	99.0		0									
281	Uncollectible Accounts	99.0		0									
282	Misc. Cust. Acct. Expense	99.0		0									
283	Total Customer Accounts Expense			0	0	0	0	0	0	0	0		
284	Customer Service and Information												
285	Supervision	99.0		0									
287	Customer Assistance	99.0		0									
288	Information & Instruction	99.0		0									
289	Misc. Cust. Acct. Expense	99.0		0									
290	Total Customer Service & Info Expense			0	0	0	0	0	0	0	0		
291	Sales												
292	Supervision	99.0		0									
294	Demonstration & Selling	99.0		0									
295	Advertising	99.0		0									
296	Misc. Sales Expense	99.0		0									
297	Total Sales Expense			0	0	0	0	0	0	0	0		
298	Administrative & General												
299	Operation												
300	Administrative and General Salaries	3.1	Peak Month (Sales)	1,818,110	1,446,289	449,831	5,826	3,622	70	5,371			
302	Office Supplies and Expenses	99.0		0									
303	Administrative Expenses Transferred - Customer Support	99.0		0									
304	Administrative Expenses Transferred - General	99.0		0									
305	Outside Services Employees	99.0		0									
306	Property Insurance	99.0		0									
307	Injuries and Damages	99.0		0									
308	Employee Pensions and Benefits	99.0		0									
309	Regulatory Commission Expenses	99.0		0									
310	Duplicate Charges - Credit	99.0		0									
311	General Advertising Expenses	99.0		0									
312	Miscellaneous General Expense	99.0		0									
313	Rents	99.0		0									
314	Maintenance												
316	Maintenance of General Plant	99.0		0									
317	Total Ad&T			1,818,110	1,446,289	449,831	5,826	3,622	70	5,371	0		
318	Other Utility Plant Related Payroll	99.0		0									
319													
320	TOTAL PAYROLL EXPENSE - DEMAND			3,804,897	2,747,831	858,107	11,322	6,870	70	5,371	87,411	28,275	54,159

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 19-KA-005 - 475												
Test Year Ending March 31, 2015												
ALLOCATION OF PAYROLL												
410	Distribution											
411	Operation											
412	Supervision & Eng.	24.8	12,340									
413	Distribution Load Dispatching	99.0	0	24,175	7,825	100	85	0	1,995	3,321	797	4,650
414	Compressor Station Labor and Expenses	99.0	0									
415	Maint. and Services Expenses	99.0	0									
416	Measuring and Regulating Station Expenses - General	99.0	0									
417	Measuring and Regulating Station Expenses - Industrial	99.0	0									
418	Measuring and Regulating Station Exp. - City Gas CHL Sta.	99.0	0									
419	Meter and House Regulator Expenses	99.0	0									
420	Customer Regulators Expense	99.0	0									
421	Other Expenses	99.0	0									
422	Rents	99.0	0									
423	Maintenance											
424	Maintenance Supervision and Engineering	99.0	0									
425	Maintenance of Structures and Improvements	99.0	0									
426	Maintenance of Meters	99.0	0									
427	Maintenance of compressor station equipment	99.0	0									
428	Maint. of Measuring and Regulating Station Equip. - General	99.0	0									
429	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	0									
430	Maint. of Measuring and Regulating Station Equip. - City Gas	99.0	0									
431	Maintenance of Meters	99.0	0									
432	Maintenance of Meters and House Regulators	99.0	0									
433	Maintenance of Meters and House Regulators	99.0	0									
434	Maintenance of Other Equipment	99.0	0									
435	Total Distribution		12,340	24,175	7,825	100	85	0	1,995	3,321	797	4,650
436	Customer Accounts											
437	Supervision	99.0	0									
438	Meter Reading	99.0	0									
439	Customer Rec. & Collections	99.0	0									
440	Uncollectible Accounts	99.0	0									
441	Misc. Cust. Acct. Expense	99.0	0									
442	Total Customer Accounts Expense		0	0	0	0	0	0	0	0	0	0
443	Customer Service and Information											
444	Supervision	99.0	0									
445	Customer Assistance	99.0	0									
446	Information & Instruction	99.0	0									
447	Misc. Cust. Acct. Expense	99.0	0									
448	Total Customer Service & Info Expense		0	0	0	0	0	0	0	0	0	0
449	Sales											
450	Supervision	99.0	0									
451	Demonstration & Selling	99.0	0									
452	Advertising	99.0	0									
453	Misc. Sales Expense	99.0	0									
454	Total Sales Expense		0	0	0	0	0	0	0	0	0	0
455	Administrative & General:											
456	Operation											
457	Administrative and General Salaries	1.6	51,044	49,357	14,840	100	157	0	0	0	0	0
458	Office Supplies and Expenses	99.0	0									
459	Administrative Expenses Transferred - Customer Support	99.0	0									
460	Administrative Expenses Transferred - General	99.0	0									
461	Duplicate Services Employed	99.0	0									
462	Property Insurance	99.0	0									
463	Injuries and Damages	99.0	0									
464	Employee Pensions and Benefits	99.0	0									
465	Regulatory Commission Expenses	99.0	0									
466	Duplicate Charges - Credit	99.0	0									
467	General Advertising Expenses	99.0	0									
468	Miscellaneous General Expenses	99.0	0									
469	Rents	99.0	0									
470	Maintenance											
471	Maintenance of General Plant	99.0	0									
472	Total O&G		51,044	49,357	14,840	100	157	0	0	0	0	0
473	Other Utility Plant Related Payroll	99.0	0									
474												
475	TOTAL PAYROLL EXPENSE - COMMODITY		122,338	84,433	27,086	383	285	1	2,991	3,321	797	4,650

Almos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-4785 - ATIS												
Year-End Ending March 31, 2015												
ALLOCATION OF PAYROLL												
481	Total Payroll Expenses											
482												
483												
484	Allocation	Allocation	Total	Residential	Com/PA	School	Industrial	GIS	Irrigation	Firm	Schools	Interruptible
485	Factor	Basis	Cost	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport
486												
487	Production & Gathering											
488	Operation											
489	Op. Sup. & Eng.		0	0	0	0	0	0	0	0	0	0
490	Production Mass & Records		0	0	0	0	0	0	0	0	0	0
491	Field Line Expenses		0	0	0	0	0	0	0	0	0	0
492	Field Compressor Station Expense		0	0	0	0	0	0	0	0	0	0
493	Field Compressor Sta. Fuel & Pwr.		0	0	0	0	0	0	0	0	0	0
494	Field Meas. & Regul. Station Exp		0	0	0	0	0	0	0	0	0	0
495	Purification Expenses		0	0	0	0	0	0	0	0	0	0
496	Other Expenses		0	0	0	0	0	0	0	0	0	0
497	Maintenance		0	0	0	0	0	0	0	0	0	0
498	Maint. Sup. & Eng.		0	0	0	0	0	0	0	0	0	0
499	Structures and Improvements		0	0	0	0	0	0	0	0	0	0
500	Field Line Maintenance		0	0	0	0	0	0	0	0	0	0
501	Compressor Station Equip. Maint.		0	0	0	0	0	0	0	0	0	0
502	Meas. & Regul. Station Equip Maint		0	0	0	0	0	0	0	0	0	0
503	Purification Equipment Maintenance		0	0	0	0	0	0	0	0	0	0
504	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0
505	Gas Processed By Others		0	0	0	0	0	0	0	0	0	0
506	Total Production & Gathering		0	0	0	0	0	0	0	0	0	0
507												
508	Other Gas Supply Expenses											
509	Wellhead Purchases		0	0	0	0	0	0	0	0	0	0
510	Field Line Purchases		0	0	0	0	0	0	0	0	0	0
511	Transmission Line Purchases		0	0	0	0	0	0	0	0	0	0
512	City Gate Purchases		0	0	0	0	0	0	0	0	0	0
513	Other Gas Purchases		0	0	0	0	0	0	0	0	0	0
514	Surge Gas		0	0	0	0	0	0	0	0	0	0
515	Purchased Gas Expenses		0	0	0	0	0	0	0	0	0	0
516	Storage Gas Withdrawal		0	0	0	0	0	0	0	0	0	0
517	Company Line Gas		0	0	0	0	0	0	0	0	0	0
518	Other Gas Supply Expenses		0	0	0	0	0	0	0	0	0	0
519	Total Other Gas Supply Expenses		0	0	0	0	0	0	0	0	0	0
520												
521	Underground Storage											
522	Operation											
523	Op. Sup. & Eng.		29,523	37,276	11,618	157	104	0	397	0	0	0
524	Mass & Records		0	0	0	0	0	0	0	0	0	0
525	Utility Expense		0	0	0	0	0	0	0	0	0	0
526	Lines Expense		0	0	0	0	0	0	0	0	0	0
527	Compressor Station Expense		0	0	0	0	0	0	0	0	0	0
528	Compressor Station Fuel & Power		0	0	0	0	0	0	0	0	0	0
529	Meas. & Regul. Station Expenses		0	0	0	0	0	0	0	0	0	0
530	Purification Expenses		0	0	0	0	0	0	0	0	0	0
531	Exploration & Development		0	0	0	0	0	0	0	0	0	0
532	Gas Leases		0	0	0	0	0	0	0	0	0	0
533	Other Expenses		0	0	0	0	0	0	0	0	0	0
534	Storage Well Royalties		0	0	0	0	0	0	0	0	0	0
535	Items		0	0	0	0	0	0	0	0	0	0
536	Maintenance		0	0	0	0	0	0	0	0	0	0
537	Maint. Sup. & Eng.		0	0	0	0	0	0	0	0	0	0
538	Structures and Improvements		0	0	0	0	0	0	0	0	0	0
539	Meas. & Regul. Station Equip Maint		0	0	0	0	0	0	0	0	0	0
540	Line Maintenance		0	0	0	0	0	0	0	0	0	0
541	Compressor Station Equip Maint		0	0	0	0	0	0	0	0	0	0
542	Meas. & Regul. Station Equip Maint		0	0	0	0	0	0	0	0	0	0
543	Purification Equipment Maintenance		0	0	0	0	0	0	0	0	0	0
544	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0
545	Total Underground Storage Expense		29,523	37,276	11,618	157	104	0	397	0	0	0
546												
547	Transmission											
548	Operation											
549	Op. Sup. & Eng.		4,252	1,670	891	12	7	0	0	218	64	159
550	System Control & Load Dispatching		0	0	0	0	0	0	0	0	0	0
551	Communication Systems Expense		0	0	0	0	0	0	0	0	0	0
552	Compressor Station Labor Expense		0	0	0	0	0	0	0	0	0	0
553	Compressor Station Fuel Gas		0	0	0	0	0	0	0	0	0	0
554	Compressor Station Fuel & Power		0	0	0	0	0	0	0	0	0	0
555	Utility Expense		0	0	0	0	0	0	0	0	0	0
556	Meas. & Regul. Station Expenses		0	0	0	0	0	0	0	0	0	0
557	Other Expenses		0	0	0	0	0	0	0	0	0	0
558	LDC Payment		0	0	0	0	0	0	0	0	0	0
559	LDC Payment - ASG		0	0	0	0	0	0	0	0	0	0
560	Rents		0	0	0	0	0	0	0	0	0	0
561	Maintenance		0	0	0	0	0	0	0	0	0	0
562	Maint. Sup. & Eng.		0	0	0	0	0	0	0	0	0	0
563	Structure & Improv.		0	0	0	0	0	0	0	0	0	0
564	Maint.		0	0	0	0	0	0	0	0	0	0
565	Compressor Station Equip Maint		0	0	0	0	0	0	0	0	0	0
566	Meas. & Regul. Station Equip Maint		0	0	0	0	0	0	0	0	0	0
567	Communication Equipment Maintenance		0	0	0	0	0	0	0	0	0	0
568	Other Equipment Maintenance		0	0	0	0	0	0	0	0	0	0
569	Total Transmission Expense		4,252	1,670	891	12	7	0	0	218	64	159

Alamos Energy Corporation, Colorado-Kansas Division											
Historical Audited Cost No. 164789 - 2015											
Test Year Ending March 31, 2015											
ALLOCATION OF PAYROLL											
570											
571	Distribution										
572	Operation										
572	Supervision & Eng										
573	Distribution Load Dispatching	21,199,158	9,578,979	1,207,016	13,122	7,347	5,901	87,894	139,802	72,194	98,092
575	Compressor Station Labor and Expenses	0	0	0	0	0	0	0	0	0	0
576	Mains and Services Expenses	0	0	0	0	0	0	0	0	0	0
577	Measuring and Regulating Station Expenses - General	0	0	0	0	0	0	0	0	0	0
578	Measuring and Regulating Station Expenses - Industrial	0	0	0	0	0	0	0	0	0	0
579	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	0	0	0	0	0	0	0	0	0	0
580	Meter and House Regulator Expenses	0	0	0	0	0	0	0	0	0	0
581	Customer Installations Expenses	0	0	0	0	0	0	0	0	0	0
582	Other Expenses	0	0	0	0	0	0	0	0	0	0
583	Rents	0	0	0	0	0	0	0	0	0	0
584	Maintenance										
585	Maintenance Supervision and Engineering	0	0	0	0	0	0	0	0	0	0
586	Maintenance of Structures and Improvements	0	0	0	0	0	0	0	0	0	0
587	Maintenance of Mains	0	0	0	0	0	0	0	0	0	0
588	Maintenance of compressor station equipment	0	0	0	0	0	0	0	0	0	0
589	Maint. of Measuring and Regulating Station Equip. - General	0	0	0	0	0	0	0	0	0	0
590	Maint. of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0	0	0	0	0	0
591	Maint. of Measuring and Regulating Station Equip. - City Gate	0	0	0	0	0	0	0	0	0	0
592	Maintenance of Services	0	0	0	0	0	0	0	0	0	0
593	Maintenance of Meters and House Regulators	0	0	0	0	0	0	0	0	0	0
594	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0
595	Total Distribution	11,199,158	9,578,979	1,207,016	13,122	7,347	4,501	87,894	139,802	72,194	98,092
597	Customer Accounts										
598	Supervision	30,207,898	27,739,696	2,265,660	15,448	4,087	17,530	65,484	35,788	57,818	10,595
599	Misc. Credits	0	0	0	0	0	0	0	0	0	0
600	Customer Rec. & Collection	0	0	0	0	0	0	0	0	0	0
601	Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0
602	Misc. Cust. Acct. Expense	0	0	0	0	0	0	0	0	0	0
603	Total Customer Accounts Expense	30,207,898	27,739,696	2,265,660	15,448	4,087	17,530	65,484	35,788	57,818	10,595
604	Customer Service and Information										
605	Supervision	61,011	58,044	4,577	31	1	38	131	72	109	21
607	Customer Assistance	0	0	0	0	0	0	0	0	0	0
608	Information & Instruction	0	0	0	0	0	0	0	0	0	0
609	Misc. Cust. Acct. Expense	0	0	0	0	0	0	0	0	0	0
610	Total Customer Service & Info Expense	61,011	58,044	4,577	31	1	38	131	72	109	21
612	Sales										
613	Supervision	129,037	118,494	9,677	66	17	75	280	153	230	45
614	Demonstration & Selling	0	0	0	0	0	0	0	0	0	0
615	Advertising	0	0	0	0	0	0	0	0	0	0
616	Misc. Sales Expense	0	0	0	0	0	0	0	0	0	0
617	Total Sales Expense	129,037	118,494	9,677	66	17	75	280	153	230	45
618	Administrative & General										
620	Operation										
621	Administrative and General Salaries	41,481,512	37,773,281	3,427,540	24,321	9,098	21,998	91,027	46,802	70,516	19,457
622	Office Supplies and Expenses	0	0	0	0	0	0	0	0	0	0
623	Administrative Expenses Transferred - Customer Support	0	0	0	0	0	0	0	0	0	0
624	Administrative Expenses Transferred - General	0	0	0	0	0	0	0	0	0	0
625	Outside Services Employed	0	0	0	0	0	0	0	0	0	0
626	Property Insurance	0	0	0	0	0	0	0	0	0	0
627	Injuries and Damages	0	0	0	0	0	0	0	0	0	0
628	Employee Pensions and Benefits	0	0	0	0	0	0	0	0	0	0
629	Regulatory Contributions Expenses	0	0	0	0	0	0	0	0	0	0
630	Duplicate Charges - Credit	0	0	0	0	0	0	0	0	0	0
631	General Advertising Expenses	0	0	0	0	0	0	0	0	0	0
632	Miscellaneous General Expense	0	0	0	0	0	0	0	0	0	0
633	Rents	0	0	0	0	0	0	0	0	0	0
634	Maintenance										
635	Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0
636	Total Ad's	41,481,512	37,773,281	3,427,540	24,321	9,098	21,998	91,027	46,802	70,516	19,457
637	Other Utility Plant Related Payroll	0	0	0	0	0	0	0	0	0	0
639		0	0	0	0	0	0	0	0	0	0
640	TOTAL PAYROLL EXPENSE	83,132,506	75,306,681	6,966,781	55,157	20,488	45,137	194,894	111,840	197,081	129,400

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMG-RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF DEPRECIATION EXPENSE													
Customer													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	School Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
Intangible Plant													
3	30100	Organization	99.0	0									
4	30200	Franchises & Consents	99.0	0									
5	30300	Misc Intangible Plant	99.0	0									
6		Total Intangible Plant		0									
Production Plant													
10			99.0	0									
11	32530	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		Total Production Plant		0									
Storage Plant													
20			99.0	0									
21			99.0	0									
22	33010	Land	99.0	0									
23	33020	Rights of Way	99.0	0									
24	33100	Structures and Improvements	99.0	0									
25	33101	Compressor Station Equipment	99.0	0									
26	33102	Meas. & Reg. Sta. Structures	99.0	0									
27	33104	Other Structures	99.0	0									
28	33200	Wells & Rights of Way	99.0	0									
29	33201	Well Construction	99.0	0									
30	33202	Reservoirs	99.0	0									
31	33203	Cooling Gas	99.0	0									
32	33210	Leaseholds	99.0	0									
33	33211	Storage Rights	99.0	0									
34	33212	Pipelines	99.0	0									
35	33400	Compressor Station Equipment	99.0	0									
36	33500	Meas. & Reg. Equipment	99.0	0									
37	33600	Purification Equipment	99.0	0									
38	33700	Other Equipment	99.0	0									
39		Total Storage Plant		0									
Transmission													
43			99.0	0									
44			99.0	0									
45	36500	Land & Land Rights	99.0	0									
46	36500	Rights of Way	99.0	0									
47	36501	Structures & Improvements	99.0	0									
48	36502	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		Total Transmission Plant		0									
Distribution													
57			99.0	0									
58	37400	Land & Land Rights	99.0	0									
59	37401	Land	99.0	0									
60	37402	Land Rights	15.2	5,888	5,200	572	5	3	3	26	34	35	9
61	37403	Land Other	99.0	0									
62	37500	Structures & Improvements	2.0	3,861	3,545	290	2	2	2	8	5	7	1
63	37501	Structures & Improvements T-1	99.0	0									
64	37502	Land Rights	99.0	0									
65	37503	Improvements	99.0	0									
66	37800	Mains Cathodic Protection	2.0	152,616	140,146	11,446	78	21	89	331	181	272	54
67	37801	Mains - Steel	2.0	812,693	746,286	66,948	435	109	472	1,762	968	1,451	285
68	37900	Meters - Plant	2.0	1,427,749	1,241,078	107,074	720	149	828	3,895	1,498	2,141	501
69	37901	Meas. & Reg. Sta. Equip - General	2.0	152,813	139,083	11,685	50	21	90	338	185	278	51
70	37902	Meas. & Reg. Sta. Equip - City Gate	2.0	63,838	58,347	4,765	32	6	37	138	75	113	22
71	37903	Meas. & Reg. Sta. Equipment	2.0	392	360	29	0	0	0	1	0	1	0
72	38000	Services	2.5	2,026,816	2,026,366	165,665	990	508	1,286	6,501	3,045	3,688	727
73	38100	Meters	4.0	1,263,181	972,245	215,517	8,218	1,156	747	15,370	34,017	23,097	6,444
74	38200	Meter Installations	4.1	1,500,947	1,155,577	253,788	3,897	2,575	1,512	18,512	28,472	28,472	7,859
75	38300	House Regulators	3.6	144,950	130,041	12,615	46	30	84	596	82	105	10
76	38400	House Reg. Installations	3.6	0	0	0	0	0	0	0	0	0	0
77	38500	Ind. Meas. & Reg. Sta. Equipment	3.6	86,073	234	38,205	1,008	859	3,044	10,530	9,742	2,892	
78	38600	Other Prop. On Cust. Prem	4.6	36,816	29,713	6,877	100	66	23	478	734	782	197
79		Total Distribution Plant		7,843,326	6,722,815	880,881	10,604	6,539	3,661	49,438	69,942	71,332	18,914

Abnec Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-KIS												
Test Year Ending Mar 31, 2017												
ALLOCATION OF DEPRECIATION EXPENSE												
81	General											
82	Land & Land Rights	99.0	0									
83	Structures & Improvements	6.2 P, S, T & D Plant - Customer	38,008	34,447	3,789	39	22	20	173	224	236	61
86	Improvements	6.2 P, S, T & D Plant - Customer	32	28	3	0	0	0	0	0	0	0
87	Air Conditioning Equipment	6.2 P, S, T & D Plant - Customer	183	162	18	0	0	0	1	3	1	0
88	Improvement to Leased Premises	6.2 P, S, T & D Plant - Customer	1,169	1,072	113	1	1	1	5	7	7	2
89	Office Furniture & Equipment	6.2 P, S, T & D Plant - Customer	16,222	23,159	1,847	18	18	14	118	150	158	41
90	Office Furn. Coolers & Type	6.2 P, S, T & D Plant - Customer	288	255	28	0	0	0	1	2	2	0
91	Transportation Equipment	6.2 P, S, T & D Plant - Customer	5,888	4,758	521	5	3	3	24	31	33	8
92	Stores Equipment	6.2 P, S, T & D Plant - Customer	17	15	2	0	0	0	0	0	0	0
93	Tools, Shop & Garage Equipment	6.2 P, S, T & D Plant - Customer	80,876	70,974	7,806	79	45	41	337	404	486	125
94	Laboratory Equipment	6.2 P, S, T & D Plant - Customer	818	281	91	0	0	0	1	2	2	0
95	Power Operated Equipment	6.1 P, S, T & D Plant - Customer	107	94	10	0	0	0	0	1	1	0
96	Oilers	6.1 P, S, T & D Plant - Customer	83	29	2	0	0	0	0	0	0	0
97	Reservoirs	6.2 P, S, T & D Plant - Customer	0	0	0	0	0	0	0	0	0	0
98	Welders	6.2 P, S, T & D Plant - Customer	13	13	1	0	0	0	0	0	0	0
99	Communication Equipment	6.2 P, S, T & D Plant - Customer	37,156	34,810	3,609	37	31	19	165	219	222	56
100	Communication Equipment - Mobile Radios	6.2 P, S, T & D Plant - Customer	0	0	0	0	0	0	0	0	0	0
101	Communication Equipment - Fixed Radios	6.1 P, S, T & D Plant - Customer	17,801	15,277	1,680	17	10	9	77	99	105	27
102	Miscellaneous Equipment	6.2 P, S, T & D Plant - Customer	8,947	7,905	889	9	5	5	40	51	54	14
103	Other Tangible Property - Servers - H/W	6.2 P, S, T & D Plant - Customer	246	217	24	0	0	0	1	1	1	0
104	Other Tangible Property - Servers - S/W	6.2 P, S, T & D Plant - Customer	4,951	4,399	484	5	3	3	22	29	30	8
105	Other Tangible Property - Network - H/W	6.2 P, S, T & D Plant - Customer	0	0	0	0	0	0	0	0	0	0
106	Other Tang. Property - CPU	6.2 P, S, T & D Plant - Customer	37,644	33,241	3,656	37	21	19	187	216	228	59
107	Other Tangible Property - MF - Hardware	99.0	0	0	0	0	0	0	0	0	0	0
108	Other Tang. Property - PC Hardware	6.2 P, S, T & D Plant - Customer	9	9	0	0	0	0	0	0	0	0
109	Other Tang. Property - P/C Software	6.2 P, S, T & D Plant - Customer	143,078	131,642	14,478	147	83	77	582	655	681	173
110	Other Tang. Property - Mainframe S/W	6.2 P, S, T & D Plant - Customer	13,676	12,253	1,348	14	8	7	62	80	84	22
111	Other Tang. Property - Application Software	6.2 P, S, T & D Plant - Customer	112,809	99,615	10,956	112	62	58	501	647	682	176
112												
113												
114	Total General Plant		535,181	471,594	51,978	523	296	276	2,377	3,069	3,232	834
115												
116	TOTAL DIRECT DEPRECIATION EXPENSE		8,378,517	7,195,510	842,869	11,133	6,855	3,838	30,815	73,011	74,629	19,748
117												
118	Shared Services General Office	6.2 P, S, T & D Plant - Customer	480,767	424,536	46,692	475	266	246	2,335	2,767	2,908	745
119	Shared Services Customer Support	0.0 Bill	385,696	354,094	28,910	197	52	224	836	457	688	145
120	Colorado-Kansas General Office	6.2 P, S, T & D Plant - Customer	87,630	77,380	3,511	87	49	45	389	502	530	137
121												
122	TOTAL DEPRECIATION EXPENSE - CUSTOMER		9,232,820	8,051,538	1,016,991	11,892	7,222	4,455	54,176	76,727	78,755	20,770

Alamos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMG-2013													
Test Year Ending March 31, 2015													
ALLOCATION OF DEPRECIATION EXPENSE													
Demand													
Line No.	Acct No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/FA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	School Transport	Interruptible Transport
Intangible Plant:													
124				0									
125	30100	99.0	Organization	0									
126	30200	99.0	Franchises & Consents	0									
127	30300	99.0	Misc Intangible Plant	0									
128			Total Intangible Plant:	0									
Production Plant:													
131				0									
132		99.0		0									
133	43920	99.0	Producing Leaseholds	0									
134	32540	99.0	Rights of Way	0									
135	33100	99.0	Production Gas Wells Equipment	0									
136	33201	99.0	Field Lines	0									
137	33702	99.0	Tributary Lines	0									
138	34400	99.0	Field Meas. & Reg. Sta. Equip	0									
139	34600	99.0	Purification Equipment	0									
140			Total Production Plant:	0									
Storage Plant:													
144				0									
145	35010	99.0	Land	0									
146	35020	3.4	Rights of Way	3,996	3,552	4,434	19	11					
147	35100	3.4	Structures and Improvements	1,250	849	255	4	2					
148	35302	99.0	Compression Station Equipment	0									
149	35303	99.0	Meas. & Reg. Sta. Structures	0									
150	35304	99.0	Other Structures	0									
151	35200	3.4	Wells & Rights of Way	15,697	11,017	3,701	19	30					
152	35201	99.0	Well Construction	0									
153	34202	99.0	Reservoirs	0									
154	35203	99.0	Cushion Gas	0									
155	35210	99.0	Leaseholds	0									
156	35211	99.0	Storage Rights	0									
157	35300	3.4	Pipelines	11,447	8,690	2,699	36	22					
158	35400	3.4	Compressor Station Equipment	12,824	9,812	3,048	40	25					
159	35500	3.4	Meas. & Reg. Equipment	3,990	2,573	793	11	6					
160	35600	3.4	Purification Equipment	0									
161	35700	3.4	Other Equipment	0									
162			Total Storage Plant:	50,703	36,498	11,956	158	96					
Transmission:													
165				0									
166				0									
167	36500	99.0	Land & Land Rights	0									
168	36520	99.0	Rights of Way	0									
169	36600	99.0	Structures & Improvements	0									
170	36603	99.0	Other Structures	0									
171	36700	3.3	Mains Cathodic Protection	31,179	21,010	6,526	86	53		1,604	466	1,386	
172	36701	3.3	Mains - Steel	2,840	1,984	616	8	5		151	44	131	
173	36900	3.3	Meas. & Reg. Equipment	5,285	3,587	1,108	15	9		272	79	238	
174	36901	99.0	Meas. & Reg. Equipment	0									
175			Total Transmission Plant:	39,855	26,561	8,250	109	66		2,028	593	1,752	
Distribution:													
177				0									
178				0									
179				0									
180	37400	99.0	Land & Land Rights	0									
181	37401	99.0	Land	0									
182	37402	15.4	Distribution Plant - Demand	1,013	684	213	3	2		52	15	46	
183	37403	15.4	Land Other	0									
184	37500	3.3	Structures & Improvements	1,285	867	269	4	2		66	19	57	
185	37501	99.0	Structures & Improvements T&I	0									
186	37502	99.0	Land Rights	0									
187	37503	99.0	Improvements	0									
188	37600	3.3	Mains Cathodic Protection	50,788	34,276	10,846	140	86		2,617	760	2,261	
189	37601	3.3	Mains - Steel	270,435	182,522	56,690	747	466		19,939	4,045	12,040	
190	37602	3.3	Mains - Plastic	476,101	320,655	99,505	1,212	803		24,481	7,108	24,151	
191	37600	3.3	Meas. & Reg. Sta. Equip - General	51,850	34,994	10,839	143	88		2,672	776	2,303	
192	37600	3.3	Meas. & Reg. Sta. Equip - City Gate	21,143	14,170	4,430	58	36		1,083	316	941	
193	37600	3.3	Meas. & Reg. Sta. Equipment	131	88	27	0	0		7	2	6	
194	38000	99.0	Services	0									
195	38100	99.0	Meters	0									
196	38200	99.0	Meter Installations	0									
197	38300	99.0	House Regulators	0									
198	38400	99.0	House Reg. Installations	0									
199	38500	99.0	Ind. Meas. & Reg. Sta. Equipment	0									
200	38600	99.0	Other Prop. Ch. Cust. Prem	0									
201			Total Distribution Plant:	871,743	588,356	182,740	2,409	1,471		44,920	13,038	38,809	

Ames Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG -RIS												
Test Year Ending March 31, 2017												
ALLOCATION OF DEPRECIATION EXPENSE												
203												
204	General:											
205												
206	39000 Land & Land Rights	99.0										
207	39000 Structures & Improvements	6.4 P, S, T & D Plant - Demand	7,882	5,167	1,605	21	19			360	108	311
208	39000 Improvements	6.4 P, S, T & D Plant - Demand	6	4	1	0	0			0	0	0
209	39004 Air Conditioning Equipment	6.4 P, S, T & D Plant - Demand	38	24	8	0	0			2	0	2
210	39008 Improvement to Leased Premises	6.4 P, S, T & D Plant - Demand	225	154	48	1	0			11	5	9
211	39100 Office Furniture & Equipment	6.4 P, S, T & D Plant - Demand	5,097	3,474	1,079	14	9			242	70	208
212	39103 Office Furn. Coolers & Type	6.4 P, S, T & D Plant - Demand	56	38	12	0	0			3	1	2
213	39200 Transportation Equipment	6.4 P, S, T & D Plant - Demand	1,047	714	222	3	2			90	14	43
214	39300 Stores Equipment	6.4 P, S, T & D Plant - Demand	3	2	1	0	0			0	0	0
215	39400 Tools, Shop & Garage Equipment	6.4 P, S, T & D Plant - Demand	15,822	10,546	3,206	44	27			743	216	642
216	39500 Laboratory Equipment	6.4 P, S, T & D Plant - Demand	69	42	13	0	0			3	1	1
217	39600 Power Operated Equipment	6.4 P, S, T & D Plant - Demand	21	14	4	0	0			1	0	1
218	39603 Ditchers	6.4 P, S, T & D Plant - Demand	8	4	1	0	0			0	0	0
219	39604 Backhoes	6.4 P, S, T & D Plant - Demand	0	0	0	0	0			0	0	0
220	39605 Welders	6.4 P, S, T & D Plant - Demand	3	1	0	0	0			0	0	0
221	39700 Communication Equipment	6.4 P, S, T & D Plant - Demand	2,222	1,501	529	20	12			343	100	292
222	39701 Communication Equipment - Mobile Radios	6.4 P, S, T & D Plant - Demand	0	0	0	0	0			0	0	0
223	39702 Communication Equipment - Fixed Radios	6.4 P, S, T & D Plant - Demand	3,853	2,721	712	9	6			200	46	138
224	39800 Miscellaneous Equipment	6.4 P, S, T & D Plant - Demand	1,789	1,195	368	5	3			83	24	71
225	39900 Other Tangible Property - Revert - H/W	6.4 P, S, T & D Plant - Demand	48	31	10	0	0			2	1	2
226	39901 Other Tangible Property - Revert - S/W	6.4 P, S, T & D Plant - Demand	968	650	206	3	2			46	13	40
227	39902 Other Tangible Property - Network - H/W	6.4 P, S, T & D Plant - Demand	0	0	0	0	0			0	0	0
228	39903 Other Tang. Property - CPU	6.4 P, S, T & D Plant - Demand	7,117	4,986	1,849	20	12			248	101	300
229	39904 Other Tangible Property - MF - Hardware	99.0	0	0	0	0	0			0	0	0
230	39905 Other Tang. Property - PC Hardware	6.4 P, S, T & D Plant - Demand	0	0	0	0	0			0	0	0
231	39906 Other Tang. Property - PC Software	6.4 P, S, T & D Plant - Demand	29,876	19,746	6,133	81	49			1,372	400	1,190
232	39907 Other Tang. Property - Mainframe S/W	6.4 P, S, T & D Plant - Demand	2,697	1,818	571	8	5			128	37	111
233	39908 Other Tang. Property - Application Software	6.4 P, S, T & D Plant - Demand	21,826	14,842	4,641	51	27			1,042	303	900
234												
235												
236	Total General Plant		104,022	70,887	22,017	280	177	0	0	4,844	1,435	4,272
237												
238	TOTAL DIRECT DEPRECIATION EXPENSE		1,055,823	724,297	224,983	2,584	1,811	0	0	51,882	15,063	44,839
239												
240	Shared Services General Office	6.4 P, S, T & D Plant - Demand	93,444	63,674	19,778	291	189			4,442	1,289	3,837
241	Shared Services Customer Support	99.0	0	0	0	0	0			0	0	0
242	Colorado-Kansas General Office	6.4 P, S, T & D Plant - Demand	17,032	11,607	3,605	47	29			810	235	699
243												
244	TOTAL DEPRECIATION EXPENSE - DEMAND		1,176,299	799,582	248,346	3,272	2,000	0	0	57,143	16,587	49,870

Atmos Energy Corporation, Colorado-Kansas Division									
Kansas Jurisdiction Case No. 16-KTMIS-215									
Test Year Ending March 31, 2015									
ALLOCATION OF DEPRECIATION EXPENSE									
325									
327	General								
328	89500 Land & Land Rights	99.0							
329	89000 Structures & Improvements	6.6 P, S, T & D Plant - Commodity	868	272	85	1	1	0	7
330	89003 Improvements	6.6 P, S, T & D Plant - Commodity	0	0	0	0	0	0	0
331	89004 Air Conditioning Equipment	6.6 P, S, T & D Plant - Commodity	0	0	0	0	0	0	0
332	89005 Improvement to Leased Premises	6.6 P, S, T & D Plant - Commodity	11	8	3	0	0	0	0
333	89100 Office Furniture & Equipment	6.6 P, S, T & D Plant - Commodity	246	163	57	1	1	0	5
334	89103 Office Furn. Copiers & Type	6.6 P, S, T & D Plant - Commodity	3	2	1	0	0	0	0
335	89200 Transportation Equipment	6.6 P, S, T & D Plant - Commodity	51	38	10	0	0	0	1
336	89300 Stores Equipment	6.6 P, S, T & D Plant - Commodity	0	0	0	0	0	0	0
337	89400 Tools, Shop & Garage Equipment	6.6 P, S, T & D Plant - Commodity	795	560	176	2	2	0	15
338	89500 Laboratory Equipment	6.6 P, S, T & D Plant - Commodity	3	2	0	0	0	0	0
339	89600 Power Operated Equipment	6.6 P, S, T & D Plant - Commodity	1	1	0	0	0	0	0
340	89603 Ditchers	6.6 P, S, T & D Plant - Commodity	0	0	0	0	0	0	0
341	89604 Welders	6.6 P, S, T & D Plant - Commodity	0	0	0	0	0	0	0
342	89605 Welders	6.6 P, S, T & D Plant - Commodity	0	0	0	0	0	0	0
343	89700 Communication Equipment	6.6 P, S, T & D Plant - Commodity	349	259	81	1	1	0	7
344	89701 Communication Equipment - Mobile Radios	6.6 P, S, T & D Plant - Commodity	0	0	0	0	0	0	0
345	89702 Communication Equipment - Fixed Radios	6.6 P, S, T & D Plant - Commodity	152	121	28	1	0	0	3
346	89800 Miscellaneous Equipment	6.6 P, S, T & D Plant - Commodity	84	62	20	0	0	0	2
347	89803 Other Tangible Property - Scaff. - H/W	6.6 P, S, T & D Plant - Commodity	2	1	0	0	0	0	0
348	89804 Other Tangible Property - Signs - S/W	6.6 P, S, T & D Plant - Commodity	47	35	11	0	0	0	1
349	89802 Other Tangible Property - Network - H/W	6.6 P, S, T & D Plant - Commodity	0	0	0	0	0	0	0
350	89803 Other Tang. Property - CPU	6.6 P, S, T & D Plant - Commodity	353	262	82	1	1	0	7
351	89904 Other Tangible Property - MF - Hardware	99.0	9						
352	89905 Other Tang. Property - PC Hardware	6.6 P, S, T & D Plant - Commodity	9						
353	89906 Other Tang. Property - PC Software	6.6 P, S, T & D Plant - Commodity	1,400	1,039	328	5	3	0	27
354	89907 Other Tang. Property - Mainframe S/W	6.6 P, S, T & D Plant - Commodity	130	97	30	0	0	0	3
355	89908 Other Tang. Property - Application Software	6.6 P, S, T & D Plant - Commodity	1,058	786	246	3	3	0	20
356									
357									
358	Total General Plant		5,024	3,730	1,169	17	12	0	87
359									
360	TOTAL DIRECT DEPRECIATION EXPENSE		36,596	27,627	8,534	120	88	0	708
361									
362	Shared Services General Office	6.6 P, S, T & D Plant - Commodity	4,514	3,351	1,050	15	11	0	87
363	Shared Services Customer Support	99.0							
364	Colorado-Kansas General Office	6.6 P, S, T & D Plant - Commodity	823	611	191	1	2	0	15
365									
366	TOTAL DEPRECIATION EXPENSE - COMMODITY		41,932	31,129	9,755	138	101	0	809

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMG-215													
Three Year Ending March 31, 2015													
ALLOCATION OF DEPRECIATION EXPENSE													
Total Depreciation Expense													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
367			Intangible Plant										
368													
369	30100		Organization	0									
370	30200		Franchises & Consents	0									
371	30300		Misc Intangible Plant	0									
372			Total Intangible Plant	0									
373			Production Plant										
374													
375			Production Plant										
376													
377	32520		Producing Leaseholds	0									
378	32510		Rights of Way	0									
379	33100		Production Gas Wells Equipment	0									
380	33201		Field Lines	0									
381	33202		Tributary Lines	0									
382	33400		Field Meas. & Reg. Sta. Equip	0									
383	33600		Purification Equipment	0									
384			Total Production Plant	0									
385													
386			Storage Plant										
387													
388			Storage Plant										
389	35010		Land	0									
390	35020		Rights of Way	9,729	7,813	2,762	21	20	0	72			
391	35100		Structures and Improvements	2,028	1,526	476	6	4	0	25			
392	35101		Compressor Station Equipment	0									
393	35102		Meas. & Reg. Sta. Structures	0									
394	35104		Other Structures	0									
395	35200		Wells / Rights of Way	25,471	19,172	5,973	81	53	0	188			
396	35201		Well Construction	0									
397	35202		Reservoirs	0									
398	35203		Cushion Gas	0									
399	35210		Leaseholds	0									
400	35211		Storage Rights	0									
401	35300		Pipelines	18,375	13,982	4,357	59	39	0	137			
402	35400		Compressor Station Equipment	20,972	15,786	4,920	67	44	0	155			
403	35500		Meas. & Reg. Equipment	9,300	5,140	3,190	17	12	0	41			
404	35600		Purification Equipment	0									
405	35700		Other Equipment	0									
406			Total Storage Plant	82,274	61,930	19,301	261	173	0	609			
407													
408			Transmission Plant										
409													
410			Transmission Plant										
411	36500		Land & Land Rights	0									
412	36520		Rights of Way	0									
413	36600		Structures & Improvements	0									
414	36601		Other Structures	0									
415	36700		Mains Cathodic Protection	31,179	21,010	6,526	86	53		1,604	456	1,386	
416	36701		Mains - Steel	2,940	1,884	616	3	5		151	44	131	
417	36900		Meas. & Reg. Equipment	5,286	3,587	1,108	15	9		272	79	239	
418	36901		Meas. & Reg. Equipment	0									
419			Total Transmission Plant	39,395	26,561	8,250	109	66		2,028	589	1,752	
420													
421			Distribution										
422													
423			Distribution										
424	37410		Land & Land Rights	0									
425	37401		Land	0									
426	37402		Land Rights	6,902	5,884	784	9	5	3	26	86	51	54
427	37403		Land Other	0									
428	37500		Structures & Improvements	5,145	4,412	539	6	9	2	8	71	26	58
429	37501		Structures & Improvements T&E	0									
430	37502		Land Rights	0									
431	37503		Improvements	0									
432	37600		Mains Cathodic Protection	203,401	174,422	22,091	218	106	89	331	2,798	1,021	2,314
433	37601		Mains - Steel	1,053,126	926,808	117,638	1,182	586	472	1,782	14,898	5,496	12,325
434	37602		Mains - Plastic	1,930,811	1,694,734	206,618	2,062	934	829	8,095	26,173	9,853	21,953
435	37800		Meas. & Reg. Sta. Equip - General	207,664	178,077	21,554	223	108	90	338	2,456	1,054	2,363
436	37900		Meas. & Reg. Sta. Equip - City Gate	84,882	72,617	9,157	91	44	37	138	1,165	430	964
437	37908		Meas. & Reg. Sta. Equipment	523	458	57	1	0	0	1	7	3	6
438	38000		Services	2,209,816	2,025,886	185,065	800	508	1,788	4,601	3,045	2,689	727
439	38100		Meters	1,265,181	971,846	215,817	2,173	1,166	747	15,370	23,947	21,547	6,443
440	38200		Water Installations	3,500,947	3,155,377	255,748	3,897	2,675	1,832	18,512	28,473	29,473	7,659
441	38300		House Regulators	144,550	131,041	12,616	46	30	84	393	82	105	10
442	38400		House Reg. Installations	0									
443	38500		Land, Meas. & Reg. Sta. Equipment	66,673	294	38,305	1,008	859	3	3,044	10,590	9,742	2,962
444	38600		Other Prop. Ch. Cust. Prem	19,616	29,713	6,577	100	66	13	478	792	792	197
445			Total Distribution Plant	8,715,049	7,311,280	1,073,631	19,011	8,030	5,661	48,438	114,862	84,451	57,724

Amgen Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 15-ATWS - RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF DEPRECIATION EXPENSE												
447												
448	Research											
449												
450	38900 Land & Land Rights											
451	89000 Structures & Improvements	46,957	39,885	5,479	83	35	20	180	984	341	372	
452	98003 Improvements	38	32	4	0	0	0	0	0	0	0	
453	89004 Air Conditioning Equipment	229	187	26	0	0	0	1	3	2	2	
454	85008 Improvement to Leased Premises	1,405	1,150	169	2	1	1	5	17	101	11	
455	89100 Office Furniture & Equipment	31,570	26,815	3,683	41	24	18	121	893	329	150	
456	85103 Office Furn. Copiers & Type	348	296	41	0	0	0	1	4	3	3	
457	99200 Transportation Equipment	6,486	5,899	757	8	5	3	25	81	47	51	
458	89500 Stores Equipment	21	18	2	0	0	0	0	0	0	0	
459	89400 Tools, Shop & Garage Equipment	98,733	82,179	16,284	129	79	42	372	1,203	702	797	
460	89500 Laboratory Equipment	881	325	45	0	0	0	1	5	1	1	
461	89600 Power Operated Equipment	129	109	15	0	0	0	0	0	0	0	
462	89608 Others	39	33	5	0	0	0	0	0	0	0	
463	89609 Scissors	21	18	2	0	0	0	0	0	0	0	
464	89605 Welders	15	13	2	0	0	0	0	0	0	0	
465	89700 Communication Equipment	41,738	37,890	5,228	38	24	19	172	556	324	354	
466	89701 Communication Equipment - Mobile Radios	0	0	0	0	0	0	0	0	0	0	
467	89702 Communication Equipment - Fixed Radios	20,826	17,689	2,430	27	16	9	90	259	151	165	
468	89900 Miscellaneous Equipment	10,770	9,149	1,237	14	8	5	41	134	78	85	
469	89909 Other Tangible Property - Servers - HW	296	251	45	0	0	0	1	2	1	1	
470	39901 Other Tangible Property - Servers - S/W	5,956	5,029	700	8	3	3	23	75	49	48	
471	39902 Other Tangible Property - Network - HW	0	0	0	0	0	0	0	0	0	0	
472	39903 Other Tang. Property - CPU	45,314	38,489	5,287	59	34	19	174	564	329	359	
473	39904 Other Tangible Property - MF - Hardware	0	0	0	0	0	0	0	0	0	0	
474	39905 Other Tang. Property - PC Hardware	0	0	0	0	0	0	0	0	0	0	
475	39906 Other Tang. Property - PC Software	179,454	151,427	20,947	239	135	77	689	2,232	1,401	1,422	
476	39907 Other Tang. Property - Mainframe S/W	16,704	14,183	1,949	22	13	7	64	208	121	132	
477	39908 Other Tang. Property - Application Software	135,794	115,343	15,843	176	102	58	521	1,689	985	1,076	
478												
479												
480	Total General Plant	664,238	547,211	75,164	636	486	276	2,474	8,013	4,672	5,106	
481												
482	TOTAL DIRECT DEPRECIATION EXPENSE	9,480,935	7,846,883	1,176,346	14,217	8,755	3,838	51,521	124,902	89,692	64,581	
483												
484	Shared Services General Office	578,725	491,565	67,521	751	496	268	2,222	7,128	4,157	4,587	
485	Shared Services Customer Support	385,606	354,096	28,319	197	52	224	836	457	684	156	
486	Colorado-Kansas General Offices	105,455	89,558	12,307	137	80	45	405	1,212	762	836	
487												
488	TOTAL DEPRECIATION EXPENSE	10,550,751	8,882,243	1,285,082	15,202	9,323	4,455	54,985	133,870	95,342	70,139	

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMG - RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
Customer													
	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Firm	Schools	Interruptible	
	Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport	
7	Taxes Other Than Income												
8													
9	Non Revenue Related:												
10	25.2	Payroll - Cust	390,896	357,813	30,049	215	65	222	925	603	830	174	
11	20.2	Property Related - Cust	4,068	3,509	994	4	2	2	18	23	24	6	
12	20.2	Public Service Commission Assessment - Cust	2,376	2,277	249	3			11	14	15		
13	21.2	Other Taxes - Cust	6,530,074	5,975,287	503,306	3,622	1,125	3,715	15,581	10,347	14,115	2,976	
14		Total Non Revenue Related:	6,927,628	6,338,985	534,000	3,843	1,194	3,939	16,535	10,987	14,985	3,160	
15	Revenue Related:												
17	99.0	State Gross Receipts - Tax	0	0	0	0	0	0	0	0	0	0	
18	99.0	Local Gross Receipts - Tax	0	0	0	0	0	0	0	0	0	0	
19	99.0	Other	0	0	0	0	0	0	0	0	0	0	
20		Total Revenue Related:	0	0	0	0	0	0	0	0	0	0	
21													
22		Total Taxes, Other Than Income	6,927,628	6,338,985	534,000	3,843	1,194	3,939	16,535	10,987	14,985	3,160	
23													
24	22.0	Allowance for Step Rate - Taxable Income	(1,157)	(376)	(404)	(5)	(8)	(1)	(74)	(147)	(39)	(105)	
25													
26	19.2	Interest Expense - Rate Base - Cust	4,113,688	3,649,656	387,813	3,887	2,100	2,176	17,170	21,756	23,186	5,944	

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 15-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX												
27	Demand											
28												
29												
30												
31												
32	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Firm	Schools	Interruptible
33	Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport
34												
35	Taxes Other Than Income											
36												
37	Non Revenue Related:											
38	25.4	Payroll - Demand	18,928	13,884	4,213	56	34	0	27	461	140	415
39	20.4	Gross Plant - Demand	775	528	154	2	1			37	11	32
40	20.4	Gross Plant - Demand	489	333	104	1	1			29	7	20
41	21.4	Other Taxes - Demand	325,755	232,975	72,381	953	583	6	438	8,560	2,485	7,395
42		Total Non Revenue Related:	345,948	247,400	76,841	1,012	619	6	465	9,101	2,642	7,853
43												
44	Revenue Related:											
45	99.0	State Gross Receipts - Tax	0	0	0	0	0	0	0	0	0	0
46	99.0	Local Gross Receipts - Tax	0	0	0	0	0	0	0	0	0	0
47	99.0	Other	0	0	0	0	0	0	0	0	0	0
48		Total Revenue Related:	0	0	0	0	0	0	0	0	0	0
49												
50		Total Taxes, Other Than Income	345,948	247,400	76,841	1,012	619	6	465	9,101	2,642	7,853
51												
52	22.0	Taxable Income	(302)	(98)	(105)	(1)	(1)	(0)	(19)	(28)	(10)	(28)
53												
54	19.4	Rate Base - Demand	1,072,940	743,951	231,074	3,044	1,860	0	0	43,173	12,532	37,300

