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Filed Date: 09/09/2022
State Corporation Commission
of Kansas

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2022
Filing Schedule Index

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Atmos Energy Corporation
Kansas Distribution System Filing Requirements
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Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2022
Filing Schedule Index

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Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 1
Application and Transmittal
Test Year Ending March 31, 2022

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Application of Atmos)
Energy Corporation for Adjustment of its) Docket No. 23-ATMG-_____-RTS
Natural Gas Rates in the State of Kansas)

APPLICATION

Atmos Energy Corporation ("Atmos Energy") files this Application to make changes in its charges for natural gas service under K.S.A. 66-117, K.S.A. 66-1,200, *et seq*., and K.A.R. 82-1-231. In support thereof, Atmos Energy respectfully states:

1. Atmos Energy is a natural gas public utility operating in the State of Kansas pursuant to certificates of convenience and necessity issued by the State Corporation Commission of the State of Kansas ("Commission"). Atmos Energy's principal place of business within the State of Kansas is located at 25090 W. 110th Terr., Olathe, Kansas 66061.

2. Pleadings, notices, orders and other correspondence and communication regarding this Application should be sent to:

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James G. Flaherty
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3. Atmos Energy provides retail natural gas service to approximately 139,000 customers in Kansas, including natural gas service to 110 communities located in 32 counties. Atmos Energy filed its last rate case on June 28, 2019, in Docket No. 19-ATMG-525-RTS ("525 Docket"). That rate case filing was based upon a test year that ended March 31, 2019. Several factors make the filing of this rate application necessary at this time. Atmos Energy has made a significant investment in plant since its last rate case filing. Although Atmos Energy has aggressively managed expenses, it has also experienced increases in wages, medical expenses, material and supplier costs. This Application supports Atmos Energy's request for an increase in its revenue requirement.

4. The testimony of nine witnesses and the schedules required by K.A.R. 82-1-231 are filed in support of this Application. The testimony and schedules show that as of March 31, 2022, Atmos Energy's adjusted rate base for Kansas operations was $302,393,628. The earned return on Kansas gas operations investment was 6.01%. The schedules filed with this Application establish a total cost of service of $74,853,607 based upon normalized operating results for the 12 months ended March 31, 2022, adjusted for known and determinable changes in revenues, operating and maintenance expenses, cost of capital and taxes. Atmos Energy is requesting an overall revenue increase of approximately $8.3. The increase excludes moving or rebasing the $3.5 million currently collected through the Company's Gas System Reliability Surcharge Rider ("GSRS") into base rates and setting to zero, as well as $0.6 million of the Company's Ad Valorem Tax Surcharge

being adjusted into Ad Valorem Expense and collected in base rates going forward rather than through the Ad Valorem surcharge .

5. Presently effective rates do not produce sufficient revenues to cover the reasonable cost of Atmos Energy's continued ability to render reasonably sufficient and efficient service. The existing retail natural gas rates of Atmos Energy are not just and reasonable in that its jurisdictional earnings are deficient. Atmos Energy must earn a reasonable return on its property dedicated to public service in order to acquire necessary capital at reasonable rates, carry out new construction, provide adequate gas supplies of gas and render the quality of service the public requires. The current return to Atmos Energy is not just and reasonable. Atmos Energy's proposal to increase its revenues will result in an overall rate of return of 8.18%.

6. Atmos Energy is filing a new depreciation study and depreciation rates for Atmos Energy’s Shared Services and Colorado/Kansas General Office divisions. The current depreciation rates for the Kansas Division direct general plant in service were approved by the Commission in the 525 Docket and are not being changed in this rate case.

7. With respect to rate design, Atmos Energy is proposing a traditional two part rate design with an increase in the monthly facility and volumetric charges, which as explained by Atmos Energy Witness Paul Raab in his testimony, will maintain the existing balance between fixed and volumetric utility cost recovery.

8. Atmos Energy is requesting an increase in the current budget and a five-year extension of its System Integrity Program ("SIP") Tariff that was approved in the 525 Docket. The increase in the current budget from $35 million to $50 million is needed to address increases in costs due to inflation and the five-year extension of the SIP tariff will allow the Company to further accelerate its progress in the replacement of obsolete materials in the Kansas system. The current

SIP is in its 3rd year of the 5-year term. The increase in the current budget and extension of the program for an additional 5-year term, is explained and supported by Atmos Energy Witness John Willis.

9. Atmos Energy is requesting to implement a Voluntary Smart Choice Carbon Offset Tariff ("SCCO") Rider. The SCCO Rider is designed to provide customers the voluntary option to offset some or all of the carbon emissions associated with their natural gas usage through the Company's purchase and retirement of Carbon Credits on their behalf. The SCCO Rider is explained and supported by Atmos Energy Witness Gary Smith.

10. The total adjustment in rates requested in this Application is just and reasonable and in the public interest. The request to change Atmos Energy's schedules of charges is proposed to allow Atmos Energy to maintain financial integrity and to permit it to continue to make capital investment in its distribution system for the benefit of the public.

11. Atmos Energy has on file with the Commission certain schedules of charges and rates for its natural gas service. Atmos Energy desires to withdraw certain of the schedules and file new ones in accordance with Section 18 filed in support of this Application. The charges reflect the effects of the requested revenue increase and the proposed changes in rate design and General Terms and Conditions. Atmos Energy proposes that the revised schedules become effective thirty (30) days from the date of this filing, as permitted by law, or at such other date as the Commission may by order prescribe.

WHEREFORE, Atmos Energy respectfully requests the approval and consent of the Commission to withdraw and cancel its natural gas rate schedules and other provisions of its tariffs and to substitute therefore and place in effect the rate schedules and other provisions contained in Section 18 of the Application, which will provide a gross annual revenue increase of $8.3 million;

for approval of the increase in budget and extension of the SIP tariff; and for such other relief as may be necessary and appropriate in this case.

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Attorneys for Atmos Energy Corporation

VERIFICATION

STATE OF KANSAS
COUNTY OF FRANKLIN, ss:

James G. Flaherty, being duly sworn on oath, states: That he is an attorney for Atmos Energy Corporation; that he has read and is familiar with the foregoing Application, knows the contents thereof; and that the statements contained therein are true and correct.

James G. Flaherty

SUBSCRIBED AND SWORN to before me this __7__ day of September, 2022.

Notary Public

Appointment/Commission Expires:

NOTARY PUBLIC - State of Kansas
TRACY L. CLIFTON
My Appt. Exp. 10-16-24

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 2 (vii)
General Information and Press Release
Test Year Ending March 31, 2022

The Press Release is not applicable

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 2 (ii)
Communities Affected
Test Year Ending March 31, 2022

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

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 2 (ii)
Communities Affected
Test Year Ending March 31, 2022

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

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 2 (ii)
Communities Affected
Test Year Ending March 31, 2022

Line No.	County	City	County	City
	(a)	(b)	(c)	(d)
49	Labette	Chetopa	Wilson	Neodesha
50	Labette	Edna	Wilson	Scotsman Estates
51	Labette	Mound Valley	Woodson	Toronto
52	Leavenworth	Basehor	Woodson	Yates Center
53	Leavenworth	Easton	Wyandotte	Bonner Springs
54	Leavenworth	Jarbalo	Wyandotte	Edwardsville
55	Leavenworth	Kansas City	Wyandotte	Kansas City
56	Leavenworth	Leavenworth		
57	Leavenworth	Linwood		
58	Leavenworth	Tonganoxie		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 2 (iii), Section 2 (i), Section 2 (iv), Section 2 (v)
Test Year Ending March 31, 2022

Number and Classification of Customers—Section 2 (iii)

Line No.	Customer Class	Number of Customers	Data Source
	(a)	(b)	(c)
1	Section 2 (iii):		
2	Residential	128,436	Section 17, Column (c), Line 2
3	Commercial	10,084	Section 17, Column (c), Sum of Lines 3, 4, 5, 7
4	Industrial	15	Section 17, Column (c), Sum of Lines 6, 8, 9
5	Irrigation	244	Section 17, Column (c), Line 10
6	Transportation	489	Section 17, Column (c), Line 28
7	Total (Sum of Lines 2–6)	139,268	

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

Line No.	Customer Class	Present Revenues	Proposed Revenues	Increase Amount (i)	Average Increase / Customer (iv)	Data Source
	(a)	(b)	(c)	(d)	(e)	(f)
8	Residential	$ 47,012,711	$ 55,604,687	$ 8,591,976	$ 67	Section 17
9	Commercial	11,788,687	11,788,686	(1)	(0)	Section 17
10	Industrial	187,013	207,799	20,786	1,386	Section 17
11	Irrigation	1,346,028	1,469,541	123,513	506	Section 17
12	Transportation	5,778,638	5,709,885	(68,753)	(141)	Section 17
13	Other Revenue	422,319	-	(422,319)		Section 17
14	Rounding		73,009	73,009		
15	Total (Sum of Lines 8–14)	$ 66,535,396	$ 74,853,607	$ 8,318,211	$ 60	

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

The Company is filing due to increases in the following areas: Property, Plant and Equipment; Operations and Maintenance costs; and increase to cost of capital. These are offset by proposed changes to unprotected Excess Deferred Income Tax (State and Federal) amortization.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Rate Base, Operating Income and Rate of Return
Test Year Ending March 31, 2022

Line No.	Description	Reference		Total Adjusted Kansas Jurisdiction
	(a)	(b)		(c)
1	Rate Base:			
2	Plant In Service	Section 4, Column (e), Line 80	$	459,130,208
3	Accumulated Depreciation	Section 5, Column (e), Line 97		(137,690,027)
4	Net Plant in Service	Line 2 + Line 3	$	321,440,180
5	Construction Work in Progress	Section 14A, Column (c), Line 1	$	21,902,162
6				
7	Working Capital			
8	Prepayments	WP 6-1, Column (e), Line 6	$	1,974,534
9	Storage Gas	WP 6-2, Column (b), Line 15		11,880,474
10	Cash Requirements	Section 6, Column (d), Line 3		-
11	Total Working Capital	Sum of Lines 8–10	$	13,855,008
12				
13	Rate Base Deductions			
14	Customer Advances for Construction	WP 14-2, Column (b), Line 15	$	(583,553)
15	Customer Deposits	WP 14-3, Column (d), Line 18		(651,500)
16	Accumulated Deferred Income Tax	WP 14-4, Column (g), Line 29		(24,551,823)
17	Regulatory Liabilities	WP 14-4-3, Column (b), Line 12		(29,016,845)
18	Total Rate Base Deductions	Sum of Lines 14–17	$	(54,803,722)
19				
20	Total Rate Base	Sum of Lines 4, 5, 11, 18	$	302,393,628
21				
22	Rate of Return on Rate Base, Proposed	Section 7, Column (d), Line 17		8.18%
23				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Rate Base, Operating Income and Rate of Return
Test Year Ending March 31, 2022

Line No.	Description	Reference	Total Adjusted Kansas Jurisdiction	
	(a)	(b)	(c)	
24	Return on Rate Base	Line 20 × Line 22	$	24,735,799
25	Operation & Maintenance Expense	WP 9-1, Column (d), Line 65		26,572,189
26	Depreciation & Amortization Expense	Section 10, Column (d), Line 9		14,477,758
27	Taxes Other Than Income Taxes	Section 11, Column (b), Line 28		9,850,342
28	Interest on Customer Deposits	Section 14C, Column (b), Line 5		1,368
29	Income Tax	Section 11B, Column (c), Line 26		(783,849)
30				
31	Total Cost of Service	Sum of Lines 24–29	$	74,853,607
32				
33	Margin Revenue at Present Rates	Section 17, Column (q), Line 34	$	66,535,396
34				
35	Revenue Increase Required	Line 31 - Line 33	$	8,318,211

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Adjustments to Rate Base, Operating Income and Rate of Return
Test Year Ending March 31, 2022

Line No.	Description	Reference (1)	Kansas Unadjusted	**IS-1** WP 9-2 Labor Expense Adjustment	**IS-2** WP 9-3 Benefits Expense Adjustment	**IS-3** WP 9-4 Charitable Donations Adjustment	**IS-4** WP 9-5 Rate Case Expense Adjustment	**IS-5** WP 9-6 Miscellaneous Expense Adjustment	**IS-6** WP 9-8-1, WP 9-8-2, WP 9-8-3 Pension/Post Retirement Benefits Adjustment	**IS-7** WP 9-9 Advertising Expense Adjustment	**IS-8** WP 9-10 Chamber of Commerce Dues Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Rate Base:										
2	Plant In Service	Section 4, Column (c), Line 80	$ 464,808,336								
3	Accumulated Depreciation	Section 5, Column (c), Line 97	(137,457,396)								
4	Net Plant in Service	(Line 2 + Line 3)	$ 327,350,940	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Construction Work in Progress	Section 14A, Column (b), Line 1	$ 7,369,983								
6											
7	Working Capital										
8	Prepayments (2)	WP 6-1, Column (e), Line 6	$ 1,974,534								
9	Storage Gas (2)	WP 6-2, Column (b), Line 15	11,880,474								
10	Cash Requirements	Section 6, Column (c), Line 3	-								
11	Total Working Capital	(Sum of Lines 8–10)	$ 13,855,008	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12											
13	Rate Base Deductions										
14	Customer Advances for Construction (2)	WP 14-2, Column (b), Line 15	(583,553)								
15	Customer Deposits (2)	WP 14-3, Column (d), Line 18	(651,500)								
16	Accumulated Deferred Income Tax	WP 14-4, Column (h), Line 9	$ (53,259,099)								
17	Regulatory Liabilities (Accounts 2530-27909, 2420-27909, 2530-27900)	WP 14-4-2, Column (b), Line 25 + WP 14-4-4, Column (b), Line 1	(29,477,479)								
18	Total Rate Base Deductions	(Sum of Lines 14–17)	$ (83,971,632)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19											
20	Total Rate Base	(Sum of Lines 4, 5, 11, 18)	$ 264,604,300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21											
22	Rate of Return on Rate Base	Section 7, Column (d), Line 17	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%
23											
24	Return on Rate Base	(Line 20 × Line 22)	$ 21,644,632	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25	Operation & Maintenance Expense	Section 9, Column (c), Line 3	26,807,692	134,057	20,991	317,946	(49,109)	136,701	119,983	(59,328)	(12,393)
26	Depreciation & Amortization Expense	Section 10, Column (d), Line 1	13,787,103								
27	Taxes Other Than Income Taxes	Section 11, Column (b), Line 20	9,648,030								
28	Interest on Customer Deposits	Section 14C, Column (b), Line 7	940								
29	Income Tax	Section 11B, Column (c), Line 7	4,705,364								
30											
31	Total Cost of Service	(Sum of Lines 24–29)	$ 76,593,760	$ 134,057	$ 20,991	$ 317,946	$ (49,109)	$ 136,701	$ 119,983	$ (59,328)	$ (12,393)
32											
33	Margin at Present Rates	Section 17, Column (s), Line 34 - WP 17-1, Column (n), Line 29	$ 64,067,805								
34											
35	Revenue Increase Required	(Line 31 - Line 33)	$ 12,525,955	$ 134,057	$ 20,991	$ 317,946	$ (49,109)	$ 136,701	$ 119,983	$ (59,328)	$ (12,393)
36											
37	Notes:										
38	1. References are for values in Column (c).										
39	2. 13-Month Average.										

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Adjustments to Rate Base, Operating Incom
Test Year Ending March 31, 2022

Line No.	Description	**IS-9** WP 9-11 AGA Dues Adjustment	**IS-10** WP 9-12 Incentive Compensation Adjustment	**IS-11** WP 9-13 Bad Debt Expense Adjustment	**IS-12** Section 10 Depreciation Adjustment	**IS-13** Section 10 SIP Projects Depreciation Adjustment	**IS-14** WP 11-2 Ad Valorem Tax Adjustment	**IS-15** WP 11-4 Payroll Tax Adjustment	**IS-16** WP 11-5 KCCA Adjustment	**IS-17** Section 11B Income Tax Adjustment	**IS-18** Section 14C Interest on Customer Deposits	**IS-19** WP 17-1 WNA Volume Adjustment Industrial Account Adjustment	**RB-1** Section 4 SIP Projects Plant Adjustment
	(a)	(m)	(n)	(o)	(p)	(q)	(r)	(t)	(u)	(v)	(w)	(x)	(y)
1	Rate Base:												
2	Plant In Service												$ (5,678,129)
3	Accumulated Depreciation												
4	Net Plant in Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (5,678,129)
5	Construction Work in Progress												
6													
7	Working Capital												
8	Prepayments (2)												
9	Storage Gas (2)												
10	Cash Requirements												
11	Total Working Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12													
13	Rate Base Deductions												
14	Customer Advances for Construction (2)												
15	Customer Deposits (2)												
16	Accumulated Deferred Income Tax												
17	Regulatory Liabilities (Accounts 2530-27909, 2420-27909, 2530-27900)												
18	Total Rate Base Deductions	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
19													
20	Total Rate Base	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (5,678,129)
21													
22	Rate of Return on Rate Base	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%
23													
24	Return on Rate Base	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (464,471)
25	Operation & Maintenance Expense	(8,306)	(517,943)	(318,102)									
26	Depreciation & Amortization Expense				820,186	(129,531)							
27	Taxes Other Than Income Taxes						142,632	24,534	35,146				
28	Interest on Customer Deposits										428		
29	Income Tax									(5,489,213)			
30													
31	Total Cost of Service	$ (8,306)	$ (517,943)	$ (318,102)	$ 820,186	$ (129,531)	$ 142,632	$ 24,534	$ 35,146	$ (5,489,213)	$ 428	$ -	$ (464,471)
32													
33	Margin at Present Rates											$ 2,467,591	
34													
35	Revenue Increase Required	$ (8,306)	$ (517,943)	$ (318,102)	$ 820,186	$ (129,531)	$ 142,632	$ 24,534	$ 35,146	$ (5,489,213)	$ 428	$ (2,467,591)	$ (464,471)
36													
37	Notes:												
38	1. References are for values in Column (c).												
39	2. 13-Month Average.												

