

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Application of Atmos Energy for)
Approval of the Commission of the Fourth Annual) Docket No. 25-ATMG- 278 -TAR
System Integrity Program ("SIP") Rate Change)

APPLICATION

Atmos Energy ("Atmos Energy" or "Company"), pursuant to its Schedule X-System Integrity Program ("SIP") tariff approved by the Kansas Corporation Commission ("Commission") in Docket No. 19-ATMG-525-RTS ("525 Docket"), submits its fourth annual SIP rate change for approval. In support of its Application, Atmos Energy states as follows:

1. Atmos Energy is a natural gas public utility operating and duly authorized to transact business in the State of Kansas as a foreign corporation. Atmos Energy holds appropriate certificates from the Commission to transact business as a natural gas public utility and is now and has been engaged in the purchase, transmission, sale and distribution of natural gas in the State of Kansas in accordance with the laws of said state and the rules and regulations of this Commission.

2. Atmos Energy serves approximately 139,000 customers in 110 communities and in 32 counties in Kansas.

3. The SIP tariff was approved by the Commission in the 525 Docket. Pursuant to the tariff, Atmos Energy commenced construction of the SIP Qualified Projects in its approved Amended System Integrity Program Plan for SIP Plan Year 4¹ on or about January 1, 2024. SIP Qualified Projects are those projects approved by the Commission as qualified projects under the SIP tariff for each of the specific SIP Plan Years. Commission approval for SIP Qualified Projects occurs either

¹Docket No. 19-ATMG-525-RTS.

in the Initial SIP Plan Filing, or in subsequent Annual SIP Plan filings. Additionally, capital expenditures associated with SIP qualified projects are not eligible to be included in an Annual SIP Plan Rate Change filing if the capital expenditures associated with those projects have previously been included in any Gas System Reliability Surcharge ("GSRS") filing, or in any base rate case.

4. Pursuant to the SIP tariff, this is Atmos Energy's fourth Annual SIP Rate Change filing. It covers SIP Projects completed during the period from January 1, 2024 through December 31, 2024 (i.e. SIP Plan Year 4). This SIP Rate Change filing includes the following information:

- a. a listing of the SIP Projects completed and in service during the preceding calendar year ("SIP Plan Year 4 January 1, 2024, through December 31, 2024");
- b. the total capital investment for each project (inclusive of costs of removal, where applicable);
- c. accumulated depreciation;
- d. accumulated deferred income taxes; and
- e. depreciation expense (accounting for the impact of retirements).

5. This Annual SIP Rate Change filing also provides the level of Kansas Base Safety and Reliability Capital Expenditures incurred during the immediately preceding Atmos fiscal year (12-month period ending on September 30, 2024). Kansas Base Safety and Reliability Capital Expenditures are defined as Atmos Energy's Kansas capital expenditures for safety, reliability and other GSRS qualifying expenditures. Those expenditures are compared to \$22 million in the immediately preceding Atmos Energy fiscal year (October 1, 2023 to September 30, 2024) and in the event that Atmos Energy's Kansas Base Safety and Reliability Capital Expenditures for the previous fiscal year do not exceed \$22 million, the amount of SIP Plan capital expenditures reflected in the

Annual SIP Rate Change filing shall be reduced by the amount of Atmos Energy's Kansas Base Safety and Reliability Capital Expenditures less \$22 million. Because Atmos Energy's Kansas Base Safety and Reliability Capital Expenditures for the previous fiscal year exceeded \$22 million, no adjustment is made to the amount of SIP Plan capital expenditures reflected in this Annual SIP Rate Change filing.

6. Lastly, this filing computes the associated revenue requirement for SIP Projects completed and the proposed rates, which have been apportioned to each class and rate component based on the margin proportions approved in the prior rate case.

7. Pursuant to the tariff, the SIP revenue requirement includes the following:

a. a Return on net rate base associated with all previous SIP Project plant in-service amounts minus the associated accumulated depreciation and accumulated deferred income taxes. If necessary, these amounts shall be offset by the amount that the Base Safety and Reliability Capital Expenditures during the immediately preceding fiscal year;

b. was less than \$22 million;

c. The proper treatment of Retirements (an offset to Depreciation Expense) and cost of removal (a reduction to Accumulated Depreciation) of plant related to all qualified SIP Projects in service;

d. The rate of return to apply to the net rate base (as described in part a above) is the overall rate of return on capital authorized in the Final Order in Atmos Energy's previous base rate case grossed up for federal and state income taxes; and

e. Depreciation expense based on Commission-approved depreciation rates applied to the qualified SIP Projects plant in-service less retirement and removals.

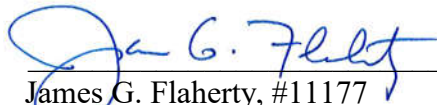
8. Atmos Energy will host a technical conference for Staff and any Intervenors to discuss the completed projects, revenue requirement calculations and address any questions.

9. In support of the Application, Atmos Energy is filing the Direct Testimony and Exhibits of Eric Gant, Kathleen R. Ocanas, and Becca Holbrook.

WHEREFORE, for the reasons set forth herein Atmos Energy requests that the Commission issue an Order approving this Application.

Respectfully submitted, this 15th day of January 2025.

ATMOS ENERGY CORPORATION



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Attorneys for Atmos Energy Corporation

VERIFICATION

STATE OF KANSAS
COUNTY OF FRANKLIN, ss:

James G. Flaherty, of lawful age, being first duly sworn on oath, states:

That he is the attorney for Atmos Energy Corporation, named in the foregoing Application, and is duly authorized to make this affidavit; that he has read the foregoing Application, and knows the contents thereof; and that the facts set forth therein are true and correct.


James G. Flaherty

SUBSCRIBED AND SWORN to before me this 15th day of January 2025.



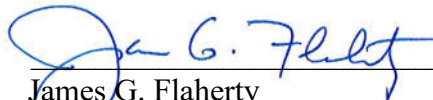


Notary Public

Appointment/Commission Expires:

CERTIFICATE OF SERVICE

I hereby certify a copy of the above and foregoing Application, including a copy of the Direct Testimony of Eric Gant, a copy of the Direct Testimony of Becca Holbrook and a copy of the Direct Testimony of Kathleen R. Ocanas, and Exhibits, were sent by electronic mail, this 15th day of January 2025, addressed to: Patrick Hurley, patrick.hurley@ks.gov and Joseph Astrab, joseph.astrab@ks.gov.