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG - RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX												
55	Commodity											
56												
57												
58												
59												
60	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	Irrigation	Firm	Schools	Interruptible	
61	Factor	Basis	Company	Sales	Sales	Sales	Sales	SGS	Sales	Transport	Transport	Transport
62												
63	Taxes Other Than Income											
64												
65	Non Revenue Related:											
66	Payroll Related	25.6 Payroll - Comm	604	415	134	2	1	0	12	15	4	20
67	Property Related	20.6 Gross Plant - Comm	37	28	5	0	0	0	1			
68	Public Service Commission Assessment	20.6 Gross Plant - Comm	24	18	5	0	0	0	0			
69	Other	21.6 Other Taxes - Comm	10,504	7,327	2,555	31	25	0	305	271	60	331
70	Total Non Revenue Related:		11,269	7,788	2,503	33	26	0	218	286	64	351
71												
72	Revenue Related:											
73	State Gross Receipts - Tax	99.0 -	0	-	-	-	-	-	-	-	-	-
74	Local Gross Receipts - Tax	99.0 -	0	-	-	-	-	-	-	-	-	-
75	Other	99.0 -	0	-	-	-	-	-	-	-	-	-
76	Total Revenue Related:		0	-	-	-	-	-	-	-	-	-
77												
78	Total Taxes, Other Than Income		11,269	7,788	2,503	33	26	0	218	286	64	351
79												
80	Allowance for Step Rate	22.0 Taxable Income	(41)	(13)	(14)	(0)	(0)	(0)	(3)	(5)	(1)	(4)
81												
82	Interest Expense	15.6 Rate Base - Comm	146,484	108,730	34,075	481	354	2	2,828	6	1	8

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX												
	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Firm	Schools	Interruptible
	Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport
83	Total Taxes Other											
84												
85												
86												
87												
88												
89												
90												
91	Taxes Other Than Income											
92												
93	Non Revenue Related:											
94	Payroll Related:		410,478	371,792	34,395	272	101	223	868	1,100	973	609
95	Property Related:		4,395	4,165	567	6	4	2	19	60	35	38
96	Public Service Commission Assessment		3,038	2,627	358	4	2	1	12	38	22	24
97	Other		6,866,485	6,215,580	578,024	4,608	1,732	3,718	16,224	19,178	16,680	10,702
98	Total Non Revenue Related:		7,284,846	6,594,173	613,344	4,888	1,839	3,945	17,217	20,375	17,680	11,373
99												
100	Revenue Related:											
101	State Gross Receipts - Tax		0									
102	Local Gross Receipts - Tax		0									
103	Other		0									
104	Total Revenue Related:		0									
105												
106	Total Taxes, Other Than Income		7,284,846	6,594,173	613,344	4,888	1,839	3,945	17,217	20,375	17,680	11,373
107												
108	Allowance for Step Rate		(1,500)	(488)	(524)	(6)	(5)	(2)	(96)	(191)	(52)	(137)
109												
110	Interest Expense		5,333,113	4,502,347	652,859	7,412	4,214	2,178	19,997	64,935	35,719	43,251

ALLOCATION FACTORS												
		Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport	
	Input	Value	174,258,968	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	16,689,068
1.0	Total Throughput	%	100.0000%	57.1731%	18.5023%	0.2369%	0.1852%	0.0011%	4.7180%	7.8540%	1.7423%	9.5772%
	Internally Generated	Value	140,847,501	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461			
1.2	Sales Mf	%	100.0000%	70.7355%	22.8914%	0.2831%	0.2415%	0.0014%	5.8371%	0.0000%	0.0000%	0.0000%
1.3	Internally Generated Total Firm Throughput	Value	157,569,900	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	
		%	100.0000%	63.2286%	20.4620%	0.2620%	0.2158%	0.0012%	5.2177%	8.5858%	1.9263%	0.0000%
	Internally Generated	Value	105,947,637							13,686,265	3,036,134	90,225,238
1.4	Transport Mf	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	12.7972%	2.8385%	84.3634%
1.5	Input Winter Volumes Excluding Transport	Value	114,905,946	85,301,065	26,731,918	377,596	277,632	1,274	2,216,440			
		%	100.0000%	74.2566%	23.2642%	0.3286%	0.2416%	0.0011%	1.9289%	0.0000%	0.0000%	0.0000%
1.6	Internally Generated Mf less interruptible, SGS, Irrigation	Value	149,946,533	99,629,249	32,241,979	412,829	340,077			13,686,265	3,036,134	
		%	100.0000%	66.7101%	22.8914%	0.2764%	0.2415%	0.0000%	0.0000%	9.1641%	2.0828%	0.0000%
1.8	Internally Generated Mf less interruptible, SGS, Irrigation, Transport	Value	132,624,134	99,629,249	32,241,979	412,829	340,077					
		%	100.0000%	75.1215%	24.3108%	0.3113%	0.2564%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2.0	Input Bills	Value	1,599,601	1,413,800	115,463	787	207	893	3,338	1,824	2,748	540
		%	100.0000%	88.3290%	7.4995%	0.0511%	0.0135%	0.0582%	0.2168%	0.1185%	0.1785%	0.0351%
2.1	Internally Generated Bills (Sales)	Value	1,534,489	1,413,800	115,463	787	207	893	3,338			
		%	100.0000%	92.1349%	7.5245%	0.0519%	0.0135%	0.0582%	0.2175%	0.0000%	0.0000%	0.0000%
2.2	Internally Generated Bills (Transport)	Value	5,112							1,824	2,748	540
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	35.6808%	53.7559%	10.5634%
2.3	Internally Generated Bills less interruptible, SGS, Irrigation	Value	1,585,370	1,413,800	115,463	787	207	0	0	1,824	2,748	540
		%	100.0000%	92.0821%	7.5202%	0.0519%	0.0135%	0.0000%	0.0000%	0.1188%	0.1790%	0.0352%
2.4	Internally Generated Bills less interruptible, SGS, Irrigation, Transport	Value	1,580,258	1,413,800	115,463	787	207	0	0	0	0	0
		%	100.0000%	92.8977%	7.5453%	0.0519%	0.0135%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2.5	Input Meters	Value	380,452	119,785	9,793	55	30	76	272	180	218	43
		%	100.0000%	31.4830%	2.5740%	0.0145%	0.0079%	0.0199%	0.0715%	0.0473%	0.0573%	0.0113%
2.6	Internally Generated Meters (Sales)	Value	190,011	119,785	9,793	55	30	76	272			
		%	100.0000%	62.8445%	2.5740%	0.0145%	0.0079%	0.0199%	0.0715%	0.0000%	0.0000%	0.0000%
2.7	Internally Generated Meters (Transport)	Value	441	0	0	0	0	0	0	180	218	43
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40.8163%	49.4331%	9.7506%
3.0	Input Peak Month	Value	35,044,640	23,592,456	7,327,700	96,540	58,998	1,143	87,500	1,801,247	522,847	1,556,208
		%	100.0000%	67.3212%	20.9096%	0.2755%	0.1684%	0.0033%	0.2497%	5.1399%	1.4919%	4.4406%
3.1	Internally Generated Peak Month (Sales)	Value	31,164,838	23,592,456	7,327,700	96,540	58,998	1,143	87,500	0	0	0
		%	100.0000%	75.7034%	23.5131%	0.3099%	0.1693%	0.0037%	0.2808%	0.0000%	0.0000%	0.0000%
3.2	Internally Generated Peak Month (Transport)	Value	3,880,302	0	0	0	0	0	0	1,801,247	522,847	1,556,208
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	46.4203%	13.4744%	40.1053%
3.3	Internally Generated Peak Month less interruptible, SGS, Irrigation	Value	34,955,897	23,592,456	7,327,700	96,540	58,998	0	0	1,801,247	522,847	1,556,208
		%	100.0000%	67.4919%	20.9626%	0.2762%	0.1688%	0.0000%	0.0000%	5.1529%	1.4957%	4.4519%
3.4	Internally Generated Peak Month less interruptible, SGS, Irrigation, Transport	Value	31,075,695	23,592,456	7,327,700	96,540	58,998	0	0	0	0	0
		%	100.0000%	75.9193%	23.5802%	0.3107%	0.1899%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG - RTS												
Test Year Ending March 31, 2015												
ALLOCATION FACTORS												
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
3.6	Input Small Meter Investment	Value	18,283,905	16,575,206	1,595,745	5,822	3,809	10,618	67,805	10,852	13,250	1,297
		%	100.0000%	90.6546%	8.7276%	0.0318%	0.0208%	0.0581%	0.3708%	0.0566%	0.0725%	0.0071%
3.8	Input Large Meter Investment	Value	2,410,760	8,467	1,885,013	36,430	31,045	0	110,068	380,746	352,264	106,728
		%	100.0000%	0.3512%	77.4513%	1.5112%	1.2878%	0.0000%	4.5657%	15.7936%	14.6122%	4.4271%
4.0	Input Meter Investment	Value	21,582,008	16,606,137	3,679,706	56,008	37,004	12,768	266,020	409,152	409,148	110,065
		%	100.0000%	76.9444%	17.0313%	0.2595%	0.1715%	0.0592%	1.2326%	1.8958%	1.8958%	0.5100%
4.1	Internally Generated Meter Installations	Value	21,582,240	16,606,137	3,679,706	56,008	37,004	0	266,020	409,152	409,148	110,065
		%	100.0000%	76.9899%	17.0414%	0.2597%	0.1716%	0.0000%	1.2333%	1.8969%	1.8969%	0.5103%
4.2	Input Direct to Residential	Value	1	1	0	0	0	0	0	0	0	0
		%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4.4	Input Direct to Commercial & Public Authority	Value	1	0	1	0	0	0	0	0	0	0
		%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4.6	Input Direct to Schools	Value	1	0	0	1	0	0	0	0	0	0
		%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4.8	Input Direct to Industrial	Value	1	0	0	0	1	0	0	0	0	0
		%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5.0	Input Direct to SGS	Value	1	0	0	0	0	1	0	0	0	0
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5.2	Input Direct to Interruptible	Value	1	0	0	0	0	0	1	0	0	0
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
5.4	Input Direct to Irrigation	Value	1	0	0	0	0	0	0	1	0	0
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
5.6	Input Direct to Firm Transport	Value	1	0	0	0	0	0	0	0	1	0
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
5.8	Input Direct to Interruptible Transport	Value	1	0	0	0	0	0	0	0	0	1
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6.0	Internally Generated P, S, T & D Plant	Value	800,896,588	255,154,561	85,047,880	389,757	226,511	128,853	1,193,514	3,736,344	2,178,625	2,380,724
		%	100.0000%	84.9892%	11.6671%	0.1297%	0.0754%	0.0428%	0.3840%	1.2438%	0.7252%	0.7923%
6.2	Internally Generated P, S, T & D Plant - Customer	Value	249,949,938	220,862,121	24,236,471	246,804	198,192	128,827	1,109,321	1,430,884	1,509,421	388,896
		%	100.0000%	88.3038%	9.7121%	0.0889%	0.0554%	0.0516%	0.4441%	0.5734%	0.6048%	0.1558%
6.4	Internally Generated P, S, T & D Plant - Demand	Value	45,503,723	33,059,169	10,286,151	135,254	82,657	0	0	2,305,460	669,205	1,991,828
		%	100.0000%	68.1456%	21.1657%	0.2789%	0.1704%	0.0000%	0.0000%	4.7523%	1.3797%	4.1055%
6.6	Internally Generated P, S, T & D Plant - Commodity	Value	2,842,908	1,739,271	545,058	7,699	5,661	26	45,199	0	0	0
		%	100.0000%	74.2396%	23.2642%	0.3286%	0.2418%	0.0011%	1.9289%	0.0000%	0.0000%	0.0000%
7.0	Internally Generated Allocated O&M Expenses	Value	30,228,963	17,452,595	2,212,853	22,817	12,249	8,491	66,723	202,839	109,151	141,244
		%	100.0000%	58.2793%	10.9900%	0.1128%	0.0608%	0.0420%	0.3296%	1.0077%	0.5396%	0.6922%
7.2	Internally Generated Allocated O&M Expenses - Cust	Value	16,762,138	15,061,853	1,469,189	12,968	5,078	8,487	58,605	60,855	68,109	16,498
		%	100.0000%	89.8564%	8.7649%	0.0773%	0.0303%	0.0501%	0.3496%	0.3601%	0.4063%	0.0984%
7.4	Internally Generated Allocated O&M Expenses - Demand	Value	3,121,233	2,144,152	655,963	8,774	5,362	0	5	137,858	40,016	119,104
		%	100.0000%	68.6937%	21.3585%	0.2811%	0.1718%	0.0000%	0.0002%	4.4168%	1.2821%	3.8150%

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG - RTS Test Year Ending March 31, 2015												
ALLOCATION FACTORS												
		Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport	
7.6	Internally Generated Allocated O&M Expenses - Comm	Value 100.0000%	345,591 71.3531%	77,700 22.4832%	0	809 0.3125%	4 0.0011%	8,113 2.3477%	4,627 1.3388%	1,026 0.2970%	5,642 1.6322%	
8.0	Input Customer Deposits Factor	Value 100.0000%	1,529,263 92.4998%	115,463 7.5502%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	
9.0	Internally Generated Allocated Net Plant	Value 100.0000%	221,029,160 85.1312%	188,164,736 11.4458%	25,298,616 11.4458%	276,855 0.1253%	157,459 0.0712%	94,533 0.0428%	758,720 0.3433%	2,833,524 1.2820%	1,551,718 0.7020%	1,893,000 0.8544%
9.2	Internally Generated Allocated Net Plant - Cust	Value 100.0000%	182,014,077 88.8154%	161,656,596 9.3748%	17,063,521 0.0924%	168,167 0.0488%	90,683 0.0519%	94,523 0.4076%	741,968 0.5163%	939,752 0.5505%	1,002,014 0.4611%	256,855 0.1111%
9.4	Internally Generated Allocated Net Plant - Demand	Value 100.0000%	38,145,807 67.8000%	25,863,348 21.0584%	8,033,028 0.2774%	105,838 0.1688%	64,677 0.0000%	0 0.0000%	1,899,772 4.9645%	549,704 1.4410%	1,636,145 4.2891%	0
9.6	Internally Generated Allocated Net Plant - Comm	Value 100.0000%	868,576 74.2356%	644,792 23.2642%	202,067	2,854 0.2416%	2,099 0.0011%	10 1.9289%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
10.0	Internally Generated Composite of Accts. 871-879 & 886-893	Value 100.0000%	4,682,666 4,005,214 85.3326%	521,411 89.3326%	11,1349%	5,487 0.1172%	3,005 0.0642%	1,882 0.0402%	15,761 0.3866%	58,455 1.2483%	30,185 0.6440%	41,266 0.8812%
10.2	Internally Generated Composite of Accts. 871-879 & 886-893 - Cust	Value 100.0000%	3,876,332 89.3326%	3,462,828 89.3326%	952,817 9.1018%	3,267 0.0843%	1,639 0.0423%	1,882 0.0485%	14,927 0.3851%	16,428 0.4238%	18,082 0.4665%	4,462 0.1151%
10.4	Internally Generated Composite of Accts. 871-879 & 886-893 - Demand	Value 100.0000%	788,652 67.4919%	532,276 67.4919%	165,322 20.9626%	2,178 0.2762%	1,331 0.1688%	0 0.0000%	40,638 5.1529%	11,796 1.4857%	35,110 4.4519%	0
10.6	Internally Generated Composite of Accts. 871-879 & 886-893 - Comm	Value 100.0000%	17,688 57.1731%	10,110 57.1731%	3,272 18.5023%	42 0.2869%	35 0.1952%	0 0.0011%	834 4.7160%	1,989 7.8540%	308 1.7423%	1,693 9.5772%
11.0	Internally Generated Composite of Accts. 376 & 380	Value 100.0000%	165,379,725 144,155,028 87.1661%	16,670,254 10.9800%	152,402 0.0922%	75,137 0.0454%	77,676 0.0470%	285,683 0.1733%	1,798,185 1.0873%	708,061 0.4281%	1,456,300 0.8806%	0
11.2	Internally Generated Composite of Accts. 376 & 380 - Cust	Value 100.0000%	133,702,876 91.8273%	122,775,797 91.8273%	10,029,971 7.5017%	64,918 0.0486%	21,673 0.0162%	77,676 0.0581%	286,683 0.2144%	165,914 0.1241%	234,262 0.1752%	46,082 0.0345%
11.4	Internally Generated Composite of Accts. 376 & 380 - Demand	Value 100.0000%	31,676,749 67.4919%	21,379,230 67.4919%	6,640,283 20.9626%	87,484 0.2762%	53,464 0.1688%	0 0.0000%	1,832,271 5.1529%	473,798 1.4957%	1,410,219 4.4519%	0
11.6	Internally Generated Composite of Accts. 376 & 380 - Comm	Value 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
12.0	Internally Generated Composite of Accts. 374-379	Value 100.0000%	134,318,872 85.7491%	115,177,179 85.7491%	14,592,974 10.8644%	144,322 0.1074%	70,353 0.0524%	58,488 0.0433%	220,481 0.1641%	1,846,326 1.3746%	683,588 0.5088%	1,525,161 1.1953%
12.2	Internally Generated Composite of Accts. 374-379 - Cust	Value 100.0000%	100,876,154 91.8273%	92,606,069 91.8273%	7,552,497 7.5166%	51,960 0.0515%	13,909 0.0188%	58,488 0.0580%	220,481 0.2186%	123,057 0.1220%	183,876 0.1818%	36,323 0.0960%
12.4	Internally Generated Composite of Accts. 374-379 - Demand	Value 100.0000%	33,442,719 67.4919%	22,571,116 67.4919%	7,010,477 20.9626%	92,361 0.2762%	56,444 0.1688%	0 0.0000%	1,723,269 5.1529%	500,212 1.4957%	1,488,338 4.4519%	0
12.6	Internally Generated Composite of Accts. 374-379 - Comm	Value 100.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%
13.0	Internally Generated Composite of Accts. 361-363	Value 100.0000%	27,921,074 77.6217%	21,672,822 77.6217%	4,647,224 16.6442%	69,473 0.2488%	45,898 0.1644%	6,375 0.2228%	332,882 1.1922%	505,195 1.8084%	505,400 1.8101%	135,794 0.4863%
13.2	Internally Generated Composite of Accts. 361-363 - Cust	Value 100.0000%	27,921,074 77.6217%	21,672,822 77.6217%	4,647,224 16.6442%	69,473 0.2488%	45,898 0.1644%	6,375 0.2228%	332,882 1.1922%	505,195 1.8084%	505,400 1.8101%	135,794 0.4863%

ALLOCATION FACTORS												
		Total Company	Residential Sales	Com/PA	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport	
13.4	Internally Generated Composite of Accts. 381-383 - Demand	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	
13.6	Internally Generated Composite of Accts. 381-383 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	
14.0	Internally Generated Account 380	Value %	35,510,322 100.0000%	35,361,350 91.8230%	2,890,961 7.9070%	16,236 0.0422%	8,856 0.0230%	22,496 0.0589%	80,296 0.2085%	53,137 0.1380%	64,355 0.1671%	12,694 0.0330%
14.2	Internally Generated Account 380 - Cust	Value %	35,510,322 100.0000%	35,361,350 91.8230%	2,890,961 7.9070%	16,236 0.0422%	8,856 0.0230%	22,496 0.0589%	80,296 0.2085%	53,137 0.1380%	64,355 0.1671%	12,694 0.0330%
14.4	Internally Generated Account 380 - Demand	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	
14.6	Internally Generated Account 380 - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	
15.0	Internally Generated Distribution Plant	Value %	292,485,196 100.0000%	249,340,605 85.2838%	33,237,045 11.3688%	365,384 0.1249%	210,660 0.0720%	125,827 0.0430%	1,103,321 0.3772%	3,643,245 1.2465%	2,151,631 0.7357%	2,300,377 0.7868%
15.2	Internally Generated Distribution Plant - Cust	Value %	249,549,938 100.0000%	220,362,111 88.3388%	24,236,471 9.7121%	246,804 0.0989%	138,192 0.0554%	125,827 0.0504%	1,103,321 0.4421%	1,430,884 0.5734%	1,509,421 0.6049%	388,896 0.1558%
15.4	Internally Generated Distribution Plant - Demand	Value %	42,935,259 100.0000%	28,978,484 67.4919%	9,000,574 20.9629%	118,580 0.2762%	72,467 0.1688%	0 0.0000%	0 0.0000%	2,212,462 5.1529%	642,210 1.4957%	1,911,481 4.4511%
15.6	Internally Generated Distribution Plant - Comm	Value %	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	0 0.0000%	
16.0	Internally Generated O&M Expenses less A&G	Value %	8,080,024 100.0000%	7,817,933 96.6328%	1,028,592 12.7280%	10,782 0.1334%	5,880 0.0728%	3,715 0.0460%	31,004 0.3837%	81,607 1.0099%	44,443 0.5500%	56,577 0.7003%
16.2	Internally Generated O&M Expenses less A&G - Cust	Value %	7,252,861 100.0000%	6,529,608 90.0280%	627,769 8.6555%	5,443 0.0750%	2,485 0.0343%	3,713 0.0512%	24,329 0.3362%	24,568 0.3387%	25,014 0.3463%	6,732 0.0924%
16.4	Internally Generated O&M Expenses less A&G - Demand	Value %	1,515,828 100.0000%	1,060,587 69.9973%	329,413 21.7316%	4,940 0.3260%	2,652 0.1750%	0 0.0000%	0 0.0000%	55,164 3.6429%	16,012 1.0563%	47,859 3.1541%
16.6	Internally Generated O&M Expenses less A&G - Comm	Value %	311,335 100.0000%	227,139 72.9965%	71,400 22.9594%	999 0.3210%	743 0.2386%	3 0.0011%	6,474 2.0815%	1,875 0.6021%	416 0.1338%	2,286 0.7342%
17.0	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1	Value %	7,767,512 100.0000%	6,711,882 86.2958%	827,156 10.6378%	8,414 0.1082%	4,457 0.0574%	3,318 0.0427%	24,951 0.3213%	83,858 1.0800%	44,772 0.5753%	58,626 0.7548%
17.2	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	Value %	6,606,756 100.0000%	5,929,166 89.7440%	583,344 8.8451%	5,208 0.0788%	2,481 0.0376%	3,317 0.0502%	23,939 0.3624%	24,698 0.3738%	27,702 0.4193%	6,741 0.1010%
17.4	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	Value %	1,126,951 100.0000%	761,817 67.5992%	236,615 20.9990%	3,117 0.2766%	1,905 0.1690%	0 0.0000%	0 0.0000%	57,332 5.0893%	16,642 1.4767%	49,532 4.3952%
17.6	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	Value %	33,794 100.0000%	20,699 61.2843%	6,696 19.8125%	88 0.2608%	70 0.2080%	0 0.0011%	1,351 3.9991%	1,929 5.7082%	428 1.2669%	2,352 6.9806%
18.0	Internally Generated Revenues	Value %	57,803,255 100.0000%	42,114,776 72.8588%	9,798,915 16.9520%	108,995 0.1886%	71,023 0.1229%	37,501 0.0649%	1,084,634 1.8764%	2,259,729 3.9094%	748,441 1.2948%	1,559,343 2.7000%
18.2	Internally Generated Rate Schedule Revenues	Value %	55,839,285 100.0000%	40,521,926 72.5895%	9,511,284 17.0345%	105,867 0.1900%	68,567 0.1228%	35,891 0.0643%	1,028,829 1.8431%	2,164,957 3.8951%	726,905 1.3019%	1,474,056 2.6493%

ALLOCATION FACTORS												
		Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport	
18.4	Internally Generated Gas Costs	Value %	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
19.0	Internally Generated Rate Base	Value %	205,975,120	179,889,356	25,218,521	285,273	166,624	84,104	772,338	2,507,919	1,379,533	1,670,452
19.2	Internally Generated Rate Base - Cust	Value %	158,878,575	140,956,781	14,978,096	150,108	81,101	84,041	663,134	840,261	895,479	229,575
19.4	Internally Generated Rate Base - Demand	Value %	41,439,033	28,733,209	8,924,593	117,576	71,854	0	0	1,667,416	484,000	1,440,583
19.6	Internally Generated Rate Base - Comm	Value %	5,657,513	4,199,366	1,316,033	18,588	13,569	63	109,204	242	54	295
20.0	Internally Generated Gross Plant	Value %	325,571,998	276,976,223	37,718,871	417,403	241,540	140,618	1,239,514	3,977,635	2,326,305	2,531,890
20.2	Internally Generated Gross Plant - Cust	Value %	271,544,640	240,009,331	28,231,364	265,508	147,697	140,590	1,191,494	1,527,957	1,615,238	415,463
20.4	Internally Generated Gross Plant - Demand	Value %	51,537,888	35,120,820	10,908,353	143,715	87,828	0	0	2,449,679	711,067	2,116,427
20.6	Internally Generated Gross Plant - Comm	Value %	2,489,469	1,848,071	579,154	8,181	6,015	28	48,020	0	0	0
21.0	Internally Generated Other Taxes	Value %	415,323	375,956	34,962	279	105	225	981	1,160	1,008	647
21.2	Internally Generated Other Taxes - Cust	Value %	394,678	361,421	30,443	219	68	225	942	626	834	180
21.4	Internally Generated Other Taxes - Demand	Value %	19,704	14,092	4,377	58	35	0	27	518	150	447
21.6	Internally Generated Other Taxes - Comm	Value %	641	443	142	2	1	0	12	16	4	20
22.0	Internally Generated Taxable Income	Value %	14,402,986	4,681,015	5,034,371	58,575	43,288	18,492	925,712	1,833,710	490,538	1,317,335
23.0	Internally Generated General Plant	Value %	10,012,565	8,504,596	1,168,180	12,991	7,550	4,295	38,448	124,537	72,616	79,352
23.2	Internally Generated General Plant - Cust	Value %	8,317,788	7,344,924	807,880	8,226	4,606	4,294	35,942	47,699	50,511	12,962
23.4	Internally Generated General Plant - Demand	Value %	1,615,685	1,101,700	342,183	4,508	2,795	0	0	76,844	22,305	66,390
23.6	Internally Generated General Plant - Comm	Value %	78,092	57,572	18,167	257	189	1	1,506	0	0	0
24.0	Internally Generated Distribution O&M	Value %	6,320,854	5,406,401	703,821	7,406	4,056	2,540	21,275	78,905	40,747	55,702
24.2	Internally Generated Distribution O&M - Cust	Value %	5,232,431	4,674,267	476,246	4,410	2,213	2,540	20,149	22,175	24,408	6,023
24.4	Internally Generated Distribution O&M - Demand	Value %	1,088,423	731,134	227,575	2,996	1,843	0	1,126	56,730	16,339	49,679

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
SUMMARY OF RESULTS												
		Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport	
1	Operating Revenues	57,803,256	42,114,776	9,798,815	108,995	71,023	37,501	1,084,634	2,255,729	748,441	1,583,343	
2												
3	Operating Expenses:											
4												
5	Operating & Maintenance	20,228,963	16,285,529	2,606,581	28,697	15,832	7,052	345,667	433,542	158,394	347,700	
6	Interest on Customer Deposits	2,597	2,401	196	0	0	0	0	0	0	0	
7	Depreciation & Amortization	10,550,751	7,687,644	1,734,168	21,980	13,671	2,140	281,852	374,613	143,713	290,970	
8	Taxes Other Than Income	7,284,846	5,498,760	1,074,666	12,709	7,330	1,882	181,573	235,493	79,252	193,182	
9												
10	Total Operating Expenses	38,067,157	29,474,334	5,415,611	63,356	36,833	11,073	809,091	1,043,648	381,358	831,851	
11									2.7%			
12	Income Before Taxes	19,736,099	12,640,441	4,383,203	45,638	34,190	26,428	275,543	1,212,081	367,082	751,492	
13												
14	Interest Expense	5,333,113	3,880,931	907,077	11,614	7,216	1,044	135,863	180,222	69,244	139,901	
15												
16	Income Taxes:											
17												
18	State Income Taxes	7.00%	1,008,209	613,166	243,329	2,382	1,888	1,777	9,778	72,230	20,849	42,811
19	Federal Income Taxes	35.00%	4,688,172	2,851,221	1,131,479	11,075	8,780	8,263	45,466	335,870	96,946	199,073
20	Total Deferred Income Taxes		0	0	0	0	0	0	0	0	0	0
21	Allowance for Step Rate	(1,500)	(612)	(362)	(4)	(3)	(3)	(15)	(107)	(31)	(64)	
22												
23	Total Income Taxes	5,694,881	3,463,474	1,374,446	13,453	10,665	10,037	55,229	407,993	117,764	241,820	
24												
25	Net Income	14,041,218	9,176,967	3,008,757	32,186	23,524	16,392	220,314	804,089	249,318	509,671	
26												
27	Total Rate Base	205,975,120	148,533,956	35,763,453	470,465	297,801	39,573	5,309,566	7,197,816	2,892,513	5,469,977	
28												
29	Rate of Return	6.8169%	6.1784%	8.4129%	6.8412%	7.8993%	41.4207%	4.1494%	11.1713%	8.6194%	9.3176%	
30	Relative Rate of Return	1.00	0.91	1.23	1.00	1.15	6.08	0.61	1.64	1.26	1.37	
31												
32	Equalized ROR:											
33												
34	Net Income Increase	3,425,472	3,418,712	23,984	7,710	1,729	(13,036)	229,937	(193,714)	(4,033)	(45,817)	
35	Uncollectibles/PSC Fees	0.0000%	0	0	0	0	0	0	0	0	0	
36	Income Taxes		2,241,149	2,286,726	15,692	5,044	1,131	(8,529)	150,439	(126,739)	(2,639)	(29,976)
37	Gross Revenue After Increase		63,469,877	47,770,214	9,838,490	121,749	73,884	15,937	1,465,010	1,935,276	741,769	1,507,549
38	Revenue Increase		5,666,621	5,655,438	39,675	12,754	2,861	(21,565)	380,376	(320,453)	(6,671)	(75,794)
39	Rate of Return	8.4800%	8.4800%	8.4800%	8.4800%	8.4800%	8.4800%	8.4800%	8.4800%	8.4800%	8.4800%	
40	Relative Rate of Return	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
41	Percent Increase	9.8033%	13.4286%	0.4049%	11.7017%	4.0277%	-57.5033%	35.0695%	-14.2062%	-0.8914%	-4.7869%	
42												
43	Proposed Rate Levels:											
44												
45	Net Income Increase	3,419,955	2,700,669	636,552	7,035	(284)	0	69,638	1,180	0	5,164	
46	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	
47	Income Taxes	2,237,539	1,766,939	416,471	4,603	(186)	0	45,562	772	0	3,379	
48	Gross Revenue After Increase	63,469,877	46,582,384	10,851,838	120,633	70,553	37,501	1,199,834	2,257,681	748,441	1,591,896	
49	Revenue Increase	5,657,494	4,467,608	1,053,023	11,638	(470)	0	115,200	1,952	0	8,543	
50	Rate of Return	8.4773%	7.9966%	10.1928%	8.3366%	7.8039%	41.4207%	5.4609%	11.1877%	8.6194%	9.4120%	
51	Relative Rate of Return	1.00	0.94	1.20	0.98	0.92	4.89	0.64	1.32	1.02	1.11	
52	Percent Increase	9.7875%	10.6082%	10.7464%	10.6776%	-0.6618%	0.0009%	10.6211%	0.0865%	0.0000%	0.5396%	

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
SUMMARY OF CUSTOMER COSTS												
		Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport	
1	Rate Base	76,799,069	64,316,384	9,600,994	125,827	85,422	35,556	563,496	914,828	909,617	246,995	
2												
3	Return @ Realized ROR	5,235,353	4,030,751	867,314	8,620	7,025	7,530	(14,397)	179,223	81,448	67,839	
4	O&M Expenses	12,017,301	10,961,051	952,621	6,878	2,407	6,795	31,670	21,656	28,142	6,080	
5	Interest on Customer Deposits	2,587	2,401	196	0	0	0	0	0	0	0	
6	Depreciation Expense	4,277,305	3,670,791	486,288	5,542	3,530	1,947	26,715	36,069	36,824	9,598	
7	Taxes, Other	3,057,942	2,798,612	235,840	1,659	513	1,752	7,339	4,583	6,328	1,315	
8												
9	Interest Expense	1,988,483	1,700,366	223,678	2,691	1,717	940	12,978	17,543	17,902	4,668	
10												
11	Income Taxes:											
12												
13	State Income Taxes	7.00%	375,924	269,819	73,823	686	615	763	(3,170)	18,718	7,357	7,313
14	Federal Income Taxes	35.00%	1,748,045	1,254,659	343,278	3,192	2,858	3,548	(14,743)	87,039	34,211	34,004
15	Deferred Income Taxes		0	0	0	0	0	0	0	0	0	0
16	Allowance for Step Rate		(500)	(304)	(121)	(1)	(1)	(1)	(5)	(36)	(10)	(21)
17												
18	Total Income Taxes	2,128,469	1,524,174	416,980	3,877	3,471	4,310	(17,918)	105,721	41,558	41,295	
19												
20	Total Customer-Related Costs @ Realized ROR	26,713,967	22,987,780	2,959,240	26,577	16,946	22,334	33,410	347,251	194,300	126,128	
21	Total Demand-Related Costs @ Realized ROR	30,942,155	19,047,365	6,809,221	82,066	53,771	15,095	1,044,953	1,895,575	551,374	1,442,736	
22	Total Fixed Costs	57,656,122	42,035,145	9,768,461	108,643	70,717	37,429	1,078,363	2,242,826	745,674	1,568,864	
23												
24	Total Customers	1,539,601	1,413,800	115,463	787	207	893	3,338	1,824	2,748	540	
25	Customer Costs (\$/customer/month)	\$ 37.45	\$ 29.73	\$ 84.60	\$ 137.99	\$ 341.15	\$ 41.89	\$ 323.06	\$ 1,229.62	\$ 271.35	\$ 2,905.30	
26												
27												
28	Incremental Return @ Equalized ROR	1,277,208	1,423,274	(53,150)	2,050	219	(4,515)	62,181	(101,645)	(4,312)	(46,894)	
29	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	
30	Incremental Income Taxes	835,626	931,191	(34,774)	1,341	143	(2,954)	40,683	(66,503)	(2,821)	(30,681)	
31												
32	Total Customer-Related Costs @ Equalized ROR	28,826,801	25,342,244	2,871,317	29,968	17,308	14,866	136,274	179,104	187,167	48,553	
33	Customers	1,539,601	1,413,800	115,463	787	207	893	3,338	1,824	2,748	540	
34	Dollars/Customer/Month	\$ 18.72	\$ 17.92	\$ 24.87	\$ 38.06	\$ 83.50	\$ 16.64	\$ 40.82	\$ 98.19	\$ 68.11	\$ 89.91	
35												
36												
37	Incremental Return @ Proposed Rates	1,275,151	1,160,302	171,059	1,804	(517)	254	3,571	(30,295)	(2,833)	(28,195)	
38	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	
39	Incremental Income Taxes	834,280	759,139	111,517	1,181	(838)	166	2,336	(19,821)	(1,853)	(18,447)	
40												
41	Total Customer-Related Costs @ Proposed Rates	28,823,398	24,907,221	3,242,217	29,562	16,091	22,754	39,317	297,135	189,614	79,486	
42	Customers	1,539,601	1,413,800	115,463	787	207	893	3,338	1,824	2,748	540	
43	Dollars/Customer/Month	\$ 18.72	\$ 17.62	\$ 28.08	\$ 37.55	\$ 77.62	\$ 25.47	\$ 11.78	\$ 162.80	\$ 69.00	\$ 147.20	

Atmos Energy Corporation, Colorado-Kansas Division											
Kansas Jurisdiction Case No. 16-ATMG-RTS											
Test Year Ending March 31, 2015											
SUMMARY OF DEMAND COSTS											
		Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
1	Rate Base	128,520,658	83,842,847	26,041,174	343,085	211,101	4,010	4,715,143	6,231,552	1,971,485	5,160,261
2											
3	Return @ Realized ROR	8,761,187	5,123,686	2,131,359	23,459	16,402	8,818	239,053	620,362	166,927	437,122
4	O&M Expenses	8,185,260	5,308,858	1,648,505	21,724	13,371	256	312,707	410,118	129,859	339,462
5	Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0
6	Depreciation Expense	6,237,916	3,996,540	1,241,306	16,354	10,072	192	253,461	335,754	106,269	277,969
7	Taxes, Other	4,203,681	2,686,870	834,529	10,995	6,772	129	173,137	229,086	72,520	189,643
8											
9	Interest Expense	3,327,660	2,170,861	674,258	8,883	5,466	104	122,085	161,348	51,046	133,610
10											
11	Income Taxes:										
12											
13	State Income Taxes 7.00%	629,135	341,897	168,716	1,688	1,266	1,009	12,849	53,149	13,418	35,144
14	Federal Income Taxes 35.00%	2,925,476	1,589,819	784,528	7,848	5,888	4,692	59,750	247,142	62,392	163,418
15	Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0
16	Allowance for Step Rate	(500)	(304)	(121)	(1)	(1)	(1)	(5)	(36)	(10)	(21)
17											
18	Total Income Taxes	3,554,111	1,931,411	953,122	9,535	7,153	5,700	72,594	300,256	75,799	198,540
19											
20	Total Demand-Related Costs @ Realized ROR	30,942,155	19,047,365	6,809,221	82,066	53,771	15,095	1,044,953	1,885,575	551,374	1,442,736
21											
22											
23	Incremental Return @ Equalized ROR	2,137,365	1,986,188	76,932	5,634	1,499	(8,478)	166,791	(91,927)	255	469
24	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
24	Incremental Income Taxes	1,398,392	1,299,483	50,334	3,686	981	(5,547)	109,125	(60,144)	167	307
25											
26	Total Demand-Related Costs @ Equalized ROR	34,477,912	22,333,035	6,936,487	91,387	56,251	1,071	1,320,869	1,743,504	551,796	1,443,511
27											
28											
29	Incremental Return @ Proposed Rates	2,133,922	1,533,453	463,297	5,208	229	(253)	65,625	30,983	2,796	32,586
30	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
30	Incremental Income Taxes	1,396,139	1,003,276	303,116	3,407	150	(166)	42,936	20,271	1,829	21,320
31											
32	Total Demand-Related Costs @ Proposed Rates	34,472,217	21,584,094	7,575,634	90,681	54,149	14,676	1,153,514	1,946,828	555,999	1,496,642

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RT5												
Test Year Ending March 31, 2015												
SUMMARY OF COMMODITY COSTS												
		Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport	
1	Rate Base	655,393	374,775	121,285	1,553	1,279	7	30,927	51,436	11,410	62,721	
2												
3	Return @ Realized ROR	44,678	22,530	10,084	106	97	44	1,658	4,504	944	4,711	
4	O&M Expenses	26,402	15,620	5,055	65	53	0	1,289	1,769	392	2,157	
5	Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0	
6	Depreciation Expense	35,530	20,313	6,574	84	69	0	1,676	2,790	619	3,403	
7	Taxes, Other	23,224	13,278	4,297	55	45	0	1,096	1,824	405	2,224	
8												
9	Interest Expense	16,969	9,704	3,140	40	33	0	801	1,332	295	1,624	
10												
11	Income Taxes:											
12												
13	State Income Taxes 7.00%	3,151	1,450	790	8	7	5	99	363	74	355	
14	Federal Income Taxes 35.00%	14,651	6,743	3,674	35	34	23	459	1,689	344	1,651	
15	Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	
16	Allowance for Step Rate	(500)	(304)	(121)	(1)	(1)	(1)	(5)	(36)	(10)	(21)	
17												
18	Total Income Taxes	17,301	7,889	4,343	41	41	27	553	2,016	407	1,985	
19												
20	Total Commodity-Related Costs	147,134	79,631	30,553	351	306	72	6,271	12,903	2,767	14,479	
21	Total Throughput	174,258,968	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	16,689,068	
22	Commodity Costs (\$/Mcf)	\$ 0.00084	\$ 0.00080	\$ 0.00094	\$ 0.00085	\$ 0.00090	\$ 0.04	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
23												
24												
25	Incremental Return @ Equalized ROR	10,900	9,251	201	25	11	(49)	965	(142)	24	608	
26	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	
27	Incremental Income Taxes	7,131	6,052	131	17	7	(28)	631	(93)	16	398	
28	Total Commodity-Related Costs @ Equalized ROR	165,165	94,934	30,686	394	324	0	7,867	12,668	2,806	15,485	
29	Total Throughput	174,258,968	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	16,689,068	
30	Commodity Costs (\$/Mcf)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	
31												
32												
33	Incremental Return @ Proposed Rates	10,882	6,914	2,197	23	4	(1)	442	492	37	773	
34	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	
35	Incremental Income Taxes	7,120	4,524	1,437	15	3	(1)	289	322	24	506	
36	Total Commodity-Related Costs @ Proposed Rates	165,136	91,058	33,987	390	313	71	7,003	13,718	2,828	15,758	
37	Total Throughput	174,258,968	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	16,689,068	
38	Commodity Costs (\$/Mcf)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.04	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	

Atmos Energy Corporation, Colorado-Kansas Division											
Kansas Jurisdiction Case No. 16-ATMG-RTS											
Test Year Ending March 31, 2015											
TOTAL COST OF SERVICE											
		Total Company	Residential Sales	Com/PA Sales	School's Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
		\$									
1	Rate Base	205,975,120	148,533,956	35,763,453	470,465	297,801	39,573	5,309,566	7,197,816	2,892,513	5,469,977
2											
3	Return @ Realized ROR	14,041,218	9,176,967	3,008,757	32,186	23,524	16,392	220,314	804,089	249,318	509,671
4	O&M Expenses	20,228,963	16,285,529	2,606,581	28,667	15,832	7,052	345,667	433,542	158,394	347,700
5	Interest on Customer Deposits	2,597	2,401	196	0	0	0	0	0	0	0
6	Depreciation Expense	10,550,751	7,687,644	1,734,168	21,980	13,671	2,140	281,852	374,613	143,713	290,870
7	Taxes, Other	7,284,846	5,498,760	1,074,666	12,709	7,330	1,882	181,573	235,493	79,252	193,182
8											
9	Interest Expense	5,333,113	3,880,931	907,077	11,614	7,216	1,044	135,863	180,222	69,244	139,901
10											
11	Income Taxes:										
12											
13	State Income Taxes	1,008,209	613,166	243,325	2,382	1,888	1,777	9,778	72,230	20,849	42,811
14	Federal Income Taxes	4,688,172	2,851,221	1,131,479	11,075	8,780	8,263	45,466	335,870	96,946	199,073
15	Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0
16	Allowance for Step Rate	(1,500)	(912)	(362)	(4)	(3)	(3)	(15)	(107)	(31)	(64)
17											
18	Total Income Taxes	5,694,881	3,463,474	1,374,446	13,453	10,665	10,037	55,229	407,893	117,764	241,820
19											
20	Total Cost of Service @ Realized ROR	57,803,256	42,114,776	9,798,815	108,995	71,023	37,501	1,084,634	2,255,729	748,441	1,583,343
21											
22											
23	Incremental Return @ Equalized ROR	3,425,472	3,418,712	23,984	7,710	1,729	(13,036)	229,937	(193,714)	(4,033)	(45,817)
24	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
25	Incremental Income Taxes	2,241,149	2,236,726	15,692	5,044	1,131	(8,529)	150,439	(126,739)	(2,539)	(29,576)
26											
27	Total Cost of Service @ Equalized ROR	63,469,877	47,770,214	9,838,490	121,749	73,884	15,957	1,465,010	1,935,276	741,769	1,507,549
28											
29											
30	Incremental Return @ Proposed Rates	3,419,555	2,700,669	636,552	7,035	(284)	(0)	69,638	1,180	(0)	5,164
31	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0
31	Incremental Income Taxes	2,237,539	1,766,939	416,471	4,603	(186)	(0)	45,562	772	(0)	3,379
32											
33	Total Cost of Service @ Proposed Rates	63,460,750	46,582,384	10,851,838	120,633	70,553	37,501	1,199,834	2,257,681	748,441	1,591,886

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
80		General:						
81								
82	38900	Land & Land Rights	152,595	5.1	PTD Plant	61,653	90,360	521
83	39000	Structures & Improvements	1,870,815	5.1	PTD Plant	756,166	1,108,255	6,394
84	39001	Structures Frame	-	99.0	-	-	-	-
85	39002	Structures-Brick	-	99.0	-	-	-	-
86	39003	Improvements	1,513	5.1	PTD Plant	611	896	5
87	39004	Air Conditioning Equipment	8,782	5.1	PTD Plant	3,550	5,202	30
88	39009	Improvement to Leased Premises	39,013	5.1	PTD Plant	15,769	23,111	133
89	39100	Office Furniture & Equipment	473,311	7.7	Payroll less A&G	367,306	105,693	312
90	39102	Remittance Processing Equip	-	99.0	-	-	-	-
91	39103	Office Machines	5,220	7.7	Payroll less A&G	4,051	1,166	3
92	39200	Transportation Equipment	410,368	7.7	Payroll less A&G	318,460	91,638	271
93	39201	Trucks	-	99.0	-	-	-	-
94	39202	Trailers	-	99.0	-	-	-	-
95	39300	Stores Equipment	1,308	5.1	PTD Plant	529	775	4
96	39400	Tools, Shop & Garage Equipment	3,277,075	5.1	PTD Plant	1,324,563	1,941,312	11,200
97	39500	Laboratory Equipment	12,933	5.1	PTD Plant	5,228	7,662	44
98	39600	Power Operated Equipment	43,734	5.1	PTD Plant	17,677	25,907	149
99	39603	Ditchers	11,814	5.1	PTD Plant	4,775	6,999	40
100	39604	Backhoes	-	99.0	-	-	-	-
101	39605	Welders	5,895	5.1	PTD Plant	2,383	3,492	20
102	39700	Communication Equipment	536,928	7.7	Payroll less A&G	416,675	119,899	354
103	39701	Communication Equipment - Mobile Radios	0	7.7	Payroll less A&G	-	-	-
104	39702	Communication Equipment - Fixed Radios	250,007	7.7	Payroll less A&G	194,014	55,828	165
105	39800	Miscellaneous Equipment	161,477	5.1	PTD Plant	65,267	95,657	552
106	39900	Other Tangible Property	4,108	5.1	PTD Plant	1,660	2,434	14
107	39901	Other Tangible Property - Servers - H/W	41,963	5.1	PTD Plant	16,961	24,858	143
108	39902	Other Tangible Property - Servers - S/W	63,702	5.1	PTD Plant	25,748	37,736	218
109	39903	Other Tangible Property - Network - H/W	317,100	5.1	PTD Plant	128,169	187,848	1,084
110	39904	Other Tang. Property - CPU	-	99.0	-	-	-	-
111	39905	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
112	39906	Other Tang. Property - PC Hardware	1,255,798	5.1	PTD Plant	507,582	743,924	4,292
113	39907	Other Tang. Property - PC Software	116,891	5.1	PTD Plant	47,246	69,245	399
114	39908	Other Tang. Property - Mainframe S/W	950,275	5.1	PTD Plant	384,092	562,935	3,248
115	39909	Other Tang. Property - Application Software	-	99.0	-	-	-	-
116	39924	Other Tang. Property - General Startup Costs	-	99.0	-	-	-	-
117						1,300,506	374,223	1,105
118		Total General Plant	10,012,565			4,670,136	5,312,833	29,596
119								
120		TOTAL DIRECT PLANT	310,450,211			124,584,522	184,835,628	1,030,062
121								
122		Shared Services General Office:	7,750,511	5.1	PTD Plant	3,132,685	4,591,338	26,488
123		Shared Services Customer Support:	6,384,028	5.1	PTD Plant	2,580,365	3,781,844	21,818
124		Colorado-Kansas General Office:	987,249	5.1	PTD Plant	399,037	584,838	3,374
125								
126		TOTAL PLANT IN SERVICE	325,571,998			130,696,609	193,793,648	1,081,742

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
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	(25,000)	5.1	PTD Plant	(10,105)	(14,810)	(85)
4	30200	Franchises & Consents	15,036	5.1	PTD Plant	6,078	8,907	51
5	30300	Misc Intangible Plant	(10,081)	5.1	PTD Plant	(4,075)	(5,972)	(34)
6								
7		Total Intangible Plant:	(20,045)			(8,102)	(11,875)	(69)
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	-	99.0	-	-	-	-
12	32540	Rights of Ways	-	99.0	-	-	-	-
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-
14	33210	Field Lines	-	99.0	-	-	-	-
15	33220	Tributary Lines	-	99.0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-
17	33600	Purification Equipment	-	99.0	-	-	-	-
18								
19		Total Production Plant	-			0	0	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	99.0	-	-	-	-
24	35020	Rights of Way	437,620	2.0	Demand	-	437,620	-
25	35100	Structures and Improvements	87,812	2.0	Demand	-	87,812	-
26	35120	Compression Station Equipment	-	99.0	-	-	-	-
27	35130	Meas. & Reg. Sta. Structures	-	99.0	-	-	-	-
28	35140	Other Structures	-	99.0	-	-	-	-
29	35200	Wells \ Rights of Way	982,128	2.0	Demand	-	982,128	-
30	35210	Well Construction	-	99.0	-	-	-	-
31	35220	Reservoirs	-	99.0	-	-	-	-
32	35230	Cushion Gas	-	99.0	-	-	-	-
33	35210	Leaseholds	-	99.0	-	-	-	-
34	35220	Reservoirs	36,515	2.0	Demand	-	36,515	-
35	35300	Pipelines	789,569	2.0	Demand	-	789,569	-
36	35400	Compressor Station Equipment	1,109,833	2.0	Demand	-	1,109,833	-
37	35500	Meas & Reg. Equipment	205,759	2.0	Demand	-	205,759	-
38	35600	Purification Equipment	288,382	2.0	Demand	-	288,382	-
39	35700	Other Equipment	125,321	2.0	Demand	-	125,321	-
40								
41		Total Storage Plant	4,062,940			0	4,062,940	0

