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*A Limited Liability Partnership*

JOHN L. RICHESON  
JAMES G. FLAHERTY  
R. SCOTT RYBURN  
KEITH A. BROCK  
THOMAS H. SACHSE  
DANIEL J. KEATING

216 S. HICKORY, P. O. BOX 17  
OTTAWA, KANSAS 66067  
(785) 242-1234, *Telephone*  
(785) 242-1279, *Facsimile*  
[www.andersonbyrd.com](http://www.andersonbyrd.com)

ROBERT A. ANDERSON  
(1920-1994)

RICHARD C. BYRD  
(1920-2008)

January 22, 2025

*via e-filing EXPRESS*

Ms. Lynn M. Retz, Executive Director  
Kansas Corporation Commission  
1500 S. W. Arrowhead Road  
Topeka, Kansas 66604-4027

Re: Atmos Energy Corporation  
Docket No. 25-ATMG-278-TAR

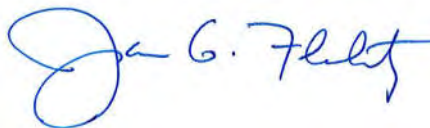
Dear Ms. Retz:

The retirement information of Atmos Energy has been updated which resulted in changes to certain numbers contained in the testimony and exhibits filed by Atmos Energy on January 15, 2025 in the above captioned matter.

Attached is a REDLINE Page 3 indicating where the change has been made and a CLEAN Page 3 of the testimony of Kathleen R. Ocanas. Please substitute the attached pages for the Page 3 in Ms. Ocanas' testimony filed on January 15, 2025.

Also attached are revised Exhibits 1 through 9 to be substituted for the Exhibits attached to the Application filed by Atmos Energy on January 15, 2025.

Sincerely,



James G. Flaherty  
[jflaherty@andersonbyrd.com](mailto:jflaherty@andersonbyrd.com)

JGF:rr  
Enclosure

cc: Shelly M. Bass  
Joseph R. Astrab  
Todd E. Love  
Shonda Rabb  
Della Smith  
Patrick Hurley  
Carly R. Masenthin

1 Recoveries in the previous calendar year. Exhibit 9 is the tariff sheet for the Annual  
2 SIP Rate Change.

3 **Q. PLEASE EXPLAIN EXHIBIT 1.**

4 A. Exhibit 1 shows the increase to rate base and the calculation of the SIP revenue  
5 requirement. The proposed revenue increase is \$611,615.

6 **Q. PLEASE EXPLAIN THE COMPONENTS OF THE FILED RATE BASE.**

7 A. Components of the rate base calculation include Gross Plant, which is the original  
8 cost of all eligible projects, less any related cost of removal and abandonment of  
9 the existing system; Accumulated Depreciation, which has been calculated by  
10 project based on the approved depreciation rate for that type of plant; Working  
11 Capital, which reflects the impact of accrued taxes and accrued interest; and  
12 Accumulated Deferred Income Taxes, which has been calculated by project based  
13 on the type of plant. Exhibit 5 details the SIP net plant calculation and the deferred  
14 taxes calculation for the specific projects in the current test period.

15 **Q. WERE ANY OF THE ELIGIBLE PROJECTS BEING CONSIDERED**  
16 **INCLUDED IN ATMOS ENERGY'S LAST GENERAL RATE FILING OR**  
17 **IN THE GSRS FILING?**

18 A. No. None of the projects included in the SIP filing were included in Atmos  
19 Energy's last rate filing, or in Atmos Energy's last GSRS filing.

20 **Q. PLEASE EXPLAIN EXHIBIT 2.**

21 A. Exhibit 2 shows the allocation of the SIP revenue by class. The customer class  
22 allocation is pursuant to the collaborative rate design agreed to by Atmos Energy,

1 Recoveries in the previous calendar year. Exhibit 9 is the tariff sheet for the Annual  
2 SIP Rate Change.

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5 requirement. The proposed revenue increase is \$~~611,615~~618,826.

6 **Q. PLEASE EXPLAIN THE COMPONENTS OF THE FILED RATE BASE.**

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8 cost of all eligible projects, less any related cost of removal and abandonment of  
9 the existing system; Accumulated Depreciation, which has been calculated by  
10 project based on the approved depreciation rate for that type of plant; Working  
11 Capital, which reflects the impact of accrued taxes and accrued interest; and  
12 Accumulated Deferred Income Taxes, which has been calculated by project based  
13 on the type of plant. Exhibit 5 details the SIP net plant calculation and the deferred  
14 taxes calculation for the specific projects in the current test period.