James G. Flaherty

Atmos Energy Corporation
Rate Adjustment for SIP

Exhibit 1

Line No.	Description	Total	25-ATMG- ___-TAR	24-ATMG- 500-TAR	23-ATMG- 581-TAR	22 -ATMG- 299-TAR	Source
	(a)	(b)			(c)	(d)	(e)
1	Gas Plant	\$ 26,249,062	\$ 6,321,222	\$ 6,901,528	\$ 7,348,184	\$ 5,678,129	Exhibit 5
2	Depreciation & Amortization Reserve	210,723	268,292	115,470	(26,071)	(146,967)	Exhibit 5
3	Net Gas Plant	26,459,785	6,589,514	7,016,998	7,322,112	5,531,162	
4							
5	Accumulated Deferred Income Taxes	(752,574)	(53,184)	(153,854)	(270,310)	(275,226)	Exhibit 5
6	Total Rate Base	25,707,211	6,536,330	6,863,144	7,051,802	5,255,936	
7							
8	Pre-Tax Rate of Return	8.7000%	8.7000%	8.7000%	8.7000%	8.7000%	Exhibit 4
9	Required Operating Income on Investment	2,236,527	568,661	597,093	613,507	457,266	
10	Depreciation Expense	557,159	135,923	129,939	161,766	129,531	Exhibit 3
11							
12	Total Deficiency	\$ 2,793,687	\$ 704,584	\$ 727,033	\$ 775,273	\$ 586,797	
13							
14	Total SIP Revenue	\$ 2,793,687	\$ 704,584	\$ 727,033	\$ 775,273	\$ 586,797	
15							
16	True-Up of Recoveries	(70,967)					Exhibit 8
17							
18	Grand Total	\$ 2,722,719					
19							
20	Authorized in Docket 22-ATMG-299-TAR	\$ 623,276					
21	Authorized in Docket 23-ATMG-581-TAR	\$ 772,442					
22	Authorized in Docket 24-ATMG-500-TAR	\$ 708,176					
23							
24	Incremental SIP Revenue Request	\$ 618,826					
25							
26	Total Residential Monthly SIP Surcharge	1.30					Exhibit 2
27							
28	Base Safety and Reliability Capital Expenditures		\$ 34,864,414	\$ 30,815,079	\$ 29,507,435	\$ 24,127,661	Exhibit 7
29	Base Safety and Reliability Shortfall (Spending Less Than \$22 Million)		0	0	0	0	Exhibit 7

Atmos Energy Corporation

Exhibit 2

Rate Design for SIP

Line No	Description	Total Company	Sales Service				Transportation Service			
			Residential	Commercial/ Public Authority	School	Industrial/ Interruptible	Irrigation Engine	Transportation Firm	Transportation Interruptible	Transportation Firm School
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Total Annual Bills ^[1]	1,662,835	1,533,223	119,005	776	1,052	3,199	2,328	392	2,860
2										
3	Total Rate Revenue	\$68,038,632	\$ 48,645,807	\$ 12,050,034	\$114,117	\$ 236,062	\$1,399,056	\$ 3,442,720	\$ 1,383,083	\$ 767,753
4										
5	Allocation									
6	Customer Class Allocation Percent	100.00%	71.50%	17.71%	0.17%	0.35%	2.06%	5.06%	2.03%	1.13%
7										
8	SIP Annual Revenue \$ [Exhibit 1]	\$ 618,826	\$ 442,444	\$ 109,598	\$ 1,038	\$ 2,147	\$ 12,725	\$ 31,312	\$ 12,579	\$ 6,983
9										
10	Incremental Monthly Surcharge per customer		0.29	0.92	1.34	2.04	3.98	13.45	32.09	2.44
11	Current Surcharge		1.01	3.09	4.69	4.92	12.81	52.03	117.33	9.27
12	Total Proposed SIP		1.30	4.01	6.03	6.96	16.79	65.48	149.42	11.71

[1] Billing Determinants from Appendix B to Exhibit A (Settlement Agreement) in Final Order 23-ATMG-359-RTS

Atmos Energy Corporation
Net Depreciation

Exhibit 3

Line No.	Description	Amount ^[1]		Source
	(a)	(b)	(c)	(d)
1	Depreciation Adjustment, 25-ATMG-____-TAR	\$ 135,923	\$ 135,923	Exhibits 5 & 6, 25-ATMG-____-TAR
2	Depreciation Adjustment, 24-ATMG-500-TAR	129,939	129,939	Exhibits 5 & 6, 24-ATMG-500-TAR
3	Depreciation Adjustment, 23-ATMG-581-TAR	161,766	161,766	Exhibits 5 & 6, 23-ATMG-581-TAR
4	Depreciation Adjustment, 22-ATMG-299-TAR	129,531	129,531	Exhibits 5 & 6, 22-ATMG-299-TAR
5				
6	Operating Income at Present Rates		<u>\$ 557,159</u>	

[1] Sum of annual depreciation for additions and avoided depreciation for retirements.

Atmos Energy Corporation
Capital Structure Tax Calculation

Exhibit 4

Line		
No.	Description	Weighted Cost – Pre-Tax
	(a)	(b)
1	Pre-Tax ROR ^[1]	8.7000%