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-____-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
80		General:						
81								
82	38900	Land & Land Rights	-	99.0		-	-	
83	39000	Structures & Improvements	330,002	5.6	General Plant	153,922	175,105	975
84	39030	Improvements	470	5.6	General Plant	219	249	1
85	39040	Air Conditioning Equipment	762	5.6	General Plant	355	404	2
86	39090	Improvement to Leased Premises	17,560	5.6	General Plant	8,190	9,318	52
87	39100	Office Furniture & Equipment	205,901	5.6	General Plant	96,038	109,255	609
88	39130	Remittance Processing Equip	1,363	5.6	General Plant	636	723	4
89	39200	Transportation Equipment	250,373	5.6	General Plant	116,781	132,852	740
90	39300	Stores Equipment	766	5.6	General Plant	357	406	2
91	39400	Tools & Shop Equipment	1,181,208	5.6	General Plant	550,948	626,769	3,492
92	39500	Laboratory Equipment	6,102	5.6	General Plant	2,846	3,238	18
93	39600	Power Operated Equipment	(108,010)	5.6	General Plant	(50,379)	(57,312)	(319)
94	39630	Ditchers	(32,295)	5.6	General Plant	(15,063)	(17,195)	(95)
95	39640	Backhoes	(77,579)	5.6	General Plant	(36,185)	(41,165)	(229)
96	39650	Welders	(17,440)	5.6	General Plant	(8,135)	(9,254)	(52)
97	39700	Communication Equipment	196,571	5.6	General Plant	91,686	104,304	581
98	39710	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
99	39720	Communication Equipment - Fixed Radios	43,411	5.6	General Plant	20,248	23,035	128
100	39750	Communication Equip. - Telemetry	-	99.0	-	-	-	-
101	39800	Miscellaneous Equipment	10,431	5.6	General Plant	4,865	5,535	31
102	39900	Other Tangible Property	296	5.6	General Plant	138	157	1
103	39910	Other Tangible Property - Servers - H/W	24,081	5.6	General Plant	11,232	12,778	71
104	39920	Other Tangible Property - Servers - S/W	63,702	5.6	General Plant	29,712	33,801	188
105	39930	Other Tangible Property - Network - H/W	188,618	5.6	General Plant	87,976	100,084	558
106	39950	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
107	39960	Other Tang. Property - PC Hardware	526,700	5.6	General Plant	245,667	279,476	1,557
108	39970	Other Tang. Property - PC Software	71,311	5.6	General Plant	33,261	37,839	211
109	39980	Other Tang. Property - Application Software	506,077	5.6	General Plant	236,048	268,533	1,496
110		Retirement Work in Progress	(748,095)	4.3	Distribution Plant	(304,249)	(441,273)	(2,573)
111								
112		Total General Plant	2,642,285			1,277,117	1,357,719	7,449
113								
114		TOTAL DIRECT RESERVE FOR DEPRECIATION	97,214,033			38,040,520	58,855,216	318,297
115								
116		Shared Services General Office:	4,799,417	5.1	PTD Plant	1,939,880	2,843,134	16,402
117		Shared Services Customer Support:	2,025,004	5.1	PTD Plant	818,488	1,199,596	6,921
118		Colorado-Kansas General Office:	504,384	5.1	PTD Plant	203,868	298,793	1,724
119								
120		TOTAL RESERVE FOR DEPRECIATION	104,542,838			41,002,756	63,196,738	343,344

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG-RTS							
Test Year Ending March 31, 2015							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Construction Work in Progress	11,642,184	4.3	Distribution Plant	4,734,858	6,867,290	40,035
4	Materials and Supplies	0	99.0	-	-	-	-
5	Gas Storage Inventory	12,817,309	2.0	Demand	-	12,817,309	-
6	Prepayments - KS Direct	1,056,564	9.3	O&M Expenses less A&G	361,496	692,773	2,295
7	Cash Working Capital	0	99.0	-	-	-	-
8							
9	Total Rate Base Additions	25,516,057			5,096,354	20,377,372	42,330
10							
11							
12	Rate Base Deductions:						
13							
14	Customer Advances	(1,034,572)	1.0	Customer	(1,034,572)	-	-
15	Customer Deposits	(1,997,959)	1.0	Customer	(1,997,959)	-	-
16	ADIT - KS Direct	(37,537,565)	6.0	Total Plant	(14,958,607)	(22,453,623)	(125,334)
17							
18	Total Rate Base Deductions	(40,570,096)			(17,991,139)	(22,453,623)	(125,334)
19							
20							
21	TOTAL OTHER RB	(15,054,040)			(12,894,785)	(2,076,251)	(83,004)
22							
23	Interest on Customer Deposits	2,597	1.0	Customer	2,597	-	-

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF O&M EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
144		Administrative & General:						
145		Operation						
146	9200	Administrative and General Salaries	78,651	7.7	Payroll less A&G	61,036	17,563	52
147	9210	Office Supplies and Expenses	13,716	5.1	PTD Plant	5,544	8,125	47
148	9220	Administrative Expenses Transferred - Credit	9,255,524	7.7	Payroll less A&G	7,182,510	2,066,812	6,102
149	9230	Outside Services Employed	123,826	7.7	Payroll less A&G	96,094	27,651	82
150	9240	Property Insurance	116,298	5.1	PTD Plant	47,006	68,894	397
151	9250	Injuries and Damages	28,083	5.1	PTD Plant	11,351	16,636	96
152	9260	Employee Pensions and Benefits	1,924,532	7.7	Payroll less A&G	1,493,504	429,759	1,269
153	9270	Franchise Requirements	1,831	5.1	PTD Plant	740	1,084	6
154	9280	Regulatory Commission Expenses	263,547	7.7	Payroll less A&G	204,522	58,852	174
155	930.1	General Advertising Expenses	-	99.0	-	-	-	-
156	930.2	Miscellaneous General Expense	46,682	7.7	Payroll less A&G	36,227	10,424	31
157	9310	Rents	-	5.1	PTD Plant	-	-	-
158		Maintenance						
159	9320	Maintenance of General Plant	0	99.0	-	-	-	-
160		Total A&G	11,852,689			9,138,633	2,705,801	8,255
161								
162		Adjustments to Operations and Maintenance Expenses:						
163		Labor-Related	77,164	7.7	Payroll less A&G	59,882	17,231	51
164		Promotion	(31,458)	1.0	Customer	(31,458)	-	-
165		Rate Case - Related	(263,547)	9.3	O&M Expenses less A&G	(90,171)	(172,804)	(572)
166		O&M - Related	(485,910)	9.3	O&M Expenses less A&G	(166,251)	(318,604)	(1,056)
167		Total Adjustments to Operations and Maintenance Expenses	(703,750)			(227,997)	(474,176)	(1,577)
168								
169		TOTAL O&M EXPENSE	20,228,963			12,017,301	8,185,280	26,402

Atmos Energy Corporation, Colorado-Kansas Division						
Kansas Jurisdiction Case No. 16-ATMG-RTS						
Test Year Ending March 31, 2015						
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	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						

Atmos Energy Corporation, Colorado-Kansas Division						
Kansas Jurisdiction Case No. 16-ATMG-RTS						
Test Year Ending March 31, 2015						
CLASSIFICATION OF PAYROLL						
	Test Year	Classif.	Classif.	Customer	Demand	Commodity
	\$	Factor	Basis	\$	\$	\$
35	Underground Storage:					
36	Operation					
37	Op., Sup., & Eng.	49,523	2.0	Demand	-	49,523
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	49,523		0	49,523	0
60	Transmission:					
61	Operation					
63	Op., Sup., & Eng.	4,252	7.3	Transmission O&M Expenses	-	4,252
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	4,252		-	4,252	-

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG-RTS							
Test Year Ending March 31, 2015							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
84							
85	Distribution:						
86	Operation						
87	Supervision & Eng.	11,199,158	7.5	Distribution O&M Expenses	1,924,567	9,247,133	27,458
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	11,199,158			1,924,567	9,247,133	27,458
110							
111	Customer Accounts						
112	Supervision	30,207,995	1.0	Customer	30,207,995	-	-
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	30,207,995			30,207,995	-	-
118							
119	Customer Service and Information						
120	Supervision	61,031	1.0	Customer	61,031	-	-
121	Customer Assistance	-	99.0				
122	Information & Instruction	-	99.0				
123	Misc. Cust. Acct. Expense	-	99.0				
124	Total Customer Service & Info Expense	61,031			61,031	-	-
125							
126	Sales						
127	Supervision	129,037	1.0	Customer	129,037	-	-
128	Demonstration & Selling	-	99.0				
129	Advertising	-	99.0				
130	Misc. Sales Expense	-	99.0				
131	Total Sales Expense	129,037			129,037	-	-

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG - RTS							
Test Year Ending March 31, 2015							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
132							
133	Administrative & General:						
134	Operation						
135	Administrative and General Salaries	41,481,512	7.7	Payroll less A&G	32,191,104	9,263,062	27,346
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	41,481,512			32,191,104	9,263,062	27,346
151							
152	Other Utility Plant Related Payroll	0	99.0		-	-	-
153							
154	TOTAL O&M EXPENSES - PAYROLL	83,132,508			64,513,734	18,563,971	54,804

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	-	99.0	-	-	-	-
4	30200	Franchises & Consents	-	99.0	-	-	-	-
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	-	99.0	-	-	-	-
12	32540	Rights of Ways	-	99.0	-	-	-	-
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-
14	33201	Field Lines	-	99.0	-	-	-	-
15	33202	Tributary Lines	-	99.0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-
17	33600	Purification Equipment	-	99.0	-	-	-	-
18								
19		Total Production Plant	0			0	0	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	99.0	-	-	-	-
24	35020	Rights of Way	9,729	2.0	Demand	-	9,729	-
25	35100	Structures and Improvements	2,028	2.0	Demand	-	2,028	-
26	35102	Compression Station Equipment	-	99.0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	-	99.0	-	-	-	-
28	35104	Other Structures	-	99.0	-	-	-	-
29	35200	Wells \ Rights of Way	25,471	2.0	Demand	-	25,471	-
30	35201	Well Construction	-	99.0	-	-	-	-
31	35202	Reservoirs	-	99.0	-	-	-	-
32	35203	Cushion Gas	-	99.0	-	-	-	-
33	35210	Leaseholds	-	99.0	-	-	-	-
34	35211	Storage Rights	-	99.0	-	-	-	-
35	35300	Pipelines	18,575	2.0	Demand	-	18,575	-
36	35400	Compressor Station Equipment	20,972	2.0	Demand	-	20,972	-
37	35500	Meas & Reg. Equipment	5,500	2.0	Demand	-	5,500	-
38	35600	Purification Equipment	-	2.0	Demand	-	-	-
39	35700	Other Equipment	-	2.0	Demand	-	-	-
40								
41		Total Storage Plant	82,274			0	82,274	0

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 16-ATMG-____-RTS								
Test Year Ending March 31, 2015								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General:						
83								
84	38900	Land & Land Rights	-	99.0	-	-	-	-
85	39000	Structures & Improvements	46,957	5.6	General Plant	21,902	24,916	139
86	39003	Improvements	38	5.6	General Plant	18	20	0
87	39004	Air Conditioning Equipment	220	5.6	General Plant	103	117	1
88	39009	Improvement to Leased Premises	1,401	5.6	General Plant	653	743	4
89	39100	Office Furniture & Equipment	31,570	5.6	General Plant	14,725	16,751	93
90	39103	Office Furn. Copiers & Type	348	5.6	General Plant	162	185	1
91	39200	Transportation Equipment	6,486	5.6	General Plant	3,025	3,442	19
92	39300	Stores Equipment	21	5.6	General Plant	10	11	0
93	39400	Tools, Shop & Garage Equipment	96,751	5.6	General Plant	45,127	51,338	286
94	39500	Laboratory Equipment	382	5.6	General Plant	178	203	1
95	39600	Power Operated Equipment	129	5.6	General Plant	60	68	0
96	39603	Ditchers	39	5.6	General Plant	18	21	0
97	39604	Backhoes	-	99.0	-	-	-	-
98	39605	Welders	16	5.6	General Plant	7	8	0
99	39700	Communication Equipment	44,726	5.6	General Plant	20,861	23,732	132
100	39701	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
101	39702	Communication Equipment - Fixed Radios	20,826	5.6	General Plant	9,714	11,050	62
102	39800	Miscellaneous Equipment	10,770	5.6	General Plant	5,024	5,715	32
103	39900	Other Tangible Property - Servers - H/W	296	5.6	General Plant	138	157	1
104	39901	Other Tangible Property - Servers - S/W	5,996	5.6	General Plant	2,797	3,182	18
105	39902	Other Tangible Property - Network - H/W	-	99.0	-	-	-	-
106	39903	Other Tang. Property - CPU	45,314	5.6	General Plant	21,136	24,044	134
107	39904	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
108	39905	Other Tang. Property - PC Hardware	-	99.0	-	-	-	-
109	39906	Other Tang. Property - PC Software	179,454	5.6	General Plant	83,702	95,221	530
110	39907	Other Tang. Property - Mainframe S/W	16,704	5.6	General Plant	7,791	8,863	49
111	39908	Other Tang. Property - Application Software	135,794	5.6	General Plant	63,338	72,055	401
112								
113								
114		Total General Plant	644,238			300,490	341,843	1,904
115								
116		TOTAL DIRECT DEPRECIATION EXPENSE	9,480,935			3,844,896	5,604,166	31,874
117								
118		Shared Services General Office:	578,725	5.1	PTD Plant	233,915	342,832	1,978
119		Shared Services Customer Support:	385,606	5.1	PTD Plant	155,858	228,430	1,318
120		Colorado-Kansas General Office:	105,485	5.1	PTD Plant	42,636	62,488	361
121								
122		TOTAL DEPRECIATION EXPENSE	10,550,751			4,277,305	6,237,916	35,530

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG-RTS							
Test Year Ending March 31, 2015							
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	410,428	7.7	Payroll less A&G	318,507	91,651	271
5:	Property Related	4,895	5.0	Gross Plant	1,951	2,928	16
6:	Public Service Commission Assessment	3,088	5.0	Gross Plant	1,231	1,847	10
7:	Other	6,866,435	5.0	Gross Plant	2,736,254	4,107,255	22,926
8:	Total Non Revenue Related:	7,284,846			3,057,942	4,203,681	23,224
9:							
10:	Revenue Related:						
11:	State Gross Receipts - Tax	0	99.0	-	-	-	-
12:	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13:	Other	0	99.0	-	-	-	-
14:	Total Revenue Related:	0			0	0	0
15:							
16:	Total Taxes, Other Than Income	7,284,846			3,057,942	4,203,681	23,224
17:							
18:	Allowance for Step Rate	(1,500)	11.0	Taxable Income	(500)	(500)	(500)
19:							
20:	Interest Expense	5,333,113	13.0	Rate Base	1,988,483	3,327,660	16,969

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 16-ATMG-____-RTS							
Test Year Ending March 31, 2015							
SUMMARY OF CLASSIFICATION							
1							
2							
3							
4		Test Year	Classif.	Classif.	Customer	Demand	Commodity
5		\$	Factor	Basis	\$	\$	\$
6							
7	Operating Revenues	57,803,256			26,713,967	30,942,155	147,134
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	20,228,963			12,017,301	8,185,260	26,402
12	Interest on Customer Deposits	2,597			2,597	0	0
13	Depreciation & Amortization	10,550,751			4,277,305	6,237,916	35,530
14	Taxes Other Than Income	7,284,846			3,057,942	4,203,681	23,224
15							
16	Total Operating Expenses	38,067,157			19,355,145	18,626,857	85,155
17							
18	Income Before Taxes	19,736,099			7,358,822	12,315,298	61,979
19							
20	Interest Expense	5,333,113			1,988,483	3,327,660	16,969
21							
22	Income Taxes:	14,402,986					
23							
24	State Income Taxes	1,008,209	7.00%		375,924	629,135	3,151
25	Federal Income Taxes	4,688,172	35.00%		1,748,045	2,925,476	14,651
26	Total Deferred Income Taxes	0			0	0	0
27	Step Rate Adjustment	(1,500)			(500)	(500)	(500)
28							
29	Total Income Taxes	5,694,881			2,123,469	3,554,111	17,301
30							
31	Net Income	14,041,218			5,235,353	8,761,187	44,678
32							
33	Total Rate Base	205,975,120			76,799,069	128,520,658	655,393
34							
35	Rate of Return	6.8169%			6.8169%	6.8169%	6.8169%

Atmos Energy Corporation, Colorado-Kansas Division						
Kansas Jurisdiction Case No. 16-ATMG-____-RTS						
Test Year Ending March 31, 2015						
CLASSIFICATION FACTORS						
			Total			
			Company	Customer	Demand	Commodity
		Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
3.5	Storage	%	100.0000%	0.0000%	61.6269%	38.3731%
3.8	Mains - Company	%	100.0000%	75.0320%	24.9680%	0.0000%
4.0	Mains - Staff	%	100.0000%	0.0000%	58.5626%	41.4374%
4.1	Mains & Services	%	100.0000%	24.4863%	75.6486%	-0.1349%
4.3	Distribution Plant	%	100.0000%	40.6698%	58.9863%	0.3439%
5.0	Gross Plant	%	100.0000%	39.8497%	59.8164%	0.3339%
5.1	PTD Plant	%	100.0000%	40.4191%	59.2392%	0.3418%
5.3	Transmission Plant	%	100.0000%	0.0000%	100.0000%	0.0000%
5.4	P, S, T & D Plant	%	100.0000%	39.9132%	59.7538%	0.3330%
5.6	General Plant	%	100.0000%	46.6428%	53.0617%	0.2956%

	Internally Generated	Values	323,980,749	129,105,359	193,793,648	1,081,742
6.0	Total Plant	%	100.0000%	39.8497%	59.8164%	0.3339%
	Internally Generated	Values	221,029,160	89,693,853	130,595,909	738,398
7.0	Net Plant	%	100.0000%	40.5801%	59.0858%	0.3341%
	Internally Generated	Values	5,987	0	5,987	0
7.3	Transmission O&M Expenses	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	6,320,854	1,086,234	5,219,123	15,497
7.5	Distribution O&M Expenses	%	100.0000%	17.1849%	82.5699%	0.2452%
	Internally Generated	Values	4,842,484	809,680	4,020,594	12,211
7.6	Distribution Operations Expenses	%	100.0000%	16.7203%	83.0275%	0.2522%
	Internally Generated	Values	41,650,996	32,322,630	9,300,909	27,458
7.7	Payroll less A&G	%	100.0000%	77.6035%	22.3306%	0.0659%
	Internally Generated	Values	20,228,963	12,017,301	8,185,260	26,402
9.1	Allocated O&M Expenses	%	100.0000%	59.4064%	40.4631%	0.1305%
	Internally Generated	Values	9,080,024	3,106,664	5,953,636	19,724
9.3	O&M Expenses less A&G	%	100.0000%	34.2143%	65.5685%	0.2172%
	Internally Generated	Values	415,323	320,457	94,579	287
10.0	Other Taxes	%	100.0000%	77.1585%	22.7724%	0.0691%
	Internally Generated	Values	3	1	1	1
11.0	Taxable Income	%	100.0000%	33.3333%	33.3333%	33.3333%
	Internally Generated	Values	4,682,666	547,613	4,024,318	10,735
11.8	Composite of Accts. 871-879 & 886-893	%	100.0000%	13.8300%	85.9407%	0.2293%
	Internally Generated	Values	134,318,872	(15,070,516)	148,519,944	869,444
12.0	Composite of Accts. 374-379	%	100.0000%	-11.2200%	110.5727%	0.6473%
	Internally Generated	Values	205,975,120	76,799,069	128,520,658	655,393
13.0	Rate Base	%	100.0000%	37.2856%	62.3962%	0.3182%
	Internally Generated	Values	7,767,512	2,404,575	5,346,868	16,068
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	30.9568%	68.8363%	0.2069%
	Internally Generated	Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

Alloupe Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 15-2716 - RTS														
Test Year Ending March 31, 2015														
ALLOCATION OF PLANTIN SERVICE														
Line No.	Acct. No.	Customer	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SOE	Urban Sales	Avn Transport	School Transport	Intermittent Transport
1		Intangible Plant												
3	3010C	Organization	27.2	PTD Plant - Customer	0									
4	3020C	Franchises & Consents	27.2	PTD Plant - Customer	15,030	12,873	1,719	20	13	7	55	129	131	34
5	3030C	Misc Intangible Plant	27.2	PTD Plant - Customer	1,588	1,257	181	2	3	1	20	14	12	4
7		Total Intangible Plant			16,618	14,230	1,900	22	14	8	105	142	145	38
9		Production Plant												
11	32520	Producing Leaseholds	99.0		0									
12	32560	Rights of Way	99.0		0									
13	3330C	Production Site Wells Equipment	99.0		0									
14	3322C	Field Lines	99.0		0									
15	3323C	Tributary Lines	99.0		0									
16	3340C	Field Inlets & Reg. Sta. Equip	99.0		0									
17	3360C	Purification Equipment	99.0		0									
18		Total Production Plant			0	0	0	0	0	0	0	0	0	0
20		Storage Plant												
23	3503C	Land	99.0		0									
24	3503C	Rights of Way	99.0		0									
25	3510C	Structures and Improvements	99.0		0									
26	3512C	Compressor Station Equipment	99.0		0									
27	3531C	Mess. & Reg. Sta. Structures	99.0		0									
28	3544C	Other Structures	99.0		0									
29	3520C	Wells \ Rights of Way	99.0		0									
30	3524C	Well Construction	99.0		0									
31	3525C	Reverberals	99.0		0									
32	3528C	Drishion Gas	99.0		0									
33	3531C	Leaseholds	99.0		0									
34	3532C	Storage Rights	99.0		0									
35	3550C	Pipelines	99.0		0									
36	3540C	Compressor Station Equipment	99.0		0									
37	3550C	Mess. & Reg. Equipment	99.0		0									
38	3560C	Purification Equipment	99.0		0									
39	3510C	Other Equipment	99.0		0									
40		Total Storage Plant			0	0	0	0	0	0	0	0	0	0
42		Transmission												
45	3650C	Land & Land Rights	99.0		0									
46	3653C	Rights of Way	99.0		0									
47	3660C	Structures & Improvements	99.0		0									
48	3670C	Mainline Cathodic Protection	99.0		0									
49	3673C	Mains - Steel	99.0		0									
50	3660C	Compressor Station Equipment	99.0		0									
51	3660C	Mess. & Reg. Equipment	99.0		0									
52	3710C	Other Equipment	99.0		0									
53		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0
55		Distribution												
57	3740C	Land & Land Rights	15.3	Distribution Plant - Cust	272,899	239,887	31,226	358	229	124	1,735	2,399	2,389	622
58	3740C	Land Rights	15.3	Distribution Plant - Cust	135,807	116,273	15,512	178	114	51	657	1,162	1,185	268
59	3750C	Structures & Improvements	2.0	IRL (1)	0	0	0	0	0	0	0	0	0	0
60	3751C	Structures & Improvements TB	99.0		0									
61	3753C	Land Rights	99.0		0									
62	3753C	Improvements	99.0		0									
63	3762C	Mainline Cathodic Protection	2.0	IRL (1)	0	0	0	0	0	0	0	0	0	0
64	3762C	Mains - Steel	2.0	IRL (1)	0	0	0	0	0	0	0	0	0	0
65	3763C	Mains - Plastic	2.0	IRL (1)	0	0	0	0	0	0	0	0	0	0
66	3763C	Mess. & Reg. Sta. Equip - General	2.0	IRL (1)	0	0	0	0	0	0	0	0	0	0
67	3763C	Mess. & Reg. Sta. Equip - City Rate	2.0	IRL (1)	0	0	0	0	0	0	0	0	0	0
68	3763C	Mess. & Reg. Sta. Equip - City Rate	2.0	IRL (1)	0	0	0	0	0	0	0	0	0	0
69	3763C	Mess. & Reg. Sta. Equip - City Rate	2.0	IRL (1)	0	0	0	0	0	0	0	0	0	0
70	3800C	Services	2.6	Meters (2)	66,873,220	65,405,028	5,020,196	28,184	15,879	38,990	539,435	91,273	111,793	21,042
71	3810C	Meters	4.0	Meter Investment (28)	21,779,976	14,797,692	5,709,263	56,519	37,342	12,683	268,448	412,886	432,661	111,070
72	3810C	Meter Installations (29)	2.0	Meter Investment (29)	26,566,493	24,423,638	4,527,193	68,981	45,976	127,609	608,216	563,821	155,360	
73	3830C	House Regulators	3.6	Small Meter Investment (30)	2,470,964	2,240,025	215,664	787	515	1,403	9,163	1,999	1,791	175
74	3840C	House Reg. Installations	3.6	Small Meter Investment (30)	209,481	189,487	18,281	67	44	112	777	119	151	15
75	3850C	Int. Mess. & Reg. Sta. Equipment	3.6	Large Meter Investment (31)	1,993,489	1,869,289	914,194	24,246	19,491	112	72,662	251,313	242,838	70,657
76	3870C	Other Prop. On Cust. Firm	4.0	Meter Investment (32)	0	0	0	0	0	0	0	0	0	0
77		Total Distribution Plant			119,897,783	101,401,028	14,451,409	279,180	119,688	59,686	820,695	1,165,420	1,266,585	340,241

Atros Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 16-AT-016 - 015														
Test Year Ending March 31, 2015														
ALLOCATION OF PLANT IN SERVICE														
79	General													
80	General													
81	880C	Land & Land Rights	27.2	PTD Plant - Customer	51,653	20,840	7,055	11	53	26	150	213	338	541
82	9300C	Structures & Improvements	27.2	PTD Plant - Customer	756,166	608,077	46,324	991	634	342	4,781	6,442	6,688	3,754
84	93001	Structures Frame	99.0		0									
85	93002	Structures Brick	99.0		0									
86	93003	Improvements	27.2	PTD Plant - Customer	811	834	70	1	1	0	4	5	5	1
87	93004	Air Conditioning Equipment	27.2	PTD Plant - Customer	3,550	3,042	408	5	2	23	30	31	6	
88	93006	Improvement to Leased Premises	27.2	PTD Plant - Customer	15,708	13,518	1,804	21	13	7	100	135	138	36
89	9310C	Office Furnitures & Equipment	26.7	Payroll less A&G - Cust	367,306	336,295	28,240	198	60	211	872	534	744	154
90	93102	Remittance Processing Equip	99.0		0									
91	93103	Office Machines	25.2	Payroll less A&G - Cust	4,061	3,709	311	2	1	1	10	6	8	2
92	9320C	Transportation Equipment	25.2	Payroll less A&G - Cust	318,160	291,873	14,484	372	52	183	756	483	645	183
93	93201	Trucks	99.0		0									
94	93202	Tractors	99.0		0									
95	9330C	Stores Equipment	27.2	PTD Plant - Customer	828	453	61	1	0	0	3	5	5	1
96	9340C	Tools, Shop & Garage Equipment	27.2	PTD Plant - Customer	1,324,669	1,135,276	151,566	2,786	1,111	600	8,375	11,394	11,977	3,023
97	9360C	Laboratory Equipment	27.2	PTD Plant - Customer	5,228	4,440	588	7	4	3	33	45	48	12
98	9360C	Power Operated Equipment	27.2	PTD Plant - Customer	17,897	15,150	1,023	13	15	8	112	152	159	40
99	93603	Ditchers	27.2	PTD Plant - Customer	4,775	4,068	546	6	4	1	30	21	42	11
100	93604	Backhoes	27.2	PTD Plant - Customer	0	0	0	0	0	0	0	0	0	0
101	93605	Welders	27.2	PTD Plant - Customer	4,368	3,061	273	3	1	1	15	20	21	3
102	9370C	Communication Equipment	25.2	Payroll less A&G - Cust	416,675	381,495	32,035	224	66	238	990	605	854	174
103	93701	Communication Equipment - Mobile Radios	25.2	Payroll less A&G - Cust	0	0	0	0	0	0	0	0	0	0
104	93702	Communication Equipment - Fixed Radios	25.2	Payroll less A&G - Cust	294,616	177,854	14,919	104	32	111	461	282	395	81
105	9380C	Miscellaneous Equipment	27.2	PTD Plant - Customer	65,167	55,018	7,468	36	26	30	623	519	510	149
106	9390C	Other Tangible Property	27.2	PTD Plant - Customer	1,660	1,423	180	2	1	1	10	14	15	4
107	93901	Other Tangible Property - Servers - HW	27.2	PTD Plant - Customer	16,981	14,537	1,491	22	14	8	107	145	148	39
108	93902	Other Tangible Property - Servers - SW	27.2	PTD Plant - Customer	25,748	23,057	2,596	34	22	14	161	221	225	58
109	93903	Other Tangible Property - Networks - HW	27.2	PTD Plant - Customer	132,169	120,848	14,656	168	107	66	810	1,098	1,120	282
110	93904	Other Tang. Property - CPU	99.0		0									
111	93905	Other Tangible Property - MP - hardware	99.0		0									
112	93906	Other Tang. Property - PC Hardware	27.2	PTD Plant - Customer	807,982	435,027	55,000	665	425	230	3,209	4,351	4,437	1,158
113	93907	Other Tang. Property - PC Software	27.2	PTD Plant - Customer	47,146	40,483	3,406	82	40	21	360	403	413	105
114	93908	Other Tang. Property - Mainframe S/W	27.2	PTD Plant - Customer	354,092	320,189	43,950	503	322	174	2,429	3,292	3,337	878
115	93909	Other Tang. Property - Application Software	99.0		0									
116	93924	Other Tang. Property - General Startup Costs	99.0		0									
117														
118	Total General Plant													
119	TOTAL DIRECT PLANT													
120					126,884,822	109,499,928	14,938,866	284,266	121,740	85,866	849,194	1,298,830	1,298,817	348,507
121														
122	Shared Services General Office				3,172,485	2,694,890	396,457	4,107	2,627	1,418	19,808	26,853	27,381	7,144
123	Shared Services Customer Support				2,990,846	2,211,610	396,289	3,832	2,164	1,589	15,915	22,116	23,654	6,654
124	Colorado-Kansas General Office				899,037	341,927	45,860	923	335	181	2,823	3,420	3,458	930
125														
126	TOTAL PLANT IN SERVICE - CUSTOMER				130,696,603	113,733,265	15,634,340	392,280	127,842	98,654	873,842	1,346,728	1,332,341	362,445

Alamos Energy Corporation, Colorado Franchise Division													
Recent Jurisdiction Case No. 18-17405 - ARS													
Test Year Ending March 31, 2015													
ALLOCATION OF PLANT IN SERVICE													
Demand													
Line No.	Asset No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	School Sales	Industrial Sales	SSS	Infection Sales	Firm Transport	Suburb Transport	Interurbans Transport
127	Intangible Plant												
129	3010C	Organization	27.4 PTD Plant - Demand	0	0	0	0	0	0	0	0	0	0
130	3020C	Franchises & Consents	27.4 PTD Plant - Demand	22,613	24,071	4,370	28	35	1	901	1,201	380	994
131	3090C	Other Intangible Plant	27.4 PTD Plant - Demand	3,221	1,484	484	6	4	0	95	127	40	105
133	Total Intangible Plant												
133				24,334	15,555	4,854	34	39	1	996	1,327	420	1,099
139	Production Plant												
139	3200C	Producing Leaseholds	99.0	0	0	0	0	0	0	0	0	0	0
139	3250C	Rights of Way	99.0	0	0	0	0	0	0	0	0	0	0
139	3310C	Production Gas Well Equipment	99.0	0	0	0	0	0	0	0	0	0	0
140	3311C	Field Lines	99.0	0	0	0	0	0	0	0	0	0	0
141	3322C	Tributary Lines	99.0	0	0	0	0	0	0	0	0	0	0
142	3340C	Field Meas. & Reg. Sta. Equip.	99.0	0	0	0	0	0	0	0	0	0	0
143	3340C	Purification Equipment	99.0	0	0	0	0	0	0	0	0	0	0
144	Total Production Plant												
144				0	0	0	0	0	0	0	0	0	0
145	Storage Plant												
145	3020C	Land	3.1 Peak Month (Sales) (10)	49,264	27,219	11,589	162	93	1	136	0	0	0
150	3510C	Rights of Way	3.1 Peak Month (Sales) (10)	508,995	430,701	125,774	1,762	1,077	21	2,597	0	0	0
151	3510C	Structures and Improvements	3.1 Peak Month (Sales) (10)	102,913	77,818	24,200	319	195	4	288	0	0	0
153	3512C	Compressor Station Equipment	99.0	0	0	0	0	0	0	0	0	0	0
154	3524C	Meas. & Reg. Sta. Structures	99.0	0	0	0	0	0	0	0	0	0	0
154	3514C	Other Structures	99.0	0	0	0	0	0	0	0	0	0	0
155	3520C	Wells (Rights of Way)	3.1 Peak Month (Sales) (10)	1,336,445	938,031	280,726	4,830	2,341	45	2,472	0	0	0
156	3523C	Well Construction	99.0	0	0	0	0	0	0	0	0	0	0
157	3523C	Reservoirs	3.1 Peak Month (Sales) (10)	26,258	27,649	5,545	113	68	0	100	0	0	0
158	3523C	Cushion Gas	99.0	0	0	0	0	0	0	0	0	0	0
159	3523C	Leaseholds	99.0	0	0	0	0	0	0	0	0	0	0
160	3523C	Storage Rights	99.0	0	0	0	0	0	0	0	0	0	0
161	3530C	Pipelines	3.1 Peak Month (Sales) (10)	1,136,747	627,258	281,771	5,712	1,269	44	3,265	0	0	0
162	3540C	Compressor Station Equipment	3.1 Peak Month (Sales) (10)	2,279,547	2,725,694	535,992	7,082	4,815	84	6,400	0	0	0
163	3550C	Meas. & Reg. Equipment	3.1 Peak Month (Sales) (10)	220,011	166,556	51,731	682	417	8	618	0	0	0
164	3550C	Purification Equipment	3.1 Peak Month (Sales) (10)	289,382	252,255	49,008	393	246	11	315	0	0	0
165	3570C	Other Equipment	3.1 Peak Month (Sales) (10)	153,321	14,372	29,467	388	197	5	392	0	0	0
168	Total Storage Plant												
167				6,109,602	4,621,147	1,435,616	18,224	11,559	224	17,343	0	0	0
168	Transmission												
170	3600C	Land & Land Rights	3.3 Peak Month less Interruption, SSS, Irrigation (11)	4,761	3,214	998	13	8	0	215	0	71	211
172	3660C	Rights of Way	99.0	0	0	0	0	0	0	0	0	0	0
173	3660C	Structures & Improvements	99.0	0	0	0	0	0	0	0	0	0	0
174	3670C	Mainline Cathodic Protection	3.3 Peak Month less Interruption, SSS, Irrigation (11)	1,511,139	1,019,896	316,775	5,173	2,350	0	77,457	22,063	87,274	6,224
175	3671C	Mainline Sewer	3.3 Peak Month less Interruption, SSS, Irrigation (11)	338,979	314,275	29,243	367	236	0	7,213	1,094	6,284	5,282
176	3680C	Compressor Station Equipment	99.0	0	0	0	0	0	0	0	0	0	0
177	3680C	Meas. & Reg. Equipment	3.3 Peak Month less Interruption, SSS, Irrigation (11)	148,891	100,489	31,211	411	251	0	7,672	1,277	6,528	5,628
178	3710C	Other Equipment	99.0	0	0	0	0	0	0	0	0	0	0
179	Total Transmission Plant												
180				1,804,770	1,218,078	378,327	4,984	1,046	0	0	82,998	26,994	83,327
181	Distribution												
181	3740C	Land & Land Rights	15.4 Distribution Plant - Demand	395,799	292,692	78,598	1,039	607	12	18,454	11,598	6,840	17,875
185	3742C	Land Rights	15.4 Distribution Plant - Demand	156,680	125,647	39,023	514	317	6	8,158	10,793	3,399	8,881
186	3750C	Structures & Improvements	3.5 NCP (14)	152,580	97,941	80,290	289	268	5	5,831	8,323	2,689	5,996
187	3751C	Structures & Improvements T.B.	99.0	0	0	0	0	0	0	0	0	0	0
188	3754C	Land Rights	99.0	0	0	0	0	0	0	0	0	0	0
189	3753C	Improvements	99.0	0	0	0	0	0	0	0	0	0	0
190	3760C	Mainline Cathodic Protection	3.5 NCP (14)	11,819,797	7,627,891	2,319,430	10,659	18,824	361	484,743	217,892	201,037	327,992
191	3763C	Mainline Steel	3.5 NCP (14)	37,006,641	36,418,133	11,311,253	249,623	91,796	7,764	3,364,104	5,110,762	988,220	2,276,280
192	3762C	Mainline Plastic	3.5 NCP (14)	84,668,726	60,478,220	16,786,248	247,477	132,442	2,028	9,925,975	5,165,922	1,636,100	4,275,423
193	3760C	Meas. & Reg. Sta. Equip. - General	3.5 NCP (14)	5,434,231	3,472,439	1,078,693	14,211	8,724	168	225,444	296,647	93,991	245,511
194	3760C	Meas. & Reg. Sta. Equip. - City Gate	3.5 NCP (14)	1,408,498	920,036	278,567	3,685	1,169	44	66,424	76,679	24,948	64,627
195	3760C	Meas. & Reg. Sta. Equipment	3.5 NCP (14)	14,851	9,487	2,947	39	24	0	816	810	257	671
196	3800C	Services	99.0	0	0	0	0	0	0	0	0	0	0
197	3810C	Meters	99.0	0	0	0	0	0	0	0	0	0	0
198	3820C	Water Installations	99.0	0	0	0	0	0	0	0	0	0	0
199	3830C	House Regulators	99.0	0	0	0	0	0	0	0	0	0	0
200	3840C	House Reg. Installations	99.0	0	0	0	0	0	0	0	0	0	0
201	3850C	Ind. Meas. & Reg. Sta. Equipment	99.0	0	0	0	0	0	0	0	0	0	0
202	3870C	Other Firm On-Cust. Firm	3.5 NCP (14)	617,864	284,215	121,597	1,615	995	19	15,052	39,716	10,678	27,904
203	Total Distribution Plant												
204				171,588,089	109,817,427	34,046,621	448,555	276,909	5,309	7,115,871	9,389,280	2,968,448	7,749,251

Xcel Energy Corporation, Colorado-Kansas Division												
Report Identification: Case No. 24-1574C - P-R												
Test Year Ending March 31, 2025												
ALLOCATION OF PLANT IN SERVICE												
General												
205	207	208	209	210	211	212	213	214	215	216	217	218
209	210	211	212	213	214	215	216	217	218	219	220	221
220	221	222	223	224	225	226	227	228	229	230	231	232
231	232	233	234	235	236	237	238	239	240	241	242	243
242	243	244	245	246	247	248	249	250	251	252	253	254
253	254	255	256	257	258	259	260	261	262	263	264	265
264	265	266	267	268	269	270	271	272	273	274	275	276
275	276	277	278	279	280	281	282	283	284	285	286	287
286	287	288	289	290	291	292	293	294	295	296	297	298
297	298	299	300	301	302	303	304	305	306	307	308	309
308	309	310	311	312	313	314	315	316	317	318	319	320
319	320	321	322	323	324	325	326	327	328	329	330	331
330	331	332	333	334	335	336	337	338	339	340	341	342
341	342	343	344	345	346	347	348	349	350	351	352	353
352	353	354	355	356	357	358	359	360	361	362	363	364
363	364	365	366	367	368	369	370	371	372	373	374	375
374	375	376	377	378	379	380	381	382	383	384	385	386
385	386	387	388	389	390	391	392	393	394	395	396	397
396	397	398	399	400	401	402	403	404	405	406	407	408
407	408	409	410	411	412	413	414	415	416	417	418	419
418	419	420	421	422	423	424	425	426	427	428	429	430
429	430	431	432	433	434	435	436	437	438	439	440	441
440	441	442	443	444	445	446	447	448	449	450	451	452
451	452	453	454	455	456	457	458	459	460	461	462	463
462	463	464	465	466	467	468	469	470	471	472	473	474
473	474	475	476	477	478	479	480	481	482	483	484	485
484	485	486	487	488	489	490	491	492	493	494	495	496
495	496	497	498	499	500	501	502	503	504	505	506	507
506	507	508	509	510	511	512	513	514	515	516	517	518
517	518	519	520	521	522	523	524	525	526	527	528	529
528	529	530	531	532	533	534	535	536	537	538	539	540
539	540	541	542	543	544	545	546	547	548	549	550	551
550	551	552	553	554	555	556	557	558	559	560	561	562
561	562	563	564	565	566	567	568	569	570	571	572	573
572	573	574	575	576	577	578	579	580	581	582	583	584
583	584	585	586	587	588	589	590	591	592	593	594	595
594	595	596	597	598	599	600	601	602	603	604	605	606
605	606	607	608	609	610	611	612	613	614	615	616	617
616	617	618	619	620	621	622	623	624	625	626	627	628
627	628	629	630	631	632	633	634	635	636	637	638	639
638	639	640	641	642	643	644	645	646	647	648	649	650
649	650	651	652	653	654	655	656	657	658	659	660	661
660	661	662	663	664	665	666	667	668	669	670	671	672
671	672	673	674	675	676	677	678	679	680	681	682	683
682	683	684	685	686	687	688	689	690	691	692	693	694
693	694	695	696	697	698	699	700	701	702	703	704	705
704	705	706	707	708	709	710	711	712	713	714	715	716
715	716	717	718	719	720	721	722	723	724	725	726	727
726	727	728	729	730	731	732	733	734	735	736	737	738
737	738	739	740	741	742	743	744	745	746	747	748	749
748	749	750	751	752	753	754	755	756	757	758	759	760
759	760	761	762	763	764	765	766	767	768	769	770	771
770	771	772	773	774	775	776	777	778	779	780	781	782
781	782	783	784	785	786	787	788	789	790	791	792	793
792	793	794	795	796	797	798	799	800	801	802	803	804
803	804	805	806	807	808	809	810	811	812	813	814	815
814	815	816	817	818	819	820	821	822	823	824	825	826
825	826	827	828	829	830	831	832	833	834	835	836	837
836	837	838	839	840	841	842	843	844	845	846	847	848
847	848	849	850	851	852	853	854	855	856	857	858	859
858	859	860	861	862	863	864	865	866	867	868	869	870
869	870	871	872	873	874	875	876	877	878	879	880	881
880	881	882	883	884	885	886	887	888	889	890	891	892
891	892	893	894	895	896	897	898	899	900	901	902	903
902	903	904	905	906	907	908	909	910	911	912	913	914
913	914	915	916	917	918	919	920	921	922	923	924	925
924	925	926	927	928	929	930	931	932	933	934	935	936
935	936	937	938	939	940	941	942	943	944	945	946	947
946	947	948	949	950	951	952	953	954	955	956	957	958
957	958	959	960	961	962	963	964	965	966	967	968	969
968	969	970	971	972	973	974	975	976	977	978	979	980
979	980	981	982	983	984	985	986	987	988	989	990	991
990	991	992	993	994	995	996	997	998	999	1000	1001	1002
1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013
1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024
1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035
1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046
1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057
1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068
1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079
1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090
1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101
1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112
1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123
1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134
1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145
1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156
1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167
1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178
1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189
1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200
1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211
1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222
1221	1222	1223	1224	1225	1226	1227	1228	1229	1230	1231	1232	1233
1232	1233	1234	1235	1236	1237	1238	1239	1240	1241	1242	1243	1244
1243	1244	1245	1246	1247	1248	1249	1250</					

Sotomayor Energy Corporation, Colorado Rockies Division													
Kansas Jurisdiction Case No. 18-0765 - PHR													
Test Year Ending March 31, 2015													
ALLOCATION OF PLANT IN SERVICE													
Commodity													
Line No.	Asset No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	School Sales	Industrial Sales	SGS	Injection Sales	Firm Transport	School Transport	Intermittent Transport
254	Intangible Plant												
255	2010C		27.6 PTD Plant - Commodity	0									
256	2020C		27.6 PTD Plant - Commodity	137	75	23	0	0	0	6	10	2	12
257	2030C		Misc Intangible Plant	1A	8	2	0	0	0	2	1	0	1
259	Total Intangible Plant			140	80	25	0	0	0	7	11	2	13
260	Production Plant												
261	2220C		Producing Leaseholds	0									
262	2230C		Rights of Way	0									
263	2240C		Production Gas Well Equipment	0									
264	2250C		Field Lines	0									
265	2260C		Tributary Lines	0									
266	2270C		Prod. Meas. & Reg. Sto. Equip.	0									
267	2280C		Purification Equipment	0									
270	Total Production Plant			0	0	0	0	0	0	0	0	0	0
271	Storage Plant												
272	2300C		Land	0									
273	2310C		Rights of Way	0									
274	2320C		Structures and Improvements	0									
275	2330C		Compressor Station Equipment	0									
276	2340C		Misc. & Reg. Sto. Structures	0									
277	2350C		Other Structures	0									
278	2360C		Wells (Rights of Way)	0									
279	2370C		Well Construction	0									
280	2380C		Reverbits	0									
281	2390C		Cushion Dies	0									
282	2400C		Leaseholds	0									
283	2410C		Storage Rights	0									
284	2420C		Pipeline	0									
285	2430C		Compressor Station Equipment	0									
286	2440C		Misc. & Reg. Equip.	0									
287	2450C		Purification Equipment	0									
288	2460C		Other Equipment	0									
289	Total Storage Plant			0	0	0	0	0	0	0	0	0	0
290	Transmission												
291	2500C		Land & Land Rights	0									
292	2510C		Rights of Way	0									
293	2520C		Structures & Improvements	0									
294	2530C		Mains Cathodic Protection	0									
295	2540C		Mains Steel	0									
296	2550C		Compressor Station Equipment	0									
297	2560C		Misc. & Reg. Equipment	0									
298	2570C		Other Equipment	0									
299	Total Transmission Plant			0	0	0	0	0	0	0	0	0	0
300	Distribution												
301	2740C		Land & Land Rights	2,907	1,319	427	5	5	0	109	381	40	221
302	2742C		Land Rights	1,147	658	212	3	2	0	54	80	20	110
303	2750C		Structures & Improvements	0									
304	2752C		Structures & Improvements I.S.	0									
305	2754C		Land Rights	0									
306	2756C		Improvements	0									
307	2758C		Mains Cathodic Protection	0									
308	2760C		Mains Steel	0									
309	2762C		Mains Plastic	0									
310	2764C		Misc. & Reg. Equip. - General	0									
311	2766C		Misc. & Reg. Equip. - City Rate	936,875	589,862	284,456	2,362	3,852	11	47,033	70,284	17,268	85,472
312	2768C		Misc. & Reg. Equip.	1,0									
313	2800C		Services	0									
314	2810C		Meters	0									
315	2820C		Meter Installations	0									
316	2830C		House Regulators	0									
317	2840C		House Reg Installations	0									
318	2850C		Prod. Meas. & Reg. Sto. Equipment	0									
319	2860C		Other Prod. on Cust. Prem.	0									
320	Total Distribution Plant			1,000,825	571,917	345,084	2,870	1,652	11	47,195	78,595	17,419	95,803

Alamos Energy Corporation, Colorado-Gas Division													
Kansas Jurisdiction Case No. 16-1745 - 478													
Tax Year Ending March 31, 2015													
ALLOCATION OF PLANT IN SERVICE													
Total Plant in Service													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	School Sales	Industrial Sales	ROC	Injection Sales	Fin. Transport	General Transport	Interpretive Transport
187	Intangible Plant:												
188	3010C	Organization		0									
189	3020C	Franchises & Consents		37,160	37,017	6,113	78	48	7	1,004	1,339	513	1,040
190	3030C	Misc Intangible Plant		3,918	2,448	664	8	5	1	308	161	54	330
191	Total Intangible Plant:												
192				41,078	39,465	6,777	86	53	8	1,312	1,480	568	1,370
193	Production Plant:												
194	3220C	Producing Leaseholds		0									
195	3250C	Rights of Way		0									
196	3310C	Production Gas Wells Equipment		0									
197	3321C	Field Lines		0									
198	3322C	Tributary Lines		0									
199	3340C	Road Mats, & Reg. Sta. Equip		0									
200	3350C	Purification Equipment		0									
201	Total Production Plant												
202				0	0	0	0	0	0	0	0	0	0
203	Storage Plant:												
204	3501C	Land		49,169	37,219	11,990	151	91	1	318			
205	3510C	Rights of Way		568,955	430,708	338,774	1,762	1,072	11	2,597			
206	3511C	Structures and Improvements		102,923	77,818	24,200	119	185	4	389			
207	3512C	Compressor Station Equipment		0									
208	3513C	Mess. & Reg. Sta. Equipment		0									
209	3514C	Other Structures		0									
210	3520C	Wells & Rights of Way		1,286,645	896,081	390,724	8,820	2,341	45	1,472			
211	3521C	Well Construction		0									
212	3522C	Reservoirs		36,618	27,643	8,586	113	69	1	439			
213	3523C	Cashion Gas		0									
214	3524C	Leaseholds		0									
215	3525C	Storage Rights		0									
216	3530C	Pipelines		1,108,292	807,168	281,771	2,711	2,169	44	1,665			
217	3540C	Compressor Station Equipment		2,279,647	1,725,694	555,892	7,062	4,315	84	6,400			
218	3550C	Mess. & Reg. Equipment		230,011	166,256	51,731	682	417	8	614			
219	3560C	Purification Equipment		286,862	158,215	87,628	899	546	11	810			
220	3570C	Other Equipment		126,822	94,879	38,497	348	237	5	323			
221	Total Storage Plant												
222				6,105,602	4,652,147	1,435,616	18,914	11,598	224	17,143	0	0	0
223	Transmission:												
224	3600C	Land & Land Rights		4,761	3,214	998	13	8			745	71	212
225	3610C	Rights of Way		0									
226	3620C	Structures and Improvements		0									
227	3670C	Metal Cathodic Protection		1,511,139	1,019,898	216,775	4,173	2,590		77,867	21,609	67,214	
228	3671C	Metal - Steel		19,979	14,475	29,443	147	236		7,213	1,094	6,282	
229	3690C	Compressor Station Equipment		0									
230	3691C	Mess. & Reg. Equipment		148,891	100,489	31,211	411	251		7,672	2,227	6,628	
231	3710C	Other Equipment		0									
232	Total Transmission Plant												
233				1,804,770	1,218,073	378,327	4,964	3,046	0	0	82,998	28,994	80,347
234	Distribution:												
235	3740C	Land & Land Rights		671,003	488,058	110,188	1,308	871	136	18,244	24,119	3,268	18,718
236	3741C	Land Rights		333,434	242,878	54,754	695	433	68	3,068	11,985	4,604	9,302
237	3750C	Structures and Improvements		162,685	97,541	30,296	389	246	5	6,342	8,233	7,679	6,896
238	3751C	Structures & Improvements T&E		0									
239	3752C	Land Rights		0									
240	3753C	Improvements		0									
241	3760C	Metal Cathodic Protection		11,899,797	7,987,891	2,219,495	30,519	18,634	367	484,743	637,964	203,277	237,881
242	3761C	Metal - Steel		97,005,841	36,418,153	11,311,258	249,025	151,796	1,784	2,864,104	3,120,763	889,219	2,274,330
243	3762C	Metal - Plastic		46,668,726	30,478,220	10,784,216	247,477	152,441	2,039	3,925,975	5,105,022	1,636,100	4,475,423
244	3763C	Mess. & Reg. Equip. - General		5,436,231	3,472,889	1,078,001	24,211	8,754	138	225,444	296,647	99,982	245,611
245	3764C	Mess. & Reg. Equip. - City Gas		2,426,276	1,489,978	465,991	6,045	3,714	52	105,658	145,773	42,717	159,093
246	3765C	Mess. & Reg. Sta. Equipment		14,681	9,467	2,947	39	24	0	618	810	227	671
247	3766C	Services		86,873,230	61,405,018	3,020,158	28,204	15,878	38,969	159,485	92,273	111,753	11,043
248	3810C	Meters		21,776,878	16,787,892	3,709,229	36,519	37,241	12,889	268,428	412,688	412,882	111,070
249	3820C	Meter Installations		26,366,928	20,451,668	4,337,128	68,981	69,978	2,658	327,618	509,216	509,911	135,560
250	3830C	House Regulators		2,470,944	1,430,025	215,864	787	518	1,033	3,163	1,499	1,791	176
251	3840C	House Reg. Installations		209,481	183,897	15,181	67	44	122	777	139	152	15
252	3850C	Mess. & Reg. Sta. Equipment		1,591,249	1,043,688	326,066	30,449	20,449	18	75,693	254,319	223,518	70,447
253	3870C	Other Prop. On Cust. Firm		817,451	584,215	112,997	1,616	975	19	24,823	39,716	10,678	27,994
254	Total Distribution Plant												
255				292,456,195	211,690,373	48,883,124	80,054	397,944	58,905	7,883,764	10,707,275	4,249,462	8,185,294