15 **Q. WERE ANY OF THE ELIGIBLE PROJECTS BEING CONSIDERED**  
16 **INCLUDED IN ATMOS ENERGY'S LAST GENERAL RATE FILING OR**  
17 **IN THE GSRS FILING?**

18 A. No. None of the projects included in the SIP filing were included in Atmos  
19 Energy's last rate filing, or in Atmos Energy's last GSRS filing.

20 **Q. PLEASE EXPLAIN EXHIBIT 2.**

21 A. Exhibit 2 shows the allocation of the SIP revenue by class. The customer class  
22 allocation is pursuant to the collaborative rate design agreed to by Atmos Energy,

**Atmos Energy Corporation**  
**Rate Adjustment for SIP**

**Exhibit 1**

Line No.	Description	Total	25-ATMG-278-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	549,949	128,713	129,939	161,766	129,531	Exhibit 3
11							
12	Total Deficiency	\$ 2,786,476	\$ 697,374	\$ 727,033	\$ 775,273	\$ 586,797	
13							
14	Total SIP Revenue	\$ 2,786,476	\$ 697,374	\$ 727,033	\$ 775,273	\$ 586,797	
15							
16	True-Up of Recoveries	(70,967)					Exhibit 8
17							
18	Grand Total	\$ 2,715,509					
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	\$ 611,615					
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**

		Sales Service					Transportation Service			
<b>Line No</b>	<b>Description</b>	<b>Total Company</b>	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 <sup>[1]</sup>	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	<b>Allocation</b>									
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]	<u>\$ 611,615</u>	<u>\$ 437,289</u>	<u>\$ 108,321</u>	<u>\$ 1,026</u>	<u>\$ 2,122</u>	<u>\$ 12,576</u>	<u>\$ 30,947</u>	<u>\$ 12,433</u>	<u>\$ 6,902</u>
9										
10	Incremental Monthly Surcharge per customer		0.29	0.91	1.32	2.02	3.93	13.29	31.72	2.41
11	Current Surcharge		1.01	3.09	4.69	4.92	12.81	52.03	117.33	9.27
12	Total Proposed SIP		<u>1.30</u>	<u>4.00</u>	<u>6.01</u>	<u>6.94</u>	<u>16.74</u>	<u>65.32</u>	<u>149.05</u>	<u>11.68</u>

[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 <sup>[1]</sup>		Source
	(a)	(b)	(c)	(d)
1	Depreciation Adjustment, 25-ATMG-___-TAR	\$ 128,713	\$ 128,713	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>\$ 549,949</u>	

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

**Atmos Energy Corporation**  
**Capital Structure Tax Calculation**

**Exhibit 4**

<b>Line</b>		
<b>No.</b>	<b>Description</b>	<b>Weighted Cost – Pre-Tax</b>
	(a)	(b)
1	Pre-Tax ROR <sup>[1]</sup>	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. Abandon 2 low pressure regulator stations, eliminating low pressure in Bartlett. SIP project in Bartlett, Labette County, Kansas.	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	
								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. Abandon 1 low pressure regulator station and eliminate one discrete low pressure system. SIP project in Coffeyville, Montgomery County, Kansas.	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	
								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. Abandon 8 low pressure regulator stations, eliminating low pressure in Edna. SIP project in Edna, Labette County, Kansas.	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	
								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. Abandon 8 low pressure regulator stations, eliminating low pressure in Edna. SIP project in Edna, Labette County, Kansas.	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	
								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. Abandon 3 low pressure regulator stations. SIP project in Sedan, Chautauqua County, Kansas.	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	
								-	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. Abandon 3 low pressure regulator stations. SIP project in Sedan, Chautauqua County, Kansas.	-	7/22/2024	38200	01/15/25	7	4.450%	0	0	0%	-	5.00%	-	-	
								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	
								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%	-	-	
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. Abandon 3 low pressure regulator stations. SIP project in Sedan, Chautauqua County, Kansas.	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	
								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%	-	-	
<b>Total Actual Capital Expenditure as of Dec 31, 2023</b>								<b>\$ 6,321,222</b>							<b>\$ 152,196</b>	<b>\$ 62,805</b>		<b>\$ 6,321,222</b>	<b>\$ 316,061</b>	<b>\$ 253,255</b>	
															<b>Reduction to Accum. Depreciation for Cost of Removals [Exhibit 6]</b>		<b>(331,097)</b>		<b>Corporate deferred tax rate</b>		<b>-21.00%</b>
															<b>Adjusted Accum. Depreciation</b>		<b>\$ (268,292)</b>		<b>Accumulated Deferred Income Taxes</b>		<b>(\$53,184)</b>