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Adjustments to Rate Base, Operating Incom
Test Year Ending March 31, 2022

Line No.	Description	**RB-2** Section 5 SIP Projects Accumulated Depreciation Adjustment	**RB-3** WP 14-1 CWIP Adjustment	**RB-4** WP 14-1 SIP Projects CWIP Adjustment	**RB-5a & RB-5b** EDIT Regulatory Liability Adjustment	**RB-6** WP 14-4 ADIT Adjustment	**RB-7** WP 14-4-5 SIP Projects ADIT Adjustment	Adjusted Kansas
	(a)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af) = Σ[(c)…(ae)]
1	Rate Base:							
2	Plant In Service							$ 459,130,208
3	Accumulated Depreciation	$ (232,631)						(137,690,027)
4	Net Plant in Service	$ (232,631)	$ -	$ -	$ -	$ -	$ -	$ 321,440,180
5	Construction Work in Progress		$ 20,333,823	$ (5,801,645)				$ 21,902,162
6								
7	Working Capital							
8	Prepayments (2)							$ 1,974,534
9	Storage Gas (2)							11,880,474
10	Cash Requirements							-
11	Total Working Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,855,008
12								
13	Rate Base Deductions							
14	Customer Advances for Construction (2)							(583,553)
15	Customer Deposits (2)							(651,500)
16	Accumulated Deferred Income Tax				$ (96,733)	$ 28,727,792	$ 76,217	$ (24,551,823)
17	Regulatory Liabilities (Accounts 2530-27909, 2420-27909, 2530-27900)				460,634			(29,016,845)
18	Total Rate Base Deductions	$ -	$ -	$ -	$ 363,901	$ 28,727,792	$ 76,217	$ (54,803,722)
19								
20	Total Rate Base	$ (232,631)	$ 20,333,823	$ (5,801,645)	$ 363,901	$ 28,727,792	$ 76,217	$ 302,393,628
21								
22	Rate of Return on Rate Base	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%
23								
24	Return on Rate Base	$ (19,029)	$ 1,663,307	$ (474,575)	$ 29,767	$ 2,349,933	$ 6,235	$ 24,735,799
25	Operation & Maintenance Expense							26,572,189
26	Depreciation & Amortization Expense							14,477,758
27	Taxes Other Than Income Taxes							9,850,342
28	Interest on Customer Deposits							1,368
29	Income Tax							(783,849)
30								
31	Total Cost of Service	$ (19,029)	$ 1,663,307	$ (474,575)	$ 29,767	$ 2,349,933	$ 6,235	$ 74,853,607
32								
33	Margin at Present Rates							$ 66,535,396
34								
35	Revenue Increase Required	$ (19,029)	$ 1,663,307	$ (474,575)	$ 29,767	$ 2,349,933	$ 6,235	$ 8,318,211
36								
37	Notes:							
38	1. References are for values in Column (c).							
39	2. 13-Month Average.							

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant Investment
Functional Plant in Service Account 101 - Kansas Direct and Allocated
Test Year Ending March 31, 2022

Line No.	Plant Account	Description	Kansas Direct Amount	SIP Projects Plant (1)	Kansas Direct Amount Without SIP
	(a)	(b)	(c)	(d)	(e) = (c) - (d)
1		Intangible Plant			
2	30200	Franchises & Consents	$ 37,160		$ 37,160
3	30300	Miscellaneous Intangible Plant	3,918		3,918
4	Total Intangible Plant (Line 2 + Line 3)		$ 41,078	$ -	$ 41,078
5					
6		Storage Plant			
7	35010	Land	$ 49,164		$ 49,164
8	35020	Rights-of-way	568,935		568,935
9	35100	Structures & Improvements	102,923		102,923
10	35200	Wells	1,384,973		1,384,973
11	35202	Reservoirs	36,515		36,515
12	35300	Pipelines	1,151,475		1,151,475
13	35400	Compressor Station Equipment	2,742,281		2,742,281
14	35500	Measurement & Regulation Equipment	223,580		223,580
15	35600	Purification Equipment	504,545		504,545
16	35700	Other Equipment	206,100		206,100
17	Total Storage Plant (Sum of Lines 7 –16)		$ 6,970,493	$ -	$ 6,970,493
18					

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant Investment
Functional Plant in Service Account 101 - Kansas Direct and Allocated
Test Year Ending March 31, 2022

Line No.	Plant Account	Description	Kansas Direct Amount	SIP Projects Plant (1)	Kansas Direct Amount Without SIP
	(a)	(b)	(c)	(d)	(e) = (c) - (d)
19		Transmission Plant			
20	36500	Land and Land Rights	$ 4,761		$ 4,761
21	36700	Mains Cathodic Protection	1,511,139		1,511,139
22	36701	Mains Steel	115,655		115,655
23	36900	Measurement & Regulation Station Equipment	147,567		147,567
24	Total Transmission Plant (Sum of Lines 20–23)		$ 1,779,122	$ -	$ 1,779,122
25					
26		Distribution Plant			
27	37400	Land & Land Rights	$ 670,926		$ 670,926
28	37402	Land Rights	333,483		333,483
29	37500	Structures & Improvements	152,685		152,685
30	37600	Mains Cathodic Protection	4,648,541		4,648,541
31	37601	Mains Steel	64,517,494	-	64,517,494
32	37602	Mains Plastic	157,131,554	4,886,666	152,244,888
33	37603	Anode (1)	6,382,564		6,382,564
34	37604	Leak Clamp (1)	5,097,961		5,097,961
35	37800	Measurement & Regulating Station Equipment-General	6,065,044	-	6,065,044
36	37900	Measurement & Regulation City Gate	3,955,069	-	3,955,069
37	37908	Measurement & Regulation Station Equipment	54,559		54,559
38	38000	Services	103,885,464	715,764	103,169,700
39	38100	Meters	38,141,466	30,280	38,111,186
40	38200	Meter Installations	33,416,726	45,419	33,371,307
41	38300	House Regulators	2,392,345		2,392,345

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant Investment
Functional Plant in Service Account 101 - Kansas Direct and Allocated
Test Year Ending March 31, 2022

Line No.	Plant Account	Description		Kansas Direct Amount		SIP Projects Plant (1)		Kansas Direct Amount Without SIP
	(a)	(b)		(c)		(d)		(e) = (c) - (d)
42	38400	House Regulator Installations		209,461				209,461
43	38500	Industrial Measurement & Regulation Station Equipment		1,860,687				1,860,687
44	38700	Other Equipment		786,744				786,744
45	Total Distribution Plant (Sum of Lines 27–44)		$	429,702,774	$	5,678,129	$	424,024,646
46								
47		Direct General Plant						
48	38900	Land & Land Rights	$	152,535			$	152,535
49	39000	Structures & Improvements		2,194,390				2,194,390
50	39003	Improvements		1,513				1,513
51	39004	Air Conditioning Equipment		74,163				74,163
52	39009	Improvements to Leased Premises		44,062				44,062
53	39100	Office Furniture & Equipment		247,264				247,264
54	39103	Office Furniture, Copiers & Type		-				-
55	39200	Transportation Equipment		208,241				208,241
56	39300	Stores Equipment		14,629				14,629
57	39400	Tools, Shop, & Garage Equipment		5,411,451				5,411,451
58	39500	Laboratory Equipment		12,933				12,933
59	39600	Power Operated Equipment		18,239				18,239
60	39604	Backhoes		12,569				12,569
61	39605	Welders		-				-
62	39700	Communication Equipment		1,249,255				1,249,255
63	39702	Comm. Equipment- Fixed Radios		250,007				250,007
64	39800	Miscellaneous Equipment		289,025				289,025
65	39900	Other Tangible Property		-				-

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant Investment
Functional Plant in Service Account 101 - Kansas Direct and Allocated
Test Year Ending March 31, 2022

Line No.	Plant Account	Description	Kansas Direct Amount	SIP Projects Plant (1)	Kansas Direct Amount Without SIP
	(a)	(b)	(c)	(d)	(e) = (c) - (d)
66	39901	Other Tangible Property - Servers - Hardware	30,886		30,886
67	39902	Other Tangible Property - Servers - Software	15,235		15,235
68	39903	Other Tangible Property - Network Hardware	1,399,914		1,399,914
69	39906	Other Tangible Property - PC Hardware	720,067		720,067
70	39907	Other Tangible Property - PC Software	28,173		28,173
71	39908	Other Tangible Property - Application Software	-		-
72	Total Direct General Plant (Sum of Lines 48–71)		$ 12,374,552	$ -	$ 12,374,552
73					
74	Total Kansas Direct Gross Plant (Sum of Lines 4, 17, 24, 45, 72)		$ 450,868,019	$ 5,678,129	$ 445,189,890
75					
76	General Plant Allocated from SSU General Office (WP 4-1, Column (c), Line 61)		$ 7,223,020		$ 7,223,020
77	General Plant Allocated from Customer Support (WP 4-2, Column (c), Line 40)		6,095,503		6,095,503
78	General Plant Allocated from Colorado/Kansas General Office (WP 4-3, Column (c), Line 16)		621,794		621,794
79					
80	Total Kansas Direct and Allocated Gross Plant (Sum of Lines 74, 76, 77, 78)		$ 464,808,336	$ 5,678,129	$ 459,130,208
81					
82	Note:				
83	1. SIP Projects plant from WP 4-5, Column (c), Lines 2–8.				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services General Office
Test Year Ending March 31, 2022

Line No.	Plant Account	Description		Division 002 General Office Book Amount
	(a)	(b)		(c)
1		SSU General Office - General Plant		
2	39000	Structures & Improvements	$	5,905,607
3	39009	Improvements to Leased Premises		9,896,645
4	39100	Office Furniture & Equipment		6,118,963
5	39200	Transportation Equipment		315,397
6	39400	Tools, Shop, & Garage Equipment		76,071
7	39500	Laboratory Equipment		-
8	39700	Communication Equipment		543,959
9	39800	Miscellaneous Equipment		107,931
10	39900	Other Tangible Property		-
11	39901	Other Tangible Property - Servers - Hardware		28,383,395
12	39902	Other Tangible Property - Servers - Software		6,489,630
13	39903	Other Tangible Property - Network - Hardware		4,286,040
14	39906	Other Tangible Property - PC Hardware		2,917,368
15	39907	Other Tangible Property - PC Software		1,178,940
16	39908	Other Tangible Property - Application Software		86,542,748
17	39909	Other Tangible Property - Mainframe Software		-
18	Total General Office General Plant (Sum of Lines 2–17)		$	152,762,695
19				
20	Allocation Factor - General Office (Section 12 Allocations, Column (i), Line 42)			3.53%
21				
22	Total SSU General Plant Allocated to Kansas (Line 18 × Line 20)		$	5,392,523

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services General Office
Test Year Ending March 31, 2022

Line No.	Plant Account	Description		Division 002 General Office Book Amount
	(a)	(b)		(c)
23				
24		Greenville Data Center - General Plant		
25	39005	G-Structures & Improvements	$	13,627,295
26	39104	G-Office Furniture & Equipment		82,554
27	Total Greenville Data Center General Plant (Line 25 + Line 26)		$	13,709,849
28				
29	Allocation Factor - Greenville Data Center (Section 12 Allocations, Column (i), Line 43)			1.50%
30				
31	Total Greenville Data Center Allocated to Kansas (Line 27 × Line 29)		$	205,752
32				
33		SSU Distribution & Marketing - General Plant		
34	39020	Structures and Improvements	$	2,116
35	39029	Improvements to Leased Premises		31,824
36	39120	Office Furniture and Equipment		263,338
37	39420	Tools, Shop, and Garage Equipment		-
38	39720	Communication Equipment		8,824
39	39820	Miscellaneous Equipment		7,388
40	39921	Other Tangible Property - Servers Hardware		1,324,663
41	39922	Other Tangible Property - Servers Software		5,425,529
42	39923	Other Tangible Property - Network Hardware		184,214

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services General Office
Test Year Ending March 31, 2022

Line No.	Plant Account	Description		Division 002 General Office Book Amount
	(a)	(b)		(c)
43	39926	Other Tangible Property - PC Hardware		376,232
44	39928	Other Tangible Property - Application Software		27,358,036
45	Total SSU Distribution & Marketing General Plant (Sum of Lines 34–44)		$	34,982,164
46				
47	Allocation Factor - SSU Distribution & Marketing (Section 12 Allocations, Column (i), Line 44)			4.29%
48				
49	Total Distribution & Marketing Allocated to Kansas (Line 45 × Line 47)		$	1,500,735
50				
51		SSU Aligne Pipe Project - General Plant		
52	39931	Other Tangible Property - Servers Hardware	$	297,267
53	39932	Other Tangible Property - Servers Software		783,917
54	39938	Other Tangible Property - Application Software		21,118,225
55	Total Aligne Pipe Project Plant (Sum of Lines 52–54)		$	22,199,408
56				
57	Allocation Factor - SSU Aligne Pipe Project (Section 12 Allocations, Column (i), Line 45)			0.56%
58				
59	Total Aligne Pipe Project Allocated to Kansas (Line 55 × Line 57)		$	124,010
60				
61	Total SSU General Office Amount Allocated to Kansas (Sum of Lines 22, 31, 49, 59)		$	7,223,020

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services Customer Support
Test Year Ending March 31, 2022

Line No.	Plant Account	Description		Division 012 Customer Support Book Amount
	(a)	(b)		(c)
1		General Plant		
2	38900	Land	$	2,874,240
3	39000	Structures & Improvements		13,511,944
4	39009	Improvements to Leased Premises		2,820,614
5	39100	Office Furniture & Equipment		2,710,774
6	39700	Communication Equipment		1,913,117
7	39800	Miscellaneous Equipment		71,377
8	39900	Other Tangible Property		-
9	39901	Other Tangible Property - Servers - Hardware		9,983,514
10	39902	Other Tangible Property - Servers - Software		2,208,691
11	39903	Other Tangible Property - Network - Hardware		721,114
12	39906	Other Tangible Property - PC Hardware		792,277
13	39907	Other Tangible Property - PC Software		-
14	39908	Other Tangible Property - Application Software		98,075,501
15	Total Customer Support General Plant (Sum of Lines 2–14)		$	135,683,163
16				
17	Allocation Factor - Customer Support (Section 12 Allocations, Column (h), Line 46)			4.24%
18				
19	Total SSU General Plant Allocated to Kansas (Line 15 × Line 17)		$	5,752,966
20				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Shared Services Customer Support
Test Year Ending March 31, 2022

Line No.	Plant Account	Description		Division 012 Customer Support Book Amount
	(a)	(b)		(c)
21		Charles K. Vaughn (CKV) Training Center - General Plant		
22	38910	CKV-Land & Land Rights	$	1,886,443
23	39010	CKV-Structures & Improvements		12,586,758
24	39110	CKV-Office Furniture and Equipment		517,565
25	39210	CKV-Transportation Equipment		96,290
26	39410	CKV-Tools, Shop, and Garage Equipment		639,247
27	39510	CKV-Laboratory Equipment		23,632
28	39710	CKV-Communication Equipment		345,956
29	39810	CKV-Miscellaneous Equipment		537,587
30	39910	CKV-Other Tangible Property		299,459
31	39916	CKV-Other Tangible Property - PC Hardware		128,382
32	39917	CKV-Other Tangible Property - PC Software		3,299
33	39918	CKV-Other Tangible Property-Application Software		-
34	Total CKV General Plant (Sum of Lines 22–33)		$	17,064,619
35				
36	Allocation Factor - Charles K. Vaughn (CKV) (Section 12 Allocations, Column (h), Line 47)			2.01%
37				
38	Total CKV Allocated to Kansas (Line 34 × Line 36)		$	342,537
39				
40	Total SSU Customer Support Allocated to Kansas (Line 19 + Line 38)		$	6,095,503

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Functional Plant in Service Account 101 - Colorado/Kansas General Office
Test Year Ending March 31, 2022

Line No.	Plant Account	Description		Division 030 Colorado/Kansas General Office Book Amount
	(a)	(b)		(c)
1		General Plant		
2	39009	Improvements to Leased Premises	$	280,310
3	39100	Office Furniture & Equipment		399,118
4	39200	Transportation Equipment		25,513
5	39400	Tools, Shop, & Garage Equipment		-
6	39700	Communication Equipment		39,177
7	39800	Miscellaneous Equipment		-
8	39901	Other Tangible Property - Servers - Hardware		48,328
9	39903	Other Tangible Property - Network - Hardware		133,227
10	39906	Other Tangible Property - PC Hardware		149,958
11	39907	Other Tangible Property - PC Software		37,300
12	Total Colorado/Kansas General Office General Plant (Sum of Lines 2–11)		$	1,112,931
13				
14	Allocation Factor - Kansas General Office (Section 12 Allocations, Column (i), Line 36)			55.87%
15				
16	Total Colorado/Kansas General Office Allocated to Kansas (Line 12 × Line 14)		$	621,794

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary Plant in Service Account 101
Test Year Ending March 31, 2022

Line No.	Description	Reference (1)	Per Book Amounts	Allocation Factor (2)	Total Kansas and Allocated Amount	SIP Plant (3)	Total Kansas and Allocated Amount Without SIP
	(a)	(b)	(c)	(d)	(e) = (c) × (d)	(f)	(g) = (e) - (f)
1	Kansas - Direct	Section 4, Column (c), Line 74	$ 450,868,019	100.00%	$ 450,868,019	$ 5,678,129	$ 445,189,890
2							
3	Allocated:						
4	General Office Division 002	WP 4-1, Column (c), Line 18	$ 152,762,695	3.53%	$ 5,392,523	$ -	$ 5,392,523
5	Greenville Data Center Division 002	WP 4-1, Column (c), Line 27	13,709,849	1.50%	205,752	-	205,752
6	Distribution & Marketing Division 002	WP 4-1, Column (c), Line 45	34,982,164	4.29%	1,500,735	-	1,500,735
7	Align Pipe Project Division 002	WP 4-1, Column (c), Line 55	22,199,408	0.56%	124,010	-	124,010
8	Customer Support Division 012	WP 4-2, Column (c), Line 15	135,683,163	4.24%	5,752,966	-	5,752,966
9	Charles K Vaughn Training Center Division 012	WP 4-2, Column (c), Line 34	17,064,619	2.01%	342,537	-	342,537
10	Colorado/Kansas General Office Division 030	WP 4-3, Column (c), Line 12	1,112,931	55.87%	621,794	-	621,794
11	Total Plant In Service (Sum of Lines 1, 4–10)		$ 828,382,848		$ 464,808,336	$ 5,678,129	$ 459,130,208
12							
13	Notes:						
14	1. References in Column (b) are for values in Column (c).						
15	2. Allocation factor references for Column (d):						
16	Line 1: Section 12 Allocations, Column (h), Line 40.						
17	Lines 4–7: WP 4-1, Column (c), Lines 20, 29, 47, 57.						
18	Lines 8, 9: WP 4-2, Column(c), Lines 17, 36.						
19	Line 10: WP 4-3, Column (c), Line 14.						
20	3. SIP Plant from WP 4-5, Column (c), Line 9.						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Kansas SIP Projects Plant
Test Year Ending March 31, 2022

Line No.	Plant Account	Description	SIP Plant
	(a)	(b)	(c)
1	SIP Projects Plant Additions		
2	37601	Mains - Steel	$ -
3	37602	Mains - Plastic	4,886,666
4	37800	Meas. And Reg. Sta. E	-
5	37900	Meas & Reg Station Eq	-
6	38000	Services	715,764
7	38100	Meters	30,280
8	38200	Meter Installations	45,419
9	Total (Sum of Lines 2–8)		$ 5,678,129
10			
11	SIP Plant Adjustment (Minus Line 9)		$ (5,678,129)
12			**RB-1**