[1] Rate of Return approved in Docket No. 23-ATMG-359-RTS

Depreciation, Accumulated Depreciation, and Additions

Line No.	Department	Project No.	Category	Budget Category	Regulation	Project Name	Work Order Long Description	Amount	In Srvc Date	FERC Acct	File Date	Mos In Srvc	Depr Rate	Annual Depr	Accum Depr	Tax Bonus	Tax Basis	Yr 1 Rate	Accum Depr	Tax > Book
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	COKS-Independence-C&M/Service [3145]	060.53037	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Bartlett SIP 2024	Install 2,999 ft of 2in HDPE and 14 new services to replace and abandon 3,677 ft of bare steel and PE mains and 20 services in a low pressure system.	257,922	6/21/2024	37602	01/15/25	8	2.280%	5,881	3,920	0%	257,922	5.00%	12,896	8,976
							Abandon 2 low pressure regulator stations, eliminating low pressure in Bartlett. SIP project in Bartlett, Labette County, Kansas.	13,555	6/21/2024	38000	01/15/25	8	2.710%	367	245	0%	13,555	5.00%	678	433
								1,325	6/21/2024	38100	01/15/25	8	3.770%	50	33	0%	1,325	5.00%	66	33
								1,987	6/21/2024	38200	01/15/25	8	4.450%	88	59	0%	1,987	5.00%	99	40
2	COKS-Independence-C&M/Service [3145]	060.53429	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Coffeyville S Pine SIP 2024	Install 3,006 ft of 2in HDPE and 23 new services to replace and abandon 8,319 ft of bare steel and PE mains and 30 services in a low pressure system.	169,410	9/10/2024	37602	01/15/25	5	2.280%	3,863	1,609	0%	169,410	5.00%	8,471	6,861
							Abandon 1 low pressure regulator station and eliminate one discrete low pressure system. SIP project in Coffeyville, Montgomery County, Kansas.	160,686	9/10/2024	38000	01/15/25	5	2.710%	4,355	1,814	0%	160,686	5.00%	8,034	6,220
3	COKS-Independence-C&M/Service [3145]	060.53666	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)2	3145.Edna SIP 2024 PH 1	Install 2,399 ft of 4in HDPE, 3 ft of 3in HDPE, 13,299 ft of 2in HDPE, and 110 new services to replace and abandon 16,713 ft of bare steel and PE mains and 139 services in a low pressure system.	953,375	10/23/2024	37602	01/15/25	4	2.280%	21,737	7,246	0%	953,375	5.00%	47,669	40,423
							Abandon 8 low pressure regulator stations, eliminating low pressure in Edna. SIP project in Edna, Labette County, Kansas.	424,123	10/23/2024	38000	01/15/25	4	2.710%	11,494	3,831	0%	424,123	5.00%	21,206	17,375
5	COKS-Independence-C&M/Service [3145]	060.54717	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Edna SIP 2024 PH 2	Install 2,399 ft of 4in HDPE, 3 ft of 3in HDPE, 13,299 ft of 2in HDPE, and 110 new services to replace and abandon 16,713 ft of bare steel and PE mains and 139 services in a low pressure system.	415,306	12/15/2024	37602	01/15/25	2	2.280%	9,469	1,578	0%	415,306	5.00%	20,765	19,187
							Abandon 8 low pressure regulator stations, eliminating low pressure in Edna. SIP project in Edna, Labette County, Kansas.	281,034	12/15/2024	38000	01/15/25	2	2.710%	7,616	1,269	0%	281,034	5.00%	14,052	12,782
4	COKS-Independence-C&M/Service [3145]	060.54275	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Sedan Bradley St SIP 2024 PH 1	Install 4,751 ft of 4in HDPE, 10,229 ft of 2in HDPE, and 123 new services to replace and abandon 25,850 ft of bare steel and PE mains and 130 services in a low pressure system.	1,207,312	7/22/2024	37602	01/15/25	7	2.280%	27,527	16,057	0%	1,207,312	5.00%	60,366	44,308
							Abandon 3 low pressure regulator stations. SIP project in Sedan, Chautauqua County, Kansas.	-	7/22/2024	37800	01/15/25	7	3.090%	0	0	0%	-	5.00%	-	-
								318,832	7/22/2024	38000	01/15/25	7	2.710%	8,640	5,040	0%	318,832	5.00%	15,942	10,901
								-	7/22/2024	38100	01/15/25	7	3.770%	0	0	0%	-	5.00%	-	-
6	COKS-Independence-C&M/Service [3145]	060.54820	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Sedan Bradley St SIP 2024 PH 2	Install 4,751 ft of 4in HDPE, 10,229 ft of 2in HDPE, and 123 new services to replace and abandon 25,850 ft of bare steel and PE mains and 130 services in a low pressure system.	1,026,231	9/4/2024	37602	01/15/25	5	2.280%	23,398	9,749	0%	1,026,231	5.00%	51,312	41,562
							Abandon 3 low pressure regulator stations. SIP project in Sedan, Chautauqua County, Kansas.	493,919	9/4/2024	38000	01/15/25	5	2.710%	13,385	5,577	0%	493,919	5.00%	24,696	19,119
								-	9/4/2024	38100	01/15/25	5	3.770%	0	0	0%	-	5.00%	-	-
								-	9/4/2024	38200	01/15/25	5	4.450%	0	0	0%	-	5.00%	-	-
7	COKS-Independence-C&M/Service [3145]	060.54823	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Sedan Bradley St SIP 2024 PH 3	Install 4,751 ft of 4in HDPE, 10,229 ft of 2in HDPE, and 123 new services to replace and abandon 25,850 ft of bare steel and PE mains and 130 services in a low pressure system.	425,828	10/14/2024	37602	01/15/25	4	2.280%	9,709	3,236	0%	425,828	5.00%	21,291	18,055
							Abandon 3 low pressure regulator stations. SIP project in Sedan, Chautauqua County, Kansas.	170,377	10/14/2024	38000	01/15/25	4	2.710%	4,617	1,539	0%	170,377	5.00%	8,519	6,980
								-	10/14/2024	38100	01/15/25	4	3.770%	0	0	0%	-	5.00%	-	-
								-	10/14/2024	38200	01/15/25	4	4.450%	0	0	0%	-	5.00%	-	-

Total Actual Capital Expenditure as of Dec 31, 2023 \$ 6,321,222

\$ 152,196 \$ 62,805

\$ 6,321,222

\$ 316,061 \$ 253,255

Reduction to Accum. Depreciation for Cost of Removals [Exhibit 6] (331,097)

Corporate deferred tax rate -21.00%

Adjusted Accum. Depreciation \$ (268,292)

Accumulated Deferred Income Taxes (\$53,184)

FERC Account Table, for column (m) Depr Rate

35300	Pipelines	1.83%
35400	Compressor Station Equipment	1.97%
35700	Other Equipment (Storage Plant)	1.00%
37402	Land Rights	1.48%
37600	Mains - Cathodic Protection	2.27%
37601	Mains - Steel	2.81%
37602	Mains - Plastic	2.28%
37603	Anode (2)	6.67%
37604	Leak Clamp (2)	7.14%
37800	M&R Station Equipment	3.09%
37900	Meas & Reg Station Eq	2.84%
38000	Services	2.71%
38100	Meters	3.77%
38300	House Regulators	9.58%
38700	Other Equipment (Distribution Plant)	0.90%
38500	Industrial M&R Equipment	3.28%
38200	Meter Installations	4.45%

Yearly Depreciation Rates, for column (r)

Year	Rate	Cumulative Rate
1	5.00%	5.00%
2	9.50%	14.50%
3	8.55%	23.05%
4	7.70%	30.75%
5	6.93%	37.68%
6	6.23%	43.91%
7	5.90%	49.81%
8	5.90%	55.71%
9	5.91%	61.62%
10	5.90%	67.52%
11	5.91%	73.43%
12	5.90%	79.33%
13	5.91%	85.24%
14	5.90%	91.14%
15	5.91%	97.05%
16	2.95%	100.00%