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%



Atmos Energy Corporation  
Docket No. 24-ATMG-500-TAR

Exhibit 5

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	600
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
								9,387	7/25/2023	38100	01/15/25	19	3.770%	316	501	0%	9,387	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 Ph 1	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 Ph 1	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 Ph 2		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 Ph 3		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 -21.00%

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%

Atmos Energy Corporation  
Docket No. 23-ATMG-581-TAR

Exhibit 5

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 3 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]	060.49275	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 351 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	
<b>Total Actual Capital Expenditure as of Dec 31, 2022</b>								<b>\$ 7,348,184</b>					<b>\$ 175,957</b>	<b>\$ 406,565</b>	<b>0%</b>	<b>\$ 7,348,184</b>	<b>23.05%</b>	<b>\$ 1,693,756</b>	<b>\$ 1,287,191</b>	

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

**FERC Account Table, for column (m) Depr Rate**

FERC Account	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 Svc Date	FERC Acct	File Date	Mos In Svc	Depr Rate	Annual Depr	Accum Depr	Tax Bonus	Tax Basis	Yr 4 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]	060.46839	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	
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	
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)

Adjusted Accum. Depreciation \$ 146,967

Corporate deferred tax rate -21.000%

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	(18,935)	(11,610)
10	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	10/23/2024	060.53666	(163,149)	(49,625)
11	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	10/23/2024	060.53666	(4,409)	(3,705)
12	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	10/23/2024	060.53666	(17,275)	(7,018)
13	Colorado-Kansas Division	081 - Kansas Administration	37601	Retirement	12/15/2024	060.54717	(27,203)	(14,691)
14	Colorado-Kansas Division	081 - Kansas Administration	37602	Retirement	12/15/2024	060.54717	(49,430)	(15,429)
15	Colorado-Kansas Division	081 - Kansas Administration	37800	Retirement	12/15/2024	060.54717	(4,426)	(2,737)
16	Colorado-Kansas Division	081 - Kansas Administration	38000	Retirement	12/15/2024	060.54717	(12,035)	(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							\$ (927,415)	\$ (331,097)
29								
			<b>Account</b>			<b>Total</b>	<b>Annual Depreciation</b>	
30	<b>Account Description</b>		<b>Number</b>	<b>Rate</b>			<b>Avoided</b>	
31								
32	37601-Mains - Steel		37601	2.810%		\$ (350,081)	\$ (9,837)	
33	37602-Mains - Plastic		37602	2.280%		(486,230)	(11,086)	
34	37800-Meas. & Reg. Sta. Eq-General		37800	3.090%		(23,798)	(735)	
35	38000-Services		38000	2.710%		(67,307)	(1,824)	
36						\$ (927,415)	\$ (23,483)	

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			<b>Account Number</b>	<b>Rate</b>		<b>Total</b>	<b>Annual Depreciation Avoided</b>	
43								
44			37601-Mains - Steel	2.810%		\$ (120,157)	\$ (3,376)	
45			37602-Mains - Plastic	2.280%		(827,657)	(18,871)	
46			37800-Meas. & Reg. Sta. Eq-General	3.090%		(8,301)	(256)	
47			38000-Services	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-591-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 No.	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><u>\$ 34,864,414</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. 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 No.	Description (a)	FY 2022 Amount (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><u>\$ 29,507,435</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. 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	SIP Recoveries
	(a)	(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 <sup>[1]</sup> 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:	\$4.00 per meter per month
Schools:	\$6.01 per meter per month
Industrial Firm:	\$6.94 per meter per month
Small Generator Service:	\$6.94 per meter per month
Irrigation Engine:	\$16.74 per meter per month
Industrial Interruptible:	\$6.94 per meter per month
School Firm Transportation:	\$11.68 per meter per month
Firm Transportation:	\$65.32 per meter per month
Transportation Interruptible:	\$149.05 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)

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Sheet 6 of 6

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SIP Renewal Plan Filing

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RATE

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

Residential:	\$ <del>1.01</del> <u>1.30</u> per meter per month
Commercial and Public Authority:	\$ <del>3.09</del> <u>4.00</u> per meter per month
Schools:	\$ <del>4.69</del> <u>6.01</u> per meter per month
Industrial Firm:	\$ <del>4.92</del> <u>6.94</u> per meter per month
Small Generator Service:	\$ <del>4.92</del> <u>6.94</u> per meter per month
Irrigation Engine:	\$ <del>12.81</del> <u>16.74</u> per meter per month
Industrial Interruptible:	\$ <del>4.92</del> <u>6.94</u> per meter per month
School Firm Transportation:	\$ <del>9.27</del> <u>11.68</u> per meter per month
Firm Transportation:	\$ <del>52.03</del> <u>65.32</u> per meter per month
Transportation Interruptible:	\$ <del>117.33</del> <u>149.05</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