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant in Service - Kansas Direct
Test Year Ending March 31, 2022

Line No.	Plant Account	Description	Balance at 12/31/2019	Balance at 12/31/2020	Balance at 12/31/2021	Balance at 3/31/2021	Balance at 3/31/2022
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1		<u>Intangible Plant</u>					
2	30100	Organization	$ -	$ -	$ -	$ -	$ -
3	30200	Franchises & Consents	37,160	37,160	37,160	37,160	37,160
4	30300	Other Miscellaneous Intangibles	3,918	3,918	3,918	3,918	3,918
5	Total Intangible Plant (Sum of Lines 2–4)		$ 41,078	$ 41,078	$ 41,078	$ 41,078	$ 41,078
6							
7		<u>Production and Gathering Plant</u>					
8	32540	Rights of Way	$ -	$ -	$ -	$ -	$ -
9	32800	Field Measurement & Regulation Structures	-	-	-	-	-
10	33200	Field Lines	-	-	-	-	-
11	33400	Field Measurement & Regulation Station Equipment	-	-	-	-	-
12	Total Storage Plant (Sum of Lines 8–11)		$ -	$ -	$ -	$ -	$ -
13							
14		<u>Underground Storage Plant</u>					
15	35010	Land	$ 49,164	$ 49,164	$ 49,164	$ 49,164	$ 49,164
16	35020	Leaseholds	568,935	568,935	568,935	568,935	568,935
17	35100	Structures & Improvements	102,923	102,923	102,923	102,923	102,923
18	35200	Wells	1,391,005	1,380,685	1,384,973	1,384,973	1,384,973
19	35202	Reservoirs	36,515	36,515	36,515	36,515	36,515
20	35300	Lines	1,156,754	1,149,228	1,151,475	1,151,475	1,151,475
21	35400	Compressor Station Equipment	2,570,714	2,739,065	2,739,065	2,739,064	2,742,281
22	35500	Measuring and Regulation Equipment	220,011	220,011	220,011	220,011	223,580
23	35600	Purification Equipment	502,375	502,375	504,545	504,448	504,545
24	35700	Other Equipment	206,100	206,100	206,100	206,100	206,100
25	Total Underground Storage Plant (Sum of Lines 15–24)		$ 6,804,496	$ 6,955,001	$ 6,963,706	$ 6,963,609	$ 6,970,493
26							

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant in Service - Kansas Direct
Test Year Ending March 31, 2022

Line No.	Plant Account	Description	Balance at 12/31/2019	Balance at 12/31/2020	Balance at 12/31/2021	Balance at 3/31/2021	Balance at 3/31/2022
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
27		Transmission Plant					
28	36500	Land & Land Rights	$ 4,761	$ 4,761	$ 4,761	$ 4,761	$ 4,761
29	36520	Rights of Way	-	-	-	-	-
30	36600	Structures & Improvements	-	-	-	-	-
31	36700	Mains - Cathodic Protection	1,626,794	1,626,794	1,626,794	1,626,794	1,626,794
32	36800	Compressor station equipment	-	-	-	-	-
33	36900	Measurement & Regulation Station Equipment	147,567	147,567	147,567	147,567	147,567
34	37000	Communication Equipment	-	-	-	-	-
35	37100	Other Equipment	-	-	-	-	-
36	Total Transmission Plant (Sum of Lines 28–35)		$ 1,779,122	$ 1,779,122	$ 1,779,122	$ 1,779,122	$ 1,779,122
37							
38		Distribution Plant					
39	37400	Land Rights	$ 1,004,410	$ 1,004,410	$ 1,004,410	$ 1,004,410	$ 1,004,410
40	37500	Structures & Improvements	152,685	152,685	152,685	152,685	152,685
41	37600	Mains-Cathodic Protection	210,862,959	217,037,867	231,336,574	218,740,108	237,778,114
42	37800	Measurement & Regulation Station Equipment - General	5,684,993	5,890,932	6,098,247	5,890,931	6,065,044
43	37900	Measurement & Regulation Station Equipment - City Gate	3,548,346	3,611,034	3,685,723	3,638,489	4,009,628
44	38000	Services	87,659,124	94,116,558	101,811,541	95,446,179	103,885,464
45	38100	Meters	33,251,419	36,105,092	39,213,603	36,614,229	38,141,466
46	38200	Meter Installations	28,940,405	30,442,960	35,596,221	30,673,401	33,416,726
47	38300	Regulators	2,048,686	1,994,309	2,218,127	2,065,064	2,392,345
48	38400	House Regulator Installations	209,461	209,461	209,461	209,461	209,461
49	38500	Industrial Measurement & Regulation Station Equipment	1,830,578	1,830,578	1,860,687	1,830,578	1,860,687
50	38700	Other Equipment	628,454	701,471	786,744	701,472	786,744
51	Total Distribution Plant (Sum of Lines 39–50)		$ 375,821,520	$ 393,097,357	$ 423,974,023	$ 396,967,007	$ 429,702,774
52							

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Plant in Service - Kansas Direct
Test Year Ending March 31, 2022

Line No.	Plant Account	Description	Balance at 12/31/2019	Balance at 12/31/2020	Balance at 12/31/2021	Balance at 3/31/2021	Balance at 3/31/2022
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
53		General Plant					
54	38900	Land & Land Rights	$ 152,535	$ 152,535	$ 152,535	$ 152,535	$ 152,535
55	39000	Structures & Improvements	2,252,881	2,257,930	2,296,494	2,257,930	2,314,128
56	39100	Office Furniture & Equipment	490,999	490,120	247,263	490,120	247,264
57	39200	Transportation Equipment	320,552	301,481	279,843	279,843	208,241
58	39300	Stores Equipment	15,268	14,629	14,629	14,629	14,629
59	39400	Tools & Work Equipment	4,064,051	4,549,581	5,336,600	4,626,168	5,411,451
60	39500	Laboratory Equipment	12,933	12,933	12,933	12,933	12,933
61	39600	Power Operated Equipment	30,808	30,808	30,808	30,808	30,808
62	39700	Communication Equipment - Telephones	934,397	934,397	1,499,696	934,396	1,499,263
63	39800	Miscellaneous Equipment	281,078	281,078	289,025	281,078	289,025
64	39900	Other Tangible Property	2,382,543	2,254,495	2,194,549	2,183,649	2,194,276
65	Direct General Plant (Sum of Lines 54–64)		$ 10,938,045	$ 11,279,987	$ 12,354,375	$ 11,264,089	$ 12,374,552
66							
67	Total Plant in Service (Sum of Lines 5, 12, 25, 36, 51, 65)		$ 395,384,261	$ 413,152,545	$ 445,112,304	$ 417,014,905	$ 450,868,019

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Kansas Direct and Allocated
Test Year Ending March 31, 2022

Line No.	Plant Account	Description	Kansas Direct Amount	SIP Accumulated Depreciation	Kansas Direct Amount Without SIP
	(a)	(b)	(c)	(d)	(e) = (c) - (d)
1		Intangible Plant Accumulated Depreciation			
2	30100	Organization	$ (25,000)		$ (25,000)
3	30200	Franchise & Consent Group	15,036		15,036
4	30300	Intangibles Group	(10,081)		(10,081)
5	Total Intangible Plant (Sum of Lines 2–4)		$ (20,045)	$ -	$ (20,045)
6					
7		Production and Gathering Plant Accumulated Depreciation			
8	32540	Rights-of-way	$ -		$ -
9	32800	Field Measuring And Regulation	-		-
10	33200	Field Lines	-		-
11	33300	Field Compressor Station	-		-
12	33400	Field Measuring And Regulation	-		-
13	Total Production & Gathering Plant (Sum of Lines 8–12)		$ -	$ -	$ -
14					
15		Underground Storage Accumulated Depreciation			
16	35020	Rights-of-way	$ 500,506		$ 500,506
17	35100	Structures And Improvements	101,374		101,374
18	35103	Measurement & Regulation Structures	-		-
19	35104	Other Structures	-		-
20	35200	Wells	471,016		471,016

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Kansas Direct and Allocated
Test Year Ending March 31, 2022

Line No.	Plant Account	Description	Kansas Direct Amount	SIP Accumulated Depreciation	Kansas Direct Amount Without SIP
	(a)	(b)	(c)	(d)	(e) = (c) - (d)
21	35201	Leaseholds & Rights	-		-
22	35202	Reservoirs	36,515		36,515
23	35300	Pipeline	554,310		554,310
24	35400	Compressor Equipment	1,342,206		1,342,206
25	35500	Measurement & Regulation Equipment	219,349		219,349
26	35600	Purification Equipment	302,048		302,048
27	35700	Other Equipment	129,888		129,888
28	Total Underground Storage Plant (Sum of Lines 16–27)		$ 3,657,212	$ -	$ 3,657,212
29					
30		<u>Transmission Plant Accumulated Depreciation</u>			
31	36520	Rights-of-way	$ -		$ -
32	36600	Structures And Improvements	-		-
33	36700	Mains - Cathodic Protection	336,198		336,198
34	36701	Mains-Steel	32,203		32,203
35	36800	Compressor Station Equipment	-		-
36	36900	Measuring And Regulation	70,441		70,441
37	37100	Other Equipment Storage	-		-
38	Total Transmission Plant (Sum of Lines 31–37)		$ 438,843	$ -	$ 438,843
39					
40		<u>Distribution Plant Accumulated Depreciation</u>			
41	37400	Land Rights	$ -		$ -
42	37402	Rights-of-way	133,986		133,986
43	37500	Structures & Improvement	123,885		123,885

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Kansas Direct and Allocated
Test Year Ending March 31, 2022

Line No.	Plant Account	Description	Kansas Direct Amount	SIP Accumulated Depreciation	Kansas Direct Amount Without SIP
	(a)	(b)	(c)	(d)	(e) = (c) - (d)
44	37600	Mains - Cathodic Protection	3,071,890		3,071,890
45	37601	Mains - Steel	12,485,277	(85,340)	12,570,617
46	37602	Mains - Plastic	29,481,687	(65,675)	29,547,362
47	37603	Anode (1)	3,351,017		3,351,017
48	37604	Leak Clamp (1)	1,937,499		1,937,499
49	37800	Measurement & Regulating Station Equipment-General	2,275,255	(4,106)	2,279,361
50	37900	Measurement & Regulation City Gate	1,128,689	(6,804)	1,135,493
51	37908	Measurement & Regulation Station Equipment	12,129		12,129
52	38000	Services	39,805,043	(72,097)	39,877,139
53	38100	Meters	19,931,481	502	19,930,979
54	38200	Meter Installations	6,072,273	889	6,071,384
55	38300	House Regulators	509,797		509,797
56	38400	House Regulator Installations	172,955		172,955
57	38500	Industrial Measurement & Regulation Station Equipment	819,243		819,243
58	38700	Other Equipment	650,030		650,030
59	Total Distribution Plant (Sum of Lines 41–58)		$ 121,962,134	$ (232,631)	$ 122,194,765
60					
61		<u>Direct General Plant Accumulated Depreciation</u>			
62	38900	Land & Land Rights	$ -		$ -
63	39000	Structures & Improvements Group	810,322		810,322
64	39003	Improvements Group	758		758
65	39004	Air Condition Equipment Group	6,595		6,595
66	39009	Improvements - Leased Group	27,543		27,543

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Kansas Direct and Allocated
Test Year Ending March 31, 2022

Line No.	Plant Account	Description	Kansas Direct Amount	SIP Accumulated Depreciation	Kansas Direct Amount Without SIP
	(a)	(b)	(c)	(d)	(e) = (c) - (d)
67	39100	Office Furniture And Fixtures	172,370		172,370
68	39103	Office Machines	290		290
69	39200	Transportation Equipment - Group	179,150		179,150
70	39300	Stores Equipment	2,763		2,763
71	39400	Tools & Shop Equipment	1,943,813		1,943,813
72	39500	Laboratory Equipment	12,721		12,721
73	39600	Power Op Equipment-Group	26,916		26,916
74	39603	Ditchers	-		-
75	39604	Backhoes	1,430		1,430
76	39605	Welders	-		-
77	39700	Communication Equipment	484,589		484,589
78	39701	Communication Equipment	-		-
79	39702	Communication Equipment	147,572		147,572
80	39800	Miscellaneous Equipment	149,935		149,935
81	39900	Other Tangible Equipment	-		-
82	39901	Servers Hardware	23,826		23,826
83	39902	Servers Software	10,347		10,347
84	39903	Network Hardware	608,368		608,368
85	39905	Mainframe Hardware	-		-
86	39906	Pc Hardware	341,568		341,568
87	39907	Other Tangible Property - PC Software	22,905		22,905
88	39908	Application Software	-		-
89	Total Direct General Plant (Sum of Lines 62–88)		$ 4,973,780	$ -	$ 4,973,780

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Kansas Direct and Allocated
Test Year Ending March 31, 2022

Line No.	Plant Account	Description	Kansas Direct Amount	SIP Accumulated Depreciation	Kansas Direct Amount Without SIP
	(a)	(b)	(c)	(d)	(e) = (c) - (d)
90	RWIP	Retirement Work In Progress	(419,828)		(419,828)
91	Total Kansas Direct Accumulated Depreciation (Sum of Lines 5, 13, 28, 38, 59, 89, 90)		$ 130,592,095	$ (232,631)	$ 130,824,726
92					
93	Accumulated Depreciation Allocated from General Office (WP 5-1, Column (c), Line 69)		$ 3,368,613		$ 3,368,613
94	Accumulated Depreciation Allocated from Customer Support (WP 5-2, Column (c), Line 41)		3,035,038		3,035,038
95	Accumulated Depreciation Allocated from Colorado/Kansas General Office (WP 5-3, Column (c), Line 18)		461,650		461,650
96					
97	Total Kansas Direct and Allocated Accumulated Depreciation (Sum of Lines 91, 93–95)		$ 137,457,396	$ (232,631)	$ 137,690,027
98					
99	Note:				
100	1. SIP Accumulated Depreciation from WP 5-4, Column (c), Lines 22–28).				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 002 - General Office
Test Year Ending March 31, 2022

Line No.	Plant Account	Description		Division 002 General Office Book Amount
	(a)	(b)		(c)
1		General Plant		
2	39000	Structure & Improvements	$	893,364
3	39009	Improvements - Leased		9,801,105
4	39100	Office Furniture And Fixtures		2,728,737
5	39102	Remittance Processing		1
6	39103	Office Machines		0
7	39200	Transportation Equipment		113,432
8	39300	Stores Equipment		-
9	39400	Tools Shop And Garage		55,448
10	39500	Laboratory Equipment		-
11	39700	Communication Equipment		26,621
12	39800	Miscellaneous Equipment		32,910
13	39900	Other Tangible Equipment		(0)
14	39901	Servers-Hardware		1,934,194
15	39902	Servers-Software		6,428,824
16	39903	Network Hardware		1,230,788
17	39904	Mainframe CPU		-
18	39905	Mainframe Hardware		-
19	39906	PC Hardware		113,111

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 002 - General Office
Test Year Ending March 31, 2022

Line No.	Plant Account (a)	Description (b)	Division 002 General Office Book Amount (c)
20	39907	PC Software	256,219
21	39908	Application Software	45,044,789
22	39909	Mainframe Software	-
23	39924	Other Tangible Property - General	-
24	Total SSU General Office Accumulated Depreciation (Sum of Lines 2–23)		$ 68,659,544
25	RWIP	Retirement Work in Progress	-
26	Total SSU General Office Accumulated Depreciation (Line 24 + Line 25)		$ 68,659,544
27			
28	Allocation Factor - SSU General Office (Section 12 Allocations, Column (i), Line 42)		3.53%
29			
30	Total SSU General Office Accumulated Depreciation Allocated to Kansas (Line 26 × Line 28)		$ 2,423,682
31			
32		General Plant - Greenville Data Center	
33	39005	Structure & Improvements	$ 4,691,145
34	39104	Office Furniture And Fixtures	42,264
35	Total Greenville Data Center Accumulated Depreciation (Line 33 + Line 34)		$ 4,733,408
36			
37	Allocation Factor - Greenville Data Center (Section 12 Allocations, Column (i), Line 43)		1.50%
38			
39	Total Greenville Data Center Accumulated Depreciation Allocated to Kansas (Line 35 × Line 37)		$ 71,037
40			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 002 - General Office
Test Year Ending March 31, 2022

Line No.	Plant Account	Description	Division 002 General Office Book Amount
	(a)	(b)	(c)
41		SSU Distribution & Marketing - General Plant	
42	39020	Structures and Improvements	$ 256
43	39029	Improvements to Leased Premises	3,786
44	39120	Office Furniture and Equipment	142,629
45	39420	Tools, Shop, and Garage Equipment	388
46	39720	Communication Equipment	5,645
47	39820	Miscellaneous Equipment	1,624
48	39921	Other Tangible Property - Servers Hardware	711,958
49	39922	Other Tangible Property - Servers Software	1,463,779
50	39923	Other Tangible Property - Network Hardware	29,017
51	39926	Other Tangible Property - PC Hardware	173,984
52	39928	Other Tangible Property - Application Software	16,706,131
53	Total SSU Distribution & Marketing General Plant (Sum of Lines 42–52)		$ 19,239,195
54			
55	Allocation Factor - SSU Distribution & Marketing (Section 12 Allocations, Column (i), Line 44)		4.29%
56			
57	Total Distribution & Marketing Allocated to Kansas (Line 53 × Line 55)		$ 825,361
58			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 002 - General Office
Test Year Ending March 31, 2022

Line No.	Plant Account	Description		Division 002 General Office Book Amount
	(a)	(b)		(c)
59		SSU Aligne Pipe Project - General Plant		
60	39931	Other Tangible Property - Servers Hardware	$	159,445
61	39932	Other Tangible Property - Servers Software		243,725
62	39938	Other Tangible Property - Application Software		8,284,776
63	Total Aligne Pipe Project Plant (Sum of Lines 60–62)		$	8,687,946
64				
65	Allocation Factor - SSU Aligne Pipe Project (Section 12 Allocations, Column (i), Line 45)			0.56%
66				
67	Total Aligne Pipe Project Allocated to Kansas (Line 63 × Line 65)		$	48,532
68				
69	Total SSU General Office Accumulated Depreciation Allocated to Kansas (Sum of Lines 30, 39, 57, 67)		$	3,368,613
70				
71	Total SSU General Plant Accumulated Depreciation (Before Allocation) (Sum of Lines 24, 35, 53, 63)		$	101,320,094
72	Retirement Work in Progress (Line 25)			-
73	Total SSU General Office Accumulated Depreciation (Before Allocation) (Line 71 + Line 72)		$	101,320,094

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 012 Customer Support
Test Year Ending March 31, 2022