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATV-0000-000												
Test Year Ending March 31, 2015												
ALLOCATION OF PLANT IN SERVICE												
457 General:												
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459	2800	Land & Lease Rights	153,636	110,698	25,091	318	498	31	4,124	5,497	5,000	4,471
461	3000	Structures & Improvements	1,670,615	1,360,147	309,737	3,005	5,432	377	50,563	67,425	35,007	62,850
462	3600	Structures Frame	0	0	0	0	0	0	0	0	0	0
463	3900	Structures Brick	0	0	0	0	0	0	0	0	0	0
464	3003	Improvements	1,213	1,100	249	3	3	0	41	55	21	42
465	3904	Air Conditioning Equipment	8,762	6,985	1,445	18	11	2	237	317	121	246
466	3800	Improvement to Leased Premises	39,013	28,864	6,417	61	51	8	1,054	1,406	639	1,081
467	3910	Office Furniture & Equipment	473,311	404,016	49,276	475	231	234	3,245	6,314	2,575	4,968
468	39102	Terminals Processing Equip	0	0	0	0	0	0	0	0	0	0
469	39103	Office Machines	5,120	4,455	543	5	3	2	58	70	28	55
470	3920	Transportation Equipment	410,368	350,288	42,723	413	200	185	4,547	5,483	2,312	4,297
471	39201	Trucks	0	0	0	0	0	0	0	0	0	0
472	39202	Trailers	0	0	0	0	0	0	0	0	0	0
473	3930	Stores Equipment	1,804	951	215	3	2	0	35	47	18	37
474	3940	Tool, Shop & Garage Equipment	3,277,075	2,382,547	539,054	6,841	4,260	660	88,973	118,105	35,276	91,754
475	3950	Laboratory Equipment	12,893	9,903	2,227	17	17	3	365	446	179	351
476	3960	Power Generated Equipment	43,784	31,756	1,194	91	57	9	1,181	1,576	604	1,224
477	39603	Ditchers	11,814	8,590	1,043	25	15	2	319	426	163	291
478	39604	Backhoes	0	0	0	0	0	0	0	0	0	0
479	39605	Welders	5,806	4,285	978	12	8	1	151	212	81	145
480	3970	Communication Equipment	536,828	438,319	55,885	538	261	243	5,950	7,174	2,921	5,623
481	39703	Communication Equipment - Mobile Radios	0	0	0	0	0	0	0	0	0	0
482	39702	Communication Equipment - Fixed Radios	250,007	213,495	26,028	251	122	113	2,770	3,340	1,340	2,618
483	3980	Miscellaneous Equipment	161,477	117,399	26,562	327	219	32	4,366	5,820	2,211	4,211
484	3990	Other Tangible Property	4,104	2,987	676	9	5	1	111	148	57	115
485	39901	Other Tangible Property - Servers - HW	21,983	30,208	8,003	88	55	6	1,194	1,611	680	1,179
486	39902	Other Tangible Property - Servers - SW	29,702	46,313	10,473	155	83	13	2,732	3,295	886	1,264
487	39903	Other Tangible Property - Network - HW	317,100	230,543	62,161	662	412	64	8,671	11,428	4,445	6,873
488	39904	Other Tang. Property - CPU	0	0	0	0	0	0	0	0	0	0
489	39905	Other Tangible Property - I/P - Hardware	0	0	0	0	0	0	0	0	0	0
490	39906	Other Tang. Property - PC Hardware	1,255,798	913,029	205,571	2,621	1,632	253	33,842	45,299	17,250	35,161
491	39907	Other Tang. Property - PC Software	116,891	84,981	19,228	246	157	24	3,159	4,213	1,616	3,272
492	39908	Other Tang. Property - Mainframe S/W	950,475	690,883	156,314	1,304	1,235	291	25,624	34,243	13,123	26,608
493	39909	Other Tang. Property - Justification Software	0	0	0	0	0	0	0	0	0	0
494	39910	Other Tang. Property - General Startup Costs	0	0	0	0	0	0	0	0	0	0
495			0	0	0	0	0	0	0	0	0	0
496		Total General Plant	10,012,969	7,481,376	1,845,805	10,083	11,655	2,435	243,896	323,848	124,297	190,995
497			0	0	0	0	0	0	0	0	0	0
498		TOTAL DIRECT PLANT	310,850,211	224,992,083	52,049,683	679,121	424,237	61,674	8,245,913	11,124,602	4,491,321	6,917,797
499			0	0	0	0	0	0	0	0	0	0
500		Shared Services-General Offices	7,780,511	5,983,890	1,174,910	16,179	10,075	1,560	209,481	279,330	107,081	217,004
501		Shared Services-Customer Support	8,384,078	6,491,410	1,090,132	13,256	8,395	1,385	173,548	230,382	89,202	178,744
502		Colorado-Kansas General Offices	987,149	717,764	161,395	2,081	1,383	189	26,683	35,981	13,840	27,642
503			0	0	0	0	0	0	0	0	0	0
504		TOTAL PLANT IN SERVICE	325,871,995	235,948,097	54,537,071	704,687	443,919	84,817	8,654,626	11,669,934	4,610,244	8,941,145

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Instruction Code No. 16-ATW6 - RFS												
Test Year Ending March 31, 2015												
ALLOCATION OF RESERVE FOR DEPRECIATION												
78												
81	General											
82	38800	Land & Land Rights	99.0	0								
83	39000	Structures & Improvements	23.2 General Plant - Cust	153,922	134,428	16,003	169	100	75	804	1,014	1,058
84	39030	Improvements	23.2 General Plant - Cust	219	191	23	0	0	0	1	1	2
85	39040	Air Conditioning Equipment	23.2 General Plant - Cust	355	310	37	0	0	0	2	2	3
86	39080	Improvement to Leased Premises	23.2 General Plant - Cust	8,380	7,153	852	9	5	4	43	54	56
87	39100	Office Furniture & Equipment	23.2 General Plant - Cust	98,038	83,875	9,885	105	62	47	502	633	660
88	39130	Remittance Processing Equip.	23.2 General Plant - Cust	636	553	66	1	0	0	3	4	4
89	39200	Transportation Equipment	23.2 General Plant - Cust	116,781	101,991	12,147	128	76	57	610	770	802
90	39300	Stones Equipment	23.2 General Plant - Cust	357	312	37	0	0	0	2	2	3
91	39400	Tools & Shop Equipment	23.2 General Plant - Cust	350,948	481,171	37,233	604	353	266	2,878	3,530	3,781
92	39500	Laboratory Equipment	23.2 General Plant - Cust	2,846	2,486	236	3	2	1	15	19	20
93	39600	Power Operated Equipment	23.2 General Plant - Cust	(50,379)	(43,988)	(5,288)	(35)	(33)	(25)	(263)	(322)	(346)
94	39630	Ditchers	23.2 General Plant - Cust	(15,063)	(13,156)	(1,566)	(17)	(10)	(7)	(79)	(99)	(103)
95	39640	Backhoes	23.2 General Plant - Cust	(8,133)	(7,022)	(843)	(6)	(4)	(3)	(38)	(49)	(51)
96	39650	Welders	23.2 General Plant - Cust	(6,155)	(7,104)	(848)	(9)	(5)	(4)	(42)	(56)	(59)
97	39700	Communication Equipment	23.2 General Plant - Cust	91,686	80,074	9,333	100	80	43	478	604	650
98	39710	Communication Equipment - Mobile Radios	23.2 General Plant - Cust	0	0	0	0	0	0	0	0	0
99	39720	Communication Equipment - Fixed Radios	23.2 General Plant - Cust	20,248	17,684	2,109	21	13	10	106	133	138
100	39730	Communication Equip. - Telemetry	99.0	0	0	0	0	0	0	0	0	0
101	39800	Welding Equipment	23.2 General Plant - Cust	4,868	4,249	508	5	3	2	25	32	33
102	39900	Other Tangible Property	23.2 General Plant - Cust	118	121	14	0	0	0	1	1	0
103	39910	Other Tangible Property - Servers - R/W	23.2 General Plant - Cust	11,232	9,809	1,168	11	7	5	59	74	77
104	39920	Other Tangible Property - Servers - S/W	23.2 General Plant - Cust	29,732	25,949	3,089	33	19	14	155	196	204
105	39930	Other Tangible Property - Network - R/W	23.2 General Plant - Cust	87,976	79,884	9,147	96	57	43	460	580	604
106	39980	Other Tangible Property - NF - Hardware	99.0	0	0	0	0	0	0	0	0	0
107	39960	Other Tang. Property - PC Hardware	23.2 General Plant - Cust	245,667	214,584	25,482	269	160	120	1,283	1,619	1,688
108	39970	Other Tang. Property - PC Software	23.2 General Plant - Cust	43,251	39,049	3,548	36	22	16	174	219	234
109	39980	Other Tang. Property - Application Software	23.2 General Plant - Cust	236,048	208,153	24,542	259	154	115	1,233	1,555	1,622
110		Retirement Work in Progress	15.2 Distribution Plant - Cust	(304,249)	(290,739)	(14,814)	(399)	(238)	(138)	(1,924)	(2,608)	(2,659)
111												
112		Total General Plant		1,277,117	1,120,330	129,602	1,338	774	632	6,436	7,812	8,206
113												
114		TOTAL DIRECT RESERVE FOR DEPRECIATION		38,040,520	32,628,661	4,336,151	49,525	31,599	17,283	236,789	322,842	329,540
115												
116		Shared Services General Office	27.2 PTD Plant - Customer	1,939,830	221,971	1,662,538	1,627	1,627	879	12,365	16,638	16,956
117		Shared Services Customer Support	27.2 PTD Plant - Customer	818,488	701,491	93,656	1,073	686	371	3,175	7,016	7,154
118		Colorado-Kansas General Office	27.2 PTD Plant - Customer	203,868	174,778	29,328	267	171	92	1,289	1,748	1,867
119												
120		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER		41,002,756	35,167,465	4,675,205	53,408	34,062	18,615	257,819	348,354	355,431

Alamos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-AT&S - RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF RESERVE FOR DEPRECIATION													
Demand													
Line No.	Asset No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
121			Intangible Plant										
122	30100	27.4	PTD Plant - Demand	(14,810)	(9,467)	(2,940)	(89)	(24)	(0)	(608)	(903)	(254)	(660)
124	30200	27.4	PTD Plant - Demand	8,907	5,684	1,768	23	14	0	365	486	154	402
125	30300	27.4	PTD Plant - Demand	(5,972)	(3,817)	(1,189)	(16)	(10)	(0)	(245)	(326)	(103)	(270)
126			Total Intangible Plant	(11,875)	(7,599)	(2,361)	(82)	(20)	(0)	(488)	(743)	(203)	(528)
127			Production Plant										
128			Producing Leaseholds	0	0	0	0	0	0	0	0	0	0
129	32540	99.0	Rights of Way	0	0	0	0	0	0	0	0	0	0
130	33100	99.0	Production Sha Wells Equipment	0	0	0	0	0	0	0	0	0	0
131	33210	99.0	Field Lines	0	0	0	0	0	0	0	0	0	0
132	33220	99.0	Tributary Lines	0	0	0	0	0	0	0	0	0	0
133	33400	99.0	Field Mess & Reg. Sta. Equip	0	0	0	0	0	0	0	0	0	0
134	33600	99.0	Purification Equipment	0	0	0	0	0	0	0	0	0	0
135			Total Production Plant	0	0	0	0	0	0	0	0	0	0
140			Storage Plant										
141			Land	0	0	0	0	0	0	0	0	0	0
142	35010	99.0	Rights of Way	487,820	231,293	102,898	1,356	528	16	1,229			
143	35100	3.1	Peak Month (Sales) (10)	87,812	66,477	20,647	272	166	3	247			
144	35120	99.0	Structures and Improvements	0	0	0	0	0	0	0	0	0	0
145	35130	99.0	Mess & Reg. Sta. Structures	0	0	0	0	0	0	0	0	0	0
146	35140	99.0	Other Structures	0	0	0	0	0	0	0	0	0	0
147	35200	3.1	Peak Month (Sales) (10)	982,128	243,504	230,929	3,042	1,859	36	2,758			
148	35210	99.0	Well Construction	0	0	0	0	0	0	0	0	0	0
149	35220	99.0	Reservoirs	0	0	0	0	0	0	0	0	0	0
150	35230	99.0	Gaslines	0	0	0	0	0	0	0	0	0	0
151	35240	99.0	Leaseholds	0	0	0	0	0	0	0	0	0	0
152	35250	3.1	Peak Month (Sales) (10)	26,515	27,543	8,586	113	69	1	103			
153	35300	3.1	Peak Month (Sales) (10)	783,569	597,730	185,652	2,446	1,495	29	2,217			
154	35400	3.1	Peak Month (Sales) (10)	1,109,883	840,121	360,956	3,438	2,101	41	3,118			
155	35500	3.1	Peak Month (Sales) (10)	159,748	162,387	66,387	637	290	6	578			
156	35600	3.1	Peak Month (Sales) (10)	288,882	218,215	67,808	893	546	11	850			
157	35700	3.1	Peak Month (Sales) (10)	125,921	29,457	368	237	5	252				
158			Total Storage Plant	4,062,940	3,075,781	955,343	12,585	7,892	149	11,408			
163			Transmission										
164			Land & Land Rights	0	0	0	0	0	0	0	0	0	0
165	36920	3.3	Peak Month less interruptible, SGS, Irrigation (12)	0	0	0	0	0	0	0	0	0	0
166	36930	3.3	Peak Month less interruptible, SGS, Irrigation (12)	0	0	0	0	0	0	0	0	0	0
167	36940	3.3	Peak Month less interruptible, SGS, Irrigation (12)	73,026	49,287	16,308	202	123	2	3,763	1,092	8,251	
168	36710	3.3	Peak Month less interruptible, SGS, Irrigation (12)	13,940	9,408	3,822	38	24	0	718	208	621	
169	36800	3.3	Peak Month less interruptible, SGS, Irrigation (12)	(13,031)	(8,120)	(2,523)	(13)	(10)	0	(620)	(180)	(536)	
170	36900	3.3	Peak Month less interruptible, SGS, Irrigation (12)	39,260	26,497	8,230	108	66	0	2,023	587	1,748	
171	37100	3.3	Peak Month less interruptible, SGS, Irrigation (12)	0	0	0	0	0	0	0	0	0	0
172			Total Transmission Plant	114,194	77,072	23,938	315	193	2	5,884	1,708	5,094	
175			Distribution										
176			Land & Land Rights	0	0	0	0	0	0	0	0	0	0
177	37420	15.4	Distribution Plant - Demand	53,483	34,154	10,608	140	86	2	2,217	1,907	924	2,415
178	37430	15.4	Distribution Plant - Demand	55,137	35,224	10,340	144	88	2	2,287	3,009	953	2,430
179	37500	99.0	Structures & Improvements	0	0	0	0	0	0	0	0	0	0
180	37510	99.0	Structures & Improvements T.B.	0	0	0	0	0	0	0	0	0	0
181	37520	99.0	Land Rights	0	0	0	0	0	0	0	0	0	0
182	37530	99.0	Improvements	0	0	0	0	0	0	0	0	0	0
183	37600	15.4	Distribution Plant - Demand	1,342,928	837,917	266,465	3,211	2,061	42	55,692	73,281	23,209	60,619
184	37610	15.4	Distribution Plant - Demand	5,938,197	4,492,402	1,376,882	18,137	11,172	215	287,732	378,606	119,809	313,342
185	37620	15.4	Distribution Plant - Demand	13,246,340	8,462,299	2,628,348	34,628	21,330	410	649,835	722,832	228,928	598,230
186	37630	15.4	Distribution Plant - Demand	337,461	343,352	106,643	1,405	865	17	22,289	29,228	9,289	24,279
187	37640	15.4	Distribution Plant - Demand	374,222	374,222	54,114	733	436	6	11,810	14,892	4,723	15,347
188	37650	15.4	Distribution Plant - Demand	4,036	4,036	801	11	6	0	167	20	79	182
189	38000	15.4	Distribution Plant - Demand	16,780,117	10,847,941	3,338,612	43,733	26,940	518	693,813	912,941	289,138	755,569
190	38100	15.4	Distribution Plant - Demand	7,255,773	4,635,283	1,489,996	28,998	13,684	225	300,802	395,936	125,897	327,885
191	38200	15.4	Distribution Plant - Demand	5,571,951	3,539,205	1,105,471	24,564	8,971	172	291,048	304,020	96,286	281,613
192	38300	15.4	Distribution Plant - Demand	677,254	423,721	134,401	1,771	1,000	23	38,696	36,362	11,706	30,981
193	38400	15.4	Distribution Plant - Demand	246,154	29,721	29,419	388	230	5	6,093	6,093	1,865	6,696
194	38500	15.4	Distribution Plant - Demand	192,219	173,435	38,339	505	311	6	8,013	10,544	3,839	8,726
195	38700	15.4	Distribution Plant - Demand	305,775	195,342	60,672	799	492	9	12,681	16,888	5,285	18,809
196			Total Distribution Plant	59,822,128	39,070,796	10,387,221	139,418	85,879	1,650	3,211,724	3,810,356	921,708	2,408,547

Alamos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 18-AT&G - 215														
Test Year Ending March 31, 2019														
ALLOCATION OF RESERVE FOR DEPRECIATION														
Commodity														
Line No.	Asset No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	EDS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
241		Intangible Plant:												
243	30100	Organization	27.6	FTD Plant - Commodity	(65)	(48)	(16)	(0)	(0)	(0)	(4)	(7)	(1)	(8)
244	30200	Franchises & Consents	27.6	FTD Plant - Commodity	31	29	10	0	0	0	2	4	1	5
245	30300	Misc Intangible Plant	27.6	FTD Plant - Commodity	(34)	(20)	(6)	(0)	(0)	(0)	(2)	(3)	(2)	(3)
246		Total Intangible Plant			(69)	(39)	(12)	(0)	(0)	(0)	(4)	(9)	(2)	(6)
247		Production Plant:												
248		Producing Leaseholds	99.0		0	0	0	0	0	0	0	0	0	0
252	25240	Rights of Way	99.0		0	0	0	0	0	0	0	0	0	0
253	33100	Production Gas Wells Equipment	99.0		0	0	0	0	0	0	0	0	0	0
254	33210	Field Lines	99.0		0	0	0	0	0	0	0	0	0	0
255	33220	Tributary Lines	99.0		0	0	0	0	0	0	0	0	0	0
256	34400	Field Mess. & Reg. Sta. Equip	99.0		0	0	0	0	0	0	0	0	0	0
257	35600	Purification Equipment	99.0		0	0	0	0	0	0	0	0	0	0
258		Total Production Plant			0	0	0	0	0	0	0	0	0	0
259		Storage Plant:												
261		Land	99.0		0	0	0	0	0	0	0	0	0	0
262	39020	Rights of Way	1.2	Sales Mcf (16)	0	0	0	0	0	0	0	0	0	0
263	35100	Structures and Improvements	1.2	Sales Mcf (16)	0	0	0	0	0	0	0	0	0	0
266	39120	Compressor Station Equipment	99.0		0	0	0	0	0	0	0	0	0	0
267	35140	Mess. & Reg. Sta. Structure	99.0		0	0	0	0	0	0	0	0	0	0
268	33140	Other Structures	99.0		0	0	0	0	0	0	0	0	0	0
269	35200	Well's Rights of Way	1.2	Sales Mcf (16)	0	0	0	0	0	0	0	0	0	0
270	35210	Well Construction	99.0		0	0	0	0	0	0	0	0	0	0
271	39220	Reservoirs	99.0		0	0	0	0	0	0	0	0	0	0
272	35240	Gaslines	99.0		0	0	0	0	0	0	0	0	0	0
273	39240	Leaseholds	99.0		0	0	0	0	0	0	0	0	0	0
274	39220	Reservoirs	1.2	Sales Mcf (16)	0	0	0	0	0	0	0	0	0	0
275	39300	Pipelines	1.2	Sales Mcf (16)	0	0	0	0	0	0	0	0	0	0
276	39400	Compressor Station Equipment	1.2	Sales Mcf (16)	0	0	0	0	0	0	0	0	0	0
277	35500	Mess. & Reg. Equipment	1.2	Sales Mcf (16)	0	0	0	0	0	0	0	0	0	0
278	39500	Purification Equipment	1.2	Sales Mcf (16)	0	0	0	0	0	0	0	0	0	0
279	39700	Other Equipment	1.2	Sales Mcf (16)	0	0	0	0	0	0	0	0	0	0
280		Total Storage Plant			0	0	0	0	0	0	0	0	0	0
281		Transmission:												
282		Land & Land Rights	99.0		0	0	0	0	0	0	0	0	0	0
283	34920	Rights of Way	99.0		0	0	0	0	0	0	0	0	0	0
284	34940	Structures & Improvements	99.0		0	0	0	0	0	0	0	0	0	0
285	36700	Mains - Cathodic Protection	99.0		0	0	0	0	0	0	0	0	0	0
286	36710	Mains - Steel	99.0		0	0	0	0	0	0	0	0	0	0
287	36800	Compressor Station Equipment	99.0		0	0	0	0	0	0	0	0	0	0
288	36900	Mess. & Reg. Equipment	99.0		0	0	0	0	0	0	0	0	0	0
289	37100	Other Equipment	99.0		0	0	0	0	0	0	0	0	0	0
290		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0
291		Distribution:												
292		Land & Land Rights	99.0		0	0	0	0	0	0	0	0	0	0
293	37420	Land Rights	15.6	Distribution Plant - Comm	312	178	58	1	1	0	15	24	5	30
300	37500	Structures & Improvements	15.6	Distribution Plant - Comm	321	184	59	1	1	0	15	25	6	31
301	37510	Structures & Improvements T.B.	99.0		0	0	0	0	0	0	0	0	0	0
302	37520	Land Rights	99.0		0	0	0	0	0	0	0	0	0	0
303	37540	Improvements	99.0		0	0	0	0	0	0	0	0	0	0
304	37600	Mains - Cathodic Protection	15.6	Distribution Plant - Comm	7,828	4,476	1,449	19	15	0	368	615	136	750
305	37610	Mains - Steel	15.6	Distribution Plant - Comm	40,448	23,176	7,484	96	78	0	1,908	3,177	705	3,874
306	37620	Mains - Plastic	15.6	Distribution Plant - Comm	77,224	44,151	14,288	183	151	1	3,643	6,055	1,345	7,396
307	37600	Mess. & Reg. Sta. Equip - General	15.6	Distribution Plant - Comm	3,133	1,781	580	7	6	0	148	246	55	300
308	37600	Mess. & Reg. Sta. Equip - City Gate	15.6	Distribution Plant - Comm	1,590	908	291	4	3	0	79	135	30	152
309	37600	Mess. & Reg. Sta. Equipment	15.6	Distribution Plant - Comm	24	13	4	0	0	0	2	0	0	2
310	38000	Services	15.6	Distribution Plant - Comm	97,534	55,763	18,048	231	190	1	4,602	7,690	1,699	9,341
311	38100	Meters	15.6	Distribution Plant - Comm	42,300	24,184	7,826	100	83	0	1,998	3,321	737	4,051
312	38200	Meter Installations	15.6	Distribution Plant - Comm	32,480	18,570	6,010	77	69	0	1,332	2,555	566	3,111
313	38300	Mains - Insulators	15.6	Distribution Plant - Comm	3,949	2,255	751	9	8	0	166	310	69	378
314	38400	House Reg. Installations	15.6	Distribution Plant - Comm	594	494	160	2	2	0	41	68	15	83
315	38500	Ind. Mess. & Reg. Sta. Equipment	15.6	Distribution Plant - Comm	1,126	644	208	3	2	0	53	89	20	108
316	38700	Other Prop. On Cust. Prem.	15.6	Distribution Plant - Comm	1,783	1,019	330	4	3	0	84	140	31	171
317		Total Distribution Plant			310,817	177,761	57,527	737	607	1	34,699	54,419	5,417	29,777

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Indenture Case No. 16-ATMG - RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF RESERVE FOR DEPRECIATION												
319	General											
321	Land & Land Rights	89.0	0									
322	Structures & Improvements	23.6 General Plant - Comm	975	558	160	2	2	0	46	77	17	93
324	Improvements	23.6 General Plant - Comm	1	1	0	0	0	0	0	0	0	0
325	Air Conditioning Equipment	23.6 General Plant - Comm	2	2	0	0	0	0	0	0	0	0
326	Improvement to Leased Premises	23.6 General Plant - Comm	52	38	10	0	0	0	2	4	1	5
327	Office Furniture & Equipment	23.6 General Plant - Comm	809	848	113	1	1	0	29	48	11	38
328	Resilience Processing Equip	23.6 General Plant - Comm	4	1	1	0	0	0	0	0	0	0
329	Transportation Equipment	23.6 General Plant - Comm	740	423	137	2	1	0	35	58	13	71
330	Stores Equipment	23.6 General Plant - Comm	2	2	0	0	0	0	0	0	0	0
331	Tools & Shop Equipment	23.6 General Plant - Comm	3,492	1,996	646	8	7	0	165	274	63	334
332	Laboratory Equipment	23.6 General Plant - Comm	18	10	3	0	0	0	1	0	0	2
333	Power Operated Equipment	23.6 General Plant - Comm	(819)	(183)	(58)	(1)	(1)	(0)	(15)	(25)	(6)	(31)
334	Ditchers	23.6 General Plant - Comm	(95)	(55)	(18)	(0)	(0)	(0)	(5)	(7)	(2)	(9)
335	Backhoes	23.6 General Plant - Comm	(229)	(131)	(42)	(1)	(0)	(0)	(11)	(13)	(4)	(22)
336	Welders	23.6 General Plant - Comm	(52)	(59)	(16)	(0)	(0)	(0)	(2)	(4)	(1)	(5)
337	Communication Equipment	23.6 General Plant - Comm	85	312	108	1	1	0	27	48	10	55
338	Communication Equipment - Mobile Radios	23.6 General Plant - Comm	0	0	0	0	0	0	0	0	0	0
339	Communication Equipment - Fixed Radios	23.6 General Plant - Comm	128	73	24	0	0	0	6	10	2	12
340	Communication Equip - Telemetering	99.0	0	0	0	0	0	0	0	0	0	0
341	Miscellaneous Equipment	23.6 General Plant - Comm	31	15	6	0	0	0	1	2	1	3
342	Other Tangible Property	23.6 General Plant - Comm	3	3	0	0	0	0	0	0	0	0
343	Other Tangible Property - Servers - H/W	23.6 General Plant - Comm	71	41	13	0	0	0	3	6	1	7
344	Other Tangible Property - Servers - S/W	23.6 General Plant - Comm	188	108	33	0	0	0	9	15	3	18
345	Other Tangible Property - Network - W/W	23.6 General Plant - Comm	598	319	103	1	1	0	28	44	10	53
346	Other Tangible Property - MF - Hardware	99.0	0	0	0	0	0	0	0	0	0	0
347	Other Tang. Property - PC Hardware	23.6 General Plant - Comm	1,557	890	288	4	3	0	73	122	27	149
348	Other Tang. Property - PC Software	23.6 General Plant - Comm	211	121	39	0	0	0	10	17	4	20
349	Other Tang. Property - Application Software	23.6 General Plant - Comm	1,496	855	277	4	3	0	71	117	26	143
350	Retirement Work in Progress	15.6 Distribution Plant - Comm	(2,573)	(1,473)	(476)	(0)	(0)	(0)	(121)	(200)	(45)	(248)
351												
352	Total General Plant		7,443	4,259	1,378	18	15	0	351	535	130	713
353												
354	TOTAL DIRECT RESERVE FOR DEPRECIATION		218,287	181,980	56,892	754	621	3	15,017	24,999	5,546	30,484
355	Shared Services General Office	27.6 PTD Plant - Commodity	16,402	9,378	3,035	39	32	0	774	1,288	285	1,571
357	Shared Services Customer Support	27.6 PTD Plant - Commodity	6,821	3,937	1,280	16	14	0	322	544	121	669
358	Colorado-Kansas General Offices	27.6 PTD Plant - Commodity	1,724	986	319	4	3	0	81	135	30	165
359												
360	TOTAL RESERVE FOR DEPRECIATION - COMMODITY		243,244	136,300	69,527	813	670	4	16,198	26,966	5,982	32,883

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG-815 Year-Ending March 31, 2015													
ALLOCATION OF RESERVE FOR DEPRECIATION													
Total Reserve for Depreciation													
Line No.	Asset No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	503	Irrigation Sales	Firm Transport	Schools Transport	Interjurisble Transport
361			Intangible Plant										
362													
363	30100	Organization		25,000	(8,176)	(4,112)	(52)	(32)	(5)	(676)	(901)	(545)	(700)
364	30200	Franchises & Consents		15,036	2,473	21	20	3	406	542	208	423	423
365	30300	Misc Intangible Plant		(10,081)	(7,830)	(1,658)	(21)	(13)	(2)	(272)	(368)	(159)	(82)
366			Total Intangible Plant	30,000	(8,176)	(4,259)	(42)	(22)	(1)	(542)	(721)	(476)	(359)
367			Production Plant										
370													
371	33200	Producing Leaseholds		0	0	0	0	0	0	0	0	0	0
372	33340	Rights of Way		0	0	0	0	0	0	0	0	0	0
373	33100	Production Gas Wells Equipment		0	0	0	0	0	0	0	0	0	0
374	33210	Field Lines		0	0	0	0	0	0	0	0	0	0
375	33220	Tributary Lines		0	0	0	0	0	0	0	0	0	0
376	33400	Field Meas. & Reg. Sta. Equip.		0	0	0	0	0	0	0	0	0	0
377	33900	Purification Equipment		0	0	0	0	0	0	0	0	0	0
378			Total Production Plant	0	0	0	0	0	0	0	0	0	0
380			Storage Plant										
381													
382													
383	33010	Land		0	0	0	0	0	0	0	0	0	0
384	33020	Rights of Way		437,620	331,293	102,898	1,356	828	16	1,229			
385	33100	Structures and Improvements		87,812	66,477	20,647	272	166	3	247			
386	33120	Compressor Station Equipment		0	0	0	0	0	0	0	0	0	0
387	33130	Meas. & Reg. Sta. Structures		0	0	0	0	0	0	0	0	0	0
388	33140	Other Structures		0	0	0	0	0	0	0	0	0	0
389	33200	Wells & Rights of Way		982,128	745,504	230,920	3,042	1,859	36	2,758			
390	33210	Well Construction		0	0	0	0	0	0	0	0	0	0
391	33220	Reservoirs		0	0	0	0	0	0	0	0	0	0
392	33230	Coalition Gas		0	0	0	0	0	0	0	0	0	0
393	33230	Leaseholds		0	0	0	0	0	0	0	0	0	0
394	33230	Reservoirs		36,515	27,643	8,586	113	89	1	103			
395	33300	Pipelines		789,569	597,730	185,652	2,446	1,695	29	2,217			
396	33400	Compressor Station Equipment		1,109,833	840,281	269,956	3,438	1,102	41	3,218			
397	33500	Meas. & Reg. Equipment		205,769	155,765	48,589	697	380	9	578			
398	33500	Purification Equipment		388,862	218,315	67,808	898	546	11	310			
399	33700	Other Equipment		125,321	94,873	29,467	388	137	5	352			
400			Total Storage Plant	4,082,940	3,075,782	955,929	12,586	7,692	149	11,408			
401			Transmission										
402													
403													
404													
405	36500	Land & Land Rights		0	0	0	0	0	0	0	0	0	0
406	36520	Rights of Way		0	0	0	0	0	0	0	0	0	0
407	36520	Structures & Improvements		0	0	0	0	0	0	0	0	0	0
408	36700	Mains Cathodic Protection		73,626	49,287	15,309	202	123	2	3,765	1,095	2,651	
409	36710	Mains - Steel		13,940	9,468	2,922	38	24	1	718	208	621	
410	36800	Compressor Station Equipment		(12,031)	0	(2,522)	(43)	(20)	0	(820)	(180)	(348)	
411	36900	Meas. & Reg. Equipment		39,260	25,497	8,230	108	65	1	2,022	597	1,748	
412	37100	Other Equipment		0	0	0	0	0	0	0	0	0	0
413			Total Transmission Plant	114,194	77,072	23,998	318	193	3	5,884	1,708	5,084	
414			Distribution										
415													
416													
417													
418	37400	Land & Land Rights		0	0	0	0	0	0	0	0	0	0
419	37420	Land Rights		80,637	65,923	14,884	189	118	18	2,465	1,258	1,252	1,528
420	37500	Structures & Improvements		93,474	67,989	15,350	195	123	19	2,542	3,860	1,291	2,608
421	37510	Structures & Improvements T.R.		0	0	0	0	0	0	0	0	0	0
422	37520	Land Rights		0	0	0	0	0	0	0	0	0	0
423	37530	Improvements		2,276,679	1,655,961	373,862	4,743	2,954	461	61,915	81,833	11,458	63,511
424	37550	Mains Cathodic Protection		11,762,393	8,555,471	2,931,546	24,504	15,262	2,382	319,887	422,789	162,426	326,125
425	37610	Mains - Steel		22,456,648	16,234,024	3,887,689	46,783	29,138	4,547	610,716	807,184	310,102	626,454
426	37620	Mains - Plastic		911,140	685,745	146,625	2,898	1,182	188	24,790	32,751	12,568	25,439
427	37600	Meas. & Reg. Sta. Equip. - General		462,587	336,293	78,924	953	500	94	12,574	18,619	6,345	12,855
428	37300	Meas. & Reg. Sta. Equipment		6,642	4,977	1,124	14	9	1	180	245	94	131
429	38000	Services		28,362,898	20,629,983	4,657,578	58,087	36,802	5,748	771,951	1,019,479	391,661	751,216
430	38100	Meters		11,300,785	8,847,075	2,019,957	25,626	15,961	2,491	334,529	442,141	169,851	342,144
431	38200	Meter Installations		9,445,165	6,670,017	1,531,025	19,377	12,255	1,513	236,809	309,496	136,426	285,484
432	38300	Water Regulators		1,548,315	825,244	388,571	3,862	1,460	232	31,130	41,276	15,857	32,094
433	38400	House Reg. Installations		251,154	182,824	43,276	524	276	51	6,818	9,035	3,475	7,072
434	38500	Inst. Meas. & Reg. Sta. Equip.		327,566	238,257	53,791	682	425	66	8,508	11,774	4,823	9,138
435	38700	Other Prop. On Cust. Prem.		518,394	377,051	85,226	1,080	673	105	14,098	18,633	7,158	14,461
436			Total Distribution Plant	80,414,660	65,768,831	14,847,324	188,357	117,316	18,309	2,458,886	3,249,874	1,248,529	2,522,220

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 18-ATM-00000-RTS												
Fiscal Year Ending March 31, 2015												
ALLOCATION OF RESERVE FOR DEPRECIATION												
439	General:											
441	Land & Land Rights	0										
443	Structures & Improvements	330,002	246,913	50,948	629	384	89	8,039	10,641	4,297	8,272	
444	Improvements	470	351	73	1	1	0	31	15	6	12	
445	Air Conditioning Equipment	762	570	318	1	1	0	19	25	9	19	
446	Improvement to Landed Primitives	17,560	13,138	2,711	33	20	4	428	568	218	440	
447	Office Furniture & Equipment	203,901	154,059	31,768	392	240	50	8,016	6,638	1,556	3,161	
448	Remittance Processing Equip	1,363	1,030	210	3	2	0	33	44	17	34	
449	Transportation Equipment	250,878	187,334	38,554	477	291	61	6,099	8,073	3,108	6,276	
450	Stores Equipment	766	573	118	1	1	0	19	25	9	19	
451	Tools & Shop Equipment	1,381,228	893,801	852,263	2,231	1,375	287	28,773	38,087	14,864	29,697	
452	Laboratory Equipment	6,102	4,586	942	12	7	3	140	197	70	152	
453	Power Operated Equipments	(108,010)	(80,815)	(16,675)	(208)	(126)	(26)	(2,431)	(3,483)	(1,943)	(2,707)	
454	Dishwash	(81,295)	(24,164)	(4,868)	(62)	(38)	(8)	(787)	(1,043)	(401)	(809)	
455	Backhoes	(71,979)	(38,048)	(11,977)	(148)	(90)	(19)	(1,930)	(2,501)	(963)	(1,945)	
456	Welders	(17,449)	(18,098)	(6,499)	(152)	(150)	(4)	(425)	(640)	(317)	(457)	
457	Communication Equipment	196,571	147,078	30,248	375	239	48	4,788	5,838	2,448	4,522	
458	Communication Equipment - Mobile Radios	0										
459	Communication Equipment - Fixed Radios	43,411	32,481	6,702	83	51	11	1,057	1,400	539	1,088	
460	Communication Equip. - Telemetering	0										
461	Miscellaneous Equipment	10,431	7,675	1,610	20	12	3	254	336	129	261	
462	Other Tangible Property	366	222	46	1	0	0	7	4	2	7	
463	Other Tangible Property - Servers - H/W	24,091	18,018	3,718	46	28	6	587	776	294	604	
464	Other Tangible Property - Servers - S/W	63,702	47,863	9,835	121	74	15	1,532	2,054	791	1,597	
465	Other Tangible Property - Network - H/W	189,618	142,127	29,120	359	220	46	4,595	5,082	2,842	4,728	
466	Other Tangible Property - Network - S/W	0										
467	Other Tang. Property - PC Hardware	376,700	394,098	81,319	1,004	513	128	12,830	16,983	6,319	13,202	
468	Other Tang. Property - PC Software	71,311	52,156	11,010	136	83	17	1,737	2,299	885	1,787	
469	Other Tang. Property - Application Software	906,077	578,656	78,132	965	549	123	11,328	16,318	6,282	12,685	
470	Retirement Work in Progress	(748,095)	(544,133)	(122,817)	(1,536)	(971)	(131)	(20,345)	(26,890)	(10,330)	(20,899)	
471												
472	Total General Plant	2,642,285	1,993,809	400,583	4,903	2,976	679	67,241	82,431	31,738	64,131	
473												
474	TOTAL DIRECT RESERVE FOR DEPRECIATION	97,214,033	70,894,720	16,223,870	206,120	128,152	19,127	2,532,003	3,337,467	1,281,710	2,390,854	
475												
476	Shared Services General Offices	4,789,417	3,489,242	789,474	10,018	6,219	856	120,715	172,973	65,309	134,377	
477	Shared Services Customer Support	2,026,004	1,472,246	333,100	1,317	1,632	408	54,732	72,882	27,977	56,697	
478	Colorado-Kansas General Office	504,384	866,205	82,968	1,058	656	102	13,638	18,178	6,969	14,122	
479												
480	TOTAL RESERVE FOR DEPRECIATION	104,541,838	76,233,016	17,429,413	221,438	137,679	20,602	2,730,087	3,601,596	1,384,975	2,796,051	

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF OTHER RATE BASE												
Customer												
	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
1	Rate Base Additions:											
2												
3	Construction Work In Progress	15.2 Distribution Plant - Cust	4,734,858	4,058,043	541,786	5,207	3,970	2,145	29,938	40,586	41,395	10,798
4	Materials and Supplies	99.0	0	0	0	0	0	0	0	0	0	0
5	Gas Storage Inventory	2.1 Bills (Sales) (%)	0	0	0	0	0	0	0	0	0	0
6	Prepayments - KS Direct	16.2 O&M Expenses less A&G - Cust	961,496	326,185	91,117	241	110	196	1,228	998	1,157	270
7	Cash Working Capital	99.0	0	0	0	0	0	0	0	0	0	0
8	Total Rate Base Additions		5,096,354	4,384,228	577,903	6,447	4,080	2,340	31,166	41,584	42,552	11,067
9	Rate Base Deductions:											
10												
11												
12	Rate Base Deductions:											
13												
14	Customer Advances	8.0 Customer Deposits Factor	(1,084,572)	(956,459)	(78,113)							
15	Customer Deposits	8.0 Customer Deposits Factor	(1,997,959)	(1,347,103)	(150,851)							
16	ADIT - KS Direct	20.2 Gross Plant - Cust	(4,958,607)	(12,829,196)	(1,705,381)	(19,492)	(12,441)	(6,794)	(93,987)	(127,150)	(129,735)	(38,832)
17												
18	Total Rate Base Deductions		(7,991,139)	(15,682,763)	(1,934,944)	(19,492)	(12,441)	(6,794)	(93,987)	(127,150)	(129,735)	(38,832)
19												
20												
21	TOTAL OTHER RB - CUSTOMER		(2,894,785)	(11,298,535)	(1,362,041)	(13,045)	(8,361)	(4,453)	(62,821)	(85,566)	(87,183)	(22,765)
22												
23	Interest on Customer Deposits	8.0 Customer Deposits Factor	2,597	2,401	196							

Algonquin Energy Corporation, Colorado-Kansas Division														
Kansas Allocation Case No. 2017PH-001-001														
Test Year Ending March 31, 2015														
ALLOCATION OF O&M EXPENSE														
Demand														
Line No.	Acct. No.	Description	Allocation Factor	Allocation Base	Total Company	Residential Sales	City/Inst Sales	Industrial Sales	Federal Sales	SGS	Injection Sales	Peak Transport	Off-peak Transport	Underground Transport
170		Production & Gathering												
171		Operation												
172	7500	Op. Sup. & Eng.	99.0											
173	7510	Production Meters & Records	99.0											
174	7520	Gas Wells	3.1	Peak Month (Sales) (10)	5,975	4,522	1,453	19	11	0	13			
175	7530	Field Line Expenses	99.0											
176	7540	Field Compressor Station Expense	99.0											
177	7550	Field Compressor Sta. Fuel & Power	99.0											
178	7560	Field Meters & Regul. Station Exp.	99.0											
179	7570	Purification Expense	99.0											
180	7580	Other Expenses	99.0											
181		Maintenance												
182	7610	Maint. Sup. & Eng.	99.0											
183	7620	Structures and Improvements	99.0											
184	7630	Field Line Maintenance	99.0											
185	7640	Compressor Station Equip. Maint.	99.0											
186	7650	Meter & Regul. Station Equip. Maint.	99.0											
187	7670	Purification Equipment Maintenance	99.0											
188	7680	Other Equipment Maintenance	99.0											
189	7690	Gas Processed by Other	99.0											
190		Total Production & Gathering			5,975	4,522	1,453	19	11	0	13	0	0	0
191		Other Gas Supply Expenses												
192		Operation												
193	8001	Intercompany Gas Well-head Purchase	99.0											
194	8002	Natural Gas Well-head Purchase	99.0											
195	8010	Natural Gas City Gate Purchase	99.0											
196	8020	Transmission to City Gate	99.0											
197	8030	Transmission-Operation supervision and engineering	99.0											
198	8040	Other Gas Purchases / Gas Cost Adjustment	99.0											
199	8050	FGA for Commercial	99.0											
200	8060	FGA for Industrial	99.0											
201	8070	FGA for Public Authority	99.0											
202	8080	FGA for Transportation System	99.0											
203	8090	Unblended FGA Cost	99.0											
204	8100	FGA Offset to Underground Gas Cost	99.0											
205	8110	Surrogate Gas	99.0											
206	8120	Gas Withdrawn From Storage - Demand	99.0											
207	8130	Gas Withdrawn From Storage - Other	99.0											
208	8140	Gas used for products extraction/credit	99.0											
209	8150	Gas Used for Other Utility Operations	99.0											
210	8160	Other Gas Supply Expenses	99.0											
211	8170	Transmission and compression of gas by other	99.0											
212		Maintenance												
213	8180	Maint. Of Equip. Gas Meter, SG	99.0											
214	8190	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0
215		Underground Storage												
216		Operation												
217		Op. Sup. & Eng.	99.0											
218	8140	Meters & Records	3.1	Peak Month (Sales) (10)	477,893	361,812	112,377	1,481	809	18	1,341			
219	8150	Well Expenses	99.0											
220	8160	Other Expenses	99.0											
221	8170	Compressor Station Expense	99.0											
222	8180	Compressor Station Fuel & Power	3.1	Peak Month (Sales) (10)	101,446	78,841	24,786	327	200	4	296			
223	8190	Meter & Regul. Station Expenses	99.0											
224	8200	Purification Expense	99.0											
225	8210	Exploration & Development	3.1	Peak Month (Sales) (10)	16,394	12,865	3,966	53	32	1	68			
226	8220	Gas Lines	3.1	Peak Month (Sales) (10)	73,507	54,900	17,685	255	137	3	268			
227		Maintenance												
228	8230	Maint. Sup. & Eng.	99.0											
229	8240	Structures and Improvements	99.0											
230	8250	Line Maintenance	99.0											
231	8260	Compressor Station Equip. Maint.	3.1	Peak Month (Sales) (10)	1,885	1,424	442	4	4	0	5			
232	8270	Meter & Regul. Station Equip. Maint.	3.1	Peak Month (Sales) (10)	6,693	5,047	1,614	21	13	0	35			
233	8280	Purification Equipment Maintenance	99.0											
234	8290	Other Equipment Maintenance	99.0											
235	8300	Gas Processed by Other	3.1	Peak Month (Sales) (10)	49,178	38,518	9,458	131	76	1	153			
236		Total Underground Storage Expenses			721,929	546,997	169,895	2,338	1,348	29	2,028	0	0	0
237		Transmission												
238		Operation												
239		Op. Sup. & Eng.	99.0											
240	8310	System Control & Load Dispatching	99.0											
241	8320	Communication Systems Expense	99.0											
242	8330	Compressor Station Labor Expense	99.0											
243	8340	Compressor Station Fuel Exp.	99.0											
244	8350	Meter Expense	3.1	Peak Month (Sales) (10) Interim, SG, Irrigation (1)	169	129	39	0	0	0	0	0	0	
245	8360	Meter & Regul. Station Expenses	3.1	Peak Month (Sales) (10) Interim, SG, Irrigation (1)	4,594	3,415	1,098	14	8	0	34	33	38	
246	8370	LDC Payment	99.0											
247	8380	LDC Payment - Peak	99.0											
248	8390	Other Expense	99.0											
249	8400	Resin	99.0											
250		Maintenance												
251	8410	Maint. Sup. & Eng.	99.0											
252	8420	Structures and Improvements	99.0											
253	8430	Meter	99.0											
254	8440	Compressor Station Equip. Maint.	99.0											
255	8450	Meter & Regul. Station Equip. Maint.	3.1	Peak Month (Sales) (10) Interim, SG, Irrigation (1)	44	35	9	0	0	0	2	1	2	
256	8460	Purification Equipment Maintenance	99.0											
257	8470	Other Equipment Maintenance	99.0											
258		Total Transmission Expense			5,997	4,041	1,095	17	10	0	0	39	40	40