Depreciation, Accumulated Depreciation, and Additions

Line No.	Department	Project No.	Category	Budget Category	Regulation	Project Name	Work Order Long Description	Amount	In Srvc Date	FERC Acct	File Date	Mos In Srvc	Depr Rate	Annual Depr	Accum Depr	Tax Bonus	Tax Basis	Yr 2 Rate	Accum Depr	Tax > Book
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	COKS-Yates Center-C&M/Service [3146]	060.51735	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Burlington SIP Ph1		\$ 534,980	4/17/2023	37602	01/15/25	22	2.280%	\$ 12,198	\$ 22,362	0%	\$ 534,980	14.50%	\$ 77,572	\$ 55,210
								159,490	4/17/2023	38000	01/15/25	22	2.710%	4,322	7,924	0%	159,490	14.50%	23,126	15,202
								6,622	4/17/2023	38100	01/15/25	22	3.770%	250	458	0%	6,622	14.50%	960	502
								9,933	4/17/2023	38200	01/15/25	22	4.450%	442	810	0%	9,933	14.50%	1,440	630
2	COKS-Yates Center-C&M/Service [3146]	060.51739	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Burlington SIP Ph 2	Install 2,805 ft of 4in HDPE, 12,803 ft of 2in HDPE, and 191 new services to replace and abandon 16,751 ft of bare steel and PE mains and 193 services in a low pressure system. Abandon 2 low pressure regulator stations. SIP project in Burlington, Coffey County, Kansas.	579,110	7/25/2023	37602	01/15/25	19	2.280%	13,204	20,906	0%	579,110	14.50%	83,971	63,065
								144,528	7/25/2023	38000	01/15/25	19	2.710%	3,917	6,201	0%	144,528	14.50%	20,957	14,755
								8,387	7/25/2023	38100	01/15/25	19	3.770%	316	501	0%	8,387	14.50%	1,216	715
								12,581	7/25/2023	38200	01/15/25	19	4.450%	560	886	0%	12,581	14.50%	1,824	938
3	COKS-Yates Center-C&M/Service [3146]	060.51743	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Burlington SIP Ph 3		405,784	9/6/2023	37602	01/15/25	17	2.280%	9,252	13,107	0%	405,784	14.50%	58,839	45,732
								71,466	9/6/2023	38000	01/15/25	17	2.710%	1,937	2,744	0%	71,466	14.50%	10,363	7,619
								4,344	9/6/2023	38100	01/15/25	17	3.770%	164	232	0%	4,344	14.50%	630	398
								6,516	9/6/2023	38200	01/15/25	17	4.450%	290	411	0%	6,516	14.50%	945	534
4	COKS-Independence-C&M/Service [3145]	060.51744	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Indy 6th and Oak Ph1	Install 2,098 ft of 4in HDPE, 5,900 ft of 2in HDPE, and 121 new services to replace and abandon 15,564 ft of bare steel and PE mains and 122 services in a low pressure system. Abandon 3 low pressure regulator stations and eliminate one discrete low pressure system. SIP project in Independence, Montgomery County, Kansas.	543,804	8/17/2023	37602	01/15/25	18	2.280%	12,399	18,598	0%	543,804	14.50%	78,852	60,254
								181,268	8/17/2023	38000	01/15/25	18	2.710%	4,912	7,369	0%	181,268	14.50%	26,284	18,915
								6,110	8/17/2023	38100	01/15/25	18	3.770%	230	346	0%	6,110	14.50%	886	540
								9,166	8/17/2023	38200	01/15/25	18	4.450%	408	612	0%	9,166	14.50%	1,329	717
5	COKS-Independence-C&M/Service [3145]	060.51745	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Indy 6th and Oak Ph 2		442,570	10/5/2023	37602	01/15/25	16	2.280%	10,091	13,454	0%	442,570	14.50%	64,173	50,718
								147,523	10/5/2023	38000	01/15/25	16	2.710%	3,998	5,331	0%	147,523	14.50%	21,391	16,060
								4,006	10/5/2023	38100	01/15/25	16	3.770%	151	201	0%	4,006	14.50%	581	380
								6,010	10/5/2023	38200	01/15/25	16	4.450%	267	357	0%	6,010	14.50%	871	515
6	COKS-Independence-C&M/Service [3145]	060.51746	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Indy 6th and Oak Ph 3		400,943	11/27/2023	37602	01/15/25	15	2.280%	9,142	11,427	0%	400,943	14.50%	58,137	46,710
								70,608	11/27/2023	38000	01/15/25	15	2.710%	1,913	2,392	0%	70,608	14.50%	10,238	7,846
								2,077	11/27/2023	38100	01/15/25	15	3.770%	78	98	0%	2,077	14.50%	301	203
								3,115	11/27/2023	38200	01/15/25	15	4.450%	139	173	0%	3,115	14.50%	452	278
7	COKS-Independence-C&M/Service [3145]	060.51747	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Indy Locust St SIP Ph1	Install 3,487 ft of 4in HDPE, 8,518 ft of 2in HDPE, and 136 new services to replace and abandon 22,840 ft of bare steel and PE mains and 137 services in a low pressure system. Abandon 1 low pressure regulator station. SIP project in Independence, Montgomery County, Kansas.	539,336	3/14/2023	37602	01/15/25	23	2.280%	12,297	23,569	0%	539,336	14.50%	78,204	54,635
								134,583	3/14/2023	38000	01/15/25	23	2.710%	3,647	6,990	0%	134,583	14.50%	19,515	12,524
								5,317	3/14/2023	38100	01/15/25	23	3.770%	200	384	0%	5,317	14.50%	771	387
								7,975	3/14/2023	38200	01/15/25	23	4.450%	355	680	0%	7,975	14.50%	1,156	476
8	COKS-Independence-C&M/Service [3145]	060.51750	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Indy Locust St SIP Ph2		334,301	4/24/2023	37602	01/15/25	22	2.280%	7,622	13,974	0%	334,301	14.50%	48,474	34,500
								83,575	4/24/2023	38000	01/15/25	22	2.710%	2,265	4,152	0%	83,575	14.50%	12,118	7,966
								5,064	4/24/2023	38100	01/15/25	22	3.770%	191	350	0%	5,064	14.50%	734	384
								7,595	4/24/2023	38200	01/15/25	22	4.450%	338	620	0%	7,595	14.50%	1,101	482
9	COKS-Independence-C&M/Service [3145]	060.51751	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Indy Locust St SIP Ph3		253,478	7/11/2023	37602	01/15/25	19	2.280%	5,779	9,151	0%	253,478	14.50%	36,754	27,604
								63,174	7/11/2023	38000	01/15/25	19	2.710%	1,712	2,711	0%	63,174	14.50%	9,160	6,450
								3,547	7/11/2023	38100	01/15/25	19	3.770%	134	212	0%	3,547	14.50%	514	303
								5,320	7/11/2023	38200	01/15/25	19	4.450%	237	375	0%	5,320	14.50%	771	397
10	COKS-Yates Center-C&M/Service [3146]	060.51866	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Yates South Ph 2 SIP	Install 12,559 ft of 2in HDPE, and 87 new services to replace and abandon 16,089 ft of bare steel and PE mains and 92 services in a low pressure system.	589,484	3/30/2023	37602	01/15/25	23	2.280%	13,440	25,760	0%	589,484	14.50%	85,475	59,715
								147,371	3/30/2023	38000	01/15/25	23	2.710%	3,994	7,655	0%	147,371	14.50%	21,369	13,714
								4,449	3/30/2023	38100	01/15/25	23	3.770%	168	321	0%	4,449	14.50%	645	324
								6,674	3/30/2023	38200	01/15/25	23	4.450%	297	569	0%	6,674	14.50%	968	398
11	COKS-Yates Center-C&M/Service [3146]	060.51867	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Yates South Ph 3 SIP	Abandon 1 low pressure regulator station. SIP project in Yates Center, Woodson County, Kansas.	796,930	8/10/2023	37602	01/15/25	18	2.280%	18,170	27,255	0%	796,930	14.50%	115,555	88,300
								140,635	8/10/2023	38000	01/15/25	18	2.710%	3,811	5,717	0%	140,635	14.50%	20,392	14,675
								4,712	8/10/2023	38100	01/15/25	18	3.770%	178	266	0%	4,712	14.50%	683	417
								7,067	8/10/2023	38200	01/15/25	18	4.450%	315	472	0%	7,067	14.50%	1,025	553

Total Actual Capital Expenditure as of Dec 31, 2023 \$ 6,901,528

\$ 165,727 \$ 268,082

\$ 6,901,528

\$ 1,000,722 \$ 732,640

Reduction to Accum. Depreciation for Cost of Removals [Exhibit 6] (383,551)