Line No.	Plant Account	Description		Division 012 Customer Support Book Amount
	(a)	(b)		(c)
1		General Plant		
2	39000	Structures & Improvements	$	3,389,180
3	39009	Improvements - Leased		2,063,124
4	39100	Office Furniture And Fixtures		1,223,491
5	39103	Office Machines		-
6	39700	Communication Equipment		1,439,222
7	39800	Miscellaneous Equipment		19,537
8	39900	Other Tangible Equipment		(154,265)
9	39901	Servers-Hardware		7,081,023
10	39902	Servers-Software		1,860,733
11	39903	Network Hardware		163,923
12	39906	PC Hardware		(117,610)
13	39907	PC Software		(57,199)
14	39908	Application Software		52,118,734
15	Total SSU Customer Support Accumulated Depreciation (Sum of Lines 2–14)		$	69,029,892
16	RWIP	Retirement Work in Progress		-
17	Total SSU Customer Support Accumulated Depreciation (Line 15 + Line 16)		$	69,029,892
18				
19	Allocation Factor - SSU Customer Support (Section 12 Allocations, Column (h), Line 46)			4.24%
20				
21	Total SSU Customer Support Accumulated Depreciation Allocated to Kansas (Line 17 × Line 19)		$	2,926,867
22				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Shared Services - Division 012 Customer Support
Test Year Ending March 31, 2022

Line No.	Plant Account	Description	Division 012 Customer Support Book Amount
	(a)	(b)	(c)
23		General Plant - Charles K. Vaughn (CKV) Training Center	
24	39010	CKV-Structures & Improvements	$ 4,296,943
25	39110	CKV-Office Furniture and Equipment	72,086
26	39210	CKV-Transportation Equipment	96,362
27	39410	CKV-Tools, Shop, and Garage Equipment	263,016
28	39510	CKV-Laboratory Equipment	23,702
29	39710	CKV-Communication Equipment	218,188
30	39810	CKV-Miscellaneous Equipment	173,593
31	39910	CKV-Other Tangible Equipment	226,303
32	39916	CKV-PC Hardware	56,222
33	39917	CKV-PC Software	(27,567)
34	39918	Other Tangible Property - Application Software	(9,966)
35	Total CKV Accumulated Depreciation (Sum of Lines 24–34)		$ 5,388,883
36			
37	Allocation Factor - Charles K. Vaughn (CKV) (Section 12 Allocations, Column (h), Line 47)		2.01%
38			
39	Total SSU Customer Support Accumulated Depreciation Allocated to Kansas (Line 35 × Line 37)		$ 108,171
40			
41	Total SSU Customer Support Accumulated Depreciation Allocated to Kansas (Line 21 + Line 39)		$ 3,035,038
42			
43	Total SSU General Plant Accumulated Depreciation (Before Allocation) (Line 15 + Line 35)		$ 74,418,775
44	Retirement Work in Progress (Line 16)		-
45	Total SSU Customer Support Accumulated Depreciation (Before Allocation) (Line 43 + Line 44)		$ 74,418,775

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation Account 108 - Colorado/Kansas General Office - Division 030
Test Year Ending March 31, 2022

Line No.	Plant Account (a)	Description (b)		Division 030 Colorado/Kansas General Office Book Amount (c)
1		General Plant		
2	39009	Improvements to Lease Premises	$	280,310
3	39100	Office Furniture And Fixtures		267,898
4	39200	Transportation Equipment		25,513
5	39400	Tools Shop And Garage		(1,218)
6	39700	Communication Equipment		22,574
7	39800	Miscellaneous Equipment		-
8	39901	Servers Hardware		24,466
9	39903	Network Hardware		107,932
10	39906	PC Hardware		52,150
11	39907	PC Software		13,369
12	Total Colorado/Kansas General Office Accumulated Depreciation (Sum of Lines 2–11)		$	792,995
13	Retirement Work in Progress			33,298
14	Total Colorado/Kansas General Office Accumulated Depreciation (Line 12 + Line 13)		$	826,293
15				
16	Allocation Factor - Kansas General Office (Section 12 Allocations, Column (i), Line 36)			55.87%
17				
18	Total Colorado/Kansas General Office Accumulated Depreciation Allocated to Kansas (Line 14 × Line 16)		$	461,650

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation for SIP Projects
Test Year Ending March 31, 2022

Line No.	Plant Account	Description		SIP Projects at 3/31/2022
	(a)	(b)		(c)
1	SIP Projects Accumulated Depreciation			
2	37601	Mains - Steel	$	-
3	37602	Mains - Plastic		45,493
4	37800	Meas. And Reg. Sta. E		-
5	37900	Meas & Reg Station Eq		-
6	38000	Services		8,939
7	38100	Meters		502
8	38200	Meter Installations		889
9	Total (Sum of Lines 2–8)		$	55,823
10				
11	SIP Project Retirements Cost of Removal			
12	37601	Mains - Steel	$	(85,340)
13	37602	Mains - Plastic		(111,168)
14	37800	Meas. And Reg. Sta. E		(4,106)
15	37900	Meas & Reg Station Eq		(6,804)
16	38000	Services		(81,036)
17	38100	Meters		-
18	38200	Meter Installations		-
19	Total (Sum of Lines 12–18)		$	(288,455)
20				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Provision for Depreciation, Amortization, and Depletion
Accumulated Depreciation for SIP Projects
Test Year Ending March 31, 2022

Line No.	Plant Account	Description		SIP Projects at 3/31/2022
	(a)	(b)		(c)
21	SIP Projects Net Accumulated Depreciation (1)			
22	37601	Mains - Steel	$	(85,340)
23	37602	Mains - Plastic		(65,675)
24	37800	Meas. And Reg. Sta. E		(4,106)
25	37900	Meas & Reg Station Eq		(6,804)
26	38000	Services		(72,097)
27	38100	Meters		502
28	38200	Meter Installations		889
29	Total (Sum of Lines 22–28)		$	(232,631)
30				
31	SIP Projects Adjustment to Accumulated Depreciation (Line 29)		$	(232,631)
32				
33	Note:			
34	1. Accumulated depreciation for new SIP Projects plant plus reduction to accumulated depreciation for SIP Projects retirements cost of removals.			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Working Capital
Test Year Ending March 31, 2022

			Total Kansas	
Line No.	Description	Reference	Direct & Allocated Amount	Adjusted Amount
	(a)	(b)	(c)	(d)
1	Prepayments (1)	WP 6-1, Column (e), Line 6	$ 1,974,534	$ 1,974,534
2	Storage Gas (1)	WP 6-2, Column (b), Line 15	11,880,474	11,880,474
3	Cash Requirements		-	-
4				
5	Total Working Capital (Sum of Lines 1–3)		$ 13,855,008	$ 13,855,008
6				
7	Note:			
8	1. The amounts shown in Columns (c) and (d) are 13-month average amounts, after allocations as applicable.			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Prepayments Account 165
Thirteen-Month Average Balance Ended March 31, 2022

Line No.	Description	Reference (1)	13-Month Average Amount	Allocation Factor (2)	Allocated Amounts
	(a)	(b)	(c)	(d)	(e) = (c) × (d)
1	General Office Division 002	WP 6-1-1, Column (p), Line 23	$ 54,045,788	3.53%	$ 1,907,816
2	Customer Support Division 012	WP 6-1-1, Column (p), Line 27	1,819,571	4.24%	77,150
3	Colorado/Kansas General Office Division 030	WP 6-1-1, Column (p), Line 32	(9,881)	55.87%	(5,520)
4	Kansas Direct Division 081	WP 6-1-1, Column (p), Line 37	(4,911)	100.00%	(4,911)
5					
6	Total Allocated Prepayments (Sum of Lines 1–4)				$ 1,974,534
7					
8					

9 Notes:
10 1. References are for values in Column (c).
11 2. References for allocation factors in Column (d) are as follows:
12 Line 1: Section 12 Allocations, Column (i), Line 42.
13 Line 2: Section 12 Allocations, Column (h), Line 46.
14 Line 3: Section 12 Allocations, Column (i), Line 36.
15 Line 4: Section 12 Allocations, Column (h), Line 40.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Components of Working Capital
Prepayments - Account 165
Thirteen-Month Average Balance Ended March 31, 2022

Line No.	Sub Account No.	Description	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1		Division 002 General Office							
2	13001	Prepaid-Worker's Comp Ins	$ -	$ (4,058)	$ -	$ (22,000)	$ -	$ -	$ -
3	13004	Prepaid-Insurance-Other	29,129	20,778	12,427	4,076	93,399	83,796	74,193
4	13005	Prepaid-Insurance-D&O	648,702	432,468	216,234	0	2,514,978	2,285,009	2,056,508
5	13006	Prepaid Insurance-Public Liability	15,304,797	12,759,800	10,227,303	7,694,806	5,162,309	2,629,812	2,139,479
6	13012	Prepaid-COLI Ins Premium	35,978	109,263	87,855	70,788	180,410	159,002	153,403
7	13013	Prepaid-SS Mailroom Postage Machine	526	(8,845)	(3,304)	2,105	(3,909)	572	(4,934)
8	13015	Prepaid-Postage for Cust Billing	479,288	372,718	272,709	146,657	29,677	216,136	35,216
9	13017	Prepaid-Postage Due	5,568	5,568	5,568	5,568	5,568	5,568	5,568
10	13027	Prepaid-Southern Gas Dues	34,800	30,933	27,067	23,200	19,333	15,467	11,600
11	13028	Prepaid-American Gas Dues	794,300	706,044	617,789	529,533	441,278	304,835	216,579
12	13035	Prepaid-5YR Revolving Credit Facility	1,589,831	1,493,428	1,401,800	1,308,058	1,210,757	1,113,456	1,120,235
13	13060	Prepaid - Sports Events	-	-	-	-	-	-	-
14	13067	Prepaid-Blueflame Property Insurance	7,845,000	7,131,819	6,418,637	5,705,455	4,992,273	4,279,092	3,565,910
15	13090	Prepaid DOT Fee/Right-of-way	-	-	-	-	-	-	-
16	13124	Ppd SW & HW Maint	20,189,153	19,521,680	28,796,862	28,133,989	29,269,265	29,489,266	28,130,925
17	13128	Prepaid-KPMG Internal Audit	2,000	(156,000)	161,000	3,000	(155,000)	65,000	(95,000)
18	13130	Prepaid-Rating Agency Fee	260,608	217,510	174,412	212,114	170,616	129,118	149,911
19	13209	Prepaid-Mizuho 364 Facility	-	-	-	-	-	-	-
20	13210	Prepaid-CA Term Loan	82,500	100,375	91,417	82,458	73,500	64,542	55,583
21	13211	Prepaid-Bank of Texas	6,250	64,950	64,075	58,250	52,425	46,600	40,775
22	13212	Prepaid-3YR Revolving Credit Facility	565,755	564,023	571,120	573,256	573,256	573,256	573,256
23		Division 002 Total (Sum of Lines 2–22)	$ 47,874,185	$ 43,362,455	$ 49,142,970	$ 44,531,314	$ 44,630,135	$ 41,460,525	$ 38,229,207
24									
25		Division 012 Customer Support							
26	13124	Ppd SW & HW Maint	$ 2,893,152	$ 2,531,102	$ 2,675,372	$ 2,406,339	$ 2,015,697	$ 1,566,181	$ 1,093,415
27		Division 012 Total (Line 26)	$ 2,893,152	$ 2,531,102	$ 2,675,372	$ 2,406,339	$ 2,015,697	$ 1,566,181	$ 1,093,415
28									
29		Division 030 Colorado/Kansas General Office							
30	13012	Prepaid-COLI Ins Premium	$ 25,155	$ 22,011	$ 18,867	$ 15,722	$ 12,578	$ 9,433	$ 6,289
31	13124	Ppd SW & HW Maint	(20,197)	(29,214)	(42,080)	(51,868)	(46,964)	(53,578)	(9,273)
32		Division 030 Total (Line 30 + Line 31)	$ 4,959	$ (7,203)	$ (23,214)	$ (36,146)	$ (34,386)	$ (44,144)	$ (2,984)
33									
34		Division 081 Kansas Direct							
35	13090	Prepaid DOT Fee/Right-of-way	$ 0	$ 25,641	$ 20,513	$ 15,384	$ 10,256	$ 5,128	$ (0)
36	13124	Ppd SW & HW Maint	(1,548)	(3,095)	(4,643)	(6,190)	(7,738)	(9,285)	(10,886)
37		Division 081 Total (Line 35 + Line 36)	$ (1,548)	$ 22,546	$ 15,870	$ 9,194	$ 2,519	$ (4,157)	$ (10,886)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Components of Working Capital
Prepayments - Account 165
Thirteen-Month Average Balance Ended March 31, 2022

Line No.	Sub Account No.	Description	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	13-Month Average
	(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p) = Avg. of (c)…(o)
1	Division 002 General Office								
2	13001	Prepaid-Worker's Comp Ins	$ -	$ -	$ -	$ -	$ -	$ -	$ (2,004)
3	13004	Prepaid-Insurance-Other	82,394	72,656	62,917	53,178	43,439	33,700	51,237
4	13005	Prepaid-Insurance-D&O	1,828,007	1,599,506	1,371,005	1,142,504	914,004	685,503	1,207,264
5	13006	Prepaid Insurance-Public Liability	32,917,622	31,473,516	29,118,062	25,896,688	22,675,314	19,453,940	16,727,188
6	13012	Prepaid-COLI Ins Premium	133,909	112,424	91,934	71,445	50,956	30,466	99,064
7	13013	Prepaid-SS Mailroom Postage Machine	(371)	4,044	(940)	1,031	5,365	270	(645)
8	13015	Prepaid-Postage for Cust Billing	172,016	319,703	268,186	98,450	241,805	373,618	232,783
9	13017	Prepaid-Postage Due	5,568	5,568	5,568	5,568	5,568	5,568	5,568
10	13027	Prepaid-Southern Gas Dues	7,733	3,867	(0)	(0)	(0)	34,800	16,061
11	13028	Prepaid-American Gas Dues	128,324	40,068	-	1,007,702	916,093	824,483	502,079
12	13035	Prepaid-5YR Revolving Credit Facility	1,120,235	1,120,235	1,120,235	1,120,235	1,120,235	2,007,381	1,295,856
13	13060	Prepaid - Sports Events	-	-	-	-	-	288,237	22,172
14	13067	Prepaid-Blueflame Property Insurance	2,852,728	2,139,547	1,426,365	713,183	2	7,959,187	4,233,015
15	13090	Prepaid DOT Fee/Right-of-way	-	-	-	-	-	0	0
16	13124	Ppd SW & HW Maint	32,954,486	33,342,089	31,919,704	31,432,036	30,255,343	29,938,002	28,720,985
17	13128	Prepaid-KPMG Internal Audit	(255,000)	100,320	(0)	285,000	142,500	(0)	7,525
18	13130	Prepaid-Rating Agency Fee	177,996	136,081	290,482	263,080	390,679	347,778	224,645
19	13209	Prepaid-Mizuho 364 Facility	-	-	-	-	-	-	-
20	13210	Prepaid-CA Term Loan	46,625	37,667	28,708	-	-	-	51,029
21	13211	Prepaid-Bank of Texas	34,950	29,125	23,300	17,475	11,650	60,000	39,217
22	13212	Prepaid-3YR Revolving Credit Facility	573,256	573,256	573,256	573,256	573,256	1,105,544	612,750
23	Division 002 Total (Sum of Lines 2–22)		$ 72,780,479	$ 71,109,671	$ 66,298,782	$ 62,680,830	$ 57,346,207	$ 63,148,478	$ 54,045,788
24									
25	Division 012 Customer Support								
26	13124	Ppd SW & HW Maint	$ 1,455,698	$ 947,816	$ 463,825	$ 2,386,082	$ 1,868,657	$ 1,351,082	$ 1,819,571
27	Division 012 Total (Line 26)		$ 1,455,698	$ 947,816	$ 463,825	$ 2,386,082	$ 1,868,657	$ 1,351,082	$ 1,819,571
28									
29	Division 030 Colorado/Kansas General Office								
30	13012	Prepaid-COLI Ins Premium	$ 3,144	$ 0	$ 34,589	$ 31,444	$ 28,300	$ 25,155	$ 17,899
31	13124	Ppd SW & HW Maint	(16,059)	(22,846)	(14,855)	(15,946)	(17,822)	(20,437)	(27,780)
32	Division 030 Total (Line 30 + Line 31)		$ (12,915)	$ (22,846)	$ 19,734	$ 15,498	$ 10,478	$ 4,718	$ (9,881)
33									
34	Division 081 Kansas Direct								
35	13090	Prepaid DOT Fee/Right-of-way	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ (0)	$ 5,917
36	13124	Ppd SW & HW Maint	(12,487)	(14,088)	(15,688)	(17,289)	(18,890)	(18,943)	(10,828)
37	Division 081 Total (Line 35 + Line 36)		$ (12,487)	$ (14,088)	$ (15,688)	$ (17,289)	$ (18,890)	$ (18,943)	$ (4,911)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Components of Working Capital
Underground Storage Gas - Account 164.1
Thirteen-Month Average Balance Ended March 31, 2022

Line No.	Month/Year	Kansas Jurisdiction
	(a)	(b)
1	March-21	$ 4,600,324
2	April-21	4,197,593
3	May-21	6,376,469
4	June-21	9,074,511
5	July-21	12,434,390
6	August-21	15,091,081
7	September-21	16,479,096
8	October-21	17,451,045
9	November-21	17,958,447
10	December-21	17,230,335
11	January-22	14,456,464
12	February-22	11,743,527
13	March-22	7,352,880
14		
15	13-Month Average - Underground Storage Gas (Average of Lines 1–13)	$ 11,880,474

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Capital and Cost of Money
Test Year Ending March 31, 2022

Line No.	Description	Reference	Beginning Balance 3/31/2021	Ending Balance 3/31/2022	Rate Base Allocation
	(a)	(b)	(c)	(d)	(e)
1	Long-Term Debt Capital		$ 5,117,141,945	$ 5,710,726,673	$ 117,510,164
2	Equity Capital		7,820,925,344	8,983,230,787	184,883,464
3					
4	Total Capital	(Line 1 + Line 2)	$ 12,938,067,289	$ 14,693,957,460	$ 302,393,628
5					
6	Long-Term Debt Capital Percentage	(Line 1 ÷ Line 4)	39.55%	38.86%	
7	Equity Capital Percentage	(Line 2 ÷ Line 4)	60.45%	61.14%	
8					
9	Total Capital Percentage	(Line 6 + Line 7)	100.00%	100.00%	
10					
11	Long-term Debt Rate	WP 7A LTD Rate-Test Period, Column (p), Line 37		3.84%	
12	Cost of Equity	Input Value		10.95%	
13					
14	Weighted Cost of Capital - Long-Term Debt	(Line 6 × Line 11)		1.49%	
15	Weighted Cost of Capital - Equity	(Line 7 × Line 12)		6.69%	
16					
17	Total Cost of Capital	(Line 14 + Line 15)		8.18%	ROR