APSCO Energy Corporation - Colorado-Kansas Division														
Kansas Jurisdiction Case No. 16-KA-0000 - 2015														
Test Year Ending March 31, 2015														
ALLOCATION OF O&M EXPENSES														
433	Operations													
434	Operation													
435	8700 Supervision and Engineering	15.6	Distribution Plant - Comm	2,397	1,570	442	6	5	0	153	186	42	200	
436	8700 Distribution Load Dispatching	1.0	Total Throughout (Sheet 15)											
437	8711 Operation	1.0	Total Throughout (Sheet 15)											
438	8720 Transformer Station Labor & Expense	96.0												
439	8740 Meter & Services	96.0												
440	8750 Measuring and Regulating Station Exp. - Gen	96.0												
441	8760 Measuring and Regulating Station Exp. - Ind.	1.0	Total Throughout (Sheet 15)											
442	8770 Measuring and Regulating Station Exp. - City Gas	1.0	Total Throughout (Sheet 15)											
443	8780 Meters and House Regulator Expense	99.0												
444	8790 Customer Installations Expense	99.0												
445	8800 Other Expenses	15.6	Distribution Plant - Comm	1,240	720	228	3	2	0	36	97	27	118	
446	8810 Meter	15.6	Distribution Plant - Comm	354	135	41	1	0	0	11	19	4	33	
447	8820 Maintenance													
448	8850 Maintenance Supervision and Engineering	21.4	Distribution Plant - Comm	489	308	165	2		0	42	73	15	85	
449	8860 Maintenance of Structures and Improvement	96.0												
450	8870 Maintenance of Mains	96.0												
451	8880 Maintenance of Transformer Station Equipment	1.0	Total Throughout (Sheet 15)											
452	8900 Maint. of Measuring and Regulating Station Equip. - General	99.0												
453	8910 Maint. of Measuring and Regulating Station Equip. - Industrial	99.0												
454	8920 Maint. of Measuring and Regulating Station Equip. - City Gas	99.0												
455	8930 Maintenance of Services	99.0												
456	8940 Maintenance of Meters and House Regulator	99.0												
457	8950 Maintenance of Other Equipment	99.0												
458	Total Distribution	15.6		8,860	2,867	57	30	0	711	1,217	270	1,484		
459	Customer Accounts													
460	8000 Supervisor	96.0												
461	9000 Meter Reading Expense	96.0												
462	9050 Customer Records and Collection Expense	96.0												
463	9090 Uncollectible Accounts	96.0												
464	9095 Miscellaneous Customer Account Expense	96.0												
465	Total Customer Accounts	96.0												
466	Customer Service and Information													
467	9070 Supervisor	96.0												
468	9080 Customer Assistance Expense	96.0												
469	9090 Informational and Instructional Advertising Expense	96.0												
470	9100 Miscellaneous Customer Service and Informational Expense	96.0												
471	Total Customer Service and Information	96.0												
472	Sales													
473	9110 Supervisor	96.0												
474	9120 Demeritizing and Selling Expense	96.0												
475	9130 Advertising Expense	96.0												
476	9140 Miscellaneous Sales Expense	96.0												
477	Total Sales	96.0												
478	Administrative & General Expense													
479	Administration													
480	Expense													
481	8900 Administrative and General Salaries	25.6	Payroll less A&G - Comm	52	30	10	0	0	0	2	4	1	5	
482	9300 Office Supplies and Expense	27.6	PTD Plant - Comm	47	27	8	0	0	0	2	4	1	6	
483	9320 Administrative Expenses Transfers	25.6	Payroll less A&G - Comm	6,102	3,488	1,126	14	13	0	289	479	106	584	
484	9330 Outside Services Employee	27.6	Payroll less A&G - Comm	82	47	15	0	0	0	4	6	1	8	
485	9340 Repair/Restoration	27.6	PTD Plant - Comm	395	227	75	1	0	0	19	31	7	38	
486	9350 Inmate and Domestic	27.6	PTD Plant - Comm	36	15	18	0	0	0	3	3	1	3	
487	9360 Employee Welfare and Benefit	23.6	Payroll less A&G - Comm	1,349	725	259	3	2	0	65	100	23	122	
488	9370 Pensions/Benefits	27.6	PTD Plant - Comm	6	3	0	0	0	0	0	0	0	1	
489	9380 Regulatory Commission Expense	21.4	Payroll less A&G - Comm	174	89	32	0	0	0	8	14	3	17	
490	9390 General Advertising Expense	96.0												
491	9400 Miscellaneous General Expense	96.0												
492	9410 Meter	27.6	PTD Plant - Comm	6	3	0	0	0	0	1	2	1	1	
493	9420 Maintenance of General Plant	96.0												
494	Total A&G	4,325		4,720	1,625	30	18	0	359	642	144	781		
495	Adjustments to Operations and Maintenance Expenses													
496	Labor Related	25.6	Payroll less A&G - Comm	51	29	9	0	0	0	1	4	1	5	
497	Pension	96.0												
498	Rate Case - Related	16.4	O&M Expenses less A&G - Comm	(671)	(840)	(111)	(1)	(1)	(1)	(2)	(3)	(4)	(6)	
499	O&M - Related	16.4	O&M Expenses less A&G - Comm	(1,555)	(834)	(229)	(1)	(1)	(1)	(2)	(3)	(4)	(6)	
500	Total Adjustments to Operations and Maintenance Expenses	(1,571)		(945)	(541)	(14)	(1)	(1)	(1)	(2)	(3)	(4)	(6)	
501	TOTAL O&M EXPENSE - COMMUNITY	26,402		15,620	5,055	85	53	0	1,789	1,769	392	2,137		

Arvest Energy Corporation, Colorado-Kansas Division Service Unit/Division Case No. 16-0796 Test Year Ending March 31, 2015													
ALLOCATION OF PAYROLL													
90													
91	Distribution												
92	Operation												
93	Supervision & Eng.	512	Distribution O&M - Cont	1,924,567	1,079,410	205,340	1,455	1,138	904	10,953	50,953	11,229	2,650
94	Distribution Load Disposition	99.0		0	0	0	0	0	0	0	0	0	0
95	Compressor Station Labor and Expenses	99.0		0	0	0	0	0	0	0	0	0	0
96	Meters and Services Expenses	99.0		0	0	0	0	0	0	0	0	0	0
97	Measuring and Regulating Station Expenses - General	99.0		0	0	0	0	0	0	0	0	0	0
98	Measuring and Regulating Station Expenses - Industrial	99.0		0	0	0	0	0	0	0	0	0	0
99	Measuring and Regulating Station Exp. - City State Chk. Sta.	99.0		0	0	0	0	0	0	0	0	0	0
100	Meter and House Regulator Expenses	99.0		0	0	0	0	0	0	0	0	0	0
101	Customer Installation Expenses	99.0		0	0	0	0	0	0	0	0	0	0
102	Other Expenses	99.0		0	0	0	0	0	0	0	0	0	0
103	Rents	99.0		0	0	0	0	0	0	0	0	0	0
104	Maintenance												
105	Maintenance Supervision and Engineering	99.0		0	0	0	0	0	0	0	0	0	0
106	Maintenance of Structures and Improvements	99.0		0	0	0	0	0	0	0	0	0	0
107	Maintenance of Meters	99.0		0	0	0	0	0	0	0	0	0	0
108	Maintenance of Compressor Station Equipment	99.0		0	0	0	0	0	0	0	0	0	0
109	Maint. of Measuring and Regulating Station Equip. - General	99.0		0	0	0	0	0	0	0	0	0	0
110	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0		0	0	0	0	0	0	0	0	0	0
111	Maint. of Measuring and Regulating Station Equip. - City State	99.0		0	0	0	0	0	0	0	0	0	0
112	Maintenance of Services	99.0		0	0	0	0	0	0	0	0	0	0
113	Maintenance of Meters and House Regulation	99.0		0	0	0	0	0	0	0	0	0	0
114	Maintenance of Other Equipment	99.0		0	0	0	0	0	0	0	0	0	0
115	Total Distribution			1,924,567	1,079,410	205,340	1,455	1,138	904	10,953	50,953	11,229	2,650
116	Customer Accounts												
117	Supervision	2.0	Bills (1)	30,207,995	17,739,695	2,265,480	15,448	4,067	17,590	65,494	35,785	59,018	10,595
118	Meter Reading	99.0		0	0	0	0	0	0	0	0	0	0
119	Customer Rec. & Collections	99.0		0	0	0	0	0	0	0	0	0	0
120	Uncollectible Accounts	99.0		0	0	0	0	0	0	0	0	0	0
121	Misc. Cust. Acct. Expense	99.0		0	0	0	0	0	0	0	0	0	0
122	Total Customer Accounts Expense			30,207,995	17,739,695	2,265,480	15,448	4,067	17,590	65,494	35,785	59,018	10,595
123	Customer Service and Information												
124	Supervision	2.0	Bills (1)	61,011	55,044	4,577	21	8	25	131	72	109	21
125	Customer Assistance	99.0		0	0	0	0	0	0	0	0	0	0
126	Information & Instruction	99.0		0	0	0	0	0	0	0	0	0	0
127	Misc. Cust. Acct. Expense	99.0		0	0	0	0	0	0	0	0	0	0
128	Total Customer Service & Info Expense			61,011	55,044	4,577	21	8	25	131	72	109	21
129	Sales												
130	Supervision	2.0	Bills (1)	125,077	118,494	9,677	66	17	75	280	153	230	45
131	Demonstration & Selling	99.0		0	0	0	0	0	0	0	0	0	0
132	Advertising	99.0		0	0	0	0	0	0	0	0	0	0
133	Misc. Sales Expense	99.0		0	0	0	0	0	0	0	0	0	0
134	Total Sales Expense			125,077	118,494	9,677	66	17	75	280	153	230	45
135	Administrative & General												
136	Operation												
137	Administrative and General Salaries	2.0	Bills (1)	32,181,104	29,550,754	2,414,185	16,463	4,324	18,880	69,763	38,118	37,457	11,291
138	Office Supplies and Expenses	99.0		0	0	0	0	0	0	0	0	0	0
139	Administrative Expenses Transferred - Customer Support	99.0		0	0	0	0	0	0	0	0	0	0
140	Administrative Expenses Transferred - General	99.0		0	0	0	0	0	0	0	0	0	0
141	Divide Salaries Employee	99.0		0	0	0	0	0	0	0	0	0	0
142	Property Insurance	99.0		0	0	0	0	0	0	0	0	0	0
143	Injuries and Damages	99.0		0	0	0	0	0	0	0	0	0	0
144	Employee Payroll and Benefits	99.0		0	0	0	0	0	0	0	0	0	0
145	Regulatory Commission Expenses	99.0		0	0	0	0	0	0	0	0	0	0
146	Duplicate Charges - Credit	99.0		0	0	0	0	0	0	0	0	0	0
147	General Advertising Expenses	99.0		0	0	0	0	0	0	0	0	0	0
148	Miscellaneous General Expense	99.0		0	0	0	0	0	0	0	0	0	0
149	Rents	99.0		0	0	0	0	0	0	0	0	0	0
150	Maintenance												
151	Maintenance of General Plant	99.0		0	0	0	0	0	0	0	0	0	0
152	Total ASG			32,181,104	29,550,754	2,414,185	16,463	4,324	18,880	69,763	38,118	37,457	11,291
153	Other Utility Plant Related Payroll	99.0		0	0	0	0	0	0	0	0	0	0
154	Total Payroll Expense - Customer			64,513,734	59,184,408	4,899,340	33,843	8,615	37,224	144,922	85,103	122,545	24,801

Alamos Energy Corporation, Colorado Kansas Division													
Kansas Jurisdiction Case No. 15-1745-CR -RTF													
Test Year Ending March 31, 2015													
ALLOCATION OF PAYROLL													
		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SOB	Irrigation Sales	Firm Transport	Schools Transport	Interjurisdictional Transport
165	Operation												
166	Op. Sup. & Eng.	99.0		0									
167	Production Maps & Records	99.0		0									
168	Field Lines Expenses	99.0		0									
169	Field Compressor Station Expense	99.0		0									
170	Field Compressor Sta. Fuel & Pwr.	99.0		0									
171	Field Meas. & Regul. Station Exp.	99.0		0									
172	Purification Expense	99.0		0									
173	Other Expenses	99.0		0									
174	Maintenance	99.0		0									
175	Maint. Sup. & Eng.	99.0		0									
176	Structures and Improvements	99.0		0									
177	Field Line Maintenance	99.0		0									
178	Compressor Station Equip. Maint.	99.0		0									
179	Meas. & Regul. Station Equip. Maint.	99.0		0									
180	Purification Equipment Maintenance	99.0		0									
181	Other Equipment Maintenance	99.0		0									
182	Gas Processed by Others	99.0		0									
183	Total Production & Gathering	99.0		0									
184	Other Gas Supply Expenses	99.0		0									
185	Wellhead Purchases	99.0		0									
186	Field Line Purchases	99.0		0									
187	Transmission Line Purchases	99.0		0									
188	City Gas Purchases	99.0		0									
189	Other Gas Purchases	99.0		0									
190	Exchange Gas	99.0		0									
191	Purchased Gas Expenses	99.0		0									
192	Storage Gas Withdrawal	99.0		0									
193	Company Gas	99.0		0									
194	Other Gas Supply Expenses	99.0		0									
195	Total Other Gas Supply Expenses	99.0		0									
196	Underground Storage												
197	Operation												
198	Op. Sup. & Eng.	3.3	Peak Month less Intermittible, SOB, Irrigation (12)	49,523	33,424	10,381	137	84		2,552	741	2,055	
199	Maps & Records	99.0		0									
200	Well Expenses	99.0		0									
201	Lines Expenses	99.0		0									
202	Compressor Station Expense	99.0		0									
203	Compressor Station Fuel & Power	99.0		0									
204	Meas. & Regul. Station Expenses	99.0		0									
205	Purification Expenses	99.0		0									
206	Exploration & Development	99.0		0									
207	Gas Losses	99.0		0									
208	Other Expenses	99.0		0									
209	Storage Well Rolloffs	99.0		0									
210	Rents	99.0		0									
211	Maintenance	99.0		0									
212	Maint. Sup. & Eng.	99.0		0									
213	Structures and Improvements	99.0		0									
214	Reservoir & Wells Maintenance	99.0		0									
215	Line Maintenance	99.0		0									
216	Compressor Station Equip. Maint.	99.0		0									
217	Meas. & Regul. Station Equip. Maint.	99.0		0									
218	Purification Equipment Maintenance	99.0		0									
219	Other Equipment Maintenance	99.0		0									
220	Total Underground Storage Expense	99.0		49,523	33,424	10,381	137	84		2,552	741	2,055	
221	Transmission												
222	Operation												
223	Op. Sup. & Eng.	3.3	Peak Month less Intermittible, SOB, Irrigation (12)	4,252	2,870	851	12	7		219	64	169	
224	Systems Control & Load Dispatching	99.0		0									
225	Communication Systems Expense	99.0		0									
226	Compressor Station Labor Expense	99.0		0									
227	Compressor Station Fuel Gas	99.0		0									
228	Compressor Station Fuel & Power	99.0		0									
229	Maint. Expense	99.0		0									
230	Meas. & Regul. Station Expenses	99.0		0									
231	Other Expenses	99.0		0									
232	ERC Payment	99.0		0									
233	LDC Payment - A&G	99.0		0									
234	Rents	99.0		0									
235	Maintenance	99.0		0									
236	Maint. Sup. & Eng.	99.0		0									
237	Structure & Improv.	99.0		0									
238	Meas.	99.0		0									
239	Compressor Station Equip. Maint.	99.0		0									
240	Meas. & Regul. Station Equip. Maint.	99.0		0									
241	Communication Equipment Maintenance	99.0		0									
242	Other Equipment Maintenance	99.0		0									
243	Total Transmission Expense	99.0		4,252	2,870	851	12	7		219	64	169	

Alamos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 15-0747CS - RTF													
Test Year Ending March 31, 2015													
ALLOCATION OF PAYROLL													
250													
251	Distribution												
252	Operation												
253	Supervision & Eng.	21.4	Distribution O&M - Demand	9,247,133	5,907,422	1,834,823	24,173	14,890	285	383,485	304,001	159,812	417,018
254	Distribution Load Dispatching	99.0											
255	Compressor Station Labor and Expenses	99.0											
256	Meters and Services Expenses	99.0											
257	Measuring and Regulating Station Expenses - General	99.0											
258	Measuring and Regulating Station Expenses - Industrial	99.0											
259	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0											
260	Meter and House Regulator Expenses	99.0											
261	Customer Installations Expenses	99.0											
262	Other Expenses	99.0											
263	Rents	99.0											
264	Maintenance												
265	Maintenance Supervision and Engineering	99.0											
266	Maintenance of Structures and Improvements	99.0											
267	Maintenance of Mains	99.0											
268	Maintenance of compressor station equipment	99.0											
269	Maint. of Measuring and Regulating Station Equip. - General	99.0											
270	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0											
271	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0											
272	Maintenance of Services	99.0											
273	Maintenance of Meters and House Regulators	99.0											
274	Maintenance of Other Equipment	99.0											
275	Total Distribution			9,247,133	5,907,422	1,834,823	24,173	14,890	285	383,485	304,001	159,812	417,018
276	Customer Accounts												
277	Supervision	99.0											
278	Meter Reading	99.0											
280	Customer Acc. & Collections	99.0											
281	Uncollectible Accounts	99.0											
282	Misc. Cust. Acct. Expenses	99.0											
283	Total Customer Accounts Expense												
284	Customer Service and Information												
285	Supervision	99.0											
287	Customer Assistance	99.0											
288	Information & Instruction	99.0											
289	Misc. Cust. Acct. Expense	99.0											
290	Total Customer Service & Info Expense												
291	Sales												
292	Supervision	99.0											
293	Demonstration & Selling	99.0											
295	Advertising	99.0											
296	Misc. Sales Expense	99.0											
297	Total Sales Expense												
298	Administrative & General												
299	Operation												
301	Administrative and General Salaries	3.1	Peak Month (Sales) (50)	9,268,061	7,012,451	1,176,033	28,695	17,516	340	36,008			
302	Office Supplies and Expenses	99.0											
303	Administrative Expenses Transferred - Customer Support	99.0											
304	Administrative Expenses Transferred - General	99.0											
305	Outside Services Employed	99.0											
306	Property Insurance	99.0											
307	Injuries and Damages	99.0											
309	Employee Pensions and Benefits	99.0											
309	Regulatory Commission Expenses	99.0											
310	Duplicate Charges - Credit	99.0											
311	General Advertising Expenses												
312	Miscellaneous General Expense												
313	Rents												
314	Maintenance												
315	Maintenance of General Plant	99.0											
316	Total ASB			9,268,061	7,012,451	1,176,033	28,695	17,516	340	36,008			
318	Other Utility Plant Related Payroll	99.0											
319													
320	TOTAL PAYROLL EXPENSE - DEMAND			18,565,974	12,886,188	4,024,138	53,017	32,517	626	429,493	307,372	160,617	420,013

Alamos Energy Corporation, Colorado-Kansas Division										
Range Jurisdiction Case No. 15-0765 - 215										
Test Year Ending March 31, 2015										
ALLOCATION OF PAYROLL										
321	Commodity									
322										
323										
324										
325		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	Irrigation	Farm
326		Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Transport
327	Production & Gathering									
328	Op. Sup. & Eng.	99.0		D						
329	Production Meas & Recs	99.0		D						
330	Field Lines Expenses	99.0		D						
331	Field Compressor Station Expense	99.0		D						
332	Field Compressor Sta. Fuel & Pow.	99.0		D						
333	Field Meas. & Regul. Station Exp.	99.0		D						
334	Purification Expenses	99.0		D						
335	Other Expenses	99.0		D						
336	Maintenance	99.0		D						
337	Maint. Sup. & Eng.	99.0		D						
338	Structures and Improvements	99.0		D						
339	Field Line Maintenance	99.0		D						
340	Compressor Station Equip. Maint.	99.0		D						
341	Meas. & Regul. Station Equip. Maint.	99.0		D						
342	Purification Equipment Maintenance	99.0		D						
343	Other Equipment Maintenance	99.0		D						
344	Gas Processed By Others	99.0		D						
345	Total Production & Gathering	99.0		D						
346	Other Gas Supply Expenses:									
347	Wellhead Purchases	99.0		D						
348	Field Line Purchases	99.0		D						
349	Transmission Line Purchases	99.0		D						
350	City Gate Purchases	99.0		D						
351	Other Gas Purchases	99.0		D						
352	Exchange Gas	99.0		D						
353	Purchased Gas Expenses	99.0		D						
354	Storage Gas Withdrawal	99.0		D						
355	Company Used Gas	99.0		D						
356	Other Gas Supply Expenses	99.0		D						
357	Total Other Gas Supply Expenses	99.0		D						
358	Underground Storage:									
359	Operation	15	Winter Volumes Excluding Transport	D						
360	Op. Sup. & Eng.	99.0		D						
361	Meas & Recs	99.0		D						
362	Well Expenses	99.0		D						
363	Lines Expense	99.0		D						
364	Compressor Station Expense	99.0		D						
365	Compressor Station Fuel & Power	99.0		D						
366	Meas. & Regul. Station Expenses	99.0		D						
367	Purification Expenses	99.0		D						
368	Exploration & Development	99.0		D						
369	Gas Leases	99.0		D						
370	Other Expenses	99.0		D						
371	Storage Well Rowlines	99.0		D						
372	Rents	99.0		D						
373	Maintenance	99.0		D						
374	Maint. Sup. & Eng.	99.0		D						
375	Structures and Improvements	99.0		D						
376	Reservoirs & Well Maintenance	99.0		D						
377	Line Maintenance	99.0		D						
378	Compressor Station Equip. Maint.	99.0		D						
379	Meas. & Regul. Station Equip. Maint.	99.0		D						
380	Purification Equipment Maintenance	99.0		D						
381	Other Equipment Maintenance	99.0		D						
382	Total Underground Storage Expense	99.0		D						
383	Transmission:									
384	Operation									
385	Op. Sup. & Eng.	99.0		D						
386	System Control & Load Dispatching	99.0		D						
387	Communication Systems Expense	99.0		D						
388	Compressor Station Labor Expense	99.0		D						
389	Compressor Station Fuel Gas	99.0		D						
390	Compressor Station Fuel & Power	99.0		D						
391	Maint. Expense	99.0		D						
392	Meas. & Regul. Station Expenses	99.0		D						
393	Other Expenses	99.0		D						
394	LLC Payment - A&G	99.0		D						
395	LLC Payment - A&G	99.0		D						
396	Rents	99.0		D						
397	Maintenance	99.0		D						
398	Maint. Sup. & Eng.	99.0		D						
399	Structure & Improv.	99.0		D						
400	Compressor Station Equip. Maint.	99.0		D						
401	Meas. & Regul. Station Equip. Maint.	99.0		D						
402	Purification Equipment Maintenance	99.0		D						
403	Communication Equipment Maintenance	99.0		D						
404	Other Equipment Maintenance	99.0		D						
405	Total Transmission Expense	99.0		D						

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-1705												
Test Year Ending March 31, 2015												
ALLOCATION OF PAYROLL												
410	Distribution											
411	Operation											
412	Supervision & Eng.	N/A	27,268	15,698	5,000	66	94	0	1,785	2,157	478	2,660
413	Distribution Load Distorting	99.0	0	0	0	0	0	0	0	0	0	0
414	Compressor Station Labor and Expenses	99.0	0	0	0	0	0	0	0	0	0	0
415	Mains and Services Expenses	99.0	0	0	0	0	0	0	0	0	0	0
416	Measuring and Regulating Station Expenses - General	99.0	0	0	0	0	0	0	0	0	0	0
417	Measuring and Regulating Station Expenses - Industrial	99.0	0	0	0	0	0	0	0	0	0	0
418	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.0	0	0	0	0	0	0	0	0	0	0
419	Meter and House Regulator Expenses	99.0	0	0	0	0	0	0	0	0	0	0
420	Customer Insulations Expenses	99.0	0	0	0	0	0	0	0	0	0	0
421	Other Expenses	99.0	0	0	0	0	0	0	0	0	0	0
422	Rents	99.0	0	0	0	0	0	0	0	0	0	0
423	Maintenance	99.0	0	0	0	0	0	0	0	0	0	0
424	Maintenance Supervision and Engineering	99.0	0	0	0	0	0	0	0	0	0	0
425	Maintenance of Structures and Improvements	99.0	0	0	0	0	0	0	0	0	0	0
426	Maintenance of Meters	99.0	0	0	0	0	0	0	0	0	0	0
427	Maintenance of compressor station equipment	99.0	0	0	0	0	0	0	0	0	0	0
428	Maint. of Measuring and Regulating Station Equip. - General	99.0	0	0	0	0	0	0	0	0	0	0
429	Maint. of Measuring and Regulating Station Equip. - Industrial	99.0	0	0	0	0	0	0	0	0	0	0
430	Maint. of Measuring and Regulating Station Equip. - City Gate	99.0	0	0	0	0	0	0	0	0	0	0
431	Maintenance of Services	99.0	0	0	0	0	0	0	0	0	0	0
432	Maintenance of Meters and House Regulators	99.0	0	0	0	0	0	0	0	0	0	0
433	Maintenance of Other Equipment	99.0	0	0	0	0	0	0	0	0	0	0
434	Total Distribution		27,268	15,698	5,000	66	94	0	1,785	2,157	478	2,660
435	Customer Accounts											
436	Supervision	99.0	0	0	0	0	0	0	0	0	0	0
437	Meter Reading	99.0	0	0	0	0	0	0	0	0	0	0
438	Customer Acc. & Collections	99.0	0	0	0	0	0	0	0	0	0	0
439	Uncollectible Accounts	99.0	0	0	0	0	0	0	0	0	0	0
440	Misc. Cust. Acct. Expense	99.0	0	0	0	0	0	0	0	0	0	0
441	Total Customer Accounts Expense		0	0	0	0	0	0	0	0	0	0
442	Customer Service and Information											
443	Supervision	99.0	0	0	0	0	0	0	0	0	0	0
444	Customer Assistance	99.0	0	0	0	0	0	0	0	0	0	0
445	Information & Instruction	99.0	0	0	0	0	0	0	0	0	0	0
446	Misc. Cust. Acct. Expense	99.0	0	0	0	0	0	0	0	0	0	0
447	Total Customer Service & Info Expense		0	0	0	0	0	0	0	0	0	0
448	Sales											
449	Supervision	99.0	0	0	0	0	0	0	0	0	0	0
450	Demeritization & Selling	99.0	0	0	0	0	0	0	0	0	0	0
451	Advertising	99.0	0	0	0	0	0	0	0	0	0	0
452	Misc. Sales Expense	99.0	0	0	0	0	0	0	0	0	0	0
453	Total Sales Expense		0	0	0	0	0	0	0	0	0	0
454	Administrative & General											
455	Operation											
456	Administrative and General Salaries	L.S.	27,346	20,649	6,648	85	70	0	0	0	0	0
457	Office Supplies and Expenses	99.0	0	0	0	0	0	0	0	0	0	0
458	Administrative Expenses Transferred - Customer Support	99.0	0	0	0	0	0	0	0	0	0	0
459	Administrative Expenses Transferred - General	99.0	0	0	0	0	0	0	0	0	0	0
460	Outside Services Employment	99.0	0	0	0	0	0	0	0	0	0	0
461	Property Insurance	99.0	0	0	0	0	0	0	0	0	0	0
462	Injuries and Damages	99.0	0	0	0	0	0	0	0	0	0	0
463	Employee Pensions and Benefits	99.0	0	0	0	0	0	0	0	0	0	0
464	Regulatory Commission Expenses	99.0	0	0	0	0	0	0	0	0	0	0
465	Duplicate Charges - Credit	99.0	0	0	0	0	0	0	0	0	0	0
466	General Advertising Expenses	99.0	0	0	0	0	0	0	0	0	0	0
467	Miscellaneous General Expense	99.0	0	0	0	0	0	0	0	0	0	0
468	Rents	99.0	0	0	0	0	0	0	0	0	0	0
469	Maintenance	99.0	0	0	0	0	0	0	0	0	0	0
470	Maintenance of General Plant	99.0	0	0	0	0	0	0	0	0	0	0
471	Total Adm.		27,346	20,649	6,648	85	70	0	0	0	0	0
472	Other Utility Plant Related Payroll	99.0	0	0	0	0	0	0	0	0	0	0
473	Total		27,268	15,698	5,000	66	94	0	1,785	2,157	478	2,660
474	Other Utility Plant Related Payroll	99.0	0	0	0	0	0	0	0	0	0	0
475	TOTAL PAYROLL EXPENSE - COMMON		27,268	15,698	5,000	66	94	0	1,785	2,157	478	2,660

Alamos Energy Corporation, Colorado Alamos Division												
Revised Jurisdiction Case No. 15-1745C - 2015												
Test Year Ending March 31, 2015												
ALLOCATION OF PAYROLL												
570	Operation											
571	Distribution											
572	Operation											
573	Supervision & Eng.	11,799,148	7,607,502	2,045,242	26,078	16,122	1,190	398,601	517,710	171,528	428,068	
574	Dispatch/Load Dispatching											
575	Compressor Station Labor and Expenses											
576	Mails and Services Expenses											
577	Measuring and Regulating Station Expenses - General											
578	Measuring and Regulating Station Expenses - Industrial											
579	Measuring and Regulating Station Exp. - City State Chk. Sta.											
580	Meter and House Regulator Expenses											
581	Customer Installations Expenses											
582	Other Expenses											
583	Rents											
584	Maintenance											
585	Maintenance Supervision and Engineering											
586	Maintenance of Structures and Improvements											
587	Maintenance of Mains											
588	Maintenance of Compressor Station Equipment											
589	Maint. of Measuring and Regulating Station Equip. - General											
590	Maint. of Measuring and Regulating Station Equip. - Industrial											
591	Maint. of Measuring and Regulating Station Equip. - City State											
592	Maintenance of Services											
593	Maintenance of Meters and House Regulators											
594	Maintenance of Other Equipment											
595	Total Distribution	11,125,158	7,402,592	2,045,242	26,078	16,122	1,190	398,601	517,710	171,528	428,068	
596	Customer Accounts											
597	Customer Accounts											
598	Summation	30,207,995	27,739,895	2,248,460	35,448	4,047	17,530	66,494	36,768	59,318	10,896	
599	Meter Reading											
600	Customer Rec. & Collections											
601	Uncollectible Accounts											
602	Misc. Cust. Acct. Expense											
603	Total Customer Accounts Expense	30,207,995	27,739,895	2,248,460	35,448	4,047	17,530	66,494	36,768	59,318	10,896	
604	Customer Service and Information											
605	Supervision	61,011	36,044	4,577	31	8	88	157	72	109	21	
606	Customer Assistance											
607	Information & Instruction											
608	Misc. Cust. Acct. Expense											
609	Total Customer Service & Info Expense	61,011	36,044	4,577	31	8	88	157	72	109	21	
610	Sales											
611	Supervision	128,037	118,464	9,677	68	17	75	390	169	230	46	
612	Demonstration & Selling											
613	Advertising											
614	Misc. Sales Expense											
615	Total Sales Expense	128,037	118,464	9,677	68	17	75	390	169	230	46	
616	Administrative & General											
617	Operation											
618	Administrative and General Salaries	41,481,511	36,593,757	4,598,865	45,243	21,041	19,020	96,801	34,134	57,457	11,291	
619	Office Supplies and Expenses											
620	Administrative Expenses Transferred - Customer Support											
621	Administrative Expenses Transferred - General											
622	Outside Service Employees											
623	Property Insurance											
624	Injuries and Damages											
625	Employee Retirees and Benefits											
626	Regulatory Commission Expenses											
627	Duplicate Charges - Credit											
628	General Advertising Expenses											
629	Miscellaneous General Expense											
630	Rents											
631	Maintenance											
632	Maintenance of General Plant											
633	Total Adm	41,481,511	36,593,757	4,598,865	45,243	21,041	19,020	96,801	34,134	57,457	11,291	
634	Other Utility Plant Related Payroll											
635	TOTAL PAYROLL EXPENSES	82,132,808	71,146,835	8,815,098	87,010	41,216	37,850	597,341	584,803	284,634	447,444	

Alamos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMG-2015													
Test Year Ending March 31, 2015													
ALLOCATION OF DEPRECIATION EXPENSE													
Customer													
Line No.	Acct No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Arm Transport	Schools Transport	Interruptible Transport
1													
2													
3													
4	80100	Organization	99.0	0									
5	80200	Franchises & Consents	99.0	0									
6	80300	Misc Intangible Plant	99.0	0									
7		Total Intangible Plant		0									
8													
9													
10													
11	22520	Producing Leaseholds	99.0	0									
12	22540	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	33500	Purification Equipment	99.0	0									
18													
19		Total Production Plant		0									
20													
21													
22													
23	33010	Land	99.0	0									
24	33020	Rights of Way	99.0	0									
25	33100	Structures and Improvements	99.0	0									
26	33202	Compression Station Equipment	99.0	0									
27	33500	Meas. & Reg. Sta. Structures	99.0	0									
28	33504	Other Structures	99.0	0									
29	33200	Well's Rights of Way	99.0	0									
30	33201	Well Construction	99.0	0									
31	33202	Reservoirs	99.0	0									
32	33203	Cooling Gas	99.0	0									
33	33210	Leaseholds	99.0	0									
34	33211	Storage Rights	99.0	0									
35	33200	Pipelines	99.0	0									
36	33400	Compressor Station Equipment	99.0	0									
37	33500	Meas. & Reg. Equipment	99.0	0									
38	33500	Purification Equipment	99.0	0									
39	33700	Other Equipment	99.0	0									
40													
41		Total Storage Plant		0									
42													
43													
44													
45	36500	Land & Land Rights	99.0	0									
46	36520	Rights of Way	99.0	0									
47	36502	Structures & Improvements	99.0	0									
48	36503	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													
57													
58	37400	Land & Land Rights	99.0	0									
59	37401	Land	99.0	0									
60	37402	Land Rights	15.2	2,807	2,406	321	4	2	1	18	24	75	6
61	37403	Land Other	99.0	0									
62	37500	Structures & Improvements	15.2	2,099	1,794	239	3	2	1	13	18	16	5
63	37501	Structures & Improvements T.A.	99.0	0									
64	37502	Land Rights	99.0	0									
65	37503	Improvements	99.0	0									
66	37600	Mains Cathodic Protection	15.2	82,723	70,898	9,466	108	69	87	523	709	729	189
67	37601	Mains - Steel	15.2	440,508	377,539	50,405	577	368	200	2,785	3,776	3,850	1,005
68	37602	Mains - Plastic	15.2	773,863	663,262	38,538	1,024	649	351	4,853	6,634	6,764	1,765
69	37600	Meas & Reg. Sta. Equip - General	15.2	84,457	72,984	5,564	111	71	38	534	724	738	198
70	37600	Meas & Reg. Sta. Equip - City Gate	15.2	34,440	28,517	3,841	45	28	16	218	298	301	79
71	37600	Meas & Reg. Sta. Equipment	15.2	413	352	24	0	0	0	1	2	2	0
72	38000	Services	15.2	897,309	769,218	102,697	3,177	753	407	5,675	7,694	7,845	2,047
73	38100	Meters	15.2	312,781	440,299	68,764	673	431	233	3,248	4,404	4,590	1,172
74	38200	Meter Installations	15.2	610,433	523,376	69,849	800	512	276	2,860	5,233	5,336	1,392
75	38300	House Regulators	15.2	58,783	50,335	6,717	77	49	27	372	504	514	134
76	38400	House Reg. Installations	15.2										
77	38500	Ind. Meas. & Reg. Sta. Equipment	15.2	27,116	23,240	3,103	36	23	12	171	232	237	62
78	38600	Other Prep. Or Cust. Trm	15.2	15,705	13,480	1,797	21	13	7	99	135	137	36
79													
80		Total Distribution Plant		3,514,405	3,037,757	405,868	4,616	2,972	1,605	22,411	30,382	30,980	8,083

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-AT&G - RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF DEPRECIATION EXPENSE												
81												
82	General											
83												
84	38900 Land & Land Rights	89.0	0									
85	39000 Structures & Improvements	23.2 General Plant - Cust	21,802	19,128	2,277	24	14	13	114	144	150	39
86	39003 Improvements	23.2 General Plant - Cust	19	15	2	0	0	0	0	0	0	0
87	39004 Air Conditioning Equipment	23.2 General Plant - Cust	108	80	28	0	0	0	1	1	1	0
88	39005 Improvement to Leased Premises	23.2 General Plant - Cust	659	571	88	1	0	0	3	4	4	1
89	39100 Office Furniture & Equipment	23.2 General Plant - Cust	14,725	12,860	1,561	16	10	7	77	97	101	26
90	39103 Office Furn. Capless & Type	23.2 General Plant - Cust	162	142	17	0	0	0	1	1	1	0
91	39200 Transportation Equipment	23.2 General Plant - Cust	3,025	2,642	315	3	2	1	16	20	21	5
92	39300 Stores Equipment	23.2 General Plant - Cust	10	8	2	0	0	0	0	0	0	0
93	39400 Tools, Shop & Garage Equipment	23.2 General Plant - Cust	45,127	39,411	4,892	49	28	22	236	297	310	80
94	39500 Laboratory Equipment	23.2 General Plant - Cust	178	156	20	0	0	0	1	1	1	0
95	39600 Power Operated Equipment	23.2 General Plant - Cust	60	52	6	0	0	0	0	0	0	0
96	39603 Ditchers	23.2 General Plant - Cust	18	16	2	0	0	0	0	0	0	0
97	39604 Backhoes	23.2 General Plant - Cust	0	0	0	0	0	0	0	0	0	0
98	39605 Welders	23.2 General Plant - Cust	0	0	0	0	0	0	0	0	0	0
99	39700 Communication Equipment	23.2 General Plant - Cust	20,865	18,219	2,169	23	14	10	169	127	143	37
100	39701 Communication Equipment - Mobile Radios	23.2 General Plant - Cust	0	0	0	0	0	0	0	0	0	0
101	39702 Communication Equipment - Fixed Radios	23.2 General Plant - Cust	9,714	8,483	1,010	11	6	5	51	64	67	17
102	39800 Miscellaneous Equipment	23.2 General Plant - Cust	5,074	4,387	572	6	3	2	26	33	35	9
103	39900 Other Tangible Property - Servers - HW	23.2 General Plant - Cust	15	12	3	0	0	0	1	1	1	0
104	39901 Other Tangible Property - Servers - SW	23.2 General Plant - Cust	2,797	2,449	291	3	2	1	15	18	19	5
105	39902 Other Tangible Property - Network - HW	23.2 General Plant - Cust	0	0	0	0	0	0	0	0	0	0
106	39903 Other Tang. Property - CPU	23.2 General Plant - Cust	21,136	18,459	2,197	23	14	10	110	138	145	37
107	39904 Other Tangible Property - MF - Hardware	89.0	0									
108	39905 Other Tang. Property - PC Hardware	23.2 General Plant - Cust	0	0	0	0	0	0	0	0	0	0
109	39906 Other Tang. Property - PC Software	23.2 General Plant - Cust	83,702	73,101	6,703	92	54	41	437	521	575	147
110	39907 Other Tang. Property - Mainframe SW	23.2 General Plant - Cust	7,781	6,804	810	9	5	4	41	51	54	14
111	39908 Other Tang. Property - Application Software	23.2 General Plant - Cust	63,334	55,316	6,565	69	41	31	331	417	435	112
112												
113												
114	Total General Plant		300,490	262,434	31,242	329	195	146	1,570	1,980	2,095	529
115												
116	TOTAL DIRECT DEPRECIATION EXPENSE		3,844,896	3,300,191	436,810	4,875	3,167	1,752	23,981	32,362	33,045	8,612
117	Shared Services General Office	27.2 PTD Plant - Customer	233,915	200,479	26,766	307	196	165	1,479	2,005	2,045	530
118	Shared Services Customer Support	27.2 PTD Plant - Customer	155,858	133,579	17,834	204	131	71	965	1,336	1,360	355
119	Colorado-Kansas General Office	27.2 PTD Plant - Customer	42,638	36,541	4,879	56	36	19	270	365	373	97
120												
121												
122	TOTAL DEPRECIATION EXPENSE - CUSTOMER		4,277,305	3,670,791	486,289	5,542	3,530	1,947	26,715	36,069	36,824	9,598

Almas Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-07465 -RIS													
Test Year Ending March 31, 2015													
ALLOCATION OF DEPRECIATION EXPENSE													
Demand													
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/FA Sales	School Sales	Industrial Sales	\$65	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
Intangible Plant:													
124				0									
125	30100	99.0	Organization	0									
126	30200	99.0	Franchises & Consents	0									
127	30300	99.0	Misc Intangible Plant	0									
128				0									
129			Total Intangible Plant	0									
Production Plant:													
130				0									
131				0									
132	32200	99.0	Producing Leaseholds	0									
133	32300	99.0	Rights of Way	0									
134	32400	99.0	Producing Gas Wells Equipment	0									
135	32500	99.0	Field Lines	0									
136	32600	99.0	Tributary Lines	0									
137	32700	99.0	Field Meas. & Reg. Sta. Equip	0									
138	32800	99.0	Purification Equipment	0									
139				0									
140			Total Production Plant	0									
141				0									
142				0									
143			Storage Plant:										
144				0									
145	35000	99.0	Land	0									
146	35100	3.1	Rights of Way	9,729	7,365	2,288	30	18	0	27			
147	35200	3.1	Structures and Improvements	2,028	1,535	477	6	4	0	6			
148	35300	99.0	Compressor Station Equipment	0									
149	35400	99.0	Meas. & Reg. Sta. Structures	0									
150	35500	99.0	Other Structures	0									
151	35600	3.1	Wells / Rights of Way	15,471	10,282	5,989	79	48	1	72			
152	35700	99.0	Well Construction	0									
153	35800	99.0	Reservoirs	0									
154	35900	99.0	Cushion Gas	0									
155	36000	99.0	Leaseholds	0									
156	36100	99.0	Storage Rights	0									
157	36200	3.1	Pipelines	18,575	14,062	4,367	58	35	1	52			
158	36300	3.1	Compressor Station Equipment	20,972	15,876	4,931	65	40	1	59			
159	36400	3.1	Meas. & Reg. Equip	5,400	4,161	1,293	17	10	0	15			
160	36500	3.1	Purification Equipment	0									
161	36600	3.1	Other Equipment	0									
162				0									
163			Total Storage Plant	82,274	62,284	19,345	255	156	3	231			
164				0									
165			Transmission:										
166				0									
167	36800	99.0	Land & Land Rights	0									
168	36900	99.0	Rights of Way	0									
169	37000	99.0	Structures & Improvements	0									
170	37100	99.0	Other Structures	0									
171	37200	3.3	Mains Cathodic Protection	31,129	21,010	6,526	88	53		1,604	466	1,386	
172	37300	3.3	Mains - Steel	3,940	1,884	616	8	5		151	44	131	
173	37400	3.3	Meas. & Reg. Equipment	5,286	3,567	1,108	5	9		272	79	235	
174	37500	99.0	Meas. & Reg. Equipment	0									
175				0									
176			Total Transmission Plant	39,355	26,561	8,250	109	66		2,028	589	1,752	
177				0									
178			Distribution:										
179				0									
180	37400	99.0	Land & Land Rights	0									
181	37401	99.0	Land	0									
182	37402	15.4	Land Rights	4,071	2,601	808	11	7	0	169	222	70	164
183	37403	15.4	Land Other	0									
184	37500	15.4	Structures & Improvements	3,025	1,839	602	8	5	0	116	166	52	137
185	37501	99.0	Structures & Improvements T&E	0									
186	37502	99.0	Land Rights	0									
187	37503	99.0	Improvements	0									
188	37600	15.4	Mains Cathodic Protection	119,979	76,648	23,806	314	193	4	4,976	6,547	2,074	5,418
189	37601	15.4	Mains - Steel	698,495	406,133	126,770	1,670	1,029	20	26,496	35,864	13,042	28,854
190	37602	15.4	Mains - Plastic	1,122,415	717,046	223,750	2,334	1,607	35	46,147	61,246	19,366	50,690
191	37603	15.4	Mains - Concrete	112,483	70,154	21,805	100	197	4	5,080	6,684	2,117	5,532
192	37604	15.4	Mains - Other	0									
193	37605	15.4	Mains - Reg. Sta. Equip - General	49,851	31,910	9,911	111	80	2	2,071	2,726	863	2,156
194	37606	15.4	Mains - Reg. Sta. Equip - City Gate	308	197	61	1	0	0	33	17	5	14
195	37607	15.4	Mains - Reg. Sta. Equip - Other	1,201,719	811,591	256,289	3,003	2,066	40	53,983	71,033	22,497	59,788
196	37608	15.4	Meters	745,101	476,032	147,814	1,948	1,200	25	30,900	40,695	12,871	33,650
197	37609	15.4	Meter Installations	355,853	226,509	75,672	2,314	1,428	27	36,716	48,811	15,301	39,894
198	37610	15.4	House Regulators	55,265	34,671	10,918	233	137	8	3,336	4,453	1,474	3,851
199	37611	15.4	House Reg. Installations	0									
200	37612	15.4	Ind. Meas. & Reg. Sta. Equipment	39,328	25,124	7,804	109	69	1	1,631	2,146	680	1,776
201	37613	15.4	Other Prop. Ch. Curr. Item	21,778	14,592	4,583	60	37	1	945	894	294	1,029
202			Total Distribution Plant	5,140,694	3,284,084	1,020,020	13,438	8,278	159	213,188	280,520	88,843	232,164

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG -RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF DEPRECIATION EXPENSE												
209												
209	General											
209	29900 Land & Land Rights	99.0										
207	83000 Structures & Improvements	23.4 General Plant - Demand	24,916	15,827	4,847	65	40	1	1,018	1,350	430	1,125
208	83003 Improvements	23.4 General Plant - Demand	20	13	4	0	0	0	1	1	0	1
209	83004 Air Conditioning Equipment	23.4 General Plant - Demand	177	75	23	0	0	0	5	6	2	3
210	83009 Improvement to Leased Premises	23.4 General Plant - Demand	749	475	146	2	1	0	31	41	13	34
211	83103 Office Furniture & Equipment	23.4 General Plant - Demand	16,751	10,704	3,326	44	27	1	688	914	289	759
212	83103 Office Furn. Coolers & Type	23.4 General Plant - Demand	185	118	37	0	0	0	8	10	3	8
213	83200 Transportation Equipment	22.4 General Plant - Demand	3,442	2,200	683	9	6	0	141	188	59	154
214	83300 Saws Equipment	23.4 General Plant - Demand	15	7	2	0	0	0	0	3	0	0
215	83400 Tools, Shop & Storage Equipment	23.4 General Plant - Demand	51,398	32,816	10,182	134	83	2	3,309	4,800	866	2,318
216	83500 Laboratory Equipment	23.4 General Plant - Demand	505	150	40	1	0	0	9	11	6	6
217	83600 Power Operated Equipment	23.4 General Plant - Demand	68	44	14	0	0	0	3	4	1	3
218	83603 Ditchers	22.4 General Plant - Demand	21	13	4	0	0	0	1	1	0	1
219	83604 Backhoes	23.4 General Plant - Demand	0	0	0	0	0	0	0	0	0	0
220	83605 Welders	22.4 General Plant - Demand	0	0	0	0	0	0	0	0	0	0
221	83700 Communication Equipment	23.4 General Plant - Demand	23,782	15,170	4,711	62	38	1	574	1,294	410	1,072
222	83701 Communication Equipment - Mobile Radios	23.4 General Plant - Demand	0	0	0	0	0	0	0	0	0	0
223	83702 Communication Equipment - Fixed Radios	22.4 General Plant - Demand	11,050	7,083	2,184	29	18	0	494	603	191	499
224	83800 Miscellaneous Equipment	23.4 General Plant - Demand	5,715	3,653	1,135	15	9	0	235	312	99	256
225	89001 Other Tangible Property - Servers - H/W	23.4 General Plant - Demand	157	102	31	0	0	0	6	9	3	7
226	89001 Other Tangible Property - Servers - S/W	23.4 General Plant - Demand	1,182	2,034	632	8	5	0	131	174	56	144
227	89002 Other Tangible Property - Network - H/W	23.4 General Plant - Demand	0	0	0	0	0	0	0	0	0	0
228	89003 Other Tang. Property - CPU	23.4 General Plant - Demand	24,044	13,369	4,774	63	39	1	987	1,311	413	1,086
229	89004 Other Tangible Property - MF - Hardware	99.0	0	0	0	0	0	0	0	0	0	0
230	89005 Other Tang. Property - PC Hardware	23.4 General Plant - Demand	0	0	0	0	0	0	0	0	0	0
231	89006 Other Tang. Property - PC Software	23.4 General Plant - Demand	95,221	60,866	18,905	249	153	3	3,900	5,193	1,643	4,300
232	89007 Other Tang. Property - Mainframe S/W	23.4 General Plant - Demand	8,863	5,665	1,760	23	14	0	364	483	153	400
233	89008 Other Tang. Property - Application Software	23.4 General Plant - Demand	72,055	46,034	14,305	186	116	2	2,958	3,930	1,244	3,254
234												
235												
236	Total General Plant		841,843	239,308	67,867	896	551	10	14,034	18,643	5,800	15,436
237												
238	TOTAL DIRECT DEPRECIATION EXPENSE		5,604,166	3,591,437	1,115,488	14,696	8,061	173	227,453	301,791	95,832	249,952
239	Shared Services General Office	27.4 PTD Plant - Demand	242,822	219,144	68,065	897	552	10	14,069	18,697	5,912	15,481
241	Shared Services Customer Support	27.4 PTD Plant - Demand	238,430	146,016	45,352	597	368	7	9,375	12,458	3,842	10,314
242	Colorado-Kansas General Office	27.4 PTD Plant - Demand	62,483	39,943	12,406	163	101	2	2,554	3,408	1,078	2,822
243												
244	TOTAL DEPRECIATION EXPENSE - DEMAND		6,277,916	3,996,540	1,241,306	16,354	10,072	192	255,461	335,754	106,769	277,969

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF DEPRECIATION EXPENSE												
325												
327	General											
328	38300 Land & Land Rights	99.0										
329	38000 Structures & Improvements	23.6 General Plant - Comm	139		79	26	0	0	0	7	13	13
330	39000 Improvements	23.6 General Plant - Comm	0		0	0	0	0	0	0	0	0
331	39004 Air Conditioning Equipment	23.6 General Plant - Comm	1		0	0	0	0	0	0	0	0
332	39009 Improvement to Lessed Premises	23.6 General Plant - Comm	4		2	0	0	0	0	0	0	0
333	39100 Office Furniture & Equipment	23.6 General Plant - Comm	33		53	17	0	0	0	4	7	9
334	39103 Office Furn. Coolers & Type	23.6 General Plant - Comm	1		1	0	0	0	0	0	0	0
335	39200 Transportation Equipment	23.6 General Plant - Comm	19		11	4	0	0	0	1	2	2
336	39300 Stores Equipment	23.6 General Plant - Comm	0		0	0	0	0	0	0	0	0
337	39400 Tools, Shop & Garage Equipment	23.6 General Plant - Comm	245		164	59	1	0	0	13	22	27
338	39500 Laboratory Equipment	23.6 General Plant - Comm	5		0	0	0	0	0	0	0	0
339	39600 Power Operated Equipment	23.6 General Plant - Comm	0		0	0	0	0	0	0	0	0
340	39603 Drivers	23.6 General Plant - Comm	0		0	0	0	0	0	0	0	0
341	39604 Backhoes	23.6 General Plant - Comm	0		0	0	0	0	0	0	0	0
342	39605 Welders	23.6 General Plant - Comm	0		0	0	0	0	0	0	0	0
343	39700 Communication Equipment	23.6 General Plant - Comm	133		76	24	0	0	0	6	10	13
344	39701 Communication Equipment - Mobile Radios	23.6 General Plant - Comm	0		0	0	0	0	0	0	0	0
345	39702 Communication Equipment - Fixed Radios	23.6 General Plant - Comm	62		35	11	0	0	0	3	5	6
346	39800 Miscellaneous Equipment	23.6 General Plant - Comm	32		18	6	0	0	0	2	3	3
347	39900 Other Tangible Property - Servers - HW	23.6 General Plant - Comm	1		1	0	0	0	0	0	0	0
348	39901 Other Tangible Property - Servers - S/W	23.6 General Plant - Comm	18		10	3	0	0	0	1	1	2
349	39902 Other Tangible Property - Network - HW	23.6 General Plant - Comm	0		0	0	0	0	0	0	0	0
350	39903 Other Tang. Property - CPU	23.6 General Plant - Comm	134		77	25	0	0	0	6	11	13
351	39904 Other Tangible Property - MF - Hardware	99.0	0		0	0	0	0	0	0	0	0
352	39905 Other Tang. Property - PC Hardware	23.6 General Plant - Comm	0		0	0	0	0	0	0	0	0
353	39906 Other Tang. Property - PC Software	23.6 General Plant - Comm	630		303	88	1	1	0	25	42	59
354	39907 Other Tang. Property - Mainframe S/W	23.6 General Plant - Comm	49		25	8	0	0	0	2	4	5
355	39908 Other Tang. Property - Application Software	23.6 General Plant - Comm	401		229	74	1	1	0	18	31	39
356												
357												
358	Total General Plant		1,903		1,083	353	5	4	0	80	150	182
359												
360	TOTAL DIRECT DEPRECIATION EXPENSE		31,874		18,273	5,897	75	82	0	1,504	2,303	3,053
361												
362	Shared Services General Office	27.6 PTD Plant - Commodity	1,978		1,131	366	5	4	0	83	155	199
363	Shared Services Customer Support	27.6 PTD Plant - Commodity	1,838		793	244	3	1	0	62	104	129
364	Colorado-Kansas General Office	27.6 PTD Plant - Commodity	851		206	67	1	1	0	17	28	35
365												
366	TOTAL DEPRECIATION EXPENSE - COMMODITY		35,530		20,313	6,574	84	69	0	1,676	2,790	3,403