Adjusted Accum. Depreciation \$ (115,470)

Corporate deferred tax rate -21.000%

Accumulated Deferred Income Taxes (\$153,854)

FERC Account Table, for column (m) Depr Rate

35300	Pipelines	1.83%
35400	Compressor Station Equipment	1.97%
35700	Other Equipment (Storage Plant)	1.00%
37402	Land Rights	1.48%
37600	Mains - Cathodic Protection	2.27%
37601	Mains - Steel	2.81%
37602	Mains - Plastic	2.28%
37603	Anode (2)	6.67%
37604	Leak Clamp (2)	7.14%
37800	M&R Station Equipment	3.09%
37900	Meas & Reg Station Eq	2.84%
38000	Services	2.71%
38100	Meters	3.77%
38300	House Regulators	9.58%
38700	Other Equipment (Distribution Plant)	0.90%
38500	Industrial M&R Equipment	3.28%
38200	Meter Installations	4.45%

Yearly Depreciation Rates, for column (r)

Year	Rate	Cumulative Rate
1	5.00%	5.00%
2	9.50%	14.50%
3	8.55%	23.05%
4	7.70%	30.75%
5	6.93%	37.68%
6	6.23%	43.91%
7	5.90%	49.81%
8	5.90%	55.71%
9	5.91%	61.62%
10	5.90%	67.52%
11	5.91%	73.43%
12	5.90%	79.33%
13	5.91%	85.24%
14	5.90%	91.14%
15	5.91%	97.05%
16	2.95%	100.00%

Depreciation, Accumulated Depreciation, and Additions

Line No.	Department (a)	Project No. (b)	Category (c)	Budget Category (d)	Regulation (e)	Project Name (f)	Work Order Long Description (g)	Amount (h)	In Srvc Date (i)	FERC Acct (j)	File Date (k)	Mos In Srvc (l)	Depr Rate (m)	Annual Depr (n)	Accum Depr (o)	Tax Bonus (p)	Tax Basis (q)	Yr 3 Rate (r)	Accum Depr (s)	Tax > Book (t)
1	COKS-Independence-C&M/Service [3145]	060.49275	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Indy SIP 2022	Install 12ft of 4in HDPE, 12015ft of 2in HDPE, and 143 new services to replace and abandon 13647ft of bare steel and vintage PE mains and 143 services in a low pressure system. Abandon two low pressure regulator stations. SIP project in Independence, Montgomery County, Kansas.	\$ 1,573,266	11/30/2022	37602	01/15/25	27	2.280%	\$ 35,870	\$ 80,709	0%	\$ 1,573,266	23.05%	\$ 362,638	\$ 281,929
								393,316	11/30/2022	38000	01/15/25	27	2.710%	10,659	23,982	0%	393,316	23.05%	90,659	66,677
								14,300	11/30/2022	38100	01/15/25	27	3.770%	539	1,213	0%	14,300	23.05%	3,296	2,083
								21,450	11/30/2022	38200	01/15/25	27	4.450%	955	2,148	0%	21,450	23.05%	4,944	2,797
3	COKS-Yates Center-C&M/Service [3146]	60.49518	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3146.Yates SIP 2022	Install 4339ft of 4in HDPE, 34495ft of 2in HDPE, and 321 new services to replace and abandon 47834ft of bare steel and vintage PE mains and 361 services in a low pressure system. Abandon six low pressure regulator stations. SIP project in Yates Center, Woodson County, Kansas.	4,213,082	10/13/2022	37602	01/15/25	28	2.280%	96,058	224,136	0%	4,213,082	23.05%	971,115	746,979
								1,052,520	10/13/2022	38000	01/15/25	28	2.710%	28,523	66,554	0%	1,052,520	23.05%	242,606	176,052
								32,100	10/13/2022	38100	01/15/25	28	3.770%	1,210	2,824	0%	32,100	23.05%	7,399	4,575
								48,150	10/13/2022	38200	01/15/25	28	4.450%	2,143	5,000	0%	48,150	23.05%	11,099	6,099
Total Actual Capital Expenditure as of Dec 31, 2022								\$ 7,348,184								\$ 7,348,184		\$ 1,693,756	\$ 1,287,191	

Reduction to Accum. Depreciation for Cost of Removals [Exhibit 6] (380,494)
Adjusted Accum. Depreciation \$ 26,071
Corporate deferred tax rate -21.000%
Accumulated Deferred Income Taxes (\$270,310)

FERC Account Table, for column (m) Depr Rate

35300	Pipelines	1.83%
35400	Compressor Station Equipment	1.97%
35700	Other Equipment (Storage Plant)	1.00%
37402	Land Rights	1.48%
37600	Mains - Cathodic Protection	2.27%
37601	Mains - Steel	2.81%
37602	Mains - Plastic	2.28%
37603	Anode (2)	6.67%
37604	Leak Clamp (2)	7.14%
37800	M&R Station Equipment	3.09%
37900	Meas & Reg Station Eq	2.84%
38000	Services	2.71%
38100	Meters	3.77%
38300	House Regulators	9.58%
38700	Other Equipment (Distribution Plant)	0.90%
38500	Industrial M&R Equipment	3.28%
38200	Meter Installations	4.45%

Yearly Depreciation Rates, for column (r)

Year	Rate	Cumulative Rate
1	5.00%	5.00%
2	9.50%	14.50%
3	8.55%	23.05%
4	7.70%	30.75%
5	6.93%	37.68%
6	6.23%	43.91%
7	5.90%	49.81%
8	5.90%	55.71%
9	5.91%	61.62%
10	5.90%	67.52%
11	5.91%	73.43%
12	5.90%	79.33%
13	5.91%	85.24%
14	5.90%	91.14%
15	5.91%	97.05%
16	2.95%	100.00%