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding with Calculation of Effective Interest Rates
As of March 31, 2022

Line No.	Debt Series	Issued	Outstanding 3/31/2021	Outstanding 4/30/2021	Outstanding 5/31/2021	Outstanding 6/30/2021	Outstanding 7/31/2021	Outstanding 8/31/2021	Outstanding 9/30/2021	Outstanding 10/31/2021
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	4/1/1991	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	6.75% Debentures Unsecured due July 2028	7/27/1998	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000
3	5.125% Senior Note due Jan 2013	1/13/2003	-	-	-	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/1/1987	-	-	-	-	-	-	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	4/1/1990	-	-	-	-	-	-	-	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	6/1/1991	-	-	-	-	-	-	-	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	5/1/1992	-	-	-	-	-	-	-	-
8	6.67% MTN A1 due Dec 2025	12/15/1995	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
9	4.95% Sr Note due 10/15/2014	10/22/2004	-	-	-	-	-	-	-	-
10	5.95% Sr Note due 10/15/2034	10/22/2004	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
11	4.3% Sr Note due 10/1/2048	10/2018	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000
13	8.50% Sr Note due 3/15/2019	3/23/2009	-	-	-	-	-	-	-	-
14	4.15% Sr Note due 1/15/2043	1/15/2013	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
15	4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017)	10/15/14	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000
16	3.00% Sr Note due 6/15/2027	06/2017	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
17	4.125% Sr Note due 3/15/49	03/2019	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000
18	2.625% Sr Notes Due 2029 (300MM(2019) & 200MM(2022)	10/2019	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000
19	3.375% Sr Notes Due 2049	10/2019	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000
20	$200MM 3YR. Term Loan (Established 4/09/20)	04/2020	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000
21	1.500% Sr Notes Due 2031	10/1/2020	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000
22	0.625% Sr Notes Due 2023 — EXCLUDED; WINTER STORM URI FINANCING	03/2021	-	-	-	-	-	-	-	-
23	FRN Sr Notes Due 2023 — EXCLUDED; WINTER STORM URI FINANCING	03/2021	-	-	-	-	-	-	-	-
24	2.850% Sr Notes Due 2052	10/2021	-	-	-	-	-	-	-	600,000,000
25	October 2022 - Swap Position	07/2020	-	-	-	-	-	-	-	-
26	October 2024 - Swap Position	07/2020	-	-	-	-	-	-	-	-
27	October 2023 - Swap Position	07/2020	-	-	-	-	-	-	-	-
28	October 2025 - Swap Position	07/2020	-	-	-	-	-	-	-	-
29	Subtotal -- Utility Long-Term Debt		$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,760,000,000
30										
31	Other Long-Term Debt									
32	**Total Long-Term Debt**		$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,160,000,000	$ 5,760,000,000
33	Less Unamortized Debt Discount & Debt Premium		$ 2,986,341	$ 2,951,945	$ 2,917,550	$ 2,883,154	$ 2,848,758	$ 2,814,362	$ 2,779,966	$ 6,603,571
34	Less Unamortized Debt Expense		$ 39,871,714	$ 39,667,292	$ 39,462,870	$ 39,258,448	$ 39,054,027	$ 38,849,605	$ 38,710,643	$ 44,675,561
35	Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem.									
36	**Total Long Term Debt Net of Unamortized Discount, Premium and Expense**		$ 5,117,141,945	$ 5,117,380,763	$ 5,117,619,580	$ 5,117,858,398	$ 5,118,097,215	$ 5,118,336,033	$ 5,118,509,390	$ 5,708,720,869
37	Effective Avg Cost of Consol Debt									
38	Consolidated & Utility									
39	Other Long-Term Real Estate Lease		$ 8,611,503	$ 8,597,259	$ 8,582,935	$ 18,843,774	$ 18,807,999	$ 18,775,090	$ 18,738,997	$ 18,702,763
40	**Total Long-Term Debt Including Capital Leases**		$ 5,125,753,448	$ 5,125,978,022	$ 5,126,202,515	$ 5,136,702,172	$ 5,136,905,214	$ 5,137,111,123	$ 5,137,248,388	$ 5,727,423,632
41										
42	Notes:									
43	1. Includes current maturities.									
44	2. Excludes Winter Storm Uri financing amounts ($2.2 Billion outstanding starting 3/31/2021), Lines 22 & 23.									
45	3. Unamortized Debt Discount & Debt Premium, Line 33, excludes Winter Storm Uri financing.									
46	4. Unamortized Debt Expense, Line 34, excludes Winter Storm Uri financing.									
47	5. Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem., Line 35, excludes Winter Storm Uri financing.									

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding with Calculation of Effective Interest Rates
As of March 31, 2022

Line No.	Debt Series	Issued	Outstanding 11/30/2021	Outstanding 12/31/2021	Outstanding 1/31/2022	Outstanding 2/28/2022	Outstanding 3/31/2022	Ending Interest Rate	Annual Interest at 3/31/2022	
	(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	4/1/1991	$ -	$ -	$ -	$ -	$ -	9.400%	$ -	
2	6.75% Debentures Unsecured due July 2028	7/27/1998	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	6.750%	10,125,000	
3	5.125% Senior Note due Jan 2013	1/13/2003	-	-	-	-	-	5.125%	-	
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/1/1987	-	-	-	-	-	10.430%	-	
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	4/1/1990	-	-	-	-	-	9.750%	-	
6	9.32% First Mortgage Bond T due June 2021/RET 2005	6/1/1991	-	-	-	-	-	9.320%	-	
7	8.77% First Mortgage Bond U due May 2022/RET 2005	5/1/1992	-	-	-	-	-	8.770%	-	
8	6.67% MTN A1 due Dec 2025	12/15/1995	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	6.670%	667,000	
9	4.95% Sr Note due 10/15/2014	10/22/2004	-	-	-	-	-	4.950%	-	
10	5.95% Sr Note due 10/15/2034	10/22/2004	200,000,000	200,000,000	200,000,000	200,000,000	200,000,000	5.950%	11,900,000	
11	4.3% Sr Note due 10/1/2048	10/2018	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	4.300%	25,800,000	
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	400,000,000	400,000,000	400,000,000	400,000,000	5.500%	22,000,000	
13	8.50% Sr Note due 3/15/2019	3/23/2009	-	-	-	-	-	8.500%	-	
14	4.15% Sr Note due 1/15/2043	1/15/2013	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	4.150%	20,750,000	
15	4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017)	10/15/14	750,000,000	750,000,000	750,000,000	750,000,000	750,000,000	4.125%	30,937,500	
16	3.00% Sr Note due 6/15/2027	06/2017	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	3.000%	15,000,000	
17	4.125% Sr Note due 3/15/49	03/2019	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000	4.125%	18,562,500	
18	2.625% Sr Notes Due 2029 (300MM(2019) & 200MM(2022)	10/2019	300,000,000	300,000,000	500,000,000	500,000,000	500,000,000	2.625%	13,125,000	
19	3.375% Sr Notes Due 2049	10/2019	500,000,000	500,000,000	500,000,000	500,000,000	500,000,000	3.375%	16,875,000	
20	$200MM 3YR. Term Loan (Established 4/09/20)	04/2020	200,000,000	200,000,000	-	-	-	0.000%	-	
21	1.500% Sr Notes Due 2031	10/1/2020	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	1.500%	9,000,000	
22	0.625% Sr Notes Due 2023 — EXCLUDED; WINTER STORM URI FINANCING	03/2021	-	-	-	-	-		-	
23	FRN Sr Notes Due 2023 — EXCLUDED; WINTER STORM URI FINANCING	03/2021	-	-	-	-	-		-	
24	2.850% Sr Notes Due 2052	10/2021	600,000,000	600,000,000	600,000,000	600,000,000	600,000,000	2.850%	17,100,000	
25	October 2022 - Swap Position	07/2020	-	-	-	-	-		-	
26	October 2024 - Swap Position	07/2020	-	-	-	-	-		-	
27	October 2023 - Swap Position	07/2020	-	-	-	-	-		-	
28	October 2025 - Swap Position	07/2020	-	-	-	-	-		-	
29	Subtotal -- Utility Long-Term Debt		$ 5,760,000,000	$ 5,760,000,000	$ 5,760,000,000	$ 5,760,000,000	$ 5,760,000,000		$ 211,842,000	
30										
31	Other Long-Term Debt									
32	**Total Long-Term Debt**		$ 5,760,000,000	$ 5,760,000,000	$ 5,760,000,000	$ 5,760,000,000	$ 5,760,000,000		$ 211,842,000	
33	Less Unamortized Debt Discount & Debt Premium		$ 6,547,977	$ 6,502,982	$ 3,797,987	$ 3,752,993	$ 3,793,804			
34	Less Unamortized Debt Expense		$ 44,609,264	$ 44,387,115	$ 45,709,776	$ 45,753,658	$ 45,479,523			
35	Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem.								$ 7,172,814	
36	**Total Long Term Debt Net of Unamortized Discount, Premium and Expense**		$ 5,708,842,760	$ 5,709,109,902	$ 5,710,492,236	$ 5,710,493,349	$ 5,710,726,673		$ 219,014,814	
37	Effective Avg Cost of Consol Debt							**3.84%**	end of period	
38	Consolidated & Utility							**3.84%**	end of period	
39	Other Long-Term Real Estate Lease		$ 52,983,406	$ 52,872,298	$ 52,760,861	$ 52,649,093	$ 52,536,534			
40	**Total Long-Term Debt Including Capital Leases**		$ 5,761,826,166	$ 5,761,982,200	$ 5,763,253,097	$ 5,763,142,443	$ 5,763,263,207			
41										
42	Notes:									
43	1. Includes current maturities.									
44	2. Excludes Winter Storm Uri financing amounts ($2.2 Billion outstanding starting 3/31/2021), Lines 22 & 23.									
45	3. Unamortized Debt Discount & Debt Premium, Line 33, excludes Winter Storm Uri financing.									
46	4. Unamortized Debt Expense, Line 34, excludes Winter Storm Uri financing.									
47	5. Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem., Line 35, excludes Winter Storm Uri financing.									

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding with Calculation of Effective Interest Rates
As of March 31, 2022

Line No.	Debt Series	Issued	Outstanding 13-month Average	Average Interest Rate	Annual Interest Average		Annualized 4270 Amortization for T-lock/Swaps	Annualized 4280, 4281, 4290 & 4310 Amortization Debt Expense, Discount & Premium	Unamortized Debt Exp. 2241, 1650, 1860 Penalty 1890 Discount 2260 3/31/2022	
	(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	4/1/1991	$ -	9.40%	$ -		$ -	$ -	$ 0	
2	6.75% Debentures Unsecured due July 2028	7/27/1998	150,000,000	6.75%	10,125,000		-	99,938	629,255	
3	5.125% Senior Note due Jan 2013	1/13/2003	-	5.13%	-		-	-	-	
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/1/1987	-	10.43%	-		-	-	0	
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	4/1/1990	-	9.75%	-		-	-	(0)	
6	9.32% First Mortgage Bond T due June 2021/RET 2005	6/1/1991	-	9.32%	-		-	-	(0)	
7	8.77% First Mortgage Bond U due May 2022/RET 2005	5/1/1992	-	8.77%	-		-	368,719	30,727	
8	6.67% MTN A1 due Dec 2025	12/15/1995	10,000,000	6.67%	667,000		-	7,777	28,839	
9	4.95% Sr Note due 10/15/2014	10/22/2004	-	4.95%	-		-	-	-	
10	5.95% Sr Note due 10/15/2034	10/22/2004	200,000,000	5.95%	11,900,000		(7,047)	115,724	1,452,811	
11	4.3% Sr Note due 10/1/2048	10/2018	600,000,000	4.30%	25,800,000		-	315,361	8,357,060	
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	5.50%	22,000,000		(669,302)	186,860	3,581,476	
13	8.50% Sr Note due 3/15/2019	3/23/2009	-	8.50%	-		-	-	0	
14	4.15% Sr Note due 1/15/2043	1/15/2013	500,000,000	4.15%	20,750,000		2,220,857	378,080	7,859,612	
15	4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017)	10/15/14	750,000,000	4.13%	30,937,500		908,016	(43,555)	(983,110)	
16	3.00% Sr Note due 6/15/2027	06/2017	500,000,000	3.00%	15,000,000		-	555,072	2,891,000	
17	4.125% Sr Note due 3/15/49	03/2019	450,000,000	4.13%	18,562,500		3,004,713	220,238	5,928,063	
18	2.625% Sr Notes Due 2029 (300MM(2019) & 200MM(2022)	10/2019	346,153,846	2.63%	9,086,538		-	(137,704)	1,184,292	
19	3.375% Sr Notes Due 2049	10/2019	500,000,000	3.38%	16,875,000		-	187,982	5,169,491	
20	$200MM 3YR. Term Loan (Established 4/09/20)	04/2020	153,846,154	1.66%	2,558,462		-	-	-	
21	1.500% Sr Notes Due 2031	10/1/2020	600,000,000	1.50%	9,000,000		428,328	743,529	6,567,839	
22	0.625% Sr Notes Due 2023 — EXCLUDED; WINTER STORM URI FINANCING	03/2021	-		-		-	-	-	
23	FRN Sr Notes Due 2023 — EXCLUDED; WINTER STORM URI FINANCING	03/2021	-		-		-	-	-	
24	2.850% Sr Notes Due 2052	10/2021	276,923,077	2.85%	7,892,308		(2,049,211)	338,440	10,096,791	
25	October 2022 - Swap Position	07/2020	-	0.00%	-		-	-	-	
26	October 2024 - Swap Position	07/2020	-	0.00%	-		-	-	-	
27	October 2023 - Swap Position	07/2020	-	0.00%	-		-	-	-	
28	October 2025 - Swap Position	07/2020	-	0.00%	-		-	-	-	
29	Subtotal -- Utility Long-Term Debt		$ 5,436,923,077		$ 201,154,308		$ 3,836,355	$ 3,336,460	$ 52,794,146	
30										
31	Other Long-Term Debt									
32	**Total Long-Term Debt**		$ 5,436,923,077		$ 201,154,308					
33	Less Unamortized Debt Discount & Debt Premium		$ 3,937,030				$ 3,836,355	$ 3,336,460	$ 52,794,146	
34	Less Unamortized Debt Expense		$ 41,960,730							
35	Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem.				$ 7,172,814					
36	**Total Long Term Debt Net of Unamortized Discount, Premium and Expense**		$ 5,391,025,316		$ 208,327,122					
37	Effective Avg Cost of Consol Debt			**3.86%**	13 month average					
38	Consolidated & Utility			**3.86%**	13 month average					
39	Other Long-Term Real Estate Lease									
40	**Total Long-Term Debt Including Capital Leases**									
41										
42	Notes:									
43	1. Includes current maturities.									
44	2. Excludes Winter Storm Uri financing amounts ($2.2 Billion outstanding starting 3/31/2021), Lines 22 & 23.									
45	3. Unamortized Debt Discount & Debt Premium, Line 33, excludes Winter Storm Uri financing.									
46	4. Unamortized Debt Expense, Line 34, excludes Winter Storm Uri financing.									
47	5. Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem., Line 35, excludes Winter Storm Uri financing.									

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Consolidated Long-Term Debt Outstanding with Calculation of Effective Interest Rates
As of March 31, 2022

Line No.	Debt Series	Issued	4270.30937 Expense on Treasury Lock/Swaps 3/31/2022	4280, 4310 Monthly Debt Expense 3/31/2022	4280, 4290 Monthly Discount/Premium Expense 3/31/2022	4281 Monthly Expense 3/31/2022	Unamortized Debt Expense 2241, 1650 Balance 3/31/2022	Unamortized Loss 1890 Balance 3/31/2022	Debt Discount/Premium 2260, 2250 Balance 3/31/2022	Applied Retained Earnings 2150 Treasury Lock/Swaps 3/31/2022
	(a)	(b)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	4/1/1991	$ -	$ -	$ -	$ -	$ -	$ 0	$ -	$ -
2	6.75% Debentures Unsecured due July 2028	7/27/1998	-	4,641	3,688	-	352,693	-	276,563	-
3	5.125% Senior Note due Jan 2013	1/13/2003	-	-	-	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/1/1987	-	-	-	-	-	0	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	4/1/1990	-	-	-	-	-	(0)	-	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	6/1/1991	-	-	-	-	-	(0)	-	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	5/1/1992	-	-	-	30,727	-	30,727	-	-
8	6.67% MTN A1 due Dec 2025	12/15/1995	-	648	-	-	28,839	-	-	-
9	4.95% Sr Note due 10/15/2014	10/22/2004	-	-	-	-	-	-	-	-
10	5.95% Sr Note due 10/15/2034	10/22/2004	(587)	6,266	3,378	-	946,145	-	506,667	(88,676)
11	4.3% Sr Note due 10/1/2048	10/2018	-	17,930	8,350	-	5,701,760	-	2,655,300	-
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	(55,775)	11,994	3,578	-	2,758,587	-	822,889	(12,828,280)
13	8.50% Sr Note due 3/15/2019	3/23/2009	-	-	-	-	-	0	-	-
14	4.15% Sr Note due 1/15/2043	1/15/2013	185,071	14,907	2,611	13,988	3,719,353	3,490,092	650,167	46,267,850
15	4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017)	10/15/14	75,668	23,538	(27,168)	-	6,367,100	-	(7,350,210)	20,506,024
16	3.00% Sr Note due 6/15/2027	06/2017	-	34,798	11,458	-	2,174,854	-	716,146	-
17	4.125% Sr Note due 3/15/49	03/2019	250,393	13,428	4,925	-	4,337,288	-	1,590,775	81,127,254
18	2.625% Sr Notes Due 2029 (300MM(2019) & 200MM(2022)	10/2019	-	72,831	(84,306)	-	3,623,486	-	(2,439,194)	-
19	3.375% Sr Notes Due 2049	10/2019	-	14,637	1,028	-	4,830,325	-	339,167	-
20	$200MM 3YR. Term Loan (Established 4/09/20)	04/2020	-	-	-	-	-	-	-	-
21	1.500% Sr Notes Due 2031	10/1/2020	35,694	40,912	21,048	-	4,336,710	-	2,231,129	3,783,567
22	0.625% Sr Notes Due 2023 — EXCLUDED; WINTER STORM URI FINANCING	03/2021	-	-	-	-	-	-	-	-
23	FRN Sr Notes Due 2023 — EXCLUDED; WINTER STORM URI FINANCING	03/2021	-	-	-	-	-	-	-	-
24	2.850% Sr Notes Due 2052	10/2021	(170,768)	17,604	10,599	-	6,302,384	-	3,794,407	(61,134,781)
25	October 2022 - Swap Position	07/2020	-	-	-	-	-	-	-	(109,887,069)
26	October 2024 - Swap Position	07/2020	-	-	-	-	-	-	-	(98,463,804)
27	October 2023 - Swap Position	07/2020	-	-	-	-	-	-	-	(39,950,480)
28	October 2025 - Swap Position	07/2020	-	-	-	-	-	-	-	(17,222,790)
29	Subtotal -- Utility Long-Term Debt		$ 319,696	$ 274,135	$ (40,812)	$ 44,715	$ 45,479,523	$ 3,520,819	$ 3,793,804	$ (187,891,185)
30										
31	Other Long-Term Debt									
32	**Total Long-Term Debt**									
33	Less Unamortized Debt Discount & Debt Premium		$ 319,696	$ 274,135	$ (40,812)	$ 44,715	$ 45,479,523	$ 3,520,819	$ 3,793,804	$ (187,891,185)
34	Less Unamortized Debt Expense									
35	Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem.									
36	**Total Long Term Debt Net of Unamortized Discount, Premium and Expense**									
37	Effective Avg Cost of Consol Debt									
38	Consolidated & Utility									
39	Other Long-Term Real Estate Lease									
40	**Total Long-Term Debt Including Capital Leases**									
41										
42	Notes:									
43	1. Includes current maturities.									
44	2. Excludes Winter Storm Uri financing amounts ($2.2 Billion outstanding starting 3/31/2021), Lines 22 & 23.									
45	3. Unamortized Debt Discount & Debt Premium, Line 33, excludes Winter Storm Uri financing.									
46	4. Unamortized Debt Expense, Line 34, excludes Winter Storm Uri financing.									
47	5. Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem., Line 35, excludes Winter Storm Uri financing.									