Alamos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction - Case No. 16-ATMP - 2015												
Test Year Ending March 31, 2015												
ALLOCATION OF DEPRECIATION EXPENSE												
447												
448	General											
449												
450	88500 Land & Land Rights											
451	88000 Structures & Improvements	46,957	35,134	7,250	89	56	11	1,144	1,514	583	1,177	
452	89003 Improvements	36	28	6	0	0	0	1	1	0	1	
453	89004 Air Conditioning Equipment	220	185	34	0	0	0	5	7	3	6	
454	89005 Improvement to Leased Premises	1,401	1,048	216	3	2	0	54	45	17	35	
455	89100 Office Furniture & Equipment	31,870	23,621	4,874	60	37	8	769	1,018	392	791	
456	89103 Office Furn. Copiers & Type	348	260	54	1	0	0	8	11	4	9	
457	89200 Transportation Equipment	6,486	4,853	1,001	12	8	2	158	209	81	163	
458	89300 Stores Equipment	21	15	3	0	0	0	1	2	0	1	
459	89400 Tools, Shop & Garage Equipment	99,753	72,381	14,927	184	113	24	2,352	3,120	1,001	2,423	
460	89500 Laboratory Equipment	882	386	58	2	0	0	9	12	5	10	
461	89600 Power Operated Equipment	129	96	20	0	0	0	3	4	2	3	
462	89603 Ditchers	89	29	6	0	0	0	1	1	0	1	
463	89604 Backhoes	0	0	0	0	0	0	0	0	0	0	
464	89605 Welders	15	12	2	0	0	0	0	1	0	0	
465	89700 Communication Equipment	44,725	33,465	6,906	85	52	11	1,089	1,442	553	1,122	
466	89701 Communication Equipment - Mobile Radios	0	0	0	0	0	0	0	0	0	0	
467	89702 Communication Equipment - Fixed Radios	20,829	15,582	3,215	40	24	5	507	672	259	522	
468	89800 Miscellaneous Equipment	10,770	8,039	1,663	21	13	3	262	347	134	270	
469	89900 Other Tangible Property - Servers - HW	26	22	46	1	0	0	7	10	4	9	
470	89901 Other Tangible Property - Servers - SW	5,995	3,697	926	11	7	1	146	188	74	150	
471	89902 Other Tangible Property - Network - HW	0	0	0	0	0	0	0	0	0	0	
472	89903 Other Tang. Property - CPU	45,814	33,904	6,998	88	53	11	1,104	1,461	563	1,138	
473	89904 Other Tangible Property - MF - Hardware	0	0	0	0	0	0	0	0	0	0	
474	89905 Other Tang. Property - PC Hardware	0	0	0	0	0	0	0	0	0	0	
475	89906 Other Tang. Property - PC Software	178,454	134,270	27,705	342	209	44	4,371	5,765	2,128	4,498	
476	89907 Other Tang. Property - Mainframe S/W	16,704	12,438	2,679	32	19	4	407	535	207	419	
477	89908 Other Tang. Property - Application Software	135,794	101,604	20,865	259	158	33	3,308	4,379	1,686	3,404	
478												
479												
480	Total General Plant	644,238	482,030	89,662	1,228	750	137	15,693	20,773	7,938	16,148	
481												
482	TOTAL DIRECT DEPRECIATION EXPENSE	9,460,935	6,909,851	1,558,190	19,747	12,280	1,225	252,837	336,056	128,932	261,017	
483												
484	Shared Services General Office	578,728	420,763	55,197	1,008	752	116	15,643	20,857	7,906	16,304	
485	Shared Services Customer Support	385,666	280,349	63,430	805	591	79	10,422	13,897	5,326	10,796	
486	Colorado-Kansas General Office	105,482	76,691	17,252	220	137	21	2,851	3,802	1,452	2,852	
487												
488	TOTAL DEPRECIATION EXPENSE	10,550,751	7,687,644	1,734,168	21,980	13,671	2,240	281,652	374,613	143,715	290,970	

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG - RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX												
Customer												
	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Firm	Schools	Interruptible
	Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport
7	Taxes Other Than Income											
8												
9	Non Revenue Related:											
10	25.2	Payroll less A&G - Cust	318,507	291,615	24,488	171	52	183	756	469	645	193
11	20.2	Gross Plant - Cust	1,351	1,679	222	3	2	1	12	17	17	4
12	20.2	Gross Plant - Cust	1,231	1,655	140	2	1	8	10	11	11	3
13	21.4	Other Taxes - Cust	2,798,254	2,504,268	210,990	1,494	458	1,569	6,563	4,059	5,695	1,175
14			3,057,842	2,798,612	295,840	1,659	513	1,752	7,339	4,583	6,328	1,315
15	Revenue Related:											
16	99.0	State Gross Receipts - Tax	0	0	0	0	0	0	0	0	0	0
17	99.0	Local Gross Receipts - Tax	0	0	0	0	0	0	0	0	0	0
18	99.0	Other	0	0	0	0	0	0	0	0	0	0
19			0	0	0	0	0	0	0	0	0	0
20			0	0	0	0	0	0	0	0	0	0
21			0	0	0	0	0	0	0	0	0	0
22			3,057,842	2,798,612	295,840	1,659	513	1,752	7,339	4,583	6,328	1,315
23												
24	22.0	Taxable Income	(500)	(304)	(121)	(1)	(1)	(1)	(5)	(36)	(10)	(2)
25												
26	19.2	Rate Base - Cust	1,968,483	1,700,365	229,678	2,691	1,717	940	12,978	17,543	17,902	4,668

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMS - RIS													
Test Year Ending March 31, 2015													
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX													
	Demand												
		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
27													
28													
29													
30													
31													
32													
33													
34													
35													
36													
37													
38	Non Revenue Related:												
39	Payroll Related	25.4	Payroll Less A&G - Demand	91,651	88,570	18,191	940	148	9	3,779	5,000	1,583	4,139
40	Property Related	20.4	Gross Plant - Demand	1,928	1,888	585	8	5	0	117	155	49	128
41	Public Service Commission Assessment	20.4	Gross Plant - Demand	1,847	1,188	369	8	3	0	74	98	81	81
42	Other	21.4	Other Taxes - Demand	4,107,255	2,625,231	815,384	10,743	6,617	126	168,168	228,834	70,857	185,295
43	Total Non Revenue Related:			4,203,681	2,686,870	834,529	10,995	6,772	129	173,137	229,086	72,530	189,643
44	Revenue Related:												
45	State Gross Receipts - Tax	99.0		0									
46	Local Gross Receipts - Tax	99.0		0									
47	Other	99.0		0									
48	Total Revenue Related:			0									
49													
50	Total Taxes, Other Than Income			4,203,681	2,686,870	834,529	10,995	6,772	129	173,137	229,086	72,530	189,643
51													
52	Allowance for Step Rate	22.0	Taxable Income	(800)	(304)	(121)	(1)	(1)	(1)	(5)	(36)	(10)	(21)
53													
54	Interest Expense	19.4	Rate Base - Demand	3,327,660	2,170,861	674,259	8,883	5,466	104	122,085	161,348	51,046	133,610

Atmos Energy Corporation, Colorado-Kansas Division												
Kansas Jurisdiction Case No. 16-ATMG-RTS												
Test Year Ending March 31, 2015												
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX												
	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Firm	Schools	Interruptible
	Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport
55												
56	Commodity											
57												
58												
59												
60												
61												
62												
63	Taxes Other Than Income											
64												
65	Non Revenue Related:											
66	Payroll Related	25.6 Payroll Less A&G - Comm	271	155	50	1	1	0	13	21	5	26
67	Property Related	20.8 Gross Plant - Comm	15	9	5	0	0	0	1	1	0	2
68	Public Service Commission Assessment	20.8 Gross Plant - Comm	10	6	2	0	0	0	0	1	0	1
69	Other	21.6 Other Taxes - Comm	22,826	13,108	4,241	54	45	0	1,093	1,801	399	2,196
70	Total Non Revenue Related:		23,224	13,278	4,297	55	45	0	1,096	1,824	405	2,224
71												
72	Revenue Related:											
73	State Gross Receipts - Tax	99.0 -	0	-	-	-	-	-	-	-	-	-
74	Local Gross Receipts - Tax	99.0 -	0	-	-	-	-	-	-	-	-	-
75	Other	99.0 -	0	-	-	-	-	-	-	-	-	-
76	Total Revenue Related:		0	-	-	-	-	-	-	-	-	-
77												
78	Total Taxes, Other Than Income		23,224	13,278	4,297	55	45	0	1,096	1,824	405	2,224
79												
80	Allowance for Step Rate	22.0 Taxable Income	(500)	(304)	(121)	(1)	(1)	(1)	(5)	(36)	(10)	(21)
81												
82	Interest Expense	19.6 Rate Base - Comm	16,969	9,704	3,140	40	33	0	807	1,332	295	1,674

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 16-ATMG-RTS													
Test Year Ending March 31, 2015													
ALLOCATION OF REVENUES													
1	2	3	4	5	6	7	8	9	10	11	12	13	
		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Firm	Schools	Interruptible
		Factor	Basis	Company	Sales	Sales	Sales	Sales		Sales	Transport	Transport	Transport
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11	Rate Schedule Revenue:												
12	Base Revenues	Input		55,639,286	40,521,926	9,511,284	105,867	88,567	86,891	1,028,823	2,164,967	726,905	1,474,056
13	Base Revenue Increase	Input		0									
14	Rider GCR	Input		0									
15	Rider FF and Rider Tax	Input		0									
16	Total Rate Schedule Revenue			55,639,286	40,521,926	9,511,284	105,867	88,567	86,891	1,028,823	2,164,967	726,905	1,474,056
17	Other Revenue:												
18	Special Contract Revenues	1.0 Total Throughput (Staff 15)		1,137,588	850,394	210,490	2,695	2,220	12	53,871	89,346	19,820	108,949
19	Ad Valorem Surcharge	18.6 Ad Valorem Surcharge		0									
20	GSRs Revenues	1.2 Sales Mef (16)		0									
21	Misc. Service Revenues	2.5 Meters (25)		1,026,382	942,455	77,050	433	236	598	2,140	1,418	1,715	338
22	Total Non-Rate Revenue			2,163,970	1,992,850	287,531	3,128	2,456	610	55,811	90,762	21,536	109,287
23	TOTAL REVENUE			57,803,256	42,514,776	9,798,815	108,995	71,023	87,501	1,084,634	2,255,729	748,441	1,583,343

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG -RTS Test Year Ending March 31, 2015												
ALLOCATION FACTORS												
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
	Input	Value	174,258,968	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	16,689,068
1.0	Total Throughput (Staff 15)	%	100.0000%	57.1731%	18.5023%	0.2369%	0.1952%	0.0011%	4.7180%	7.8540%	1.7423%	9.5772%
	Internally Generated	Value	140,847,501	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	-	-	-
1.2	Sales Mcf (16)	%	100.0000%	70.7355%	21.8914%	0.2931%	0.2415%	0.0014%	5.8371%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	157,569,900	99,629,249	32,241,979	412,829	340,077	1,906	8,221,461	13,686,265	3,036,134	-
1.3	Total Firm Throughput	%	100.0000%	83.2288%	20.4620%	0.2620%	0.2158%	0.0012%	5.2177%	8.6858%	1.9268%	0.0000%
	Internally Generated	Value	35,411,467	-	-	-	-	-	-	13,686,265	3,036,134	16,689,068
1.4	Transport Mcf (17)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40.9628%	9.0871%	49.9501%
	Input	Value	114,905,945	85,301,065	26,731,918	377,596	277,652	1,274	2,216,440	-	-	-
1.5	Winter Volumes Excluding Transport	%	100.0000%	74.2956%	23.2642%	0.5286%	0.2416%	0.0011%	1.9289%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	149,346,533	99,629,249	32,241,979	412,829	340,077	-	-	13,686,265	3,036,134	-
1.6	Mcf less Interruptible, SGS, Irrigation (18)	%	100.0000%	66.7100%	21.5887%	0.2764%	0.2274%	0.0000%	0.0000%	9.1641%	2.0329%	0.0000%
	Internally Generated	Value	132,624,134	99,629,249	32,241,979	412,829	340,077	-	-	-	-	-
1.8	Mcf less Interruptible, SGS, Irrigation, Transport (19)	%	100.0000%	75.3215%	24.3108%	0.3113%	0.2564%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1,599,601	1,413,800	115,463	787	207	893	3,338	1,824	2,748	540
2.0	Bills (1)	%	100.0000%	91.8290%	7.4995%	0.0511%	0.0135%	0.0580%	0.2168%	0.1185%	0.1785%	0.0351%
	Internally Generated	Value	1,594,489	1,413,800	115,463	787	207	893	3,338	-	-	-
2.1	Bills (Sales) (2)	%	100.0000%	92.1349%	7.5245%	0.0513%	0.0135%	0.0582%	0.2175%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	5,112	-	-	-	-	-	-	1,824	2,748	540
2.2	Bills (Transport) (3)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	35.6808%	53.7539%	10.5634%
	Internally Generated	Value	1,595,370	1,413,800	115,463	787	207	0	0	1,824	2,748	540
2.3	Bills less Interruptible, SGS, Irrigation (4)	%	100.0000%	92.0821%	7.5202%	0.0513%	0.0135%	0.0000%	0.0000%	0.2188%	0.1790%	0.0352%
	Internally Generated	Value	1,590,258	1,413,800	115,463	787	207	0	0	0	0	0
2.4	Bills less Interruptible, SGS, Irrigation, Transport (5)	%	100.0000%	92.8897%	7.5453%	0.0515%	0.0135%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	190,452	119,785	9,793	55	30	76	272	180	218	43
2.5	Meters (25)	%	100.0000%	91.8290%	7.5070%	0.0422%	0.0230%	0.0583%	0.2085%	0.1380%	0.1671%	0.0330%
	Internally Generated	Value	190,011	119,785	9,793	55	30	76	272	-	-	-
2.6	Meters (Sales) (26)	%	100.0000%	92.1845%	7.5324%	0.0423%	0.0231%	0.0585%	0.2082%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	441	0	0	0	0	0	0	180	218	43
2.7	Meters (Transport) (27)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40.8163%	49.4931%	9.7506%
	Input	Value	35,044,640	23,592,456	7,327,700	96,540	58,998	1,143	87,500	1,801,247	522,847	1,556,208
3.0	Peak Month (9)	%	100.0000%	67.3212%	20.9096%	0.2753%	0.1684%	0.0033%	0.2497%	5.1899%	1.4913%	4.4406%
	Internally Generated	Value	31,164,338	23,592,456	7,327,700	96,540	58,998	1,143	87,500	0	0	0
3.1	Peak Month (Sales) (10)	%	100.0000%	75.7034%	23.5191%	0.3098%	0.1893%	0.0037%	0.2808%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	9,880,302	0	0	0	0	0	0	1,801,247	522,847	1,556,208
3.2	Peak Month (Transport) (11)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	46.4203%	19.4744%	40.1059%
	Internally Generated	Value	34,955,987	23,592,456	7,327,700	96,540	58,998	0	0	1,801,247	522,847	1,556,208
3.3	Peak Month less Interruptible, SGS, Irrigation (12)	%	100.0000%	67.4919%	20.9626%	0.2762%	0.1686%	0.0000%	0.0000%	5.1529%	1.4957%	4.4519%
	Internally Generated	Value	31,075,693	23,592,456	7,327,700	96,540	58,998	0	0	0	0	0
3.4	Peak Month less Interruptible, SGS, Irrigation, Transport (13)	%	100.0000%	75.9133%	23.5802%	0.3107%	0.1899%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

ALLOCATION FACTORS												
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
3.5	Input NCP (14)	Value	36,930,117	23,592,456	7,327,700	96,540	59,488	1,148	1,531,517	2,015,213	638,240	1,667,836
		%	100.0000%	63.8841%	19.8421%	0.2614%	0.1610%	0.0031%	4.1471%	5.4568%	1.7282%	4.5162%
3.6	Input Small Meter Investment (30)	Value	18,285,905	16,575,205	1,595,745	5,822	3,809	10,618	67,805	10,352	13,250	1,297
		%	100.0000%	90.6546%	8.7276%	0.0318%	0.0208%	0.0581%	0.3708%	0.0568%	0.0725%	0.0071%
3.8	Input Large Meter Investment (31)	Value	2,410,760	8,467	1,985,013	36,430	31,045	0	110,068	380,746	352,264	106,728
		%	100.0000%	0.3512%	57.4513%	1.5112%	1.2878%	0.0000%	4.5657%	15.7936%	14.6122%	4.4271%
4.0	Input Meter Investment (28)	Value	21,582,008	16,606,137	3,675,706	56,008	37,004	12,768	266,020	409,152	409,148	110,065
		%	100.0000%	76.9444%	17.0313%	0.2595%	0.1715%	0.0592%	1.2326%	1.8958%	1.8958%	0.5100%
4.1	Internally Generated Meter Installations (29)	Value	21,569,240	16,606,137	3,675,706	56,008	37,004	0	266,020	409,152	409,148	110,065
		%	100.0000%	76.9899%	17.0414%	0.2597%	0.1716%	0.0000%	1.2333%	1.8963%	1.8963%	0.5103%
4.2	Input Direct to Residential	Value	1	1	0	0	0	0	0	0	0	0
		%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4.4	Input Direct to Commercial & Public Authority	Value	1	0	1	0	0	0	0	0	0	0
		%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4.6	Input Direct to Schools	Value	1	0	0	1	0	0	0	0	0	0
		%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4.8	Input Direct to Industrial	Value	1	0	0	0	1	0	0	0	0	0
		%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5.0	Input Direct to SGS	Value	1	0	0	0	0	1	0	0	0	0
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5.2	Input Direct to Irrigation	Value	1	0	0	0	0	0	1	0	0	0
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
5.4	Input Direct to Firm Transport	Value	1	0	0	0	0	0	0	1	0	0
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
5.6	Input Direct to School Transport	Value	1	0	0	0	0	0	0	0	1	0
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
5.8	Input Direct to Interruptible Transport	Value	1	0	0	0	0	0	0	0	0	1
		%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
6.0	Internally Generated P, S, T & D Plant	Value	300,399,588	217,430,592	50,497,067	653,953	412,549	59,190	3,000,907	10,800,273	4,276,457	8,265,641
		%	100.0000%	72.3812%	16.8101%	0.2177%	0.1373%	0.0197%	2.6634%	3.5953%	1.4236%	2.7516%
6.2	Internally Generated P, S, T & D Plant - Customer	Value	119,897,783	101,401,028	14,451,409	179,130	119,588	53,586	820,696	1,265,420	1,266,585	340,241
		%	100.0000%	84.5729%	12.0591%	0.1494%	0.0998%	0.0447%	0.6845%	1.0554%	1.0564%	0.2858%
6.4	Internally Generated P, S, T & D Plant - Demand	Value	179,498,461	115,457,647	35,880,575	472,453	290,908	5,533	7,133,016	9,456,288	2,992,444	7,829,597
		%	100.0000%	64.3224%	19.9782%	0.2632%	0.1621%	0.0031%	3.9739%	5.2682%	1.6671%	4.3619%
6.6	Internally Generated P, S, T & D Plant - Commodity	Value	1,000,325	571,917	185,084	2,370	1,952	11	47,155	78,563	17,429	95,803
		%	100.0000%	57.1731%	18.5023%	0.2369%	0.1952%	0.0011%	4.7180%	7.8540%	1.7423%	9.5772%
7.0	Internally Generated Allocated O&M Expenses	Value	20,228,983	16,285,529	2,806,581	28,667	15,832	7,052	345,667	433,542	158,594	347,700
		%	100.0000%	80.5060%	13.8849%	0.1417%	0.0783%	0.0349%	1.7088%	2.1431%	0.7835%	1.7185%
7.2	Internally Generated Allocated O&M Expenses - Cust	Value	12,017,301	10,961,051	952,621	6,378	2,407	6,795	31,670	21,656	28,142	6,080
		%	100.0000%	91.2106%	7.9271%	0.0572%	0.0200%	0.0565%	0.2635%	0.1802%	0.2342%	0.0506%
7.4	Internally Generated Allocated O&M Expenses - Demand	Value	8,185,260	5,308,958	1,648,905	21,724	13,371	256	312,707	410,118	129,859	339,462
		%	100.0000%	64.8589%	20.1448%	0.2654%	0.1654%	0.0031%	3.8204%	5.0104%	1.5866%	4.1472%

ALLOCATION FACTORS												
		Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport	
	Internally Generated	Value	26,402	15,620	5,055	65	53	0	1,289	1,769	382	2,157
7.6	Allocated O&M Expenses - Comm	%	100.0000%	59.1651%	19.1470%	0.2452%	0.2020%	0.0011%	4.8823%	5.7004%	1.4864%	8.1705%
	Internally Generated	Value	1,529,263	1,413,800	115,463	0	0	0	0	0	0	0
8.0	Customer Deposits Factor	%	100.0000%	92.4498%	7.5502%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	221,039,160	159,723,081	37,107,659	485,269	306,235	44,015	5,924,539	8,067,995	3,227,271	6,145,096
9.0	Allocated Net Plant	%	100.0000%	72.2634%	16.7866%	0.2186%	0.1385%	0.0199%	2.6804%	3.6502%	1.4601%	2.7802%
	Internally Generated	Value	89,893,853	75,564,889	10,963,035	138,871	93,782	40,009	625,323	1,000,394	996,809	269,760
9.2	Allocated Net Plant - Cust	%	100.0000%	84.2475%	12.2227%	0.1548%	0.1046%	0.0446%	0.6983%	1.1153%	1.1113%	0.3002%
	Internally Generated	Value	130,596,909	83,736,047	26,008,002	342,648	211,012	3,998	5,263,379	7,009,608	2,217,597	5,804,618
9.4	Allocated Net Plant - Demand	%	100.0000%	64.1179%	19.9147%	0.2624%	0.1616%	0.0031%	4.0302%	5.3674%	1.6980%	4.4447%
	Internally Generated	Value	738,398	422,165	136,621	1,749	1,441	8	34,837	57,994	12,885	70,718
9.6	Allocated Net Plant - Comm	%	100.0000%	57.1731%	18.5023%	0.2369%	0.1952%	0.0011%	4.7180%	7.8540%	1.7423%	9.5772%
	Internally Generated	Value	4,882,686	3,148,978	868,200	11,008	5,804	436	170,750	222,865	72,244	133,382
10.0	Composite of Accts. 871-879 & 886-893	%	100.0000%	67.2473%	18.4980%	0.2350%	0.1453%	0.0098%	3.4644%	4.7994%	1.5428%	3.9125%
	Internally Generated	Value	647,613	571,943	65,706	461	305	311	3,352	2,422	2,507	608
10.2	Composite of Accts. 871-879 & 886-893 - Cust	%	100.0000%	88.3155%	10.1458%	0.0711%	0.0468%	0.0481%	0.5176%	0.3739%	0.3872%	0.0939%
	Internally Generated	Value	4,024,319	2,570,897	798,508	10,520	6,480	129	166,891	219,601	69,550	181,746
10.4	Composite of Accts. 871-879 & 886-893 - Demand	%	100.0000%	63.8841%	19.8421%	0.2614%	0.1610%	0.0031%	4.1471%	5.4568%	1.7282%	4.5162%
	Internally Generated	Value	10,735	6,138	1,996	25	21	0	506	843	187	1,028
10.6	Composite of Accts. 871-879 & 886-893 - Comm	%	100.0000%	57.1731%	18.5023%	0.2369%	0.1952%	0.0011%	4.7180%	7.8540%	1.7423%	9.5772%
	Internally Generated	Value	165,379,725	118,593,852	26,784,508	320,137	194,283	30,881	5,150,415	6,675,564	2,039,462	5,590,623
11.0	Composite of Accts. 376 & 380	%	100.0000%	71.7100%	16.1958%	0.1939%	0.1173%	0.0187%	3.1143%	4.0363%	1.2382%	3.8005%
	Internally Generated	Value	40,495,318	38,797,663	2,001,857	(6,383)	(5,738)	27,012	(27,351)	(133,824)	(118,806)	(38,111)
11.2	Composite of Accts. 376 & 380 - Cust	%	100.0000%	95.8078%	4.9485%	-0.0158%	-0.0166%	0.0667%	-0.0675%	-0.3305%	-0.2994%	-0.0941%
	Internally Generated	Value	125,107,441	79,923,705	24,823,908	327,048	201,457	3,871	5,188,269	6,826,515	2,162,153	5,650,094
11.4	Composite of Accts. 376 & 380 - Demand	%	100.0000%	63.8841%	19.8421%	0.2614%	0.1610%	0.0031%	4.1471%	5.4568%	1.7282%	4.5162%
	Internally Generated	Value	(223,035)	(127,516)	(41,267)	(528)	(435)	(2)	(10,523)	(17,517)	(3,686)	(21,360)
11.6	Composite of Accts. 376 & 380 - Comm	%	100.0000%	57.1731%	18.5023%	0.2369%	0.1952%	0.0011%	4.7180%	7.8540%	1.7423%	9.5772%
	Internally Generated	Value	134,318,872	82,461,358	27,905,858	370,556	228,218	(2,221)	6,104,952	8,043,602	2,450,200	6,756,349
12.0	Composite of Accts. 374-379	%	100.0000%	61.3922%	20.7758%	0.2759%	0.1699%	-0.0017%	4.5451%	5.9884%	1.8242%	5.0901%
	Internally Generated	Value	(15,070,516)	(12,916,291)	(1,724,443)	(19,753)	(12,638)	(6,826)	(95,290)	(129,133)	(191,725)	(34,368)
12.2	Composite of Accts. 374-379 - Cust	%	100.0000%	85.7057%	11.4425%	0.1311%	0.0838%	0.0453%	0.6329%	0.8572%	0.8743%	0.2280%
	Internally Generated	Value	148,519,944	94,880,561	29,469,493	388,252	239,158	4,599	6,159,222	8,104,498	2,566,777	6,707,448
12.4	Composite of Accts. 374-379 - Demand	%	100.0000%	63.8841%	19.8421%	0.2614%	0.1610%	0.0031%	4.1471%	5.4568%	1.7282%	4.5162%
	Internally Generated	Value	869,444	497,088	160,868	2,060	1,697	10	41,020	68,256	15,148	83,268
12.6	Composite of Accts. 374-379 - Comm	%	100.0000%	57.1731%	18.5023%	0.2369%	0.1952%	0.0011%	4.7180%	7.8540%	1.7423%	9.5772%
	Internally Generated	Value	27,921,074	22,798,080	4,692,482	78,592	53,725	9,684	(17,377)	95,297	602,449	(91,857)
13.0	Composite of Accts. 381-383	%	100.0000%	81.6519%	16.8062%	0.2815%	0.1924%	0.0347%	-0.0624%	0.3413%	2.1577%	-1.4054%
	Internally Generated	Value	41,504,282	31,470,801	7,386,617	114,081	75,625	10,102	546,377	938,398	887,210	225,371
13.2	Composite of Accts. 381-383 - Cust	%	100.0000%	75.8242%	17.7972%	0.2749%	0.1822%	0.0249%	1.3164%	2.0200%	2.0172%	0.3483%

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG - RTS Test Year Ending March 31, 2015												
ALLOCATION FACTORS												
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	\$65	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
13.4	Internally Generated Composite of Accts. 381-383 - Demand	Value %	(13,504,480) 100.0000%	(8,627,209) 63.8841%	(2,679,569) 19.8421%	(35,303) 0.2614%	(21,746) 0.1610%	(418) 0.0031%	(560,040) 4.1471%	(736,918) 5.4568%	(233,389) 1.7282%	(608,888) 4.5162%
13.6	Internally Generated Composite of Accts. 381-383 - Comm	Value %	(78,729) 100.0000%	(45,012) 57.1731%	(14,567) 18.5023%	(187) 0.2369%	(154) 0.1952%	(1) 0.0011%	(3,714) 4.7180%	(6,183) 7.8540%	(1,372) 1.7423%	(7,540) 9.5772%
14.0	Internally Generated Account 380	Value %	38,510,322 100.0000%	40,775,045 105.8806%	362,580 0.9415%	(90,893) -0.8002%	(21,424) -0.0556%	33,216 0.0863%	(631,916) -1.6409%	(927,206) -2.4077%	(279,908) -0.7265%	(769,178) -1.9973%
14.2	Internally Generated Account 380 - Cust	Value %	55,338,072 100.0000%	51,518,749 93.0982%	3,700,248 6.6866%	13,074 0.0236%	5,707 0.0103%	39,735 0.0710%	65,499 0.1202%	(6,805) -0.0119%	10,929 0.0197%	(4,263) -0.0077%
14.4	Internally Generated Account 380 - Demand	Value %	(16,730,217) 100.0000%	(10,687,941) 63.8841%	(3,319,622) 19.8421%	(43,735) 0.2614%	(26,940) 0.1610%	(518) 0.0031%	(693,813) 4.1471%	(912,941) 5.4568%	(289,188) 1.7282%	(785,569) 4.5162%
14.6	Internally Generated Account 380 - Comm	Value %	(97,534) 100.0000%	(55,763) 57.1731%	(18,046) 18.5023%	(231) 0.2369%	(190) 0.1952%	(1) 0.0011%	(4,602) 4.7180%	(7,660) 7.8540%	(1,599) 1.7423%	(9,341) 9.5772%
15.0	Internally Generated Distribution Plant	Value %	289,880,512 100.0000%	210,854,199 72.7358%	47,603,988 16.4214%	609,916 0.2093%	376,149 0.1298%	59,703 0.0202%	7,853,796 2.7196%	10,419,857 3.5944%	4,003,076 1.3829%	8,086,828 2.7900%
15.2	Internally Generated Distribution Plant - Cust	Value %	117,898,091 100.0000%	101,045,330 85.7057%	13,490,472 11.4425%	154,548 0.1311%	98,854 0.0838%	59,401 0.0498%	745,462 0.6325%	1,010,603 0.8572%	1,080,498 0.9214%	268,863 0.2280%
15.4	Internally Generated Distribution Plant - Demand	Value %	170,995,610 100.0000%	109,238,827 63.8841%	33,929,071 19.8421%	447,006 0.2614%	275,349 0.1610%	5,291 0.0031%	7,091,303 4.1471%	9,330,960 5.4568%	2,955,210 1.7282%	7,722,498 4.5162%
15.6	Internally Generated Distribution Plant - Comm	Value %	996,871 100.0000%	569,942 57.1731%	184,444 18.5023%	2,362 0.2369%	1,945 0.1952%	11 0.0011%	47,082 4.7180%	78,294 7.8540%	17,569 1.7423%	95,472 9.5772%
16.0	Internally Generated O&M Expenses less A&G	Value %	3,080,024 100.0000%	6,704,804 217.3593%	1,479,389 47.9948%	18,095 0.5858%	10,777 0.3173%	1,871 0.0572%	229,970 7.4638%	294,900 9.2491%	100,506 3.2600%	239,773 7.7819%
16.2	Internally Generated O&M Expenses less A&G - Cust	Value %	3,106,684 100.0000%	2,809,207 90.4220%	287,418 9.2534%	2,069 0.0666%	943 0.0303%	1,683 0.0542%	10,506 0.3382%	8,575 0.2760%	9,847 0.3173%	2,317 0.0748%
16.4	Internally Generated O&M Expenses less A&G - Demand	Value %	5,953,636 100.0000%	3,889,747 65.3340%	1,208,136 20.2924%	15,917 0.2673%	9,794 0.1645%	189 0.0032%	218,486 3.6695%	285,108 4.7888%	90,288 1.5165%	235,972 3.9635%
16.6	Internally Generated O&M Expenses less A&G - Comm	Value %	19,724 100.0000%	11,850 60.0794%	3,835 19.4429%	49 0.2499%	40 0.2051%	0 0.0011%	978 4.9578%	1,217 6.1710%	270 1.3690%	1,484 7.5249%
17.0	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1	Value %	7,767,512 100.0000%	5,580,072 71.8386%	1,280,918 16.4907%	15,768 0.2030%	9,529 0.1227%	1,439 0.0185%	231,674 2.9826%	301,174 3.8774%	101,755 1.3100%	246,188 3.1566%
17.2	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	Value %	2,404,575 100.0000%	2,155,051 89.6223%	217,004 9.0246%	1,753 0.0723%	887 0.0369%	1,268 0.0527%	9,221 0.3853%	8,145 0.3387%	9,071 0.3772%	2,175 0.0903%
17.4	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	Value %	5,346,868 100.0000%	3,415,894 63.8841%	1,060,941 19.8421%	13,978 0.2614%	8,610 0.1610%	165 0.0031%	221,684 4.1471%	291,767 5.4568%	92,404 1.7282%	241,474 4.5162%
17.6	Internally Generated Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	Value %	16,068 100.0000%	9,187 57.1731%	2,973 18.5023%	38 0.2369%	31 0.1952%	0 0.0011%	758 4.7180%	1,262 7.8540%	280 1.7423%	1,599 9.5772%
18.0	Internally Generated Revenues	Value %	\$7,803,255 100.0000%	\$2,114,776 27.2283%	\$9,798,215 125.5620%	\$108,995 1.3968%	\$71,023 0.9102%	\$7,023 0.0899%	\$1,084,634 13.9000%	\$2,855,729 36.4680%	\$748,441 9.5914%	\$1,593,343 20.4180%
18.2	Internally Generated Rate Schedule Revenues	Value %	\$5,639,286 100.0000%	\$4,521,926 79.9999%	\$9,511,284 168.7000%	\$105,867 1.8780%	\$68,567 1.2159%	\$6,881 0.1219%	\$1,028,823 18.2500%	\$2,164,967 38.4100%	\$726,805 12.8900%	\$1,474,056 26.1400%

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 16-ATMG -RTS Test Year Ending March 31, 2015												
ALLOCATION FACTORS												
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS	Irrigation Sales	Firm Transport	Schools Transport	Interruptible Transport
18.4	Internally Generated Gas Costs	Value %	0	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
18.6	Input Ad Valorem Surcharge	Value %	658,918	424,438	137,042	2,758	2,211			31,504	80,965	
			100.0000%	64.4144%	20.7980%	0.4186%	0.3356%	0.0000%	0.0000%	4.7812%	9.2525%	0.0000%
19.0	Internally Generated Rate Base	Value %	204,383,871	148,528,368	34,849,259	446,419	277,310	89,573	5,235,914	6,346,500	2,659,997	5,399,530
			100.0000%	72.6713%	17.0509%	0.2184%	1.3577%	0.0194%	2.5623%	3.0988%	1.3015%	2.6419%
19.2	Internally Generated Rate Base - Cust	Value %	75,207,819	64,310,745	8,586,801	101,781	64,930	35,556	490,845	669,512	677,101	176,548
			100.0000%	85.5107%	11.5504%	0.1353%	0.0863%	0.0473%	0.6527%	0.8822%	0.9003%	0.2347%
19.4	Internally Generated Rate Base - Demand	Value %	128,520,658	83,842,847	26,041,174	343,085	211,101	4,010	4,715,143	6,231,552	1,974,485	5,160,261
			100.0000%	65.2369%	20.2622%	0.2669%	0.1643%	0.0031%	5.6688%	4.8487%	1.5310%	4.0151%
19.6	Internally Generated Rate Base - Comm	Value %	655,393	374,775	121,285	1,553	1,279	7	30,927	51,436	11,410	62,721
			100.0000%	57.1833%	18.5056%	0.2369%	0.1952%	0.0011%	4.7188%	7.8481%	1.7410%	9.5700%
20.0	Internally Generated Gross Plant	Value %	323,980,749	235,940,509	53,622,878	680,641	423,423	64,617	5,881,975	11,418,279	4,377,723	8,870,700
			100.0000%	72.8553%	16.5513%	0.2101%	1.3070%	0.0199%	2.6489%	3.5244%	1.3512%	2.7319%
20.2	Internally Generated Gross Plant - Cust	Value %	129,105,359	110,726,746	14,724,046	168,234	107,873	58,634	811,190	1,097,412	1,119,725	291,998
			100.0000%	85.7646%	11.4047%	0.1303%	0.0832%	0.0454%	0.6285%	0.8500%	0.8673%	0.2282%
20.4	Internally Generated Gross Plant - Demand	Value %	193,793,648	124,595,297	38,698,684	509,845	313,939	5,971	7,719,748	10,285,907	3,239,156	8,475,101
			100.0000%	64.2928%	19.9690%	0.2631%	0.1620%	0.0031%	3.9835%	5.2819%	1.6719%	4.3731%
20.6	Internally Generated Gross Plant - Comm	Value %	1,081,742	618,465	200,148	2,563	2,111	12	51,086	84,960	18,847	103,600
			100.0000%	57.1731%	18.5023%	0.2369%	0.1952%	0.0011%	4.7180%	7.8540%	1.7423%	9.5772%
21.0	Internally Generated Other Taxes	Value %	415,323	353,904	43,539	422	207	187	4,678	5,656	2,299	4,432
			100.0000%	85.2118%	10.4832%	0.1016%	0.0497%	0.0449%	1.1263%	1.3619%	0.5535%	1.0671%
21.2	Internally Generated Other Taxes - Cust	Value %	320,457	239,288	24,710	174	54	184	769	479	662	138
			100.0000%	91.5218%	7.7109%	0.0542%	0.0167%	0.0573%	0.2399%	0.1496%	0.2067%	0.0429%
21.4	Internally Generated Other Taxes - Demand	Value %	84,579	60,452	18,776	247	152	3	3,895	5,154	1,632	4,267
			100.0000%	69.9169%	19.8523%	0.2815%	0.1611%	0.0031%	4.1188%	5.4497%	1.7252%	4.5114%
21.6	Internally Generated Other Taxes - Comm	Value %	287	164	53	1	1	0	14	23	5	27
			100.0000%	57.1731%	18.5023%	0.2369%	0.1952%	0.0011%	4.7180%	7.8540%	1.7423%	9.5772%
22.0	Internally Generated Taxable Income	Value %	14,402,986	8,759,510	3,476,126	34,024	26,974	25,384	139,679	1,031,859	297,833	611,590
			100.0000%	60.8173%	24.1348%	0.2362%	0.1873%	0.1762%	0.9698%	7.1642%	2.0679%	4.2463%
23.0	Internally Generated General Plant	Value %	10,012,595	7,491,576	1,545,803	19,083	11,655	2,485	243,896	322,848	124,297	250,966
			100.0000%	74.8217%	15.4387%	0.1906%	0.1164%	0.0243%	2.4359%	3.2244%	1.2414%	2.5066%
23.2	Internally Generated General Plant - Cust	Value %	4,670,136	4,078,669	485,556	5,116	3,038	2,272	24,394	30,774	32,088	8,228
			100.0000%	87.3351%	10.3970%	0.1096%	0.0650%	0.0487%	0.5223%	0.6589%	0.6873%	0.1762%
23.4	Internally Generated General Plant - Demand	Value %	5,311,833	3,395,986	1,054,776	13,896	8,559	163	218,105	289,750	91,894	239,503
			100.0000%	63.9204%	19.8534%	0.2616%	0.1611%	0.0031%	4.1053%	5.4538%	1.7259%	4.5155%
23.6	Internally Generated General Plant - Comm	Value %	29,596	16,921	5,476	70	58	0	1,396	2,324	516	2,834
			100.0000%	57.1731%	18.5023%	0.2369%	0.1952%	0.0011%	4.7180%	7.8540%	1.7423%	9.5772%
24.0	Internally Generated Distribution O&M	Value %	6,320,854	4,290,514	1,154,344	14,716	9,105	672	223,257	252,198	96,810	238,798
			100.0000%	67.8850%	18.2625%	0.2328%	0.1440%	0.0108%	3.5327%	4.0228%	1.5316%	3.7779%

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Other Rate Base Components
Test Year Ending March 31, 2015

Line No.	Description	Source	Total Kansas	
			Direct & Allocated Amount	Adjusted Amount
	(a)	(b)	(c)	(d)
1	Construction Work in Progress	WP 14-1-1 / WP 14-1	\$ 3,432,082	\$ 11,642,184
2				
3	Rate Base Deductions:			
4	Customer Advances for Construction (1)	WP 14-2	\$ (1,034,572)	\$ (1,034,572)
5	Customer Deposits (1)	WP 14-3	(1,997,959)	(1,997,959)
6	Accumulated Deferred Income Tax	WP 14-4	(49,026,408)	(37,537,565)
7				
8	Total Other Rate Base Components (Sum of Lines 1 - 6)		<u>\$ (48,626,857)</u>	<u>\$ (28,927,913)</u>
9				
10	Note:			
11	1. Calculated using a 13 month average.			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Construction Work in Progress (CWIP) Adjustment
Test Year Ending March 31, 2015

Line No.	Description (a)	Source (b)	Total Kansas (c)
1	<u>Adjustments to Construction Work in Progress</u>		
2	Projects to Close by September 30, 2015		
3	Kansas Direct		\$ 11,642,184
4			
5	Total Adjusted Construction Work in Progress (Sum of Lines 3 - 4)		<u>\$ 11,642,184</u>
6			
7	Construction Work in Progress - Per Book (Direct and Allocated)	WP 14-1-1	<u>\$ 3,432,082</u>
8			
9	Total Adjustment to Construction Work in Progress (Line 5 - Line 7)	RB-1	<u>\$ 8,210,102</u>
10			
11	Sources:		
12	Section 12 tab		
13	CWIP-FY2014 Current Projects and Estimated CapEx thru March 2015.xlsx		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Construction Work in Progress (CWIP) Account 107
Test Year Ending March 31, 2015

Line No.	Description	Per Book Amounts	Allocation Percentage	Total Kansas
	(a)	(b)	(c)	(d)
1	Kansas Direct	\$ 2,717,772	100.00%	\$ 2,717,772
2				
3				
4	<u>Allocated</u>			
5	General Office Division 002	\$ 14,044,844	4.08%	\$ 573,030
6	Customer Support Division 012	1,754,774	4.26%	74,753
7	Colorado/Kansas General Office Division 30	112,718	59.02%	66,526
8				
9	Total CWIP (Sum of Lines 2 + 6 + 7 + 8)	<u>\$ 18,630,109</u>		<u>\$ 3,432,082</u>
10				
11	Sources:			
12	Section 12 tab			
13	CWIP 1070 Account Balances_TYE 3-31-2015.xlsx			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Customer Advances for Construction - Account 252
Thirteen Month Average Balance Ended March 31, 2015

Line No.	Month/Year (a)	Total Kansas (b)
1	March 2014	\$ (1,065,228)
2	April 2014	(1,065,228)
3	May 2014	(1,065,228)
4	June 2014	(1,024,315)
5	July 2014	(1,024,315)
6	August 2014	(1,024,315)
7	September 2014	(1,024,315)
8	October 2014	(1,026,083)
9	November 2014	(1,026,083)
10	December 2014	(1,026,083)
11	January 2015	(1,026,083)
12	February 2015	(1,026,083)
13	March 2015	(1,026,083)
14		
15	Customer Advances for Construction 13 Month Average	<u>\$ (1,034,572)</u>
16		
17	Source: Account 2520 Customer Advances_13 Months Ended 3-31-2015 .xl	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Customer Deposits Account 235
Thirteen Month Average Balance Ended March 31, 2015

Line No.	Month/Year (a)	Colorado-Kansas General Office Division 030 (b)	Kansas Direct (c)	Total (d)
1	March 2014	\$ 0	\$ (1,957,504)	\$ (1,957,503)
2	April 2014	0	(1,971,930)	(1,971,930)
3	May 2014	0	(1,731,039)	(1,731,038)
4	June 2014	0	(1,753,409)	(1,753,409)
5	July 2014	0	(1,792,895)	(1,792,895)
6	August 2014	0	(1,843,710)	(1,843,710)
7	September 2014	0	(1,903,694)	(1,903,693)
8	October 2014	0	(1,990,566)	(1,990,566)
9	November 2014	0	(2,072,285)	(2,072,284)
10	December 2014	0	(2,148,733)	(2,148,733)
11	January 2015	0	(2,210,902)	(2,210,902)
12	February 2015	0	(2,268,744)	(2,268,744)
13	March 2015	0	(2,328,057)	(2,328,057)
14				
15	Customer Deposits 13 Month Average	<u>\$ 0</u>	<u>\$ (1,997,959)</u>	<u>\$ (1,997,959)</u>
16				
17	Allocation Factor	59.02%		
18	Total Kansas Customer Deposits 13 Month Average	<u>\$ 0</u>	<u>\$ (1,997,959)</u>	<u>\$ (1,997,959)</u>
19				
20				
21	Source: Customer Deposits Acct 2350 Balances_13 Months Ended 3-31-2015.xlsx			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Deferred Income Taxes (ADIT) - Accounts 1900, 2550, 2820, 2830
Balance as of March 31, 2015

Line No.	Description	Account Number				Per Book Total (f) = (b+c+d+e)	Allocation Factor (g)	Total Kansas (h) = (f) * (g)
		1900 (b)	2550 (c)	2820 (d)	2830 (e)			
1	<u>Direct</u>							
2	Kansas Direct	\$ 678,619	\$ -	\$ (58,601,919)	\$ (906,178)	\$ (58,829,478)	100%	\$ (58,829,478)
3								
4	<u>Allocated</u>							
5	General Office Division 002	\$ 299,110,606	\$ -	\$ (43,054,302)	\$ 34,047,650	\$ 290,103,954	4.08%	\$ 11,836,241
6	Customer Support Division 012	(410,946)	-	(30,484,021)	-	(30,894,967)	4.26%	(1,316,126)
7	Colorado/Kansas General Office Division 030	4,602,181	(1)	(5,624,921)	(192,178)	(1,214,920)	59.02%	(717,046)
8								
9	Total Unadjusted Accumulated Deferred Income Taxes (Sum of Lines 2 - 7)					\$ 199,164,589		\$ (49,026,408)

Line No.	Description	Per Book Total (b)	Adjustments (c)	Source (d)	Per Book With Adjustments (e) = (b) - (c)	Allocation Factor (f)	Adjusted Amount (g) = (e) * (f)
13							
14	<u>Direct</u>						
15	Kansas Direct	\$ (58,829,478)	\$ (532,748)	WP 14-4-1	\$ (58,296,730)	100%	\$ (58,296,730)
16							
17	<u>Allocated</u>						
18	General Office Division 002	\$ 290,103,954	\$ (225,601,569)	WP 14-4-1	\$ 515,705,523	4.08%	\$ 21,040,785
19	Customer Support Division 012	(30,894,967)	-	WP 14-4-1	(30,894,967)	4.26%	(1,316,126)
20	Colorado/Kansas General Office Division 030	(1,214,920)	(2,967,724)	WP 14-4-1	1,752,804	59.02%	1,034,505
21							
22	Total Adjusted Accumulated Deferred Income Taxes (Sum of Lines 15 - 20)	\$ 199,164,589	\$ (229,102,041)		\$ 428,266,630		\$ (37,537,565)
23							
24	Total Adjustment to Accumulated Deferred Income Taxes (Line 22 - Line 9)					RB-2	\$ 11,488,843

25
 26 Sources:
 27 Section 12 tab
 28 Deferred Income Tax Balances_TYE 3-31-2015.xlsx

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Deferred Income Taxes ("ADIT")
Adjustments as of March 31, 2015

Line No.	Description	Division 002 General Office	Division 012 Customer Support	Colorado-Kansas General Office Division 030	Total Kansas
	(a)	(b)	(c)	(d)	(e)
1	Section 481(a) Cushion Gas	\$ 549,284	\$ -	\$ -	\$ -
2	Section 481(a) Line Pack Gas	66,648	-	-	-
3	ST - Enterprise Zone ITC	988,593	-	-	-
4	Deferred Gas Costs	-	-	675,915	908,316
5	Over Recoveries of PGA	-	-	(3,643,639)	(1,441,065)
6	FD - NOL Credit Carryforward - Non Reg	(224,875,942)	-	-	-
7	FD-NOL Credit Carryforward - Other	(2,330,152)	-	-	-
8					
9	Total (Sum of Line 1 - Line 7)	\$ (225,601,569)	\$ -	\$ (2,967,724)	\$ (532,748)
10					
11	ADIT Computation Rate	100%	100%	100%	100%
12					
13	Total ADIT Adjustment Amount (Line 9 * Line 11)	\$ (225,601,569)	\$ -	\$ (2,967,724)	\$ (532,748)
14					
15	Source: Accumulated Deferred Income Taxes as of 3-31-2015.xlsx				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Interest on Customer Deposits
Test Year Ending March 31, 2015

Line No.	Description (a)	Reference (b)	Total Kansas (c)
1	Thirteen Month Average Customer Deposits	Section 14A	\$ 1,997,959
2			
3	Kansas Corporation Commission (KCC) Approved Interest Rate Calendar Year 2015		<u>0.13%</u>
4			
5	Calculated Interest on Customer Deposits (Line 1 * Line 3)		\$ 2,597
6			
7	Test Year Interest on Customer Deposits	Section 9	<u>\$ 2,654</u>
8			
9	Total Adjustment to Interest on Customer Deposits (Line 5 - Line 7)	IS-12	<u><u>\$ (57)</u></u>
10			
11	Source: KCC Order for Interest Rate on Customer Deposits 2015.pdf		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2015
Section 14 - Additional Evidence

Depreciation Study

The current depreciation rates booked for the assets in the Kansas Direct divisions were approved in the Company's Kansas Rate Case Docket No. 12-ATMG-564-RTS. For the depreciation rate support, please see Appendix A in the Approved Stipulation Agreement from Docket No. 12-ATMG-564-RTS.