Depreciation, Accumulated Depreciation, and Additions

Line No.	Department (a)	Project No. (b)	Category (c)	Budget Category (d)	Regulation (e)	Project Name (f)	Work Order Long Description (g)	Amount (h)	In Srvc Date (i)	FERC Acct (j)	File Date (k)	Mos In Srvc (l)	Depr Rate (m)	Annual Depr (n)	Accum Depr (o)	Tax Bonus (p)	Tax Basis (q)	Yr 4 Rate (r)	Accum Depr (s)	Tax > Book (t)		
1	COKS-Independence-C&M/Service [3145]	060.46839	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Havana SIP 2021	Replace the entire distribution system in Havana, Montgomery County, Kansas with 2" HDPE intermediate gas mains and 3/4" HDPE services. Approximately 17,800' of main with 38 services. SIP project for 2021.	\$ 573,996	8/1/2021	37602	01/15/25	42	2.280%	\$ 13,087	\$ 45,805	0%	\$ 573,996	30.75%	\$ 176,504	\$ 130,699		
								63,777	8/1/2021	38000	01/15/25	42	2.710%	1,728	6,049	0%	63,777	30.75%	19,612	13,562		
								3,661	8/1/2021	38100	01/15/25	42	3.770%	138	483	0%	3,661	30.75%	1,126	643		
								5,492	8/1/2021	38200	01/15/25	42	4.450%	244	855	0%	5,492	30.75%	1,689	833		
2	COKS-Independence-C&M/Service [3145]	060.46865	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Caney SIP 2021	Install ~ 15,000' of 2" and 4" HDPE gas main, and ~200 services. Retire ~27,825' of various sizes of bare steel and vintage poly. RS7440 will also be retired. SIP project in Caney, Montgomery County, Kansas for SIP year 2021.	3,612,347	12/15/2021	37602	01/15/25	38	2.280%	82,362	260,811	0%	3,612,347	30.75%	1,110,797	849,985		
								371,905	12/15/2021	38000	01/15/25	38	2.710%	10,079	31,916	0%	371,905	30.75%	114,361	82,445		
								18,595	12/15/2021	38100	01/15/25	38	3.770%	701	2,220	0%	18,595	30.75%	5,718	3,498		
								27,893	12/15/2021	38200	01/15/25	38	4.450%	1,241	3,931	0%	27,893	30.75%	8,577	4,646		
3	COKS-Yates Center-C&M/Service [3146]	060.46872	Leaking or Vintage Material	System Integrity	192.703 or 66-2202(f)1	3145.Galesburg SIP 2021	Install ~9000' of 2" HDPE gas main and 76 services. Retire ~9700' of various sizes of protected bare steel gas main and 80 services. 3 regulator stations will be retired as well (RS7261, RS7260, and RS7259). Project is in Galesburg, Neosho County, Kansas.	700,323	9/1/2021	37602	01/15/25	41	2.280%	15,967	54,555	0%	700,323	30.75%	215,349	160,794		
								280,082	9/1/2021	38000	01/15/25	41	2.710%	7,590	25,933	0%	280,082	30.75%	86,125	60,192		
								8,023	9/1/2021	38100	01/15/25	41	3.770%	302	1,033	0%	8,023	30.75%	2,467	1,434		
								12,034	9/1/2021	38200	01/15/25	41	4.450%	536	1,830	0%	12,034	30.75%	3,701	1,871		
Total Actual Capital Expenditure as of Dec 31, 2021								\$ 5,678,129								\$ 133,976	\$ 435,422		\$ 5,678,129	\$ 1,746,025	\$ 1,310,602	
															Reduction to Accum. Depreciation for Cost of Removals [Exhibit 6]		(288,455)		Corporate deferred tax rate		-21.000%	
															Adjusted Accum. Depreciation		\$ 146,967		Accumulated Deferred Income Taxes		(\$275,226)	

FERC Account Table, for column (m) Depr Rate

35300	Pipelines	1.83%
35400	Compressor Station Equipment	1.97%
35700	Other Equipment (Storage Plant)	1.00%
37402	Land Rights	1.48%
37600	Mains - Cathodic Protection	2.27%
37601	Mains - Steel	2.81%
37602	Mains - Plastic	2.28%
37603	Anode (2)	6.67%
37604	Leak Clamp (2)	7.14%
37800	M&R Station Equipment	3.09%
37900	Meas & Reg Station Eq	2.84%
38000	Services	2.71%
38100	Meters	3.77%
38300	House Regulators	9.58%
38700	Other Equipment (Distribution Plant)	0.90%
38500	Industrial M&R Equipment	3.28%
38200	Meter Installations	4.45%

Yearly Depreciation Rates, for column (r)

Year	Rate	Cumulative Rate
1	5.00%	5.00%
2	9.50%	14.50%
3	8.55%	23.05%
4	7.70%	30.75%
5	6.93%	37.68%
6	6.23%	43.91%
7	5.90%	49.81%
8	5.90%	55.71%
9	5.91%	61.62%
10	5.90%	67.52%
11	5.91%	73.43%
12	5.90%	79.33%
13	5.91%	85.24%
14	5.90%	91.14%
15	5.91%	97.05%
16	2.95%	100.00%

Cost of Removal and Depreciation on Retirements

Line No.	Company	Business Segment	Utility Account	FERC Activity Code	Date	Work Order Number	Activity Cost Retirements	Cost of Removal
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	6/21/2024	060.53037	\$ (7,405)	\$ (2,212)
2	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	6/21/2024	060.53037	(23,005)	(9,500)
3	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	6/21/2024	060.53037	(364)	(1,346)
4	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	6/21/2024	060.53037	(4,435)	(1,302)
5	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	9/10/2024	060.53429	(19,070)	(4,764)
6	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	9/10/2024	060.53429	(19,635)	(6,044)
7	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	9/10/2024	060.53429	(13,332)	(5,367)
8	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	9/10/2024	060.53429	(6,300)	(1,227)
9	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	10/23/2024	060.53666		(11,610)
10	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	10/23/2024	060.53666		(49,625)
11	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	10/23/2024	060.53666		(3,705)
12	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	10/23/2024	060.53666		(7,018)
13	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	12/15/2024	060.54717		(14,691)
14	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	12/15/2024	060.54717		(15,429)
15	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	12/15/2024	060.54717		(2,737)
16	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	12/15/2024	060.54717		(3,604)
17	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	7/22/2024	060.54275	(20,374)	(22,086)
18	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	7/22/2024	060.54275	(78,657)	(50,672)
19	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	7/22/2024	060.54275	(1,002)	(1,014)
20	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	7/22/2024	060.54275	(10,373)	(6,203)
21	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	9/4/2024	060.54820	(105,408)	(22,704)
22	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	9/4/2024	060.54820	(116,606)	(54,218)
23	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	9/4/2024	060.54820	(10,878)	(2,784)
24	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	10/14/2024	060.54823	(151,686)	(23,479)
25	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	10/14/2024	060.54823	(35,748)	(6,358)
26	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	10/14/2024	060.54823	(265)	(600)
27	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	10/14/2024	060.54823	(6,012)	(798)
28							\$ (630,555)	\$ (331,097)
29								
30			Account Number	Rate		Total	Annual Depreciation Avoided	
31								
32			37601-Mains - Steel	2.810%		\$ (303,943)	\$ (8,541)	
33			37602-Mains - Plastic	2.280%		(273,651)	(6,239)	
34			37800-Meas. & Reg. Sta. Eq-General	3.090%		(14,963)	(462)	
35			38000-Services	2.710%		(37,997)	(1,030)	
36						\$ (630,555)	\$ (16,272)	