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding
Calculation of Effective Interest Rates
As of March 31, 2019, March 31, 2020, and March 31, 2021

Line No.	Debt Series	Issued	Outstanding 3/31/2019	3/31/2019 Interest Rate	Annual Interest at 3/31/2019	Outstanding 3/31/2020	3/31/2020 Interest Rate	Annual Interest at 3/31/2020
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	4/1/1991	$ -	9.40%	$ -	$ -	9.40%	$ -
2	6.75% Debentures Unsecured due July 2028	7/27/1998	150,000,000	6.75%	10,125,000	150,000,000	6.75%	10,125,000
3	5.125% Senior Note due Jan 2013	1/13/2003	-	5.13%	-	-	5.13%	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/1/1987	-	10.43%	-	-	10.43%	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	4/1/1990	-	9.75%	-	-	9.75%	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	6/1/1991	-	9.32%	-	-	9.32%	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	5/1/1992	-	8.77%	-	-	8.77%	-
8	6.67% MTN A1 due Dec 2025	12/15/1995	10,000,000	6.67%	667,000	10,000,000	6.67%	667,000
9	4.95% Sr Note due 10/15/2014	10/22/2004	-	4.95%	-	-	4.95%	-
10	5.95% Sr Note due 10/15/2034	10/22/2004	200,000,000	5.95%	11,900,000	200,000,000	5.95%	11,900,000
11	4.3% Sr Note due 10/1/2048	10/2018	600,000,000	4.30%	25,800,000	600,000,000	4.30%	25,800,000
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	5.50%	22,000,000	400,000,000	5.50%	22,000,000
13	8.50% Sr Note due 3/15/2019	3/23/2009	-	8.50%	-	-	8.50%	-
14	4.15% Sr Note due 1/15/2043	1/15/2013	500,000,000	4.15%	20,750,000	500,000,000	4.15%	20,750,000
15	4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017)	10/15/2014	750,000,000	4.13%	30,937,500	750,000,000	4.13%	30,937,500
16	3% Sr Note due 6/15/2027	06/2017	500,000,000	3.00%	15,000,000	500,000,000	3.00%	15,000,000
17	4.125% Sr Note due 3/15/49	03/2019	450,000,000	4.13%	18,562,500	450,000,000	4.13%	18,562,500
18	2.625% Sr Notes Due 2029	10/2019				300,000,000	2.63%	7,875,000
19	3.375% Sr Notes Due 2049	10/2019				500,000,000	3.38%	16,875,000
20	$200MM 3YR. Sr Credit Facility (Established 9/22/16)	9/22/2016	125,000,000	3.46%	4,325,000	-	0.00%	-
21	$200MM 3YR. Term Loan (Established 4/09/20)	04/2020						
22	1.500% Sr Notes Due 2031	10/1/2020						
23	0.625% Sr Notes Due 2023 - Pending Amortization — EXCLUDED; WINTER STORM URI FINANCING	03/2021						
24	FRN Sr Notes Due 2023 - Pending Amortization — EXCLUDED; WINTER STORM URI FINANCING	03/2021						
25	March 2019 - Swap Position	03/2019	-			-		-
26	October 2021 - Swap Position	04/2020						
27	October 2022 - Swap Position	07/2020						
28	October 2024 - Swap Position	07/2020						
29	Subtotal -- Utility Long-Term Debt		$ 3,685,000,000		$ 160,067,000	$ 4,360,000,000		$ 180,492,000
30								
31	Other Long-Term Debt							
32	**Total Long-Term Debt**		$ 3,685,000,000		$ 160,067,000	$ 4,360,000,000		$ 180,492,000
33	Less Unamortized Debt Discount & Debt Premium		$ 262,728			$ 662,801		
34	Less Unamortized Debt Expense		$ 31,024,561			$ 37,006,168		
35	Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem.				$ 6,896,326			$ 9,376,823
36	**Total Long Term Debt Net of Unamortized Discount, Premium and Expense**		$ 3,653,712,711		$ 166,963,326	$ 4,322,331,031		$ 189,868,823
37	Effective Avg Cost of Consol Debt			**4.57%**	*end of period*		**4.39%**	*end of period*
38								
39	Other Long-Term Real Estate Lease		-			$ 6,665,965		
40	**Total Long-Term Debt Including Capital Leases**		$ 3,653,712,711			$ 4,328,996,996		
41								
42	Notes:							
43	1. Includes current maturities.							
44	2. Excludes Winter Storm Uri financing amounts ($2.2 Billion) outstanding at 3/31/2021, Lines 23, 24.							
45	3. Unamortized Debt Discount & Debt Premium, Line 33, excludes Winter Storm Uri financing.							
46	4. Unamortized Debt Expense, Line 34, excludes Winter Storm Uri financing.							
47	5. Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem., Line 35, excludes Winter Storm Uri financing.							

Atmos Energy Corporation
Consolidated Long-Term Debt Outstanding
Calculation of Effective Interest Rates
As of March 31, 2019, March 31, 2020, and March 31, 2021

Line No.	Debt Series (a)	Issued (b)	Outstanding 3/31/2021 (i)	3/31/2021 Interest Rate (j)	Annual Interest at 3/31/2021 (k)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	4/1/1991	$ -	9.40%	$ -
2	6.75% Debentures Unsecured due July 2028	7/27/1998	150,000,000	6.75%	10,125,000
3	5.125% Senior Note due Jan 2013	1/13/2003	-	5.13%	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	11/1/1987	-	10.43%	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	4/1/1990	-	9.75%	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	6/1/1991	-	9.32%	-
7	8.77% First Mortgage Bond U due May 2022/RET 2005	5/1/1992	-	8.77%	-
8	6.67% MTN A1 due Dec 2025	12/15/1995	10,000,000	6.67%	667,000
9	4.95% Sr Note due 10/15/2014	10/22/2004	-	4.95%	-
10	5.95% Sr Note due 10/15/2034	10/22/2004	200,000,000	5.95%	11,900,000
11	4.3% Sr Note due 10/1/2048	10/2018	600,000,000	4.30%	25,800,000
12	Sr Note 5.50% Due 06/15/2041	6/10/2011	400,000,000	5.50%	22,000,000
13	8.50% Sr Note due 3/15/2019	3/23/2009	-	8.50%	-
14	4.15% Sr Note due 1/15/2043	1/15/2013	500,000,000	4.15%	20,750,000
15	4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017)	10/15/2014	750,000,000	4.13%	30,937,500
16	3% Sr Note due 6/15/2027	06/2017	500,000,000	3.00%	15,000,000
17	4.125% Sr Note due 3/15/49	03/2019	450,000,000	4.13%	18,562,500
18	2.625% Sr Notes Due 2029	10/2019	300,000,000	2.63%	7,875,000
19	3.375% Sr Notes Due 2049	10/2019	500,000,000	3.38%	16,875,000
20	$200MM 3YR. Sr Credit Facility (Established 9/22/16)	9/22/2016			
21	$200MM 3YR. Term Loan (Established 4/09/20)	04/2020	200,000,000	2.43%	4,850,000
22	1.500% Sr Notes Due 2031	10/1/2020	600,000,000	1.50%	9,000,000
23	0.625% Sr Notes Due 2023 - Pending Amortization — EXCLUDED; WINTER STORM URI FINANCING	03/2021	-		-
24	FRN Sr Notes Due 2023 - Pending Amortization — EXCLUDED; WINTER STORM URI FINANCING	03/2021	-		-
25	March 2019 - Swap Position	03/2019			
26	October 2021 - Swap Position	04/2020	-		
27	October 2022 - Swap Position	07/2020	-		
28	October 2024 - Swap Position	07/2020	-		
29	Subtotal -- Utility Long-Term Debt		$ 5,160,000,000		$ 194,342,000
30					
31	Other Long-Term Debt				
32	**Total Long-Term Debt**		$ 5,160,000,000		$ 194,342,000
33	Less Unamortized Debt Discount & Debt Premium		$ 2,986,341		
34	Less Unamortized Debt Expense		$ 39,871,714		
35	Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem.				$ 10,293,599
36	**Total Long Term Debt Net of Unamortized Discount, Premium and Expense**		$ 5,117,141,945		$ 204,635,599
37	Effective Avg Cost of Consol Debt			**4.00%**	*end of period*
38					
39	Other Long-Term Real Estate Lease		$ 8,611,503		
40	**Total Long-Term Debt Including Capital Leases**		$ 5,125,753,448		
41					
42	Notes:				
43	1. Includes current maturities.				
44	2. Excludes Winter Storm Uri financing amounts ($2.2 Billion) outstanding at 3/31/2021, Lines 23, 24.				
45	3. Unamortized Debt Discount & Debt Premium, Line 33, excludes Winter Storm Uri financing.				
46	4. Unamortized Debt Expense, Line 34, excludes Winter Storm Uri financing.				
47	5. Annualized Amortization of T-Lock Settlement, Debt Exp, Debt Disc. & Debt Prem., Line 35, excludes Winter Storm Uri financing.				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Consolidated Long-Term Debt - Unamortized Premium Acct 2250
As of March 31, 2019, March 31, 2020, and March 31, 2021

Line No.	Debt Series	Year Issued	Full Discount Before Amortization 3/31/2021	4290 Monthly Amortization 3/31/2021	2250 Balance Unamortized Premium 3/31/2019	2250 Balance Unamortized Premium 3/31/2020	2250 Balance Unamortized Premium 3/31/2021
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	$250M 4.1250% senior notes, due 2044	2017	$ (9,767,500)	$ (29,779)	$ (9,127,252)	$ (8,769,905)	$ (8,412,557)
2	Total Utility Long-Term Debt Unamortized Discount (Lines 1)		$ (9,767,500)	$ (29,779)	$ (9,127,252)	$ (8,769,905)	$ (8,412,557)

Section 7
WP 7A-2

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Consolidated Long-Term Debt - Unamortized Discount Acct 2260
As of March 31, 2019, March 31, 2020, and March 31, 2021

Line No.	Debt Series	Year Issued	Full Discount Before Amortization 3/31/2021	4280 Monthly Amortization 3/31/2021	2260 Balance Unamortized Discount 3/31/2019	2260 Balance Unamortized Discount 3/31/2020	2260 Balance Unamortized Discount 3/31/2021
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	6.75% Debentures Unsecured due July 2028	1998	$ 1,327,500	$ 3,688	$ 409,313	$ 365,063	$ 320,813
2	5.125% Senior Notes due Jan 2013	2003	212,500	-	-	-	-
3	4.30% Sr Note due 10/1/2048	2018	-	-	2,955,900	2,855,700	2,755,500
4	5.95% Sr Note due 10/15/2034	2004	1,216,000	3,378	628,267	587,733	547,200
5	6.35% Sr Note due 6/15/2017	2007	677,500	5,646	-	-	-
6	Sr Note 5.50% Due 06/15/2041	2011	1,288,000	3,578	951,689	908,756	865,822
7	8.50% Sr Note due 3/15/2019	2009	841,500	7,013	-	-	-
8	4.15% Sr Note due 1/15/2043	2013	940,000	2,611	744,167	712,833	681,500
9	4.125% Sr Note due 10/15/2044	2014	940,000	2,611	799,000	767,667	736,333
10	3.000% Sr Note due 6/15/27	2017	1,375,000	11,458	1,128,646	991,146	853,646
11	4.125% Sr Note due 3/15/2049	2019			1,773,000	1,708,975	1,649,875
12	2.625% Sr Notes Due 2029	2019				171,000	153,000
13	3.375% Sr Notes Due 2049	2019				363,833	351,500
14	1.500% Sr Notes Due 2031	2020					2,483,710
15	0.625% Sr Notes Due 2023 — EXCLUDED; WINTER STORM URI FINANCING	2021					-
16	Total Utility Long-Term Debt Unamortized Discount (Sum Lines 1–15)		$ 8,818,000	$ 39,982	$ 9,389,981	$ 9,432,706	$ 11,398,899
17							
18	Note:						
19	1. Excludes $44,000 Winter Storm Uri debt discount at 3/31/2021, Line 15.						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Annualized Amortization of Debt Expense and Debt Discount
As of March 31, 2019, March 31, 2020, and March 31, 2021

Line No.	Debt Series	3/31/2019 Annualized 4270 Amortization for Treasury Lock	3/31/2019 Annualized 4280, 4281, 4290 & 4310 Amortization Debt Expense, Discount & Premium	3/31/2020 Annualized 4270 Amortization for Treasury Lock	3/31/2020 Annualized 4280, 4281, 4290 & 4310 Amortization Debt Expense, Discount & Premium	3/31/2021 Annualized 4270 Amortization for Treasury Lock	3/31/2021 Annualized 4280, 4281, 4290 & 4310 Amortization Debt Expense, Discount & Premium
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	9.40% First Mortgage Bond J due May 2021/RET 2005	$ -	$ 560,397	$ -	$ 560,397	$ -	$ 560,397
2	6.75% Debentures Unsecured due July 2028	-	99,938	-	99,938	-	99,938
3	5.125% Senior Note due Jan 2013	-	-	-	-	-	-
4	10.43% First Mortgage Bond P due 2017 (eff 2012)	-	-	-	-	-	-
5	9.75% First Mortgage Bond Q due Apr 2020/RET 2005	-	337,581	-	337,581	-	-
6	9.32% First Mortgage Bond T due June 2021/RET 2005	-	362,746	-	362,746	-	362,746
7	8.77% First Mortgage Bond U due May 2022/RET 2005	-	368,719	-	368,719	-	368,719
8	6.67% MTN A1 due Dec 2025	-	7,777	-	7,777	-	7,777
9	4.95% Sr Note due 10/15/2014	-	-	-	-	-	-
10	5.95% Sr Note due 10/15/2034	(7,047)	115,724	(7,047)	115,724	(7,047)	115,724
11	4.3% Sr Note due 10/1/2048	-	315,361	-	315,361	-	315,361
12	Sr Note 5.50% Due 06/15/2041	(669,302)	186,860	(669,302)	186,860	(669,302)	186,860
13	8.50% Sr Note due 3/15/2019	(77,734)	1,161,169	-	-	-	-
14	4.15% Sr Note due 1/15/2043	2,220,857	378,080	2,220,857	378,080	2,220,857	378,080
15	4.125% Sr Note due 10/15/2044 (500MM(2014) & 250MM(2017)	908,016	(43,555)	908,016	(43,555)	908,016	(43,555)
16	3% Sr Note due 6/15/2027	-	555,072	-	555,072	-	555,072
17	4.125% Sr Note due 3/15/49	-	-	3,004,713	220,238	3,004,713	220,238
18	2.625% Sr Notes Due 2029			-	266,667	-	266,667
19	3.375% Sr Notes Due 2049			-	187,982	-	187,982
20	$200MM 3YR. Sr Credit Facility (Established 9/22/16)	-	115,667	-			
21	$200MM 3YR. Term Loan (Established 4/09/20)					-	82,500
22	1.500% Sr Notes Due 2031					428,328	743,529
23	0.625% Sr Notes Due 2023 - Pending Amortization — EXCLUDED; WINTER STORM URI FINANCING					-	-
24	FRN Sr Notes Due 2023 - Pending Amortization — EXCLUDED; WINTER STORM URI FINANCING					-	-
25	Annualized Amortization of Debt Expense & Debt Discount (Sum of Lines 1–24)	$ 2,374,790	$ 4,521,536	$ 5,457,237	$ 3,919,586	$ 5,885,565	$ 4,408,034
26							
27	Note:						
28	1. Excludes $4,586,419 Winter Storm Uri annualized amortization of debt expense, premium and discount at 3/31/2021, Lines 23, 24.						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Interest Coverage Computation - Atmos Consolidated
Test Year Ending March 31, 2022

Line No.	Description	12/31/2019	12/31/2020	12/31/2021	3/31/2021	3/31/2022
	(a)	(b)	(c)	(d)	(e)	(f)
1	Net Income Before Interest and Income Taxes	$ 782,388,418	$ 878,514,051	$ 882,503,915	$ 934,703,911	$ 888,210,850
2						
3	Interest Expense	$ 97,674,778	$ 70,323,245	$ 68,941,051	$ 73,929,841	$ 71,638,645
4	Capitalized Interest	4,857,445	8,931,695	12,453,509	9,249,691	12,588,417
5	Total Interest Expense (Line 3 + Line 4)	$ 102,532,223	$ 79,254,940	$ 81,394,560	$ 83,179,532	$ 84,227,063
6						
7	Times Interest Earned Before Income Taxes (Line 1 ÷ Line 5)	7.63	11.08	10.84	11.24	10.55