Please see Exhibits DAW-2 and DAW-3 to the Direct Testimony of Dane A. Watson for the depreciation studies at September 30, 2014 that support the proposed depreciation rates for the Company's Colorado-Kansas General Office and Shared Services Unit, respectively.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements

Not Applicable

Atmos Energy Corporation
Kansas Distribution System Filing Requirements

Audited Financial Statements

See Section 13

Atmos Energy Corporation
 Kansas Distribution Systems
 Summary of Revenue at Present and Proposed Rates
 Twelve Months Ended March 31, 2015

Line No.	Description	Current Tariffs	Average Bills	Number of Bills	Volumes
	(a)	(b)	(c)	(d)	(e)
1	<u>Kansas - 081 Div.</u>				
2	Residential Sales Service (910)	910	120,514	1,446,173	102,435,420
3	Commercial Sales Service (915)	915	9,339	112,063	31,022,951
4	Public Authority Sales Service (915)	915	462	5,540	1,934,047
5	School Sales Service (920)	920	66	795	412,829
6	Industrial Sales Service (930)	930	17	209	340,077
7	Small Generator Sales Service (940)	940	75	900	1,906
8	Large Industrial Sales Serv - Interruptible (955) <20,000	955	1	7	95,779
9	Large Industrial Sales Serv - Interruptible (955) <20,000	955	0		67,420
10	Irrigation Engine Sales Service (965)	965	278	3,338	8,221,461
11					
12	Subtotal (Sum of Lines 2 - 11)		130,752	1,569,025	144,531,889
13					
14	Interruptible Transportation Serv - Industrial (IT900) <20,000	IT 900	36	437	6,160,645
15	Interruptible Transportation Serv - Industrial (IT900) >20,000	IT 900		0	8,508,112
16	Firm Transportation Serv Commercial (FT-900)	(FT-900)	145	1,743	12,011,294
17					
18	Special Contract 1 - Interruptible Transportation <20,000		1	12	2,199,438
19	Special Contract 1 - Interruptible Transportation >20,000				15,328
20					
21					
22	School Transportation Service Post '95 (920)	920	228	2,740	3,031,316
23		(FT900)			
24	Interruptible Ind Trans Serv -Special Contract (IT900)		8	96	73,536,170
25					
26	Special Contract 1 - Transportation		1	12	1,617,340
27	Special Contract 2 - Transportation		1	12	39,219
28	Special Contract 3 - Transportation		3	36	4,186,078
29	Firm Transportation Serv - Industrial (FT900) 1	(FT900)	7	84	1,683,463
30	Subtotal Transportation (Sum of Lines 14 - 29)		430	5,172	112,988,403
31					
32	Kansas Other Revenues Adjusted (WP 17-3, Line 12, Column b)				
33					
34	Total Sales Margin (Line 12)				
35					
36	Total Kansas Margin (Sum of Lines 30 thru 34)				
37					
38	Percentage Increase				

Atmos Energy Corporation
Kansas Distribution Systems
Summary of Revenue at Present and Proposed Rates
Twelve Months Ended March 31, 2015

Line No.	Description (a)	Current Tariffs (b)	Adjustments		Proration Adjustment to Bills		Existing WNA (j)	Total # of Bills (k)	Total Volumes (l)	
			to Bills (f)	to Volumes (g)	Variance (h)	Proration Adjustment (i)				
1	<u>Kansas - 081 Div.</u>									
2	Residential Sales Service (910)	910			-2.2%	(32,373)	(2,806,171)	1,413,800	99,629,249	
3	Commercial Sales Service (915)	915	(5)	3,674	-1.9%	(2,094)	(679,230)	109,964	30,347,395	
4	Public Authority Sales Service (915)	915			-0.7%	(41)	(39,462)	5,499	1,894,584	
5	School Sales Service (920)	920			-1.0%	(8)	-	787	412,829	
6	Industrial Sales Service (930)	930			-0.8%	(2)	-	207	340,077	
7	Small Generator Sales Service (940)	940			-0.7%	(7)	-	893	1,906	
8	Large Industrial Sales Serv - Interruptible (955)	<20,000	955	(7)	(95,779)		-	0	0	
9	Large Industrial Sales Serv - Interruptible (955)	<20,000	955		(67,420)		-		0	
10	Irrigation Engine Sales Service (965)	965					-	3,338	8,221,461	
11										
12	Subtotal (Sum of Lines 2 - 11)		(12)	(159,525)		(34,524)	(3,524,863)	1,534,489	140,847,501	
13										
14	Interruptible Transportation Serv - Industrial (IT900)	<20,000	IT 900	7	229,196			444	6,389,841	
15	Interruptible Transportation Serv - Industrial (IT900)	>20,000	IT 900		1,791,115				10,299,227	
16	Firm Transportation Serv Commercial (FT-900)		(FT-900)	(3)	(8,492)			1,740	12,002,802	
17										
18	Special Contract 1 - Interruptible Transportation	<20,000						12	2,199,438	
19	Special Contract 1 - Interruptible Transportation	>20,000							15,328	
20										
21										
22	School Transportation Service Post '95 (920)	920		8	4,818			2,748	3,036,134	
23		(FT900)								
24	Interruptible Ind Trans Serv -Special Contract (IT900)							96	73,536,170	
25										
26	Special Contract 1 - Transportation							12	1,617,340	
27	Special Contract 2 - Transportation							12	39,219	
28	Special Contract 3 - Transportation							36	4,186,078	
29	Firm Transportation Serv - Industrial (FT900) 1		(FT900)					84	1,683,463	
30	Subtotal Transportation (Sum of Lines 14 - 29)			12	2,016,637			5,184	115,005,040	
31										
32	Kansas Other Revenues Adjusted (WP 17-3, Line 12, Column b)									
33										
34	Total Sales Margin (Line 12)									
35										
36	Total Kansas Margin (Sum of Lines 30 thru 34)									
37										
38	Percentage Increase									

Atmos Energy Corporation
Kansas Distribution Systems
Summary of Revenue at Present and Proposed Rates
Twelve Months Ended March 31, 2015

Line No.	Description (a)	Current Tariffs (b)	Present Charge (m)	Present Rates (n)	Present Revenues (o)	Present Revenues (p)	Facilities Revenues (q)	
1	<u>Kansas - 081 Div.</u>							
2	Residential Sales Service (910)	910	\$ 18.19	\$0.14860	\$ 25,717,020	\$ 14,804,906	\$ 40,521,926	
3	Commercial Sales Service (915)	915	40.88	0.14860	4,495,324	4,509,623	9,004,947	
4	Public Authority Sales Service (915)	915	40.88	0.14860	224,802	281,535	506,337	
5	School Sales Service (920)	920	49.99	0.16110	39,360	66,507	105,867	
6	Industrial Sales Service (930)	930	87.81	0.14810	18,202	50,365	68,567	
7	Small Generator Sales Service (940)	940	41.00	0.13670	36,630	261	36,891	
8	Large Industrial Sales Serv - Interruptible (955)	<20,000	955	344.31	0.08730	-	-	
9	Large Industrial Sales Serv - Interruptible (955)	<20,000	955	0.08280	-	-	-	
10	Irrigation Engine Sales Service (965)	965	66.35	0.09820	221,476	807,347	1,028,823	
11								
12	Subtotal (Sum of Lines 2 - 11)				\$ 30,752,814	\$ 20,520,544	\$ 51,273,358	
13								
14	Interruptible Transportation Serv - Industrial (IT900)	<20,000	IT 900	\$ 324.76	\$0.08240	\$ 144,193	\$ 526,523	\$ 670,716.00
15	Interruptible Transportation Serv - Industrial (IT900)	>20,000	IT 900		0.07800		803,340	803,340
16	Firm Transportation Serv Commercial (FT-900)		(FT-900)	86.93	0.14660	151,258	1,759,611	1,910,869
17								
18	Special Contract 1 - Interruptible Transportation	<20,000		300.00	0.02000	3,600	43,989	47,589
19	Special Contract 1 - Interruptible Transportation	>20,000			0.01200	-	184	184
20								
21								
22	School Transportation Service Post '95 (920)		920	88.85	0.15900	244,160	482,745	726,905
23			(FT900)				-	-
24	Interruptible Ind Trans Serv -Special Contract (IT900)			300.00	0.01250	28,800	919,202	948,002
25							-	-
26	Special Contract 1 - Transportation			0.00	0.04200	-	67,928	67,928
27	Special Contract 2 - Transportation			0.00	0.00750	-	294	294
28	Special Contract 3 - Transportation			300.00	0.01500	10,800	62,791	73,591
29	Firm Transportation Serv - Industrial (FT900) 1		(FT900)	86.93	0.14660	7,302	246,796	254,098
30	Subtotal Transportation (Sum of Lines 14 - 29)				\$ 590,113	\$ 4,913,403	\$ 5,503,516	
31								
32	Kansas Other Revenues Adjusted (WP 17-3, Line 12, Column b)						\$ 1,026,382	
33								
34	Total Sales Margin (Line 12)				\$ 30,752,814	\$ 20,520,544	\$ 51,273,358	
35								
36	Total Kansas Margin (Sum of Lines 30 thru 34)				\$ 31,342,927	\$ 25,433,947	\$ 57,803,256	
37								
38	Percentage Increase				55%	45%		

Atmos Energy Corporation
WNA Volume Adjustment
Twelve Months Ended March 31, 2015

Line No.	Description	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Present		
														Adjustment WNA \$	Commodity Rate	Adjustment WNA Volumes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	<u>Kansas</u>															
2	Residential Sales Service (910)	\$(193,917)	\$(30,306)	\$(34,506)	\$2,391	\$(2,321)	\$4,267	\$ 83,076	\$(37,699)	\$(152,406)	\$258,539	\$ (83,270)	\$(230,846)	\$(416,997)	\$0.14860	(2,806,171)
3	Commercial Sales Service (915)	(49,690)	(6,393)	(9,026)	551	(700)	1,293	22,598	(8,120)	(38,950)	65,610	(20,778)	(57,328)	(100,934)	0.14860	(679,230)
4	Public Authority Sales Service (915)	(4,381)	(305)	(645)	7	(297)	227	2,129	314	(3,346)	4,116	(1,244)	(2,439)	(5,864)	0.14860	(39,462)
5	Total	\$(247,989)	\$(37,005)	\$(44,176)	\$2,948	\$(3,318)	\$5,787	\$107,803	\$(45,505)	\$(194,701)	\$328,266	\$(105,292)	\$(290,613)	\$(523,795)	IS-13	(3,524,863)

Atmos Energy Corporation
Kansas Operations
Other Revenues Adjusted

Line No.	Description (a)	Total Kansas Direct (b)
1	4870	\$ 395,303
2	4880	627,506
3	4950	821,645
4		
5	Total Other Revenues (Sum of Lines 1 - 3)	<u>\$ 1,844,455</u>
6		
7	Less: Twelve Months Ending March 31, 2015 Ad Valorem Surcharge (Line 34)	\$ 818,073
8	Plus: 2015 Ad Valorem Surcharge	78,366
9		
10	Other Revenues with New Surcharge (Line 5 - Line 7 + Line 8)	<u>\$ 1,104,748</u>
11		
12	Twelve Months Ending March 31, 2015 Other Revenues without Surcharge (Line 5 - Line 7)	\$ 1,026,382
13		
14		
15		
16	Per Book Ad Valorem removed in Rate Design (Line 12 - Line 5)	<u>\$ (818,073)</u>
17		
18		
19	April 2014 - March 2015 Ad Valorem Surcharge Detail by Month	
20		
21		<u>Ad Valorem Surcharge</u>
22	April 2014	\$ 106,528
23	May 2014	58,998
24	June 2014	32,431
25	July 2014	33,089

Atmos Energy Corporation
Kansas Operations
Other Revenues Adjusted

Line No.	Description (a)	Total Kansas Direct (b)
26	August 2014	30,670
27	September 2014	28,792
28	October 2014	30,490
29	November 2014	72,181
30	December 2014	161,203
31	January 2015	219,163
32	February 2015	31,383
33	March 2015	13,145
34	Twelve Months Ending March 31, 2015 (Sum of Lines 22 - 33)	\$ 818,073

35

36 Notes:

- 37 1. April 2014 - March 2015 Ad Valorem Surcharge is not reflected in other revenues because it is a non-permanent rate,
38 subject to annual reconciliation. The Company's base rates are designed to recover the cost of service reflected in Section 3
40 independent of what the ad valorem surcharge rate is established at in the future.
- 41 2. The removal of per books Ad Valorem Surcharge is reflected in rate design only to allow the deficiency to reflect the
42 amount of additional revenue required in base rates going forward.

**Atmos Energy Corporation
Kansas Operations
Industrial Account Adjustments**

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Commercial Sales Service (915)										
2	Adjust per book volumes and count for customer that switched from										
3	Firm Transportation to Commercial Sales										
4		Per Book	Per Book	Revised	Revised	Adjustment	Adjustment				
5		Count	Volume	Count	Volume	Count	Volume				
6	April 2014	0	0	1	5,989	1	5,989				
7	May 2014	0	0	1	2,028	1	2,028				
8	June 2014	0	0	1	475	1	475				
9	July 2014	0	0	0	0	0	0				
10	August 2014	0	0	0	0	0	0				
11	September 2014	0	0	0	0	0	0				
12	October 2014	0	0	0	0	0	0				
13	November 2014	0	0	0	0	0	0				
14	December 2014	0	0	0	0	0	0				
15	January 2015	0	0	0	0	0	0				
16	February 2015	0	0	0	0	0	0				
17	March 2015	0	0	0	0	0	0				
18	Total	0	0	3	8,492	3	8,492				
19	Current Rate					\$ 86.93	\$ 0.14660				
20	Total Commercial Sales Adjustment Amount					\$ 261	\$ 1,245				
21											
22											
23											

**Atmos Energy Corporation
Kansas Operations
Industrial Account Adjustments**

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
24	School Transportation										
25	Adjust per book volumes and count for customer that switched from										
26	Commercial Sales to School Transportation Service										
27		Per Book	Per Book	Revised	Revised	Adjustment	Adjustment				
28		Count	Volume	Count	Volume	Count	Volume				
29	April 2014	0	0	1	1,066	1	1,066				
30	May 2014	0	0	1	440	1	440				
31	June 2014	0	0	1	164	1	164				
32	July 2014	0	0	1	150	1	150				
33	August 2014	0	0	1	131	1	131				
34	September 2014	0	0	1	190	1	190				
35	October 2014	0	0	1	425	1	425				
36	November 2014	0	0	1	2,252	1	2,252				
37	December 2014	1	3,218	1	3,218	0	0				
38	January 2015	1	2,311	1	2,311	0	0				
39	February 2015	1	4,430	1	4,430	0	0				
40	March 2015	1	4,147	1	4,147	0	0				
41	Total	4	14,106	12	18,924	8	4,818				
42	Current Rate					\$ 40.88	\$ 0.14860				
43	Total School Transportation Adjustment Amount					\$ 327	\$ 716				
44											
45											

**Atmos Energy Corporation
Kansas Operations
Industrial Account Adjustments**

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
46	<u>Interruptible Industrial Transportation</u>										
47	Adjust per book volumes and count for customer that switched from										
48	Large Industrial Interruptible Sales to Interruptible Industrial Transportation										
49		Per Book	Per Book	Per Book	Revised	Revised	Revised	Adjustment	Adjustment	Adjustment	
50		Count	Volume Tier 1	Volume Tier 2	Count	Volume Tier 1	Volume Tier 2	Count	Volume Tier 1	Volume Tier 2	
51	April 2014	0	0	0	1	20,000	42,500	1	20,000	42,500	
52	May 2014	0	0	0	1	20,000	24,920	1	20,000	24,920	
53	June 2014	0	0	0	1	12,660	0	1	12,660	0	
54	July 2014	0	0	0	1	7,990	0	1	7,990	0	
55	August 2014	0	0	0	1	7,040	0	1	7,040	0	
56	September 2014	0	0	0	1	17,710	0	1	17,710	0	
57	October 2014	0	0	0	1	10,379	0	1	10,379	0	
58	November 2014	1	20,000	27,513	1	20,000	27,513	0	0	0	
59	December 2014	1	20,000	79,196	1	20,000	79,196	0	0	0	
60	January 2015	1	20,000	70,110	1	20,000	70,110	0	0	0	
61	February 2015	1	20,000	73,669	1	20,000	73,669	0	0	0	
62	March 2015	1	20,000	89,979	1	20,000	89,979	0	0	0	
63	Total	5	100,000	340,467	12	195,779	407,887	7	95,779	67,420	
64	Current Rate								\$ 344.31	\$ 0.08730	\$ 0.08280
65	Total Interruptible Industrial Transportation Adjustment Amount								\$ 2,410	\$ 8,362	\$ 5,582
66											
67											
68	<u>Interruptible Industrial Transportation</u>										
69	Adjust per book volumes for customer that has increased contractually										
70	obligated levels of consumption										
71		Per Book	Per Book	Per Book	Revised	Revised	Revised	Adjustment	Adjustment	Adjustment	
72		Count	Volume Tier 1	Volume Tier 2	Count	Volume Tier 1	Volume Tier 2	Count	Volume Tier 1	Volume Tier 2	
73	April 2014	1	20,000	4,580	1	20,000	146,667	0	0	142,087	
74	May 2014	1	7,243	0	1	20,000	146,667	0	12,757	146,667	

**Atmos Energy Corporation
Kansas Operations
Industrial Account Adjustments**

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
75	June 2014	1	731	0	1	20,000	146,667	0	19,269	146,667	
76	July 2014	1	61	0	1	20,000	146,667	0	19,939	146,667	
77	August 2014	1	0	0	1	20,000	146,667	0	20,000	146,667	
78	September 2014	1	0	0	1	20,000	146,667	0	20,000	146,667	
79	October 2014	1	0	0	1	20,000	146,667	0	20,000	146,667	
80	November 2014	1	344	0	1	20,000	146,667	0	19,656	146,667	
81	December 2014	1	18,204	0	1	20,000	146,667	0	1,796	146,667	
82	January 2015	1	20,000	6,699	1	20,000	146,667	0	0	139,968	
83	February 2015	1	20,000	9,634	1	20,000	146,667	0	0	137,033	
84	March 2015	1	20,000	15,392	1	20,000	146,667	0	0	131,275	
85	Total	12	106,583	36,305	12	240,000	1,760,000	0	133,417	1,723,695	
86	Current Rate							\$ 324.76	\$ 0.08240	\$ 0.07800	
87	Total Interruptible Industrial Transportation Adjustment Amount							\$ -	\$ 10,994	\$ 134,448	

Line No.	Summary	Adjustment Counts	Adjustment Volume Tier 1	Adjustment Volume Tier 2	Present Charge	Present Rates Tier 1	Present Rates Tier 2	Revenues
92	Commercial Sales Service (915)	(5)	3,674		\$ 40.88	\$ 0.14860	\$ -	\$ 342
93	Large Industrial Sales Serv - Interruptible (955)	(7)	(95,779)	(67,420)	344.31	0.08730	0.08280	(16,354)
94	Interruptible Transportation Serv - Industrial (IT900)	7	229,196	1,791,115	324.76	0.08240	0.07800	160,866
95	Firm Transportation Serv Commercial (FT-900)	(3)	(8,492)		86.93	0.14660	0.00000	(1,506)
96	School Transportation Service Post '95 (920)	8	4,818		88.85	0.15900	0.00000	1,477
97	Total WP 17-4 Adjustment Amount	0	133,417	1,723,695			IS-13 (1)	<u>\$ 144,825</u>

99 Note:
100 1.The Total WP 17-4 Adjustment Amount demonstrates the total change in present revenues resulting from industrial account adjustments.

Atmos Energy Corporation
Kansas Operations
Proration of Bill Counts for Sales Service Customers

Line No.	Description	April 2014	May 2014	June 2014	July 2014	August 2014
	(a)	(b)	(c)	(d)	(e)	(f)
1	<u>Base Charge Revenue</u>					
2	Residential Sales Service (910)	\$ 1,987,126	\$ 1,983,875	\$ 1,958,899	\$ 1,986,734	\$ 1,952,389
3	Commercial Sales Service (915)	350,473	348,607	344,306	343,958	340,788
4	Public Authority Sales Service (915)	17,589	17,516	17,446	17,570	17,383
5	School Sales Service (920)	3,195	3,195	3,195	3,195	3,203
6	Industrial Sales Service (930)	1,296	1,458	1,296	1,458	1,215
7	Small Generator Sales Service (Rate Schedule 940)	2,952	3,059	2,993	3,239	2,993
8						
9						
10	<u>Bill Count</u>					
11	Residential Sales Service (910)	120,369	120,799	119,343	121,310	119,403
12	Commercial Sales Service (915)	9,420	9,363	9,296	9,228	9,138
13	Public Authority Sales Service (915)	465	465	463	466	461
14	School Sales Service (920)	72	72	72	71	71
15	Industrial Sales Service (930)	16	18	16	18	15
16	Small Generator Sales Service (Rate Schedule 940)	72	75	73	79	73
17						
18						
19	<u>Actual Facility Charge Collected Per Bill Count</u>					
20	Residential Sales Service (910)	\$ 16.51	\$ 16.42	\$ 16.41	\$ 16.38	\$ 16.35
21	Commercial Sales Service (915)	37.21	37.23	37.04	37.27	37.29
22	Public Authority Sales Service (915)	37.83	37.67	37.68	37.70	37.71
23	School Sales Service (920)	44.38	44.38	44.38	45.00	45.11
24	Industrial Sales Service (930)	81.00	81.00	81.00	81.00	81.00
25	Small Generator Sales Service (Rate Schedule 940)	41.00	40.78	41.00	41.00	41.00
26						

**Atmos Energy Corporation
 Kansas Operations
 Proration of Bill Counts for Sales Service Customers**

Line No.	Description	April 2014	May 2014	June 2014	July 2014	August 2014
	(a)	(b)	(c)	(d)	(e)	(f)
27						
28	Tariff in Effect	Tariff Rate April 1, 2014 - September 8, 2014				
29	Residential Sales Service (910)	\$16.75	\$16.75	\$16.75	\$16.75	\$16.75
30	Commercial Sales Service (915)	\$37.75	\$37.75	\$37.75	\$37.75	\$37.75
31	Public Authority Sales Service (915)	\$37.75	\$37.75	\$37.75	\$37.75	\$37.75
32	School Sales Service (920)	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00
33	Industrial Sales Service (930)	\$81.00	\$81.00	\$81.00	\$81.00	\$81.00
34	Small Generator Sales Service (Rate Schedule 940)	\$41.00	\$41.00	\$41.00	\$41.00	\$41.00
35						
36						
37	<u>Variance</u>					
38	Residential Sales Service (910)	-1.4%	-2.0%	-2.0%	-2.2%	-2.4%
39	Commercial Sales Service (915)	-1.4%	-1.4%	-1.9%	-1.3%	-1.2%
40	Public Authority Sales Service (915)	0.2%	-0.2%	-0.2%	-0.1%	-0.1%
41	School Sales Service (920)	-1.4%	-1.4%	-1.4%	0.0%	0.2%
42	Industrial Sales Service (930)	0.0%	0.0%	0.0%	0.0%	0.0%
43	Small Generator Sales Service (Rate Schedule 940)	0.0%	-0.5%	0.0%	0.0%	0.0%
44						
45						
46	<u>Base Charge Count Prorated</u>					
47	Residential Sales Service (910)	118,634	118,440	116,949	118,611	116,561
48	Commercial Sales Service (915)	9,284	9,235	9,121	9,111	9,028
49	Public Authority Sales Service (915)	466	464	462	465	460
50	School Sales Service (920)	71	71	71	71	71
51	Industrial Sales Service (930)	16	18	16	18	15
52	Small Generator Sales Service (Rate Schedule 940)	72	75	73	79	73

Atmos Energy Corporation
Kansas Operations
Proration of Bill Counts for Sales Service Customers

Line No.	Description	September 2014	October 2014	November 2014	December 2014
	(a)	(g)	(h)	(i)	(j)
1	<u>Base Charge Revenue</u>				
2	Residential Sales Service (910)	\$ 1,996,590	\$ 2,129,172	\$ 2,139,976	\$ 2,171,563
3	Commercial Sales Service (915)	347,658	368,313	371,684	380,391
4	Public Authority Sales Service (915)	17,637	18,787	18,767	18,674
5	School Sales Service (920)	3,335	3,493	3,199	3,249
6	Industrial Sales Service (930)	1,584	1,404	1,581	1,557
7	Small Generator Sales Service (Rate Schedule 940)	2,952	3,211	2,829	3,157
8					
9					
10	<u>Bill Count</u>				
11	Residential Sales Service (910)	119,479	119,956	120,168	121,030
12	Commercial Sales Service (915)	9,169	9,226	9,298	9,423
13	Public Authority Sales Service (915)	462	464	462	458
14	School Sales Service (920)	73	71	64	65
15	Industrial Sales Service (930)	19	16	18	18
16	Small Generator Sales Service (Rate Schedule 940)	72	79	70	78
17					
18					
19	<u>Actual Facility Charge Collected Per Bill Count</u>				
20	Residential Sales Service (910)	\$ 16.71	\$ 17.75	\$ 17.81	\$ 17.94
21	Commercial Sales Service (915)	37.92	39.92	39.97	40.37
22	Public Authority Sales Service (915)	38.18	40.49	40.62	40.77
23	School Sales Service (920)	45.68	49.19	49.99	49.99
24	Industrial Sales Service (930)	83.39	87.76	87.81	86.51
25	Small Generator Sales Service (Rate Schedule 940)	41.00	40.65	40.41	40.47
26					

Atmos Energy Corporation
Kansas Operations
Proration of Bill Counts for Sales Service Customers

Line No.	Description	September 2014	October 2014	November 2014	December 2014
	(a)	(g)	(h)	(i)	(j)
27					
28	Tariff in Effect	Current Tariff Rate September 9, 2014 - Current			
29	Residential Sales Service (910)	\$ 17.81	\$ 18.19	\$ 18.19	\$ 18.19
30	Commercial Sales Service (915)	\$ 40.05	\$ 40.88	\$ 40.88	\$ 40.88
31	Public Authority Sales Service (915)	\$ 40.05	\$ 40.88	\$ 40.88	\$ 40.88
32	School Sales Service (920)	\$ 48.66	\$ 49.99	\$ 49.99	\$ 49.99
33	Industrial Sales Service (930)	\$ 85.99	\$ 87.81	\$ 87.81	\$ 87.81
34	Small Generator Sales Service (Rate Schedule 940)	\$ 41.00	\$ 41.00	\$ 41.00	\$ 41.00
35					
36					
37	<u>Variance</u>				
38	Residential Sales Service (910)	-6.2%	-2.4%	-2.1%	-1.4%
39	Commercial Sales Service (915)	-5.3%	-2.3%	-2.2%	-1.3%
40	Public Authority Sales Service (915)	-4.7%	-1.0%	-0.6%	-0.3%
41	School Sales Service (920)	-6.1%	-1.6%	0.0%	0.0%
42	Industrial Sales Service (930)	-3.0%	-0.1%	0.0%	-1.5%
43	Small Generator Sales Service (Rate Schedule 940)	0.0%	-0.9%	-1.4%	-1.3%
44					
45					
46	<u>Base Charge Count Prorated</u>				
47	Residential Sales Service (910)	112,130	117,052	117,646	119,382
48	Commercial Sales Service (915)	8,682	9,010	9,092	9,305
49	Public Authority Sales Service (915)	440	460	459	457
50	School Sales Service (920)	69	70	64	65
51	Industrial Sales Service (930)	18	16	18	18
52	Small Generator Sales Service (Rate Schedule 940)	72	78	69	77

**Atmos Energy Corporation
 Kansas Operations
 Proration of Bill Counts for Sales Service Customers**

Line No.	Description	January 2015	February 2015	March 2015	Total
	(a)	(k)	(l)	(m)	(n)
1	<u>Base Charge Revenue</u>				
2	Residential Sales Service (910)	\$ 2,181,768	\$ 2,160,255	\$ 2,177,174	\$ 24,825,521
3	Commercial Sales Service (915)	383,449	379,072	386,296	4,344,996
4	Public Authority Sales Service (915)	18,682	18,457	18,671	217,180
5	School Sales Service (920)	2,697	2,791	2,749	37,496
6	Industrial Sales Service (930)	1,552	1,622	1,581	17,603
7	Small Generator Sales Service (Rate Schedule 940)	3,116	2,904	3,225	36,630
8					
9					
10	<u>Bill Count</u>				
11	Residential Sales Service (910)	120,977	121,179	122,160	1,446,173
12	Commercial Sales Service (915)	9,488	9,421	9,593	112,063
13	Public Authority Sales Service (915)	458	456	460	5,540
14	School Sales Service (920)	53	56	55	795
15	Industrial Sales Service (930)	18	19	18	209
16	Small Generator Sales Service (Rate Schedule 940)	77	72	80	900
17					
18					
19	<u>Actual Facility Charge Collected Per Bill Count</u>				
20	Residential Sales Service (910)	\$ 18.03	\$ 17.83	\$ 17.82	
21	Commercial Sales Service (915)	40.41	40.24	40.27	
22	Public Authority Sales Service (915)	40.79	40.48	40.59	
23	School Sales Service (920)	50.88	49.84	49.99	
24	Industrial Sales Service (930)	86.23	85.35	87.81	
25	Small Generator Sales Service (Rate Schedule 940)	40.47	40.34	40.32	
26					

Atmos Energy Corporation
Kansas Operations
Proration of Bill Counts for Sales Service Customers

Line No.	Description	January 2015	February 2015	March 2015	Total
	(a)	(k)	(l)	(m)	(n)
27					
28	Tariff in Effect	Current Tariff Rate September 9, 2014 - Current			
29	Residential Sales Service (910)	\$ 18.19	\$ 18.19	\$ 18.19	
30	Commercial Sales Service (915)	\$ 40.88	\$ 40.88	\$ 40.88	
31	Public Authority Sales Service (915)	\$ 40.88	\$ 40.88	\$ 40.88	
32	School Sales Service (920)	\$ 49.99	\$ 49.99	\$ 49.99	
33	Industrial Sales Service (930)	\$ 87.81	\$ 87.81	\$ 87.81	
34	Small Generator Sales Service (Rate Schedule 940)	\$ 41.00	\$ 41.00	\$ 41.00	
35					
36					
37	<u>Variance</u>				
38	Residential Sales Service (910)	-0.9%	-2.0%	-2.0%	
39	Commercial Sales Service (915)	-1.1%	-1.6%	-1.5%	
40	Public Authority Sales Service (915)	-0.2%	-1.0%	-0.7%	
41	School Sales Service (920)	1.8%	-0.3%	0.0%	
42	Industrial Sales Service (930)	-1.8%	-2.8%	0.0%	
43	Small Generator Sales Service (Rate Schedule 940)	-1.3%	-1.6%	-1.7%	
44					
45					
46	<u>Base Charge Count Prorated</u>				Total
47	Residential Sales Service (910)	119,943	118,761	119,691	1,413,800
48	Commercial Sales Service (915)	9,380	9,273	9,450	109,969
49	Public Authority Sales Service (915)	457	452	457	5,499
50	School Sales Service (920)	54	56	55	787
51	Industrial Sales Service (930)	18	18	18	207
52	Small Generator Sales Service (Rate Schedule 940)	76	71	79	893

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

SECTION 1 – GENERAL

A. COUNTIES/COMMUNITIES SERVED:

<u>County</u>	<u>City</u>
Allen	Elsmore
Allen	Savonburg
Barber	Hazelton
Bourbon	Fort Scott
Bourbon	Fulton
Bourbon	Hammond
Bourbon	Redfield
Chase	Cottonwood Falls
Chase	Strong City
Chautauqua	Cedar Vale
Chautauqua	Chautauqua
Chautauqua	Elgin
Chautauqua	Hewins
Chautauqua	Niotaze
Chautauqua	Peru
Chautauqua	Sedan
Coffey	Burlington
Coffey	LeRoy
Coffey	New Strawn
Crawford	McCune
Dickinson	Herington
Douglas	Eudora
Douglas	Lawrence
Elk	Elk Falls
Elk	Grenola
Elk	Longton
Elk	Moline

County City

Issued: September 4, 2014 August 13, 2015
(Month) (Day) (Year)

14-ATMG-320-RTS
Approved

Kansas Corporation Commission
September 4, 2014

Effective: September 9, 2014 Upon Commission Approval
(Month) (Day) (Year)

/s/ Thomas Day

By: /s/ Karen Wilkes VP, Reg & Public Affairs
/s/ Jennifer Ries Vice President, Rates & Regulatory Affairs
(Signature of Officer) (Title)

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
 (Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
 (Territory to which Schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

Grant	Hickock
Grant	Ulysses
Greenwood	Eureka
Greenwood	Fall River
Greenwood	Hamilton
Greenwood	Neal
Greenwood	Severy
Hamilton	Kendall
Hamilton	Syracuse
Harper	Anthony
Harper	Danville
Johnson	De Soto
Johnson	Gardner
Johnson	Lenexa
Johnson	New Century
Johnson	Olathe
Johnson	Overland Park
Johnson	Shawnee
Johnson	Spring Hill
Labette	Bartlett
Labette	Chetopa
Labette	Edna
Labette	Mound Valley
Leavenworth	Basehor
Leavenworth	Easton
Leavenworth	Jarbalo
Leavenworth	Leavenworth
Leavenworth	Linwood
Linn	Mound City
Linn	Pleasanton
Linn	Prescott

County City

Issued: September 4, 2014 August 13, 2015
 (Month) (Day) (Year)

Effective: September 9, 2014 Upon Commission Approval
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By: /s/ Karen Wilkes VP-Reg & Public Affairs
/s/ Jennifer Ries Vice President, Rates & Regulatory Affairs
 (Signature of Officer) (Title)

14-ATMG-320-RTS
 Approved
 Kansas Corporation Commission
 September 4, 2014
 /s/ Thomas Day

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION

SCHEDULE IV: Sales and Transportation Rates

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

Marion	Aulne
Marion	Florence
Marion	Hillsboro
Marion	Lincolnvillle
Marion	Lost Springs
Marion	Marion
Marion	Marion Lake
Marion	Peabody
Marion	Pilsen
Marion	Ramona
Marion	Tampa
Miami	Hillsdale
Montgomery	Caney
Montgomery	Coffeyville
Montgomery	Dearing
Montgomery	Elk City
Montgomery	Havana
Montgomery	Independence
Montgomery	Liberty
Montgomery	Sycamore
Montgomery	Tyro
Morris	Council Grove
Morris	Delavan
Morris	White City
Morris	Wilsey
Morton	Unincorporated Irrigation
Neosho	Galesburg
Neosho	Morehead
Neosho	Stark
Neosho	Thayer

<u>County</u>	<u>City</u>
Ness	Bazine

Issued: September 4, 2014 August 13, 2015
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 Kansas Corporation Commission
 September 4, 2014
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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

Ness	Ness City
Rush	Alexander
Rush	McCracken
Stanton	Johnson City
Stanton	Manter
Stevens	Unincorporated Irrigation
Sumner	Caldwell
Sumner	Hunnewell
Sumner	South Haven
Wilson	Altoona
Wilson	Benedict
Wilson	Buffalo
Wilson	Fredonia
Wilson	LaFontaine
Wilson	Neodesha
Woodson	Toronto
Woodson	Yates Center
Wyandotte	Bonner Springs
Wyandotte	Edwardsville
Wyandotte	Kansas City

B. COUNTIES SERVED AT WHOLESALE: NONE

C. RATES APPLICABLE TO WHOLESALE CUSTOMERS: NONE

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/s/ Thomas Day

By: /s/ Karen Wilkes VP Reg & Public Affairs
/s/ Jennifer Ries Vice President, Rates & Regulatory Affairs
(Signature of Officer) (Title)

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SECTION 2 – FIRM SALES SERVICE

A. Residential Sales Service (Rate Schedule 910)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to residential customers at a single location.

2. MONTHLY BILL

- a. Facilities Charge: \$18,1921.97 per month which includes a \$0.62 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge: \$0.14860 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules, and Customer Utilization Adjustment.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

5. GAS LIGHTS

For all gas light services, the charge for such services shall be based on actual usage through a metered source at this tariff rate. For all unmetered gas light service, the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

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THE STATE CORPORATION COMMISSION OF KANSAS

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B. Commercial/Public Authority (General) Sales Service (Rate Schedule 915)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to commercial and public authority customers at a single location.

2. MONTHLY BILL

- a. Facilities Charge: \$40-8850.62 per month which includes a \$0.62 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge: \$0.14860 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA, and WNA Schedules, and Customer Utilization Adjustment.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas

5. GAS LIGHTS

For all gas light services, the charge for such services shall be based on actual usage through a metered source at this tariff rate. For all unmetered gas light service, the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

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C. School Sales Service (Rate Schedule 920)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to state, county, city and private educational institutions or universities constructed before January 1, 1995 at a single location.

2. MONTHLY BILL

- a. Facilities Charge: \$49.9960.62 per month which includes a \$0.62 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge: \$0.4611017020 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA, and WNA Schedules, and Customer Utilization Adjustment.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

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(Signature of Officer) (Title)

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D. Industrial Sales Service (Rate Schedule 930)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to industrial customers at a single location.

2. MONTHLY BILL

a. Facilities Charge: \$87.8188.62 per month which includes a \$0.62 surcharge for a period of one year when rates go into effect.

b. Commodity Charge: \$0.4481014660 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA Schedules and Customer Utilization Adjustment.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

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E. Small Generator Sales Service (Rate Schedule 940)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to commercial customers, at a single location, for separately metered electric generators of less than 20 kilowatts of capacity.

2. MONTHLY BILL

- a. Facilities Charge: \$41.0041.62 per month which includes a \$0.62 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge: \$0.13670 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA Schedules.

The minimum bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

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F. Irrigation Engine Sales Service (Rate Schedule 965)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to engine irrigation customers at a single location.

2. MONTHLY BILL

a. Facilities Charge: ~~\$66.3575.62~~ per month which includes a \$0.62 surcharge for a period of one year when rates go into effect.

b. Commodity Charge: ~~\$0.09820-10870~~ per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA Schedules and Customer Utilization Adjustment.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

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By: /s/ Karen Wilkes VP, Reg & Public Affairs
/s/ Jennifer Ries Vice President, Rates & Regulatory Affairs
(Signature of Officer) (Title)

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SECTION 3 - INTERRUPTIBLE GAS SALES SERVICE

A. Large Industrial Sales Service (Rate Schedule 955)

1. APPLICABILITY

- a. This rate schedule is available at the Company's option to any large volume user using at least 220,000 Ccf annually or customers using 1,000 Ccf per day during off peak periods. Customer shall have and maintain adequate standby facilities and fuel in order that gas deliveries may be curtailed in whole or in part at any time upon thirty minutes notice.
- b. Those customers who were transporting gas on the Company's Rate Schedule 960 prior to September 1, 1995 will be grandfathered to this rate schedule.
- c. Customers electing this service after September 1, 1995 must use at least 220,000 Ccf annually to continue service under this schedule. The Company may waive this condition if unusual circumstances exist. If the same customer uses less than 220,000 Ccf annually after the second year of service, the customer will be changed to Rate Schedule 930 or Rate Schedule 950.

2. CHARACTER OF SERVICE

- a. Natural gas, with a heating value of approximately 100,000 BTU per Ccf, supplied through a single meter, at standard equipment utilization pressure, or such higher delivery pressure as approved by Company.
- b. "Optional Gas" is the quantity of gas Customer agrees to purchase and Company agrees to deliver in any one day when Company has gas available and when Company's distribution system is suitable for such delivery.
- c. "Firm Gas" is the daily quantity of gas delivered to a customer within that Customer's contract demand quantity, if any. Customers electing to receive firm gas under this rate schedule shall contract for a minimum of 500 Ccf per day. Customers served under Rate Schedule 950 prior to September 1, 1995 with a quantity of less than 500 Ccf shall be grandfathered. Firm gas is not subject to curtailment, except as described under the Priority of Service section of this rate schedule, and only then if all optional gas service has been curtailed first.

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By:	<u>/s/ Karen Wilkes</u> VP-Reg & Public Affairs <u>/s/ Jennifer Ries</u> Vice President, Rates & Regulatory Affairs (Signature of Officer) (Title)	

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d. Company is also relieved of its obligation to deliver any gas under this schedule in the event of force majeure. Any curtailments which may be necessary under this rate schedule shall be made only after having given at least 30 minutes' notice by telephone or otherwise unless due to reasons of force majeure.

3. INTERRUPTION AND CURTAILMENT OF OPTIONAL SERVICE:

a. Optional gas deliveries to customers served on this schedule may be interrupted or curtailed at any time such interruption or curtailment is necessary in order for Company to continue to supply the gas requirements of its other customers at such time. The Company will endeavor to notify in advance customers served on this schedule whenever a curtailment or interruption is required, and each such customer shall curtail his use of gas at the time and to the extent requested by the Company. Interruptions and curtailments may vary from time to time among customers, but shall be as equally apportioned as practicable.

b. "Unauthorized Use" is defined as the taking of any volume of optional gas by Customer during any period when the use of optional gas is curtailed in accordance with notice given by Company. Company shall bill, and Customer shall pay \$2.50 per Ccf for all volumes of unauthorized use gas in addition to the rate billed under this schedule.

4. CONTRACT

a. Customer shall contract for service hereunder for a term of not less than one (1) year. Upon the expiration of any contract term, the contract shall be automatically renewed for a period of one (1) year. At any time following the first contract year, service may be terminated by either party following at least six (6) months' notice to the other party.

b. A day, as used herein, shall be defined as a period of 24 consecutive hours designated by Company to coincide with applicable pipeline contract.

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By:	<u>/s/ Karen Wilkes</u> <u>/s/ Jennifer Ries</u> (Signature of Officer)	VP-Reg & Public Affairs Vice President, Rates & Regulatory Affairs (Title)

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8. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

9. PURCHASED GAS ADJUSTMENT

The above rate is subject to increase or decrease to reflect changes in purchased gas costs in accordance with the provisions of the Company's interruptible PGA.

10. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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/s/ Jennifer Ries Vice President, Rates & Regulatory Affairs
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/S/ Neysa Thomas

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B. Economic Development Sales Service (Rate Schedule 960)

1. APPLICABILITY

a. Service under this Schedule is available to customers engaged in the manufacturing process at discounted or incentive rates. Customers engaged in retailing goods and services to the public are not eligible for this service. To be eligible for service under this schedule certain conditions must be met by the customer. Existing customers served under another rate schedule to be eligible for service under this rate schedule must contract for sufficient natural gas demand to produce an increase in consumption of 135,000 Ccf annually. New customers served under this rate schedule to be eligible must contract for at least 270,000 Ccf annually. Customers served under this Rate Schedule must demonstrate increased employment.

b. This Schedule is intended to allow the Company to offer incentive or discount type rates designed to enhance the Company's system utilization while encouraging industrial development within the Company's service areas.

2. SPECIAL TERMS AND CONDITIONS

a. A contract shall be executed by the customer for a minimum of 4 years. The contract shall specify the customer's natural gas requirements.

b. To receive service under this rate schedule, the customer's written application to the Company shall include sufficient information to permit the Company to determine the customer's eligibility.

c. Qualifying consumption shall result from an increase in business activity and not merely from the resumption of normal operations following a period of abnormal operating conditions. If in the Company's opinion an abnormal operating period has occurred as a result of strike, equipment failure, or any other abnormal condition during the twelve (12) month period prior to the date of the application by the customer for service under this rate schedule, the Company shall adjust the customer's consumption to eliminate any abnormal condition. The Company through use of historical data shall determine "Base Load" for existing customers. Volumes used in excess of "Base Load" shall be considered "Qualifying Consumption" and eligible under this Schedule. Loads which are or have been served by the Company during all or part of the twelve (12) month period prior to service under this rate

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schedule, and which are relocated to another metering point within the Company's service area, shall not qualify for this rate schedule.

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By: /s/ Karen Wilkes VP-Reg & Public Affairs
/s/ Jennifer Ries Vice President, Rates & Regulatory Affairs
(Signature of Officer) (Title)

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d. The existing facilities of the Company must be adequate in the judgment of the Company to supply the new or expanded natural gas requirements. If construction of new or expanded local facilities by the Company is required, the customer may be required to make a Contribution in Aid of Construction for the installed cost of such facilities. The Company will evaluate the customer's request for service and determine the necessity of a contribution for construction of facilities based on the Extension of Service provisions of the General Terms and Conditions of the Company's filed tariff. The Company shall review the Customer's consumption each year to determine whether the Customer has fulfilled their projected usage requirement to remain eligible for service under this rate schedule.

3. FACILITY CHARGE

a. A monthly facility charge equal to the otherwise applicable companion rate schedule is payable regardless of the usage of gas.

b. The following adjustment factors will be applied to the "Qualifying Consumption" and based on the rate schedule which would apply to the Customer absent this rate schedule. The Customer may elect to begin service under this Schedule on the 1st month or 13th month of service with the Company

<u>Billing Months In Contract Year</u>	<u>Adjustment Factor</u>
1st Through 12th	75%
13th Through 24th	75%
25th Through 36th	75%
37th Through 48th	75%
After 48 Months	100%

4. MINIMUM MONTHLY BILL

The minimum monthly bill shall be the monthly Facility Charge plus the Monthly Demand Charge, if any.

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5. PURCHASED GAS ADJUSTMENT

The above rate is subject to increase or decrease to reflect changes in purchased gas costs in accordance with the provisions of the Company's firm or interruptible PGA, whichever is the companion to the otherwise applicable sales rate.

6. OTHER TERMS AND CONDITIONS

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SECTION 4 - TRANSPORTATION SERVICE

A. General Service Firm Transportation Service (Rate Schedule FT900)

1. AVAILABILITY

See Schedule I, Section 12 A – Transportation Services

2. MONTHLY BILL

Companion Sales Schedule	Facility Charge	Commodity Charge
915	\$86.9388.62	\$0.14660/ ccf + take-or-pay costs set for on Sheet 1 of 1
920	\$88.8589.47	\$0.15900/ ccf + take-or-pay costs set for on Sheet 1 of 1
930	\$86.9388.62	\$0.14660/ ccf + take-or-pay costs set for on Sheet 1 of 1

The minimum monthly bill shall be the facility charge and the demand charge, if any. The Facilities Charge includes a \$0.62 surcharge for a period of one year when rates go into effect.

3. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the applicable companion sales rate schedule conditions and to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Constructions of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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B. Interruptible Transportation Service (Rate Schedule IT900)

1. AVAILABILITY

See Schedule I, Section 12 A – Transportation Services

2. MONTHLY BILL

Companion Sales Schedule	Facility Charge	Commodity Charge
955	\$324.76344.62	\$0.08240 / ccf, first 20,000 \$0.07800 / ccf, greater than 20,000 + take-or-pay costs set for on Sheet 1 of 1

The minimum monthly bill shall be the facility charge and the demand charge, if any. The Facilities Charge includes a \$0.62 surcharge for a period of one year when rates go into effect.

3. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the applicable companion sales rate schedule conditions and to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Constructions of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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C. Interruptible Negotiated Transportation Service (Rate Schedule IT-NEG)

1. AVAILABILITY

- a. Gas service under this rate schedule is available to those customers having alternate fuel capability at the Company's discretion. This rate schedule is designed to permit the Company to meet alternate fuel and/or gas to gas competition. Service under this rate schedule shall be fully optional and subject to curtailment prior to optional customers.
- b. The intent of this rate schedule is to provide the Company flexibility to provide service at negotiated rates when the otherwise applicable tariff rates are noncompetitive. The Company will make every effort to maximize recovery of base margins and fixed components of the purchased gas adjustment.
- c. The Company's decision to enter into a discounted service agreement and the amount of the discount will be subject to review by the Commission at the Company's next rate case for the purpose of setting future rates. Discounted service agreements shall be granted only to retain or obtain a Customer who has a credible competitive alternative available. The amount of the discount from the maximum approved tariff rate shall be the least necessary to retain or obtain the customer.
- d. In situations where the discounted service agreement involves a company affiliate, Company shall file with the Commission a copy of the agreement with all supporting documentation and worksheets, within 10 days of the date of the agreement.

2. MONTHLY BILL

- a. Facilities Charge \$300.00 per month
- b. Commodity Charge

The rates charged under this rate schedule shall be negotiated on a per customer basis. The Company may require supporting documents from the end-user certifying that the cost of available alternate supply is less than the otherwise applicable tariff rate. The maximum charge shall not exceed the sales rate schedule under which the customer would otherwise be charged. In no event shall the price negotiated be less than the incremental costs of serving the Customer plus \$0.001/Ccf.

The minimum monthly bill shall be the monthly facility charge.

Issued:	September 4, 2014 <u>August</u> 13 2015 (Month) (Day) (Year)	44-ATMG-320-RTS
Effective:	September 9, 2014 <u>Upon</u> <u>Commission Approval</u> (Month) (Day) (Year)	Approved Kansas Corporation Commission September 4, 2014 /s/ Thomas Day
By:	<u>/s/ Karen Wilkes</u> VP Reg & Public Affairs <u>/s/ Jennifer Ries</u> Vice President, Rates & Regulatory Affairs (Signature of Officer) (Title)	

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE IV: Sales and Transportation Rates
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
	Sheet 21 of 21 Sheets

3. UNAUTHORIZED GAS

“Unauthorized Use” is defined as the taking of any volume of optional gas by Customer during any period when the use of optional gas is curtailed in accordance with notice given by Company. Company shall bill, and Customer shall pay \$2.50 per Ccf for all volumes of unauthorized use gas in addition to the rate billed under this schedule.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company’s General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

Issued:	September 4, 2014 <u>August</u> 13 2015 (Month) (Day) (Year)	14-ATMG-320-RTS
Effective:	September 9, 2014 <u>Upon</u> <u>Commission Approval</u> (Month) (Day) (Year)	Approved Kansas Corporation Commission September 4, 2014 /s/ Thomas Day
By:	<u>/s/ Karen Wilkes</u> VP-Reg & Public Affairs <u>/s/ Jennifer Ries</u> Vice President, Rates & Regulatory Affairs (Signature of Officer) (Title)	

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION	SCHEDULE VII Ad Valorem Tax Surcharge
(Name of Issuing Utility)	
ENTIRE SERVICE AREA	
(Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	
	Sheet 1 of 1 Sheets

SCHEDULE VII - AD VALOREM TAX SURCHARGE

APPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer. Not applicable to bills for **Interruptible Sales & Transportation Services (Rate Schedules 945, 950, 955, 960, IT900, & IT-NEG)**.