Atmos Energy Corporation

Exhibit 6
Docket No. 24-ATMG-500-TAR

Cost of Removal and Depreciation on Retirements

Line No.	Company	Business Segment	Utility Account	FERC Activity Code	Date	Work Order Number	Activity Cost Retirements	Cost of Removal
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	4/17/2023	060.51735	\$ (27,558)	\$ (5,065)
2	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	4/17/2023	060.51735	(16,380)	(5,236)
3	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	4/17/2023	060.51735	(104,125)	(26,815)
4	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	7/25/2023	060.51739	(4,921)	(1,106)
5	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	7/25/2023	060.51739	(53,620)	(16,743)
6	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	7/25/2023	060.51739	(11)	(116)
7	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	7/25/2023	060.51739	(154,549)	(29,727)
8	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	9/6/2023	060.51743	(8,827)	(5,426)
9	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	9/6/2023	060.51743	(18,032)	(15,301)
10	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	9/6/2023	060.51743	(11)	(141)
11	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	9/6/2023	060.51743	(9,242)	(4,578)
12	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	8/17/2023	060.51744	(14,449)	(14,275)
13	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	8/17/2023	060.51744	(11,203)	(17,112)
14	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	8/17/2023	060.51744	(1,017)	(896)
15	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	8/17/2023	060.51744	(13,095)	(6,890)
16	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	10/5/2023	060.51745	(5,694)	(5,219)
17	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	10/5/2023	060.51745	(24,070)	(21,949)
18	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	10/5/2023	060.51745	(8,408)	(4,039)
19	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	11/27/2023	060.51746	(8,852)	(2,559)
20	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	11/27/2023	060.51746	(46,050)	(20,106)
21	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	11/27/2023	060.51746	(265)	(1,115)
22	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	11/27/2023	060.51746	(4,180)	(1,070)
23	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	3/14/2023	060.51747	(14,607)	(2,514)
24	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	3/14/2023	060.51747	(98,756)	(30,752)
25	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	3/14/2023	060.51747	(11,300)	(2,622)
26	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	4/24/2023	060.51750	(11,753)	(4,270)
27	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	4/24/2023	060.51750	(5,987)	(5,994)
28	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	4/24/2023	060.51750	(40,467)	(12,323)
29	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	7/11/2023	060.51751	(10,213)	(2,697)
30	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	7/11/2023	060.51751	(67,992)	(12,824)
31	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	7/11/2023	060.51751	(235)	(328)
32	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	7/11/2023	060.51751	(7,348)	(1,105)
33	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	3/30/2023	060.51866	(6,223)	(486)
34	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	3/30/2023	060.51866	(260,742)	(38,069)
35	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	3/30/2023	060.51866	(9,618)	(761)
36	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	8/10/2023	060.51867	(7,060)	(769)
37	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	8/10/2023	060.51867	(224,824)	(34,616)
38	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	8/10/2023	060.51867	(6,760)	(855)
39	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	8/10/2023	060.51867	(127,871)	(27,081)
40							\$ (1,446,317)	\$ (383,551)
41								
42	Account Description		Account Number	Rate		Total	Annual Depreciation Avoided	
43								
44		37601-Mains - Steel	37601	2.810%		\$ (120,157)	\$ (3,376)	
45		37602-Mains - Plastic	37602	2.280%		(827,657)	(18,871)	
46		37800-Meas. & Reg. Sta. Eq-General	37800	3.090%		(8,301)	(256)	
47		38000-Services	38000	2.710%		(490,202)	(13,284)	
48						\$ (1,446,317)	\$ (35,788)	

Atmos Energy Corporation
Cost of Removal and Depreciation on Retirements

Exhibit 6
Docket No. 23-ATMG-581-TAR

Line No.	Company	Business Segment	Utility Account	FERC Activity Code	Date	Work Order Number	Activity Cost Retirements	Cost of Removal
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	11/30/2022	060.49275	\$ (25,585)	\$ (13,117)
2	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	11/30/2022	060.49275	(41,636)	(84,633)
3	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	11/30/2022	060.49275	(265)	(1,320)
4	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	11/30/2022	060.49275	(31,326)	(5,613)
5	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	10/13/2022	060.49518	(45,199)	(3,024)
6	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	10/13/2022	060.49518	(247,470)	(190,462)
7	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	10/13/2022	060.49518	(13,855)	(1,998)
8	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	10/13/2022	060.49518	(159,623)	(80,327)
9							\$ (564,958)	\$ (380,494)
10								

Line	Account Description	Account Number	Rate	Total	Annual Depreciation Avoided
11					
12					
13	37601-Mains - Steel	37601	2.810%	\$ (70,784)	\$ (1,989)
14	37602-Mains - Plastic	37602	2.280%	(289,106)	(6,592)
15	37800-Meas. & Reg. Sta. Eq-General	37800	3.090%	(14,120)	(436)
16	38000-Services	38000	2.710%	(190,949)	(5,175)
17				\$ (564,958)	\$ (14,192)

Atmos Energy Corporation
Cost of Removal and Depreciation on Retirements

Exhibit 6
Docket No. 22-ATMG-299-TAR

Line No.	Company	Business Segment	Utility Account	FERC Activity Code	Date	Work Order Number	Activity Cost Retirements	Cost of Removal
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	202108	060.46839	\$ (26,655)	\$ (5,772)
2	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	202108	060.46839		(24,914)
3	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	202108	060.46839	(9,371)	(3,172)
4	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	202201	060.46865	(42,074)	(72,393)
5	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	202201	060.46865		(66,620)
6	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	202201	060.46865	(1,241)	(4,106)
7	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	202201	060.46865	(37,937)	(65,254)
8	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	202110	060.46872	(8,671)	(7,175)
9	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	202110	060.46872	(22,988)	(19,634)
10	Colorado-Kansas Division	081 - Kansas Administration	37900	Retirement	202110	060.46872	(463)	(6,804)
11	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	202110	060.46872	(15,225)	(12,610)
12							\$ (164,626)	\$ (288,455)
13								

Line	Account Description	Account Number	Rate	Total	Annual Depreciation Avoided
14					
15					
16	37601-Mains - Steel	37601	2.810%	\$ (77,401)	\$ (2,175)
17	37602-Mains - Plastic	37602	2.280%	(22,988)	(524)
18	37800-Meas. & Reg. Sta. Eq-General	37800	3.090%	(1,241)	(38)
19	37900-Measurement & Regulation City Gate	37900	2.840%	(463)	(13)
20	38000-Services	38000	2.710%	(62,533)	(1,695)
21				\$ (164,626)	\$ (4,445)

Atmos Energy Corporation
Base Safety and Reliability Capital Expenditures

Exhibit 7

Line No.	Description (a)	FY 2024 Amount (b)
1	System Integrity	
2	Non GSRS	\$ 3,686,834
3	GSRS	25,578,114
4	Total System Integrity	<u>\$ 29,264,948</u>
5	System Improvements	2,811,381
6	Public Improvements	2,788,084
7	Total Base Safety and Reliability Capital Expenditures	<u>\$ 34,864,414</u>
8		
9	Base Safety and Reliability Shortfall Under \$22 Million	\$ -

Atmos Energy Corporation
Base Safety and Reliability Capital Expenditures

Exhibit 7
Docket No. 24-ATMG-500-TAR

Line No.	Description (a)	FY 2023 Amount (b)
1	System Integrity	
2	Non GSRS	\$ 3,563,720
3	GSRS	20,073,411
4	Total System Integrity	<u>\$ 23,637,131</u>
5	System Improvements	5,057,489
6	Public Improvements	2,120,460
7	Total Base Safety and Reliability Capital Expenditures	<u><u>\$ 30,815,079</u></u>
8		
9	Base Safety and Reliability Shortfall Under \$22 Million	\$ -