Atmos Energy Corporation
Financial and Operating Data
Consolidated Balance Sheet

		March 31		December 31		
Line No.	Description	2022	2021	2021	2020	2019
	(a)	(b)	(c)	(d)	(e)	(f)
1	**ASSETS**					
2						
3	Property, plant and equipment	$ 19,019,069	$ 16,752,585	$ 18,573,857	$ 16,412,507	$ 14,691,719
4	Less accumulated depreciation and amortization	2,934,096	2,712,997	2,847,066	2,650,364	2,441,296
5	Net property, plant & equipment (Line 3 - Line 4)	$ 16,084,973	$ 14,039,588	$ 15,726,791	$ 13,762,143	$ 12,250,423
6	Current assets					
7	Cash and cash equivalents	$ 582,495	$ 865,311	$ 264,005	$ 457,599	$ 189,272
8	Accounts receivable, net	565,184	469,595	514,333	492,526	435,616
9	Gas stored underground	96,295	50,043	220,279	99,569	115,259
10	Other current assets and prepayments	2,285,022	235,485	2,275,588	142,594	71,982
11	Total current assets (Sum of Lines 7–10)	$ 3,528,996	$ 1,620,434	$ 3,274,205	$ 1,192,288	$ 812,129
12	Goodwill and intangible assets	731,257	731,257	731,257	731,257	730,706
13	Deferred charges and other assets	925,917	3,017,531	813,531	790,191	594,867
14	**TOTAL ASSETS** (Sum of Lines 5, 11–13)	$ 21,271,143	$ 19,408,810	$ 20,545,784	$ 16,475,879	$ 14,388,125
15						
16						

Atmos Energy Corporation
Financial and Operating Data
Consolidated Balance Sheet

		March 31		December 31		
Line No.	Description	2022	2021	2021	2020	2019
	(a)	(b)	(c)	(d)	(e)	(f)
17	**CAPITALIZATION AND LIABILITIES**					
18						
19	Shareholders' equity					
20	Common Stock	$ 695	$ 653	$ 677	$ 641	$ 611
21	Additional paid in capital	5,634,020	4,853,703	5,293,541	4,600,314	3,979,564
22	Retained earnings	145,579	140,471	23,856	2,532	(113,531)
23	Accum. Other comprehensive income (loss)	3,202,937	2,826,098	2,971,471	2,609,669	2,261,131
24	Shareholders' equity (Sum of Lines 20–23)	$ 8,983,231	$ 7,820,925	$ 8,289,545	$ 7,213,156	$ 6,127,775
25	Long-term debt	5,757,595	7,316,404	5,555,177	5,124,862	4,324,285
26	Total capitalization (Line 24 + Line 25)	$ 14,740,826	$ 15,137,329	$ 13,844,722	$ 12,338,018	$ 10,452,060
27						
28	Current liabilities					
29	Accounts payable and accrued liabilities	$ 354,003	$ 263,597	$ 398,431	$ 284,995	$ 308,113
30	Other current liabilities	653,009	607,525	626,684	512,673	537,009
31	Short-term debt	-	-	-	-	-
32	Current maturities of long-term debt	2,201,404	177	2,401,377	171	50
33	Total current liabilities (Sum of Lines 29–32)	$ 3,208,416	$ 871,299	$ 3,426,492	$ 797,839	$ 845,172
34	Deferred income taxes	1,848,626	1,658,000	1,744,648	1,542,394	1,352,333
35	Regulatory excess deferred taxes	470,918	639,496	508,731	695,191	699,375
36	Regulatory cost of removal obligation	476,026	465,104	474,695	456,264	451,178
37	Deferred credits and other liabilities	526,331	637,582	546,496	646,173	588,007
38	**TOTAL CAPITALIZATION AND LIABILITIES** (Sum of Lines 26, 33–37)	$ 21,271,143	$ 19,408,810	$ 20,545,784	$ 16,475,879	$ 14,388,125

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF INCOME

		Year Ended March 31		Year Ended December 31		
Line No.	Description	2022	2021	2021	2020	2019
	(a)	(b)	(c)	(d)	(e)	(f)
				(In thousands, except per-share data)		
1	Operating Revenues					
2	Distribution segment	$ 3,665,617	$ 3,024,808	$ 3,337,745	$ 2,675,139	$ 2,735,130
3	Pipeline and storage segment	650,131	628,807	640,552	620,876	580,730
4	Intersegment eliminations	(479,206)	(452,153)	(472,501)	(435,961)	(416,231)
5	Total operating expenses (Sum of Lines 2–4)	$ 3,836,542	$ 3,201,462	$ 3,505,796	$ 2,860,054	$ 2,899,629
6						
7	Purchase gas cost					
8	Distribution segment	$ 1,890,129	$ 1,356,953	$ 1,587,422	$ 1,084,741	$ 1,228,417
9	Pipeline and storage segment	985	116	(585)	205	97
10	Intersegment eliminations	(477,925)	(450,897)	(471,217)	(434,700)	(414,974)
11	Total purchase gas cost (Sum of Lines 8–10)	$ 1,413,189	$ 906,172	$ 1,115,620	$ 650,246	$ 813,540
12						
13	Gross Profit (Line 5 - Line 11)	$ 2,423,353	$ 2,295,290	$ 2,390,176	$ 2,209,808	$ 2,086,089
14						

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF INCOME

		Year Ended March 31		Year Ended December 31		
Line No.	Description	2022	2021	2021	2020	2019
	(a)	(b)	(c)	(d)	(e)	(f)
				(In thousands, except per-share data)		
15	Operating expenses					
16	Operation and maintenance	$ 706,463	$ 624,550	$ 699,486	$ 615,999	$ 643,953
17	Depreciation and amortization	505,286	452,771	490,548	440,051	400,453
18	Taxes, other than income	326,257	297,445	318,123	283,600	279,308
19	Total operating expenses (Sum of Lines 16–18)	$ 1,538,006	$ 1,374,766	$ 1,508,157	$ 1,339,650	$ 1,323,714
20	Operating income (Line 13 - Line 19)	$ 885,347	$ 920,524	$ 882,019	$ 870,158	$ 762,375
21	Miscellaneous income (expense), net	2,864	14,179	485	8,356	20,014
22	Interest charges	84,227	83,180	81,395	79,255	102,533
23	Income before income taxes (Line 20 + Line 21 - Line 22)	$ 803,984	$ 851,523	$ 801,109	$ 799,259	$ 679,856
24	Income tax expense	78,645	153,967	104,015	158,811	147,423
25	Net Income (Line 23 - Line 24)	$ 725,339	$ 697,556	$ 697,094	$ 640,448	$ 532,433
26						
27	Per share data					
28	Basic net income per share (Line 25 ÷ Line 32)	$ 5.36	$ 5.45	$ 5.21	$ 5.04	$ 4.40
29	Diluted net income per share (Line 25 ÷ Line 33)	$ 5.35	$ 5.45	$ 5.21	$ 5.04	$ 4.39
30						
31	Weighted average shares outstanding:					
32	Basic	135,259	128,098	133,682	127,034	121,113
33	Diluted	135,470	128,100	133,689	127,034	121,359

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY
FISCAL YEARS 2017–2021

Line No.	Description	Common Stock		Additional Paid-in Capital	Accumulated Other Comprehensive Income (Loss)	Retained Earnings	Total
		Number of Shares	Stated Value				
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)...(f)]
				(In thousands, except share data)			
1	**Balance, September 30, 2016**	103,930,560	$ 520	$ 2,388,027	$ (188,022)	$ 1,262,534	$ 3,463,059
2							
3	Net income			$ -	$ -	$ 396,421	$ 396,421
4	Other comprehensive loss			-	82,768	-	82,768
5	Cash dividends			-	-	(191,931)	(191,931)
6	Common stock issued						
7	Public offering	1,303,494	$ 6	98,749	-	-	98,755
8	Direct stock purchase plan	112,592	1	8,970	-	-	8,971
9	Retirement savings plan	228,326	1	17,551	-	-	17,552
10	Long-term incentive plan	529,662	3	3,698	-	-	3,701
11	Employee stock-based compensation	-	-	19,370	-	-	19,370
12	**Balance, September 30, 2017** (Sum of Lines 1, 3–11)	106,104,634	$ 531	$ 2,536,365	$ (105,254)	$ 1,467,024	$ 3,898,666
13							
14	Net income			$ -	$ -	$ 603,064	$ 603,064
15	Other comprehensive loss			-	44,541	-	44,541
16	Cash dividends			-	-	(214,906)	(214,906)
17	Cumulative effect of accounting change			-	(22,934)	22,934	-
18	Common stock issued						
19	Public offering	4,558,404	$ 22	395,070	-	-	395,092
20	Direct stock purchase plan	131,213	1	11,322	-	-	11,323
21	Retirement savings plan	94,081	-	8,240	-	-	8,240
22	Long-term incentive plan	385,351	2	3,469	-	-	3,471
23	Employee stock-based compensation	-	-	20,460	-	-	20,460
24	**Balance, September 30, 2018** (Sum of Lines 12, 14–23)	111,273,683	$ 556	$ 2,974,926	$ (83,647)	$ 1,878,116	$ 4,769,951
25							

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY
FISCAL YEARS 2017–2021

(In thousands, except share data)

		Common Stock					
Line No.	Description	Number of Shares	Stated Value	Additional Paid-in Capital	Accumulated Other Comprehensive Income (Loss)	Retained Earnings	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
26	Net income			$ -	$ -	$ 511,406	$ 511,406
27	Other comprehensive loss			-	(22,726)	-	(22,726)
28	Cash dividends			-	-	(245,717)	(245,717)
29	Cumulative effect of accounting change			-	(8,210)	8,210	-
30	Common stock issued						
31	Public offering	7,574,111	$ 38	694,065	-	-	694,103
32	Direct stock purchase plan	110,063	1	11,070	-	-	11,071
33	Retirement savings plan	81,456	-	8,252	-	-	8,252
34	Long-term incentive plan	299,612	2	2,946	-	-	2,948
35	Employee stock-based compensation	-	-	20,935	-	-	20,935
36	**Balance, September 30, 2019** (Sum of Lines 24, 26–35)	119,338,925	$ 597	$ 3,712,194	$ (114,583)	$ 2,152,015	$ 5,750,223
37							
38	Net income			$ -	$ -	$ 601,443	$ 601,443
39	Other comprehensive loss			-	56,994	-	56,994
40	Cash dividends			-	-	(282,444)	(282,444)
41	Common stock issued						
42	Public offering	6,101,916	$ 30	624,272	-	-	624,302
43	Direct stock purchase plan	107,989	1	11,325	-	-	11,326
44	Retirement savings plan	78,941	-	8,222	-	-	8,222
45	Long-term incentive plan	254,706	1	2,748	-	-	2,749
46	Employee stock-based compensation	-	-	18,388	-	-	18,388
47	**Balance, September 30, 2020** (Sum of Lines 36, 38–46)	125,882,477	$ 629	$ 4,377,149	$ (57,589)	$ 2,471,014	$ 6,791,203
48							

ATMOS ENERGY CORPORATION
CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY
FISCAL YEARS 2017–2021

		Common Stock					
Line No.	Description	Number of Shares	Stated Value	Additional Paid-in Capital	Accumulated Other Comprehensive Income (Loss)	Retained Earnings	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
				(In thousands, except share data)			
49	Net income			$ -	$ -	$ 665,563	$ 665,563
50	Other comprehensive loss			-	127,392	-	127,392
51	Cash dividends			-	-	(323,904)	(323,904)
52	Cumulative effect of accounting change			-	-	-	-
53	Common stock issued						
54	Public Offering	6,130,875	$ 31	606,636	-	-	606,667
55	Direct stock purchase plan	79,921	-	7,715	-	-	7,715
56	Retirement savings plan	84,265	1	8,125	-	-	8,126
57	Long-term incentive plan	242,216	1	3,091	-	-	3,092
58	Employee stock-based compensation	-	-	21,035	-	-	21,035
59	**Balance, September 30, 2021** (Sum of Lines 47, 49–58)	132,419,754	$ 662	$ 5,023,751	$ 69,803	$ 2,812,673	$ 7,906,889
60							
61	Note:						
62	1. The Consolidated Statement of Shareholder's Equity is prepared on a Fiscal Year basis only and is included in the Company's Form 10-K.						

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

Line No.	Account Number	12 Months Ended March 2022				

Line No.	Account Number	March 2022	March 2021	December 2021	December 2020	December 2019
	(a)	(b)	(c)	(d)	(e)	(f)
1	4030	$ 13,796,249	$ 12,945,415	$ 13,558,472	$ 12,876,867	$ 12,294,050
2	4060	(9,146)	(9,146)	(9,146)	(9,146)	86,495
3	4081	9,648,030	10,678,083	9,988,874	10,587,288	8,953,695
4	4091	(6,400,835)	(12,628,797)	(18,109,187)	4,361,883	459,084
5	4101	3,105,207	11,538,415	14,522,744	(4,292,514)	13,600,760
6	4170	(17,325)	(13,790)	(16,870)	(12,005)	-
7	4190	(23,379)	(23,681)	(27,428)	(20,246)	(15,816)
8	4191	(242,106)	(127,349)	(209,697)	(152,278)	(66,779)
9	4210	(1,757,346)	(1,587,706)	(1,613,111)	(1,530,120)	(1,366,502)
10	4211	(29,482)	(34,915)	(19,002)	(61,398)	(10,922)
11	4212	19,002	34,915	19,002	61,398	10,922
12	4261	558,770	340,649	549,597	322,188	107,463
13	4263	94	190	185	58	31
14	4264	51,428	50,174	48,043	59,013	46,834
15	4265	34,826	28,754	22,524	63,785	111,334
16	4270	3,213,419	4,453,802	3,498,602	4,539,539	4,521,954
17	4280	75,403	65,600	74,903	62,709	59,282
18	4281	14,050	34,546	19,294	37,319	51,429
19	4290	(7,772)	(8,290)	(7,853)	(8,469)	(9,291)
20	4300	-	10,210	-	25,720	90,889
21	4310	109,730	140,750	121,619	132,677	190,947
22	4320	(93,513)	(50,956)	(85,272)	(62,773)	(6,630)
23	4800	(90,201,113)	(81,260,815)	(83,476,200)	(80,606,033)	(86,135,172)
24	4805	(991,814)	(95,642)	(821,816)	31,996	444,637
25	4811	(24,264,860)	(20,615,008)	(21,563,434)	(20,913,522)	(23,310,581)

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

		12 Months Ended				
Line No.	Account Number	March 2022	March 2021	December 2021	December 2020	December 2019
	(a)	(b)	(c)	(d)	(e)	(f)
26	4812	(664,906)	(287,886)	(387,049)	(299,638)	(317,309)
27	4813	(4,629,374)	(4,062,042)	(4,221,374)	(4,166,304)	(2,549,529)
28	4815	(326,873)	(14,072)	(406,797)	128,547	146,630
29	4820	(2,292,000)	(2,001,123)	(2,065,343)	(2,032,332)	(1,705,917)
30	4825	(28,160)	(113)	(27,413)	4,546	(42,914)
31	4870	482	61	477	(94,968)	(305,811)
32	4880	(422,924)	(396,912)	(416,719)	(417,236)	(559,771)
33	4893	(6,164,990)	(6,209,854)	(6,206,531)	(6,059,574)	(5,964,750)
34	4950	(572,058)	(1,511,206)	(911,287)	(1,716,735)	(1,480,025)
35	4960	-	-	-	-	(357,904)
36	7520	-	-	-	-	18,211
37	8001	(4,556,520)	(366,140)	(1,223,940)	(194,820)	(1,759,980)
38	8010	614,855	950,100	735,568	1,121,376	909,242
39	8040	72,524,890	106,948,614	127,404,963	25,594,862	42,275,923
40	8050	(8,515)	(7,421)	(8,619)	(7,083)	(2,699)
41	8051	44,269,908	36,912,215	37,974,330	36,776,548	42,458,994
42	8052	14,229,821	11,171,887	11,791,261	11,474,863	13,510,159
43	8053	470,126	163,987	245,656	175,161	192,368
44	8054	1,396,626	1,140,617	1,187,630	1,166,973	1,004,302
45	8055	3,456,521	2,881,988	3,106,417	2,966,803	1,706,391
46	8057	174,140	196,421	175,065	198,499	186,084
47	8058	1,317,664	89,567	1,106,803	(206,674)	(752,118)
48	8059	(86,706,392)	(126,546,558)	(139,685,997)	(46,959,476)	(62,727,845)
49	8060	1,455,090	(1,502,601)	(63,098)	81,431	213,263
50	8081	8,383,606	5,697,606	4,594,207	5,346,145	7,332,130

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

		12 Months Ended				
Line No.	Account Number	March 2022	March 2021	December 2021	December 2020	December 2019
	(a)	(b)	(c)	(d)	(e)	(f)
51	8082	(14,906,444)	(3,909,539)	(12,750,497)	(3,909,539)	(5,980,534)
52	8100	-	-	-	-	-
53	8120	(235,736)	(12,510)	(13,819)	(8,806)	(71,732)
54	8130	0	0	0	0	0
55	8140	2,227	-	1,974	-	3,843
56	8160	868,121	680,302	652,950	797,236	368,335
57	8180	44	-	-	-	420,488
58	8190	248,569	11,645	12,858	4,834	73,551
59	8200	268	98	268	(116)	3,113
60	8240	7,170	6,000	7,170	-	8,912
61	8250	78,898	66,494	77,547	50,325	77,443
62	8260	-	-	-	-	73
63	8340	399	-	399	-	16,765
64	8350	476	824	993	1,103	805
65	8410	48,891	54,051	50,050	47,300	34,446
66	8560	258	710	473	643	549
67	8570	1,412	1,677	1,131	1,740	1,375
68	8580	23,435,165	18,748,449	21,011,230	18,935,909	19,812,232
69	8600	-	-	-	8,442	-
70	8700	1,059,139	2,397,040	1,012,497	3,077,700	3,543,684
71	8710	8,336	5,941	6,911	7,407	9,524
72	8711	-	312	312	-	-
73	8740	8,296,136	4,449,949	7,853,127	3,856,565	5,218,903
74	8750	58,339	68,526	70,040	49,986	33,725
75	8760	-	232	232	-	256

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

		12 Months Ended				
Line No.	Account Number	March 2022	March 2021	December 2021	December 2020	December 2019
	(a)	(b)	(c)	(d)	(e)	(f)
76	8770	43,106	165,082	34,669	157,215	39,815
77	8780	192,005	204,703	200,816	201,481	229,101
78	8790	87,067	120,605	105,582	113,617	130,498
79	8800	1,902,175	816,728	2,060,330	999,872	785,300
80	8810	242,506	262,113	244,799	269,633	110,318
81	8850	116,065	148,627	131,455	149,129	188,259
82	8870	352,402	458,295	389,773	424,550	308,055
83	8890	193,004	137,250	175,164	141,173	133,506
84	8920	3,989	-	2,697	36	1,049
85	8930	322,745	6,404	323,842	770	44,051
86	9010	22,141	53,463	34,009	59,314	56,389
87	9020	974,272	562,414	934,893	439,434	862,889
88	9030	27,876	3,874	28,452	8,466	100,402
89	9040	1,306,815	1,074,963	1,468,104	909,807	483,671
90	9050	4,892	4,857	4,971	5,029	4,721
91	9070	-	-	-	261	530
92	9080	9,581	20,066	11,345	33,913	47,606
93	9090	13,221	9,044	14,349	5,797	12,525
94	9100	2,990	2,886	2,620	6,222	7,172
95	9110	55,187	95,079	72,659	103,123	124,098
96	9120	20,957	70,539	28,310	79,596	76,327
97	9130	3,304	3,800	3,304	3,800	3,302
98	9200	7,308	35,074	16,301	34,434	33,820
99	9210	4,540	5,242	4,718	7,461	14,340
100	9220	9,956,807	8,955,540	10,068,730	9,046,377	8,989,809