NET MONTHLY CHARGE

The Ad Valorem Tax Surcharge shall be applied to the delivery charge on a customer's regular monthly bill. A positive amount shall indicate a charge to the customer and a negative amount shall be a refund. It shall be calculated as:

The sum of: The total Ad Valorem taxes levied for the year

- Minus: The Ad Valorem taxes included in the Company's current rates as approved by the Commission in Docket No. 03-ATMG-1036-RTS
- Plus: Any amount under-collected by prior Ad Valorem Tax Surcharges, or
- Minus Any amount over-collected by prior Ad Valorem Tax Surcharges

Divided by: the total volumes used in Docket No. 03-ATMG-1036-RTS to calculate the Company's current rates.

DEFINITIONS AND CONDITIONS

1. The Ad Valorem Tax Surcharge is intended to recover charges in the real estate and personal property taxes pursuant to K.S.A. 66-117(f).
2. The Ad Valorem Tax Surcharge shall become a part of the total bill for gas service and need not be itemized separately on the customer's bill.
3. All provisions of this rider are subject to changes made by order of the Commission.

<p>Issued: <u>August 13, 2015</u> (Month) (Day) (Year)</p> <p>Effective: <u>July 8, 2008</u> Upon Commission Approval (Month) (Day) (Year)</p> <p>By: <u>Karen Wilkes</u> VP-Reg & Public Affairs <u>/s/ Jennifer Ries</u> Vice President, Rates & Regulatory Affairs (Signature of Officer) (Title)</p>	<p>08-ATMG-280-RTS Approved Kansas Corporation Commission</p> <p>May 12, 2008 /s/ Susan K. Duffy</p>
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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE VIII GSRS Rider

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 2 Sheets

GAS SYSTEM RELIABILITY SURCHARGE RIDER**APPLICABILITY**

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

RATE

The Gas System Reliability Surcharge (GSRS) shall be applied to each monthly bill. The surcharge shall be as follows:

Residential:	\$0.2000 per meter per month
Commercial and Public Authority:	\$0.5500 per meter per month
Schools:	\$0.5600 per meter per month
Industrial Firm:	\$1.270.00 per meter per month
Small Generator Service:	\$1.270.00 per meter per month
Irrigation Engine:	\$2.600.00 per meter per month
Industrial Interruptible:	\$1.270.00 per meter per month
School Firm Transportation	\$2.030.00 per meter per month
Firm Transportation	\$8.930.00 per meter per month
Transportation:	\$21.540.00 per meter per month

DEFINITIONS AND CONDITIONS

- 1 The GSRS is intended to recover charges for natural gas public utility plant projects pursuant to K.S.A. 66-2001 through 66-2204.
- 2 The monthly GSRS charge shall be allocated among customers in the same manner as approved in Docket No. 14-ATMG-320-RTS.
- 3 The GSRS shall be charged to customers as a monthly fixed charge and not based on volumetric consumption. Such monthly charge shall not increase more than \$0.40 per residential customer over

Issued: January 29, 2015 August 13, 2015
(Month) (Day) (Year)

15-ATMG-202-TAR
Kansas Corporation Commission
January 27, 2015

Effective: February 1, 2015 Upon Commission Approval
(Month) (Day) (Year)

14-ATMG-221-TAR

By: /s/ Karen Wilkes VP-Reg & Public Affairs
/s/ Jennifer Ries Vice President, Rates & Regulatory Affairs
(Signature of Officer) (Title)

Approved
Kansas Corporation Commission

January 29, 2015

/s/ Neysa Thomas

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
 (Name of Issuing Utility)

SCHEDULE VIII GSRs Rider

ENTIRE SERVICE AREA
 (Territory to which Schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

- the base rates in effect for the initial filing of a GSRs. Thereafter, each filing shall not increase the monthly charge for more than \$0.40 per residential customer over the most recent filing of a GSRs.
- 4 At the end of each twelve-month calendar period the GSRs is in effect, the utility shall reconcile the differences between the revenues resulting from a GSRs and the appropriate pretax revenues as found by the Commission for that period and shall submit the reconciliation and a proposed GSRs adjustment to the Commission for approval to recover or refund the difference through adjustments of the GSRs charge.
 - 5 All provisions of this rider are subject to changes made by order of the Commission.

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13, 2015
 (Month) (Day) (Year)

15-ATMG-202-TAR
 Kansas Corporation Commission
 January 27, 2015

Effective: February 1, 2015 Upon
Commission Approval
 (Month) (Day) (Year)

14-ATMG-221-TAR
 Approved

By: /s/ Karen Wilkes VP Reg & Public Affairs
/s/ Jennifer Ries Vice President, Rates & Regulatory Affairs
 (Signature of Officer) (Title)

 Kansas Corporation Commission
 January 29, 2015

/s/ Neysa Thomas

THE STATE CORPORATION COMMISSION OF KANSAS

Proposed Schedule IX: Annual Review Mechanism

ATMOS ENERGY CORPORATION

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

No Supplement or separate understanding
shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

SCHEDULE IX – ANNUAL REVIEW MECHANISMAPPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

PURPOSE

This mechanism is designed to provide annual earnings review. If, through the implementation of the provisions of this mechanism, it is determined that rates should be decreased or increased, then rates will be adjusted accordingly in the manner as set forth herein. The rate adjustments implemented under this mechanism will reflect annual changes in the Company's cost of service and rate base.

DEFINITIONS

1. The **Annual Evaluation Date** shall be the date the Company will make its annual filing under this mechanism. The Annual Evaluation Date shall be no later than July 1 of each year. This filing shall be made in electronic form where practicable.
2. The **Evaluation Period** is defined as the twelve month period ending March 31 of each year.
3. The **Rate Effective Period** is defined as the twelve month period in which rates determined under this mechanism shall be in effect. The Rate Effective Period shall run from November 1 to October 31.
4. **Final Order** refers to the final order issued by the State Corporation Commission of the State of Kansas (the "Commission") in the Rate Case filed by the Company in Docket No. 16-ATMG- -RTS.
5. **Intervener(s)** refers to the Citizens' Utility Ratepayer Board ("CURB") or any other party granted intervention by the Commission.

ANNUAL REVIEW MECHANISM FILING

The Company shall file with the Commission the schedules specified below for the twelve month period ending March 31 of each year (the "Evaluation Period"), with the filing to be made no later than June 1. Copies of the filing shall also be provided to Interveners. The schedules will include the following:

Section 1 – Application, letter of transmittal, and authorizationSection 3 - Summary of Rate Base, Operating Income and Rate of ReturnSection 4 – Plant in ServiceSection 5 - Accumulated Provision for Depreciation and AmortizationSection 6 – Working CapitalSection 7 – Capital and Cost of MoneySection 8 – Financial and Operating DataSection 9 – Test Year and Pro Forma Income StatementsSection 10 – Depreciation and AmortizationSection 11 – Taxes

Issued: August 13, 2015
 (Month) (Day) (Year)

Effective: Upon Commission Approval
 (Month) (Day) (Year)

By: /s/ Jennifer Ries Vice President, Rates & Regulatory Affairs
 (Signature of Officer) (Title)

THE STATE CORPORATION COMMISSION OF KANSAS

Proposed Schedule IX: Annual Review Mechanism

ATMOS ENERGY CORPORATION

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

No Supplement or separate understanding
shall modify the tariff as shown hereon.

Sheet 2 of 3 Sheets

Section 12 – Allocation RatesSection 13 – Annual Report and 10K FilingSection 14 – Rate Base OffsetsSection 16 – Financial Statements for the Most Recent Fiscal YearSection 17 - Revenue, Sales, Customer DataSection 18 – Proposed Tariffs

The schedules will provide the Company's actual net plant in service, construction work in progress, accumulated deferred income taxes, inventory, working capital, and other rate base components. The schedules shall also show the utility's depreciation expense, operating and maintenance expense, income taxes, taxes other than income taxes, and other components of income for return, its revenues, and its capital structure, cost of debt, overall cost of capital, and return on common equity as approved by the Commission and reflected in the Final Order.

- A. The filing will include all applicable accounting and pro-forma adjustments historically permitted or as reflected in the Final Order.
- B. The filing will include pro-forma adjustments to annualize costs and revenue billing determinants for the Rate Effective Period in accordance with methodologies in the Final Order.
- C. The filing will include pro-forma or other adjustments required to properly account for atypical, unusual, or nonrecurring events, in accordance with methodologies in the Final Order.
- D. The Company also shall provide a schedule demonstrating the "proof of revenues" relied upon to calculate the proposed rate for the Rate Effective Period. The proposed rates shall conform as nearly as is practicable to the revenue allocation principles approved in the Final Order.
- E. The Company shall separately track and record capital projects approved by the Commission under Schedule X of the tariff (System Integrity Program, or "SIP") from those recovered under the annual ARM filing. The revenue requirement associated with these SIP projects shall be excluded in the ARM calculations, unless and until the SIP tariff is no longer in effect or the Commission deems that past SIP costs should be rolled into the ARM calculations.
- F. The Filing will include other information from the Company's books and records similar to that provided in response to initial discovery requests issued by Commission staff in a general rate case proceeding.
- G. The Company shall also include all costs incurred by the CURB office and the Commission Staff in their review of these annual filings under this mechanism. These costs will be included in the Company's operating and maintenance costs.

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(Month) (Day) (Year)

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(Month) (Day) (Year)

By: /s/ Jennifer Ries Vice President, Rates & Regulatory Affairs
(Signature of Officer) (Title)

THE STATE CORPORATION COMMISSION OF KANSAS

Proposed Schedule IX: Annual Review Mechanism

ATMOS ENERGY CORPORATION

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

No Supplement or separate understanding
shall modify the tariff as shown hereon.

Sheet 3 of 3 Sheets

H. If and when the Company performs a new depreciation study, the new study will be filed with the Commission. Following any appropriate discovery and rebuttal, and conditioned upon approval by the Commission of new rates, the Company shall calculate depreciation expenses using the newly approved rates in its subsequent Annual Review Mechanism Filing.

I. These schedules shall identify the rate adjustments necessary for the Rate Effective Period.

- 1) If Company's earnings during the Evaluation Period exceed the return on common equity established in the Final Order, the Company shall calculate an adjustment to rates to refund the revenue required to achieve a return on equity for the Evaluation Period equal to the return established in the Final Order.
- 2) If Company's earnings are below the allowed return on common equity established in the Final Order, the Company shall calculate an adjustment in rates to collect the additional revenue required to increase its return on equity for the Evaluation Period to the allowed percentage.

VERIFICATION

A sworn statement shall be filed by a Division Vice President with responsibilities for Kansas affirming that the filed schedules are in compliance with the provisions of this mechanism and are true and correct to the best of his/her knowledge, information and belief. No pre-filed testimony shall be required.

TECHNICAL CONFERENCE

The Company, Staff and Interveners will endeavor to hold a technical conference regarding the filing within ten (10) business days after the Filing Date.

EVALUATION PROCEDURES

The Commission staff and Interveners shall have 90 days to review the Company's filed schedules and issue its recommendation to the Commission for the change in rates under this tariff. The Company will be prepared to provide supplemental information as may be requested to ensure adequate review by the Commission and Interveners. The Commission shall propose any adjustments it determines to be required to bring the schedules into compliance with the above provisions.

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By: /s/ Jennifer Ries Vice President, Rates & Regulatory Affairs
(Signature of Officer) (Title)

THE STATE CORPORATION COMMISSION OF KANSAS

Proposed Schedule X: System Integrity Program

ATMOS ENERGY CORPORATION

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

No Supplement or separate understanding
shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

SCHEDULE X – SYSTEM INTEGRITY PROGRAM**APPLICABILITY**

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

PURPOSE

This System Integrity Program ("SIP") mechanism is designed to promote additional capital investment which will be required in order to accelerate the pace of replacement of obsolete materials in the Kansas distribution system. If, through the implementation of the provisions of this mechanism, it is determined that rates should be decreased or increased, then rates will be adjusted accordingly in the manner as set forth herein. The rate adjustments implemented under this mechanism will reflect quarterly changes in the Company's cost of service and rate base related to the completed qualified projects.

DEFINITIONS

1. The **Initial SIP Plan Filing** by the Company will include known inventory of obsolete materials in the Kansas distribution system, a five-year general plan of projects intended under the SIP, overall goals for progress on replacing obsolete materials, an estimate of expected capital investment for the program, and a detailed project plan for the first SIP Plan Year. The date for the Initial SIP Plan Filing by the Company shall be no later than February 1, 2016.
2. **Overall SIP Plan Objectives and Goals** shall be approved by the Commission upon review of the Initial SIP Plan Filing. Approval will be targeted for May 1, 2016.
3. The **SIP Plan Year** is the period from April 1 through March 31 of the following calendar year. SIP Plan Year 1 is the nine-month period from July 1, 2016 through March 31, 2017.
4. The **Annual SIP Project Plan** will be filed by December 1 each year for SIP Plan Years 2 through 5. Approval of the plan will be targeted for February 1 each year.
5. The **Quarterly SIP Rate Change** occurs each May 1, August 1, November 1 and February 1.
6. **SIP Projects** are those approved by the Commission as qualified projects under this program.
7. The **Annual SIP Review** shall be conducted by the Commission to review the appropriateness of charges to SIP projects closed through the prior September.
8. **Intervener(s)** refers to the Citizens' Utility Ratepayer Board ("CURB") or any other party granted intervention by the Commission.

SYSTEM INTEGRITY PROGRAM FILING

Initial SIP Plan Filing, Establishment of the Overall SIP Plan Objectives and Goals, and SIP Plan Year 1 Projects

Issued: August 13, 2015
(Month) (Day) (Year)

Effective: Upon Commission Approval
(Month) (Day) (Year)

By: /s/ Jennifer Ries Vice President, Rates & Regulatory
Affairs
(Signature of Officer) (Title)

THE STATE CORPORATION COMMISSION OF KANSASProposed Schedule X: System Integrity ProgramATMOS ENERGY CORPORATION

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

No Supplement or separate understanding
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Sheet 2 of 3 Sheets

The Company shall file with the Commission and Intervener(s) its Initial SIP Plan Filing by February 1, 2016. The Plan will include known inventory of obsolete materials in the Kansas distribution system, a five-year general plan of projects intended under the SIP, overall goals for progress on replacing obsolete materials and estimated capital investment levels for the program. The Initial SIP Plan Filing will also include a detailed project plan for the first SIP Plan Year. The Commission and Intervener(s) will have a total of three months for discovery and review of the proposed five year pilot and the specific projects proposed for the first SIP Plan Year.

By May 1, 2016, the Commission will approve the Overall SIP Plan Objectives and Goals for the five-year pilot period. By that same date, the Commission will approve SIP Projects proposed for SIP Plan Year 1.

SIP Plan Execution, Quarterly SIP Rate Change and Annual SIP Review

The Company will commence construction on SIP projects for SIP Plan Year 1 on or about July 1, 2016. The first Quarterly SIP Rate Change Filing will be made by the Company on or before October 14, 2016 for SIP Projects completed during the period from July 1, 2016 through September 30, 2016. The Company's Quarterly SIP Rate Change Filing will include a listing of the SIP Projects completed during the period, the total capital investment for each project, accumulated depreciation, accumulated deferred income taxes, depreciation expense and ad valorem taxes. The filing will also compute the associated revenue requirement for SIP Projects completed and the proposed rates, which will be apportioned to each class and rate component based on the margin proportions approved in the prior rate case or ARM result. A description of the SIP revenue requirement calculation is provided below. The Commission will validate that the SIP Projects listed in the quarterly filing correspond to the qualified SIP Projects approved by the Commission for the SIP Plan Year. Further, the Commission will validate that the revenue requirements calculations and proof of rates calculations are correct. Approval of the Quarterly SIP Rate Change will be attained with the first rate change effective on November 1, 2016. This process will be followed each quarter throughout the SIP tariff period.

With each December filing, on or about December 16, the Company will also file with the Commission and Intervener(s) a SIP Plan Review including detailed project reports for those SIP Projects completed through the prior September 30. Upon completion of the SIP Plan Review, the Commission will determine whether any regulatory adjustments or reclassification of costs is warranted. Any such adjustments will be reflected in the following quarterly rate change.

Quarterly SIP Rate Change CalculationsThe SIP revenue requirement includes the following:

- a) SIP Project plant in-service minus the associated accumulated depreciation and accumulated deferred income taxes;
- b) Retirement and removal of plant related to SIP Projects;
- c) The rate of return on the net rate base is the overall rate of return on capital authorized in the Final Order, grossed up for federal and state income taxes;
- d) Depreciation expense on the SIP Projects plant in-service less retirement and removals; and

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(Month) (Day) (Year)

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Affairs
(Signature of Officer) (Title)

THE STATE CORPORATION COMMISSION OF KANSAS

Proposed Schedule X: System Integrity Program

ATMOS ENERGY CORPORATION

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

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e) Adjustment for ad valorem taxes.

SIP Renewal Plan Filing

No later than December 1, 2019, the Company may file a proposal to renew or extend the SIP program with the Commission and Intervener(s). If the Commission accepts the terms of the SIP extension, approval setting the scope of the extended program shall be provided by June 1, 2020. If not approved for extension, SIP Projects shall be completed by March 31, 2021 and the final Quarterly SIP Rate Change will be effective May 1, 2021.

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By: /s/ Jennifer Ries Vice President, Rates & Regulatory Affairs
(Signature of Officer) (Title)

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
 (Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
 (Territory to which Schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

SECTION 1 – GENERAL

A. COUNTIES/COMMUNITIES SERVED:

<u>County</u>	<u>City</u>
Allen	Elsmore
Allen	Savonburg
Barber	Hazelton
Bourbon	Fort Scott
Bourbon	Fulton
Bourbon	Hammond
Bourbon	Redfield
Chase	Cottonwood Falls
Chase	Strong City
Chautauqua	Cedar Vale
Chautauqua	Chautauqua
Chautauqua	Elgin
Chautauqua	Hewins
Chautauqua	Niotaze
Chautauqua	Peru
Chautauqua	Sedan
Coffey	Burlington
Coffey	LeRoy
Coffey	New Strawn
Crawford	McCune
Dickinson	Herington
Douglas	Eudora
Douglas	Lawrence
Elk	Elk Falls
Elk	Grenola
Elk	Longton
Elk	Moline

<u>County</u>	<u>City</u>
Grant	Hickock

Issued:	<u>August</u>	<u>13</u>	<u>2015</u>
	(Month)	(Day)	(Year)
Effective:	<u>Upon Commission Approval</u>		
	(Month)	(Day)	(Year)
By:	<u>/s/ Jennifer Ries</u>	<u>Vice President, Rates & Regulatory Affairs</u>	
	(Signature of Officer)	(Title)	

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION

SCHEDULE IV: Sales and Transportation Rates

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

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Grant	Ulysses
Greenwood	Eureka
Greenwood	Fall River
Greenwood	Hamilton
Greenwood	Neal
Greenwood	Severy
Hamilton	Kendall
Hamilton	Syracuse
Harper	Anthony
Harper	Danville
Johnson	De Soto
Johnson	Gardner
Johnson	Lenexa
Johnson	New Century
Johnson	Olathe
Johnson	Overland Park
Johnson	Shawnee
Johnson	Spring Hill
Labette	Bartlett
Labette	Chetopa
Labette	Edna
Labette	Mound Valley
Leavenworth	Basehor
Leavenworth	Easton
Leavenworth	Jarbalo
Leavenworth	Leavenworth
Leavenworth	Linwood
Linn	Mound City
Linn	Pleasanton
Linn	Prescott

<u>County</u>	<u>City</u>
Marion	Aulne
Marion	Florence

Issued: August 13 2015
 (Month) (Day) (Year)

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 (Month) (Day) (Year)

By: /s/ Jennifer Ries Vice President, Rates & Regulatory Affairs
 (Signature of Officer) (Title)

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION

SCHEDULE IV: Sales and Transportation Rates

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

Marion	Hillsboro
Marion	Lincolnton
Marion	Lost Springs
Marion	Marion
Marion	Marion Lake
Marion	Peabody
Marion	Pilsen
Marion	Ramona
Marion	Tampa
Miami	Hillsdale
Montgomery	Caney
Montgomery	Coffeyville
Montgomery	Dearing
Montgomery	Elk City
Montgomery	Havana
Montgomery	Independence
Montgomery	Liberty
Montgomery	Sycamore
Montgomery	Tyro
Morris	Council Grove
Morris	Delavan
Morris	White City
Morris	Wilsey
Morton	Unincorporated Irrigation
Neosho	Galesburg
Neosho	Morehead
Neosho	Stark
Neosho	Thayer
<u>County</u>	<u>City</u>
Ness	Bazine
Ness	Ness City
Rush	Alexander
Rush	McCracken

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(Month) (Day) (Year)

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(Signature of Officer) (Title)

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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Stanton	Johnson City
Stanton	Manter
Stevens	Unincorporated Irrigation
Sumner	Caldwell
Sumner	Hunnewell
Sumner	South Haven
Wilson	Altoona
Wilson	Benedict
Wilson	Buffalo
Wilson	Fredonia
Wilson	LaFontaine
Wilson	Neodesha
Woodson	Toronto
Woodson	Yates Center
Wyandotte	Bonner Springs
Wyandotte	Edwardsville
Wyandotte	Kansas City

B. COUNTIES SERVED AT WHOLESALE: NONE

C. RATES APPLICABLE TO WHOLESALE CUSTOMERS: NONE

Issued:	<u>August</u>	<u>13</u>	<u>2015</u>
	(Month)	(Day)	(Year)
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Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
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SECTION 2 – FIRM SALES SERVICE

A. Residential Sales Service (Rate Schedule 910)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to residential customers at a single location.

2. MONTHLY BILL

- a. Facilities Charge: \$21.97 per month which includes a \$0.62 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge: \$0.14860 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

5. GAS LIGHTS

For all gas light services, the charge for such services shall be based on actual usage through a metered source at this tariff rate. For all unmetered gas light service, the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

B. Commercial/Public Authority (General) Sales Service (Rate Schedule 915)

1. APPLICABILITY

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By:	/s/ Jennifer Ries (Signature of Officer)	Vice President, Rates & Regulatory Affairs (Title)	

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION

(Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

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Available in and around the communities specified in the Section 1 A. to commercial and public authority customers at a single location.

2. MONTHLY BILL

- a. Facilities Charge: \$50.62 per month which includes a \$0.62 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge: \$0.14860 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas

5. GAS LIGHTS

For all gas light services, the charge for such services shall be based on actual usage through a metered source at this tariff rate. For all unmetered gas light service, the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

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	(Signature of Officer)	(Title)	

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

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C. School Sales Service (Rate Schedule 920)1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to state, county, city and private educational institutions or universities constructed before January 1, 1995 at a single location.

2. MONTHLY BILL

- a. Facilities Charge: \$60.62 per month which includes a \$0.62 surcharge for a period of one year when rates go into effect.
b. Commodity Charge: \$0.17020 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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D. Industrial Sales Service (Rate Schedule 930)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to industrial customers at a single location.

2. MONTHLY BILL

- a. Facilities Charge: \$88.62 per month which includes a \$0.62 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge: \$0.14660 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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E. Small Generator Sales Service (Rate Schedule 940)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to commercial customers, at a single location, for separately metered electric generators of less than 20 kilowatts of capacity.

2. MONTHLY BILL

- a. Facilities Charge: \$41.62 per month which includes a \$0.62 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge: \$0.13670 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA Schedules.

The minimum bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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F. Irrigation Engine Sales Service (Rate Schedule 965)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to engine irrigation customers at a single location.

2. MONTHLY BILL

- a. Facilities Charge: \$75.62 per month which includes a \$0.62 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge: \$0.10870 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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SECTION 3 - INTERRUPTIBLE GAS SALES SERVICE

A. Large Industrial Sales Service (Rate Schedule 955)

1. APPLICABILITY

- a. This rate schedule is available at the Company's option to any large volume user using at least 220,000 Ccf annually or customers using 1,000 Ccf per day during off peak periods. Customer shall have and maintain adequate standby facilities and fuel in order that gas deliveries may be curtailed in whole or in part at any time upon thirty minutes notice.
- b. Those customers who were transporting gas on the Company's Rate Schedule 960 prior to September 1, 1995 will be grandfathered to this rate schedule.
- c. Customers electing this service after September 1, 1995 must use at least 220,000 Ccf annually to continue service under this schedule. The Company may waive this condition if unusual circumstances exist. If the same customer uses less than 220,000 Ccf annually after the second year of service, the customer will be changed to Rate Schedule 930 or Rate Schedule 950.

2. CHARACTER OF SERVICE

- a. Natural gas, with a heating value of approximately 100,000 BTU per Ccf, supplied through a single meter, at standard equipment utilization pressure, or such higher delivery pressure as approved by Company.
- b. "Optional Gas" is the quantity of gas Customer agrees to purchase and Company agrees to deliver in any one day when Company has gas available and when Company's distribution system is suitable for such delivery.
- c. "Firm Gas" is the daily quantity of gas delivered to a customer within that Customer's contract demand quantity, if any. Customers electing to receive firm gas under this rate schedule shall contract for a minimum of 500 Ccf per day. Customers served under Rate Schedule 950 prior to September 1, 1995 with a quantity of less than 500 Ccf shall be grandfathered. Firm gas is not subject to curtailment, except as described under the Priority of Service section of this rate schedule, and only then if all optional gas service has been curtailed first.

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d. Company is also relieved of its obligation to deliver any gas under this schedule in the event of force majeure. Any curtailments which may be necessary under this rate schedule shall be made only after having given at least 30 minutes' notice by telephone or otherwise unless due to reasons of force majeure.

3. INTERRUPTION AND CURTAILMENT OF OPTIONAL SERVICE:

a. Optional gas deliveries to customers served on this schedule may be interrupted or curtailed at any time such interruption or curtailment is necessary in order for Company to continue to supply the gas requirements of its other customers at such time. The Company will endeavor to notify in advance customers served on this schedule whenever a curtailment or interruption is required, and each such customer shall curtail his use of gas at the time and to the extent requested by the Company. Interruptions and curtailments may vary from time to time among customers, but shall be as equally apportioned as practicable.

b. "Unauthorized Use" is defined as the taking of any volume of optional gas by Customer during any period when the use of optional gas is curtailed in accordance with notice given by Company. Company shall bill, and Customer shall pay \$2.50 per Ccf for all volumes of unauthorized use gas in addition to the rate billed under this schedule.

4. CONTRACT

a. Customer shall contract for service hereunder for a term of not less than one (1) year. Upon the expiration of any contract term, the contract shall be automatically renewed for a period of one (1) year. At any time following the first contract year, service may be terminated by either party following at least six (6) months' notice to the other party.

b. A day, as used herein, shall be defined as a period of 24 consecutive hours designated by Company to coincide with applicable pipeline contract.

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THE STATE CORPORATION COMMISSION OF KANSAS

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5. RATE

- a. Facilities Charge \$344.62 per month which includes a \$0.62 surcharge for a period of one year when rates go into effect.
- b. Commodity Charge \$0.08240 First 20,000 Ccf per month
 \$0.07800 All over 20,000 Ccf per month

6. DEMAND RATE

- a. Demand Rate The sum of the reservation costs for which the Company has contracted with Southern Star Central Gas Pipeline, Inc., per Ccf of Contract Demand.
- b. Daily Demand Rate The Demand Rate divided by 30.4 days, per Ccf per day for all gas in excess of the Contract Demand level.

7. MONTHLY BILL

The minimum monthly bill applicable at single address or location shall be the sum of the Facility Charge and the Demand Charge, Daily Demand Charge and the Commodity Charge as follows:

- a. The Demand Charge shall be the product of the demand level nominated by the Customer and the Demand Rate.
- b. The Daily Demand Charge shall be the product of the unauthorized volumes taken by Customer when curtailed by Company under this rate schedule on each day during the billing period in excess of the demand level nominated by the Customer and the Daily Demand Rate.
- c. The Commodity Charge shall be the product of all volumes delivered under this rate during the billing period and the Commodity Rate.

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8. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

9. PURCHASED GAS ADJUSTMENT

The above rate is subject to increase or decrease to reflect changes in purchased gas costs in accordance with the provisions of the Company's interruptible PGA.

10. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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B. Economic Development Sales Service (Rate Schedule 960)

1. APPLICABILITY

a. Service under this Schedule is available to customers engaged in the manufacturing process at discounted or incentive rates. Customers engaged in retailing goods and services to the public are not eligible for this service. To be eligible for service under this schedule certain conditions must be met by the customer. Existing customers served under another rate schedule to be eligible for service under this rate schedule must contract for sufficient natural gas demand to produce an increase in consumption of 135,000 Ccf annually. New customers served under this rate schedule to be eligible must contract for at least 270,000 Ccf annually. Customers served under this Rate Schedule must demonstrate increased employment.

b. This Schedule is intended to allow the Company to offer incentive or discount type rates designed to enhance the Company's system utilization while encouraging industrial development within the Company's service areas.

2. SPECIAL TERMS AND CONDITIONS

a. A contract shall be executed by the customer for a minimum of 4 years. The contract shall specify the customer's natural gas requirements.

b. To receive service under this rate schedule, the customer's written application to the Company shall include sufficient information to permit the Company to determine the customer's eligibility.

c. Qualifying consumption shall result from an increase in business activity and not merely from the resumption of normal operations following a period of abnormal operating conditions. If in the Company's opinion an abnormal operating period has occurred as a result of strike, equipment failure, or any other abnormal condition during the twelve (12) month period prior to the date of the application by the customer for service under this rate schedule, the Company shall adjust the customer's consumption to eliminate any abnormal condition. The Company through use of historical data shall determine "Base Load" for existing customers. Volumes used in excess of "Base Load" shall be considered "Qualifying Consumption" and eligible under this Schedule. Loads which are or have been served by the Company during all or part of the twelve (12) month period prior to service under this rate schedule, and which are relocated to another metering point within the Company's service area, shall not qualify for this rate schedule.

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d. The existing facilities of the Company must be adequate in the judgment of the Company to supply the new or expanded natural gas requirements. If construction of new or expanded local facilities by the Company is required, the customer may be required to make a Contribution in Aid of Construction for the installed cost of such facilities. The Company will evaluate the customer's request for service and determine the necessity of a contribution for construction of facilities based on the Extension of Service provisions of the General Terms and Conditions of the Company's filed tariff. The Company shall review the Customer's consumption each year to determine whether the Customer has fulfilled their projected usage requirement to remain eligible for service under this rate schedule.

3. FACILITY CHARGE

a. A monthly facility charge equal to the otherwise applicable companion rate schedule is payable regardless of the usage of gas.

b. The following adjustment factors will be applied to the "Qualifying Consumption" and based on the rate schedule which would apply to the Customer absent this rate schedule. The Customer may elect to begin service under this Schedule on the 1st month or 13th month of service with the Company

<u>Billing Months In Contract Year</u>	<u>Adjustment Factor</u>
1st Through 12th	75%
13th Through 24th	75%
25th Through 36th	75%
37th Through 48th	75%
After 48 Months	100%

4. MINIMUM MONTHLY BILL

The minimum monthly bill shall be the monthly Facility Charge plus the Monthly Demand Charge, if any.

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5. PURCHASED GAS ADJUSTMENT

The above rate is subject to increase or decrease to reflect changes in purchased gas costs in accordance with the provisions of the Company's firm or interruptible PGA, whichever is the companion to the otherwise applicable sales rate.

6. OTHER TERMS AND CONDITIONS

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SECTION 4 - TRANSPORTATION SERVICE

A. General Service Firm Transportation Service (Rate Schedule FT900)

1. AVAILABILITY

See Schedule I, Section 12 A – Transportation Services

2. MONTHLY BILL

Companion Sales Schedule	Facility Charge	Commodity Charge
915	\$88.62	\$0.14660/ ccf + take-or-pay costs set for on Sheet 1 of 1
920	\$89.47	\$0.15900/ ccf + take-or-pay costs set for on Sheet 1 of 1
930	\$88.62	\$0.14660/ ccf + take-or-pay costs set for on Sheet 1 of 1

The minimum monthly bill shall be the facility charge and the demand charge, if any. The Facilities Charge includes a \$0.62 surcharge for a period of one year when rates go into effect.

3. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the applicable companion sales rate schedule conditions and to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Constructions of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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B. Interruptible Transportation Service (Rate Schedule IT900)

1. AVAILABILITY

See Schedule I, Section 12 A – Transportation Services

2. MONTHLY BILL

Companion Sales Schedule	Facility Charge	Commodity Charge
955	\$344.62	\$0.08240 / ccf, first 20,000 \$0.07800 / ccf, greater than 20,000 + take-or-pay costs set for on Sheet 1 of 1

The minimum monthly bill shall be the facility charge and the demand charge, if any. The Facilities Charge includes a \$0.62 surcharge for a period of one year when rates go into effect.

3. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the applicable companion sales rate schedule conditions and to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Constructions of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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C. Interruptible Negotiated Transportation Service (Rate Schedule IT-NEG)

1. AVAILABILITY

- a. Gas service under this rate schedule is available to those customers having alternate fuel capability at the Company's discretion. This rate schedule is designed to permit the Company to meet alternate fuel and/or gas to gas competition. Service under this rate schedule shall be fully optional and subject to curtailment prior to optional customers.
- b. The intent of this rate schedule is to provide the Company flexibility to provide service at negotiated rates when the otherwise applicable tariff rates are noncompetitive. The Company will make every effort to maximize recovery of base margins and fixed components of the purchased gas adjustment.
- c. The Company's decision to enter into a discounted service agreement and the amount of the discount will be subject to review by the Commission at the Company's next rate case for the purpose of setting future rates. Discounted service agreements shall be granted only to retain or obtain a Customer who has a credible competitive alternative available. The amount of the discount from the maximum approved tariff rate shall be the least necessary to retain or obtain the customer.
- d. In situations where the discounted service agreement involves a company affiliate, Company shall file with the Commission a copy of the agreement with all supporting documentation and worksheets, within 10 days of the date of the agreement.

2. MONTHLY BILL

- a. Facilities Charge \$300.00 per month
- b. Commodity Charge

The rates charged under this rate schedule shall be negotiated on a per customer basis. The Company may require supporting documents from the end-user certifying that the cost of available alternate supply is less than the otherwise applicable tariff rate. The maximum charge shall not exceed the sales rate schedule under which the customer would otherwise be charged. In no event shall the price negotiated be less than the incremental costs of serving the Customer plus \$0.001/Ccf.

The minimum monthly bill shall be the monthly facility charge.

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3. UNAUTHORIZED GAS

"Unauthorized Use" is defined as the taking of any volume of optional gas by Customer during any period when the use of optional gas is curtailed in accordance with notice given by Company. Company shall bill, and Customer shall pay \$2.50 per Ccf for all volumes of unauthorized use gas in addition to the rate billed under this schedule.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

Issued: August 13 2015
(Month) (Day) (Year)

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(Month) (Day) (Year)

By: /s/ Jennifer Ries Vice President, Rates & Regulatory Affairs
(Signature of Officer) (Title)

Form RF	Index No.
THE STATE CORPORATION COMMISSION OF KANSAS	
ATMOS ENERGY CORPORATION	SCHEDULE VII Ad Valorem Tax Surchage
(Name of Issuing Utility)	
ENTIRE SERVICE AREA	
(Territory to which Schedule is applicable)	
No Supplement or separate understanding shall modify the tariff as shown hereon.	Sheet 1 of 1 Sheets

SCHEDULE VII - AD VALOREM TAX SURCHARGE

APPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer. Not applicable to bills for **Interruptible Sales & Transportation Services (Rate Schedules 955, 960, IT900, & IT-NEG)**.

NET MONTHLY CHARGE

The Ad Valorem Tax Surchage shall be applied to the delivery charge on a customer's regular monthly bill. A positive amount shall indicate a charge to the customer and a negative amount shall be a refund. It shall be calculated as:

The sum of: The total Ad Valorem taxes levied for the year

- Minus: The Ad Valorem taxes included in the Company's current rates as approved by the Commission in Docket No. 03-ATMG-1036-RTS
- Plus: Any amount under-collected by prior Ad Valorem Tax Surchages, or
- Minus Any amount over-collected by prior Ad Valorem Tax Surchages

Divided by: the total volumes used in Docket No. 03-ATMG-1036-RTS to calculate the Company's current rates.

DEFINITIONS AND CONDITIONS

1. The Ad Valorem Tax Surchage is intended to recover charges in the real estate and personal property taxes pursuant to K.S.A. 66-117(f).
2. The Ad Valorem Tax Surchage shall become a part of the total bill for gas service and need not be itemized separately on the customer's bill.
3. All provisions of this rider are subject to changes made by order of the Commission.

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	(Signature of Officer)		(Title)	

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
 (Name of Issuing Utility)

SCHEDULE VIII GSRs Rider

ENTIRE SERVICE AREA
 (Territory to which Schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

GAS SYSTEM RELIABILITY SURCHARGE RIDER

APPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

RATE

The Gas System Reliability Surcharge (GSRs) shall be applied to each monthly bill. The surcharge shall be as follows:

Residential:	\$0.00 per meter per month
Commercial and Public Authority:	\$0.00 per meter per month
Schools:	\$0.00 per meter per month
Industrial Firm:	\$0.00 per meter per month
Small Generator Service:	\$0.00 per meter per month
Irrigation Engine:	\$0.00 per meter per month
Industrial Interruptible:	\$0.00 per meter per month
School Firm Transportation	\$0.00 per meter per month
Firm Transportation	\$0.00 per meter per month
Transportation:	\$0.00 per meter per month

DEFINITIONS AND CONDITIONS

- 1 The GSRs is intended to recover charges for natural gas public utility plant projects pursuant to K.S.A. 66-2001 through 66-2204.
- 2 The monthly GSRs charge shall be allocated among customers in the same manner as approved in Docket No. 14-ATMG-320-RTS.
- 3 The GSRs shall be charged to customers as a monthly fixed charge and not based on volumetric consumption. Such monthly charge shall not increase more than \$0.40 per residential customer over the base rates in effect for the initial filing of a GSRs. Thereafter, each filing shall not increase the monthly charge for more than \$0.40 per residential customer over the most recent filing of a GSRs.
- 4 At the end of each twelve-month calendar period the GSRs is in effect, the utility shall reconcile the differences between the revenues resulting from a GSRs and the appropriate pretax revenues as found by the Commission for that period and shall submit the reconciliation and a proposed GSRs adjustment to the Commission for approval to recover or refund the difference through adjustments of the GSRs charge.
- 5 All provisions of this rider are subject to changes made by order of the Commission.

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	(Signature of Officer)	(Title)	

THE STATE CORPORATION COMMISSION OF KANSAS

Proposed Schedule IX: Annual Review Mechanism

ATMOS ENERGY CORPORATION

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

No Supplement or separate understanding
shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

SCHEDULE IX – ANNUAL REVIEW MECHANISM**APPLICABILITY**

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

PURPOSE

This mechanism is designed to provide annual earnings review. If, through the implementation of the provisions of this mechanism, it is determined that rates should be decreased or increased, then rates will be adjusted accordingly in the manner as set forth herein. The rate adjustments implemented under this mechanism will reflect annual changes in the Company's cost of service and rate base.

DEFINITIONS

1. The **Annual Evaluation Date** shall be the date the Company will make its annual filing under this mechanism. The Annual Evaluation Date shall be no later than July 1 of each year. This filing shall be made in electronic form where practicable.
2. The **Evaluation Period** is defined as the twelve month period ending March 31 of each year.
3. The **Rate Effective Period** is defined as the twelve month period in which rates determined under this mechanism shall be in effect. The Rate Effective Period shall run from November 1 to October 31.
4. **Final Order** refers to the final order issued by the State Corporation Commission of the State of Kansas (the "Commission") in the Rate Case filed by the Company in Docket No. 16-ATMG-__-RTS.
5. **Intervener(s)** refers to the Citizens' Utility Ratepayer Board ("CURB") or any other party granted intervention by the Commission.

ANNUAL REVIEW MECHANISM FILING

The Company shall file with the Commission the schedules specified below for the twelve month period ending March 31 of each year (the "Evaluation Period"), with the filing to be made no later than June 1. Copies of the filing shall also be provided to Interveners. The schedules will include the following:

- Section 1 – Application, letter of transmittal, and authorization
- Section 3 - Summary of Rate Base, Operating Income and Rate of Return
- Section 4 – Plant in Service
- Section 5 - Accumulated Provision for Depreciation and Amortization
- Section 6 – Working Capital
- Section 7 – Capital and Cost of Money
- Section 8 – Financial and Operating Data
- Section 9 – Test Year and Pro Forma Income Statements
- Section 10 – Depreciation and Amortization
- Section 11 – Taxes

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THE STATE CORPORATION COMMISSION OF KANSAS

Proposed Schedule IX: Annual Review Mechanism

ATMOS ENERGY CORPORATION

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

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Sheet 2 of 3 Sheets

- Section 12 – Allocation Rates
- Section 13 – Annual Report and 10K Filing
- Section 14 – Rate Base Offsets
- Section 16 – Financial Statements for the Most Recent Fiscal Year
- Section 17 - Revenue, Sales, Customer Data
- Section 18 – Proposed Tariffs

The schedules will provide the Company's actual net plant in service, construction work in progress, accumulated deferred income taxes, inventory, working capital, and other rate base components. The schedules shall also show the utility's depreciation expense, operating and maintenance expense, income taxes, taxes other than income taxes, and other components of income for return, its revenues, and its capital structure, cost of debt, overall cost of capital, and return on common equity as approved by the Commission and reflected in the Final Order.

- A. The filing will include all applicable accounting and pro-forma adjustments historically permitted or as reflected in the Final Order.
- B. The filing will include pro-forma adjustments to annualize costs and revenue billing determinants for the Rate Effective Period in accordance with methodologies in the Final Order,
- C. The filing will include pro-forma or other adjustments required to properly account for atypical, unusual, or nonrecurring events, in accordance with methodologies in the Final Order,
- D. The Company also shall provide a schedule demonstrating the "proof of revenues" relied upon to calculate the proposed rate for the Rate Effective Period. The proposed rates shall conform as nearly as is practicable to the revenue allocation principles approved in the Final Order.
- E. The Company shall separately track and record capital projects approved by the Commission under Schedule X of the tariff (System Integrity Program, or "SIP") from those recovered under the annual ARM filing. The revenue requirement associated with these SIP projects shall be excluded in the ARM calculations, unless and until the SIP tariff is no longer in effect or the Commission deems that past SIP costs should be rolled into the ARM calculations.
- F. The Filing will include other information from the Company's books and records similar to that provided in response to initial discovery requests issued by Commission staff in a general rate case proceeding.
- G. The Company shall also include all costs incurred by the CURB office and the Commission Staff in their review of these annual filings under this mechanism. These costs will be included in the Company's operating and maintenance costs.

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THE STATE CORPORATION COMMISSION OF KANSAS

Proposed Schedule IX: Annual Review Mechanism

ATMOS ENERGY CORPORATION

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

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- H. If and when the Company performs a new depreciation study, the new study will be filed with the Commission. Following any appropriate discovery and rebuttal, and conditioned upon approval by the Commission of new rates, the Company shall calculate depreciation expenses using the newly approved rates in its subsequent Annual Review Mechanism Filing.
- I. These schedules shall identify the rate adjustments necessary for the Rate Effective Period,
 - 1) If Company's earnings during the Evaluation Period exceed the return on common equity established in the Final Order, the Company shall calculate an adjustment to rates to refund the revenue required to achieve a return on equity for the Evaluation Period equal to the return established in the Final Order.
 - 2) If Company's earnings are below the allowed return on common equity established in the Final Order, the Company shall calculate an adjustment in rates to collect the additional revenue required to increase its return on equity for the Evaluation Period to the allowed percentage.

VERIFICATION

A sworn statement shall be filed by a Division Vice President with responsibilities for Kansas affirming that the filed schedules are in compliance with the provisions of this mechanism and are true and correct to the best of his/her knowledge, information and belief. No pre-filed testimony shall be required.

TECHNICAL CONFERENCE

The Company, Staff and Interveners will endeavor to hold a technical conference regarding the filing within ten (10) business days after the Filing Date.

EVAULATION PROCEDURES

The Commission staff and Interveners shall have 90 days to review the Company's filed schedules and issue its recommendation to the Commission for the change in rates under this tariff. The Company will be prepared to provide supplemental information as may be requested to ensure adequate review by the Commission and Interveners. The Commission shall propose any adjustments it determines to be required to bring the schedules into compliance with the above provisions.

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THE STATE CORPORATION COMMISSION OF KANSAS

Proposed Schedule X: System Integrity Program

ATMOS ENERGY CORPORATION

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

No Supplement or separate understanding
shall modify the tariff as shown hereon.

Sheet 1 of 3 Sheets

SCHEDULE X – SYSTEM INTEGRITY PROGRAM**APPLICABILITY**

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

PURPOSE

This System Integrity Program ("SIP") mechanism is designed to promote additional capital investment which will be required in order to accelerate the pace of replacement of obsolete materials in the Kansas distribution system. If, through the implementation of the provisions of this mechanism, it is determined that rates should be decreased or increased, then rates will be adjusted accordingly in the manner as set forth herein. The rate adjustments implemented under this mechanism will reflect quarterly changes in the Company's cost of service and rate base related to the completed qualified projects.

DEFINITIONS

1. The **Initial SIP Plan Filing** by the Company will include known inventory of obsolete materials in the Kansas distribution system, a five-year general plan of projects intended under the SIP, overall goals for progress on replacing obsolete materials, an estimate of expected capital investment for the program, and a detailed project plan for the first SIP Plan Year. The date for the Initial SIP Plan Filing by the Company shall be no later than February 1, 2016.
2. **Overall SIP Plan Objectives and Goals** shall be approved by the Commission upon review of the Initial SIP Plan Filing. Approval will be targeted for May 1, 2016.
3. The **SIP Plan Year** is the period from April 1 through March 31 of the following calendar year. SIP Plan Year 1 is the nine-month period from July 1, 2016 through March 31, 2017.
4. The **Annual SIP Project Plan** will be filed by December 1 each year for SIP Plan Years 2 through 5. Approval of the plan will be targeted for February 1 each year.
5. The **Quarterly SIP Rate Change** occurs each May 1, August 1, November 1 and February 1.
6. **SIP Projects** are those approved by the Commission as qualified projects under this program.
7. The **Annual SIP Review** shall be conducted by the Commission to review the appropriateness of charges to SIP projects closed through the prior September.
8. **Intervener(s)** refers to the Citizens' Utility Ratepayer Board ("CURB") or any other party granted intervention by the Commission.

SYSTEM INTEGRITY PROGRAM FILING

Initial SIP Plan Filing, Establishment of the Overall SIP Plan Objectives and Goals, and SIP Plan Year 1 Projects

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	(Signature of Officer)		(Title)

THE STATE CORPORATION COMMISSION OF KANSAS

Proposed Schedule X: System Integrity Program

ATMOS ENERGY CORPORATION

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

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Sheet 2 of 3 Sheets

The Company shall file with the Commission and Intervener(s) its Initial SIP Plan Filing by February 1, 2016. The Plan will include known inventory of obsolete materials in the Kansas distribution system, a five-year general plan of projects intended under the SIP, overall goals for progress on replacing obsolete materials and estimated capital investment levels for the program. The Initial SIP Plan Filing will also include a detailed project plan for the first SIP Plan Year. The Commission and Intervener(s) will have a total of three months for discovery and review of the proposed five year pilot and the specific projects proposed for the first SIP Plan Year.

By May 1, 2016, the Commission will approve the Overall SIP Plan Objectives and Goals for the five-year pilot period. By that same date, the Commission will approve SIP Projects proposed for SIP Plan Year 1.

SIP Plan Execution, Quarterly SIP Rate Change and Annual SIP Review

The Company will commence construction on SIP projects for SIP Plan Year 1 on or about July 1, 2016. The first Quarterly SIP Rate Change Filing will be made by the Company on or before October 14, 2016 for SIP Projects completed during the period from July 1, 2016 through September 30, 2016. The Company's Quarterly SIP Rate Change Filing will include a listing of the SIP Projects completed during the period, the total capital investment for each project, accumulated depreciation, accumulated deferred income taxes, depreciation expense and ad valorem taxes. The filing will also compute the associated revenue requirement for SIP Projects completed and the proposed rates, which will be apportioned to each class and rate component based on the margin proportions approved in the prior rate case or ARM result. A description of the SIP revenue requirement calculation is provided below. The Commission will validate that the SIP Projects listed in the quarterly filing correspond to the qualified SIP Projects approved by the Commission for the SIP Plan Year. Further, the Commission will validate that the revenue requirements calculations and proof of rates calculations are correct. Approval of the Quarterly SIP Rate Change will be attained with the first rate change effective on November 1, 2016. This process will be followed each quarter throughout the SIP tariff period.

With each December filing, on or about December 16, the Company will also file with the Commission and Intervener(s) a SIP Plan Review including detailed project reports for those SIP Projects completed through the prior September 30. Upon completion of the SIP Plan Review, the Commission will determine whether any regulatory adjustments or reclassification of costs is warranted. Any such adjustments will be reflected in the following quarterly rate change.

Quarterly SIP Rate Change Calculations

The SIP revenue requirement includes the following:

- a) SIP Project plant in-service minus the associated accumulated depreciation and accumulated deferred income taxes;
- b) Retirement and removal of plant related to SIP Projects;
- c) The rate of return on the net rate base is the overall rate of return on capital authorized in the Final Order _____, grossed up for federal and state income taxes;
- d) Depreciation expense on the SIP Projects plant in-service less retirement and removals; and

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THE STATE CORPORATION COMMISSION OF KANSAS

Proposed Schedule X: System Integrity Program

ATMOS ENERGY CORPORATION

(Name of Issuing Utility)

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

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Sheet 3 of 3 Sheets

e) Adjustment for ad valorem taxes.

SIP Renewal Plan Filing

No later than December 1, 2019, the Company may file a proposal to renew or extend the SIP program with the Commission and Intervener(s). If the Commission accepts the terms of the SIP extension, approval setting the scope of the extended program shall be provided by June 1, 2020. If not approved for extension, SIP Projects shall be completed by March 31, 2021 and the final Quarterly SIP Rate Change will be effective May 1, 2021.

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