Atmos Energy Corporation
Base Safety and Reliability Capital Expenditures

Exhibit 7
Docket No. 23-ATMG-581-TAR

Line	Description	FY 2022 Amount
No.	(a)	(b)
1	System Integrity	
2	Non GSRS	\$ 3,632,822
3	GSRS	17,051,446
4	Total System Integrity	<u>\$ 20,684,269</u>
5	System Improvements	6,433,036
6	Public Improvements	2,390,131
7	Total Base Safety and Reliability Capital Expenditures	<u>\$ 29,507,435</u>
8		
9	Base Safety and Reliability Shortfall Under \$22 Million	\$ -

Atmos Energy Corporation
Base Safety and Reliability Capital Expenditures

Exhibit 7
Docket No. 22-ATMG-299-TAR

Line No.	Description (a)	FY 2021 Amount (b)
1	System Integrity	
2	Non GSRS	\$ 2,587,786
3	GSRS	17,887,098
4	Total System Integrity	<u>\$ 20,474,884</u>
5	System Improvements	1,326,783
6	Public Improvements	2,325,994
7	Total Base Safety and Reliability Capital Expenditures	<u><u>\$ 24,127,661</u></u>
8		
9	Base Safety and Reliability Shortfall Under \$22 Million	\$ -

Atmos Energy Corporation

Exhibit 8

**SIP True-Up
SIP Over/(Under) Cumulative Recovery for
January 2024 through December 2024**

Line No.	Description (a)	SIP Recoveries (b)
1	Jan-2024	\$ 124,147
2	Feb-2024	123,138
3	Mar-2024	123,286
4	Apr-2024	145,295
5	May-2024	182,244
6	Jun-2024	180,193
7	Jul-2024	183,023
8	Aug-2024	181,414
9	Sep-2024	181,120
10	Oct-2024	180,957
11	Nov-2024	180,842
12	Dec-2024	182,650
13		
14	Total Cumulative SIP Recoveries	<u>\$ 1,968,309</u>
15		
16	Authorized Revenue Requirement in 22-ATMG-299-TAR	\$ 623,276
17	Authorized Revenue Requirement in 23-ATMG-581-TAR	\$ 772,442
18	Authorized Revenue Requirement in 24-ATMG-500-TAR	\$ 708,176
19		
20	12 Months Net Incremental Revenue Requirement in 22-ATMG-299-TAR	\$ 623,276
21	12 Months Net Incremental Revenue Requirement in 23-ATMG-581-TAR	\$ 772,442
22	8.5 Months ^[1] Net Incremental Revenue Requirement in 24-ATMG-500-TAR	501,625
23	Total Net Incremental Revenue Requirement	<u>\$ 1,897,342</u>
24		
25	Total Amount Over/(Under) Recovered through December	<u>\$ 70,967</u>

[1] The incremental SIP Surcharge authorized in 24-ATMG-500-TAR went into effect for services rendered April 1, 2024. On average, about 1/2 of usage billed in April is for April usage (and about 1/2 is for March usage). Therefore, the rate authorized for the incremental revenue requirement in 24-ATMG-500-TAR was effectively for 8.5 months in 2024.

ATMOS ENERGY CORPORATION
 (Name of Issuing Utility)

Proposed Schedule X: System Integrity Program

ENTIRE SERVICE AREA

(Territory to which schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 6 of 6

e) Depreciation expense based on Commission-approved depreciation rates applied to the qualified SIP Projects plant in-service less retirement and removals.

SIP Renewal Plan Filing

No later than December 31, 2024, the Company may file a proposal to renew or extend the SIP tariff with the Commission. The renewal will include an opportunity to reassess the program, mechanism and tariff, including reassessment of level Base Safety and Reliability Capital Expenditures for the renewal. If the Commission accepts the terms of the SIP extension, approval setting the scope of the extended program shall be provided by October 1, 2025. If not approved for extension, SIP Projects shall be completed by December 31, 2025 and the final Annual SIP Rate Change will be effective April 1, 2026.

RATE

The Gas System Integrity Program (SIP) shall be applied to each monthly bill. The surcharge shall be as follows:

Residential:	\$1.30 per meter per month
Commercial and Public Authority:	\$4.01 per meter per month
Schools:	\$6.03 per meter per month
Industrial Firm:	\$6.96 per meter per month
Small Generator Service:	\$6.96 per meter per month
Irrigation Engine:	\$16.79 per meter per month
Industrial Interruptible:	\$6.96 per meter per month
School Firm Transportation:	\$11.71 per meter per month
Firm Transportation:	\$65.48 per meter per month
Transportation Interruptible:	\$149.42 per meter per month

Issued: January 15 2025
 Month Day Year

Effective April 1 2025
 Month Day Year

By: /s/ Kathleen R. Ocanas, VP Rates & Regulatory Affairs
 Signature Title

ATMOS ENERGY CORPORATION
 (Name of Issuing Utility)

Proposed Schedule X: System Integrity Program

ENTIRE SERVICE AREA

(Territory to which schedule is applicable)

No Supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 6 of 6

e) Depreciation expense based on Commission-approved depreciation rates applied to the qualified SIP Projects plant in-service less retirement and removals.

SIP Renewal Plan Filing

No later than December 31, 2024, the Company may file a proposal to renew or extend the SIP tariff with the Commission. The renewal will include an opportunity to reassess the program, mechanism and tariff, including reassessment of level Base Safety and Reliability Capital Expenditures for the renewal. If the Commission accepts the terms of the SIP extension, approval setting the scope of the extended program shall be provided by October 1, 2025. If not approved for extension, SIP Projects shall be completed by December 31, 2025 and the final Annual SIP Rate Change will be effective April 1, 2026.

RATE

The Gas System Integrity Program (SIP) shall be applied to each monthly bill. The surcharge shall be as follows:

Residential:	\$ 1.04 <u>1.30</u> per meter per month
Commercial and Public Authority:	\$ 3.09 <u>4.01</u> per meter per month
Schools:	\$ 4.69 <u>6.03</u> per meter per month
Industrial Firm:	\$ 4.92 <u>6.96</u> per meter per month
Small Generator Service:	\$ 4.92 <u>6.96</u> per meter per month
Irrigation Engine:	\$ 12.81 <u>16.79</u> per meter per month
Industrial Interruptible:	\$ 4.92 <u>6.96</u> per meter per month
School Firm Transportation:	\$ 9.27 <u>11.71</u> per meter per month
Firm Transportation:	\$ 52.03 <u>65.48</u> per meter per month
Transportation Interruptible:	\$ 117.33 <u>149.42</u> per meter per

Issued: January 15~~6~~ 202~~5~~4
 Month Day Year

Effective April 1 202~~5~~4
 Month Day Year

By: /s/ Kathleen R. Ocanas, VP Rates & Regulatory Affairs
 Signature Title

24-ATMG-500-TAR
 Approved /s/
 Kansas Corporation Commission
 March 19, 2024
 /s/ Lynn Retz