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

Line No.	Account Number	12 Months Ended March 2022	March 2021	December 2021	December 2020	December 2019
	(a)	(b)	(c)	(d)	(e)	(f)
101	9230	137,458	197,731	125,118	181,775	114,030
102	9240	101,995	99,629	101,383	99,574	101,269
103	9250	28,787	61,661	31,929	75,845	71,821
104	9260	(386,826)	705,822	(491,679)	1,115,979	2,226,559
105	9280	321,974	529,056	321,974	448,562	91,316
106	9301	-	-	-	72	-
107	9302	60,664	69,834	61,939	73,920	98,888
108	Total (Sum of Lines 1–107)	$ (16,390,788)	$ (15,436,874)	$ (16,328,545)	$ (13,508,181)	$ 602,429

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

Annual Report of Atmos Energy Corporation | Year Ending March 31, 2022

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

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

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold ___@___F. BTU content ______ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
1	**RESIDENTIAL - A/C 480**					
2						
3						
4	Division 81	9,624,025	91,192,927	128,445	74.9	9.48
5						
9	**TOTAL**	9,624,025	91,192,927	128,445	74.9	9.48
10	**COMMERCIAL - A/C 481.1**					
11						
12						
13	Division 81	3,095,520	24,591,733	9,284	333.4	7.94
14						
18	**TOTAL**	3,095,520	24,591,733	9,284	333.4	7.94
19	**INDUSTRIAL, SMALL 481.3**					
20						
21						
22	Division 81	107,817	664,906	87	1,239.3	6.17
23						
28	**TOTAL**	107,817	664,906	87	1,239.3	6.17

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

Annual Report of Atmos Energy Corporation | Year Ending March 31, 2022

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

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2. Provide a sub-heading and total for each gas service revenue account.
3. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (e.g. 12 if all are

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold ___@___F. BTU content ______ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
29	**INDUSTRIAL, LARGE 481.4**					
30	NONE	-	-	-	-	-
31	**TOTAL**	-	-	-	-	-
32						
33						
34	**IRRIGATION 481.5**	861,481	4,629,374	244	3,530.7	5.37
35	**TOTAL**	861,481	4,629,374	244	3,530.7	5.37
36						
37	**PUBLIC AUTHORITIES 482**	304,529	2,320,160	721	422.4	7.62
38						
39	**TOTAL**	304,529	2,320,160	721	422.4	7.62
40						
41						
42	**TOTAL**	13,993,372	123,399,100	138,781	100.8	8.82
43						
44						

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

Annual Report of Atmos Energy Corporation Year Ending March 31, 2021

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

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

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold ___@___F. BTU content ______ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
1	**RESIDENTIAL - A/C 480**					
2						
3						
4	Division 81	10,542,259	81,356,456	127,077	83.0	7.72
5						
9	**TOTAL**	10,542,259	81,356,456	127,077	83.0	7.72
10	**COMMERCIAL - A/C 481.1**					
11						
12						
13	Division 81	3,161,538	20,629,080	9,216	343.0	6.53
14						
18	**TOTAL**	3,161,538	20,629,080	9,216	343.0	6.53
19	**INDUSTRIAL, SMALL 481.3**					
20						
21						
22	Division 81	45,969	287,886	86	534.5	6.26
23						
28	**TOTAL**	45,969	287,886	86	534.5	6.26

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

Annual Report of Atmos Energy Corporation Year Ending March 31, 2021

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

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

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold ___@___F. BTU content ______ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
29	**INDUSTRIAL, LARGE 481.4**					
30	NONE	-	-	-	-	-
31	**TOTAL**	-	-	-	-	-
32						
33						
34	**IRRIGATION 481.5**	834,351	4,062,042	249	3,350.8	4.87
35	**TOTAL**	834,351	4,062,042	249	3,350.8	4.87
36						
37	**PUBLIC AUTHORITIES 482**	318,866	2,001,237	719	443.5	6.28
38						
39	**TOTAL**	318,866	2,001,237	719	443.5	6.28
40						
41						
42	**TOTAL**	14,902,983	108,336,701	137,347	108.5	7.27
43						

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

Annual Report of Atmos Energy Corporation — Year Ending December 31, 2019

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

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

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold ___@___F. BTU content ______ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
1	**RESIDENTIAL - A/C 480**					
2						
3						
4	Division 81	10,765,409	85,690,535	125,414	85.8	7.96
5						
9	**TOTAL**	10,765,409	85,690,535	125,414	85.8	7.96
10	**COMMERCIAL - A/C 481.1**					
11						
12						
13	Division 81	3,434,868	23,163,951	9,313	368.8	6.74
14						
18	**TOTAL**	3,434,868	23,163,951	9,313	368.8	6.74
19	**INDUSTRIAL, SMALL 481.3**					
20						
21						
22	Division 81	49,386	317,309	89	554.9	6.43
23						
27						
28	**TOTAL**	49,386	317,309	89	554.9	6.43

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

Annual Report of Atmos Energy Corporation — Year Ending December 31, 2019

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

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

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold ___@___F. BTU content ______ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
29	**INDUSTRIAL, LARGE 481.4**					
30	NONE	-	-	-	-	-
31	**TOTAL**	-	-	-	-	-
32						
33	**IRRIGATION 481.5**					
34	Division 81	545,473	2,549,529	259	2,106.1	4.67
35	**TOTAL**	545,473	2,549,529	259	2,106.1	4.67
36						
37	**PUBLIC AUTHORITIES 482**	260,347	1,748,831	609	427.5	6.72
38						
39	**TOTAL**	260,347	1,748,831	609	427.5	6.72
40						
41						
42	**TOTAL**	15,055,483	113,470,155	135,684	111.0	7.54
43						
44						

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

Annual Report of Atmos Energy Corporation　　Year Ending　December 31, 2019

SALES OF NATURAL GAS BY KANSAS COMMUNITIES (Page 1 of 2)

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

	COMMUNITY			RESIDENTIAL		
Line No.	NAME (a)	Population (b)	BTU Content Per CF of Gas (c)	Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
1	Alexander			20,663	2,327	32
2	Altoona			76,105	8,873	121
3	Anthony			582,977	66,695	922
4	Bartlett			18,926	2,129	32
5	Basehor			1,497,579	177,014	2,301
6	Bazine			90,895	10,075	145
7	Benedict			22,440	2,719	31
8	Bonner Springs			1,630,761	190,369	2,557
9	Buffalo			56,760	6,721	88
10	Burlington			647,977	75,329	1,046
11	Caldwell			314,811	36,496	496
12	Caney			446,652	52,837	694
13	Cedar Vale			116,233	13,441	188
14	Chautauqua			19,282	2,031	36
15	Chetopa			200,354	22,722	333
16	Clearview City			-	-	-
17	Coffeyville			2,105,467	252,071	3,193
18	Cottonwood Falls			215,320	25,063	333
19	Council Grove			569,128	66,135	883

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

20	Danville			9,157	1,012	15
21	De Soto			1,176,507	135,722	1,889
22	Dearing			87,901	10,066	145
23	Easton			52,752	6,508	75
24	Edna			87,874	10,187	141
25	Edwardsville			830,399	92,315	1,430
26	Elgin			18,118	2,011	32
27	Elk City			57,707	6,700	93
28	Elk Falls			20,120	2,335	32
29	Elsmore			19,364	2,400	28
30	Eudora			1,312,135	144,166	2,271
31	Eureka			604,494	69,386	968
32	Fall River			44,284	5,394	66
33	Florence, KS			124,162	14,204	194
34	Fort Scott			1,259	146	2
35	Fredonia			604,410	72,906	905
36	Fulton			28,389	3,348	43
37	Galesburg			33,013	3,812	54
38	Gardner			87,126	10,224	125
39	Hamilton			56,439	6,617	86
40	Havana			21,299	2,517	33
41	Hazelton			27,627	3,048	45
42	Herington			686,776	81,261	1,012
43	Hillsboro			640,792	71,389	1,053
44	Hunnewell			12,716	1,473	20
45	Independence			2,121,881	251,872	3,302
46	Johnson City			369,797	40,681	553
47	Junction City			-	-	-
48	Kansas City			7,346,976	889,989	10,875
49	Lawrence			2,123	238	4
50	Le Roy			116,494	12,972	201

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

51	Lenexa			3,773,831	489,564	4,823
52	Liberty			22,931	2,708	35
53	Lincolnville			48,843	5,720	73
54	Linwood			78,543	9,263	125
55	Longton			63,388	7,328	102
56	Lost Springs			18,209	2,226	25
57	Manter			47,321	4,910	77
58	Marion			537,759	61,849	842
59	McCracken			68,079	7,766	103
60	Mc Cune			82,446	9,683	130
61	Moline			104,136	11,993	170
62	Mound City			143,598	16,703	228
63	Mound Valley			82,281	9,533	132
64	Neodesha			3,240	333	6
65	Ness City			425,202	47,891	655
66	New Strawn			78,849	8,605	140
67	Niotaze			21,738	2,398	38
68	Olathe			29,848,530	3,707,425	42,482
69	Overland Park			16,553,328	2,210,990	20,066
70	Peabody			255,570	29,957	390
71	Peru			34,044	4,002	53
72	Pleasanton			246,743	28,936	386
73	Prescott			51,734	6,085	79
74	Subtotal Division 81			77,824,764	9,653,814	110,283

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
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Annual Report of Atmos Energy Corporation Year Ending December 31, 2019

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

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

	COMMUNITY			RESIDENTIAL		
Line No.	NAME (a)	Population (b)	BTU Content Per CF of Gas (c)	Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
1	Subtotal from page 14			77,824,764	9,653,814	110,283
2	Ramona			28,139	3,291	43
3	Redfield			12,854	1,563	18
4	Savonburg			18,280	2,249	26
5	Sedan			284,803	33,362	452
6	Severy			36,940	4,197	63
7	Shawnee			575,456	75,957	693
8	South Haven			78,243	8,949	125
9	Spring Hill			917,936	106,171	1,475
10	Stark			14,261	1,697	22
11	Strong City			126,744	14,241	208
12	Syracuse			502,357	56,120	729
13	Tampa			33,516	3,835	53
14	Thayer			-	-	-
15	Toronto			66,476	7,299	115
16	Tyro			42,051	4,541	76
17	Ulysses			1,386,229	153,220	2,090
18	White City			128,716	15,466	188
19	Wilsey			43,579	5,106	66

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

20	Yates Center			376,917	45,075	574
21	Unincorporated Areas			5,111,507	626,326	8,115
22						
23	Total Division 81			87,609,768	10,822,479	125,414
24						
25	PUBLIC AUTHORITY					
26						
27						
28				87,609,768	10,822,479	125,414
29						
30	NOT ASSIGNED			(1,474,596)	-	-
31	UNBILLED			(444,637)	(57,070)	-
32						
33	TOTAL KANSAS			85,690,535	10,765,409	125,414
34						
35						
36						
37						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
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SALES OF NATURAL GAS BY KANSAS COMMUNITIES (Page 2 of 2)

3. If sales by all Kansas Communities are set forth fully in the regular report, the following schedule need not be prepared. In such case, merely make reference to the page in the regular report where sales by Kansas Communities may be found.
4. The information below should be on the same basis as provided in the schedule on page 8 of this supplement except cents may be omitted in reporting revenues, and the totals for the various accounts should agree with the amounts for those accounts shown on page 8.

COMMERCIAL			INDUSTRIAL			TOTAL			
Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	Line No.
3,275	284	3	-	-	-	23,938	2,611	35	1
15,585	1,813	11	-	-	-	91,690	10,686	132	2
245,776	30,423	148	-	-	-	828,753	97,118	1,070	3
14,967	1,895	9	-	-	-	33,893	4,024	41	4
133,413	15,712	91	535	-	1	1,631,527	192,726	2,393	5
29,565	3,177	22	-	-	-	120,460	13,252	167	6
1,291	39	2	-	-	-	23,731	2,758	33	7
614,297	88,863	249	771	11	1	2,245,829	279,243	2,807	8
5,440	438	6	-	-	-	62,200	7,159	94	9
247,489	30,865	155	-	-	-	895,466	106,194	1,201	10
86,818	9,499	65	-	-	-	401,629	45,995	561	11
197,972	29,015	79	-	-	-	644,624	81,852	773	12
41,085	4,702	30	-	-	-	157,318	18,143	218	13
4,860	424	5	-	-	-	24,142	2,455	41	14
44,762	3,946	44	-	-	-	245,116	26,668	377	15
-	-	-	-	-	-	-	-	-	16
839,745	110,903	453	-	-	-	2,945,212	362,974	3,646	17
68,663	8,142	46	-	-	-	283,983	33,205	379	18
313,195	44,814	132	-	-	-	882,323	110,949	1,015	19
7,304	834	5	-	-	-	16,461	1,846	20	20
239,505	35,519	95	-	-	-	1,416,012	171,241	1,984	21

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
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19,909	2,099	16	-	-	-	107,810	12,165	161	22
34,933	4,883	16	-	-	-	87,685	11,391	91	23
27,394	2,441	28	-	-	-	115,268	12,628	169	24
543,072	91,107	97	541	9	1	1,374,012	183,431	1,528	25
2,998	265	3	-	-	-	21,116	2,276	35	26
12,262	876	14	-	-	-	69,969	7,576	107	27
5,402	353	7	-	-	-	25,522	2,688	39	28
2,382	245	2	-	-	-	21,746	2,645	30	29
172,895	22,939	93	-	-	-	1,485,030	167,105	2,364	30
182,210	21,457	122	-	-	-	786,704	90,843	1,090	31
8,465	626	10	-	-	-	52,749	6,020	76	32
23,512	2,554	18	-	-	-	147,674	16,758	212	33
2,686	342	2	-	-	-	3,945	488	4	34
338,590	48,910	140	-	-	-	943,000	121,816	1,045	35
5,263	425	6	-	-	-	33,652	3,773	49	36
15,422	1,681	12	-	-	-	48,435	5,493	66	37
47,040	8,646	1	-	-	-	134,166	18,870	126	38
11,862	1,211	10	-	-	-	68,301	7,828	96	39
2,484	168	3	-	-	-	23,783	2,685	36	40
7,423	663	7	-	-	-	35,050	3,711	52	41
208,626	28,522	99	-	-	-	895,402	109,783	1,111	42
349,838	49,957	148	-	-	-	990,630	121,346	1,201	43
3,245	301	3	-	-	-	15,961	1,774	23	44
796,774	110,211	386	-	-	-	2,918,655	362,083	3,688	45
107,815	12,514	66	-	-	-	477,612	53,195	619	46
-	-	-	-	-	-	-	-	-	47
2,757,002	431,120	758	93,801	16,474	8	10,197,779	1,337,583	11,641	48
189,153	33,452	20	-	-	-	191,276	33,690	24	49
38,922	4,218	30	-	-	-	155,416	17,190	231	50
2,741,306	431,147	769	6,433	17	12	6,521,570	920,728	5,604	51
5,748	577	5	-	-	-	28,679	3,285	40	52
10,520	1,144	9	-	-	-	59,363	6,864	82	53
13,452	1,333	12	-	-	-	91,995	10,596	137	54
26,730	2,910	20	-	-	-	90,118	10,238	122	55

Atmos Energy Corporation
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Operating Statistics Per Annual Report Filing

1,952	257	1	-	-	-	20,161	2,483	26	56
9,016	887	7	-	-	-	56,337	5,797	84	57
172,396	20,120	115	-	-	-	710,155	81,969	957	58
9,931	1,068	7	-	-	-	78,010	8,834	110	59
20,307	2,224	16	-	-	-	102,753	11,907	146	60
31,234	3,082	27	-	-	-	135,370	15,075	197	61
57,360	5,673	50	-	-	-	200,958	22,376	278	62
12,571	1,243	11	-	-	-	94,852	10,776	143	63
119,831	21,685	5	-	-	-	123,071	22,018	11	64
130,237	13,959	96	-	-	-	555,439	61,850	751	65
23,511	2,939	15	-	-	-	102,360	11,544	155	66
1,080	105	1	-	-	-	22,818	2,503	39	67
6,529,812	966,832	2,508	47,129	6,843	13	36,425,471	4,681,100	45,003	68
1,164,395	166,952	501	25,430	41	48	17,743,153	2,377,983	20,615	69
55,499	6,796	34	-	-	-	311,069	36,753	424	70
4,170	312	5	-	-	-	38,214	4,314	58	71
71,346	8,276	49	64,721	11,429	1	382,810	48,641	436	72
7,100	552	8	-	-	-	58,834	6,637	87	73
20,292,090	2,963,566	8,038	239,361	34,824	85	98,356,215	12,652,204	118,406	74

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

Annual Report of Atmos Energy Corporation Year Ended December 31, 2019

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

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

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

COMMERCIAL			INDUSTRIAL			TOTAL			
Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	Line No.
20,292,090	2,963,566	8,038	239,361	34,824	85	98,356,215	12,652,204	118,406	1
4,327	306	5	-	-	-	32,466	3,597	48	2
1,209	122	1	-	-	-	14,063	1,685	19	3
3,429	291	4	-	-	-	21,709	2,540	30	4
126,511	15,525	80	-	-	-	411,314	48,887	532	5
7,217	644	7	-	-	-	44,157	4,841	70	6
88,080	12,546	38	-	-	-	663,536	88,503	731	7
12,711	1,049	13	-	-	-	90,954	9,998	138	8
286,478	41,129	125	-	-	-	1,204,414	147,300	1,600	9
6,319	737	4	-	-	-	20,580	2,434	26	10
36,664	3,745	30	-	-	-	163,408	17,986	238	11
152,947	17,673	91	-	-	-	655,304	73,793	820	12
16,005	2,056	9	-	-	-	49,521	5,891	62	13
-	-	-	-	-	-	-	-	-	14
10,824	947	11	-	-	-	77,300	8,246	126	15
10,003	1,211	7	-	-	-	52,054	5,752	83	16
420,758	50,884	235	12,692	2,484	2	1,819,679	206,588	2,327	17
17,611	1,749	15	-	-	-	146,327	17,215	203	18
4,540	437	4	-	-	-	48,119	5,543	70	19
139,906	16,411	96	-	-	-	516,823	61,486	670	20
1,981,674	320,346	500	2,614,785	557,551	261	9,707,966	1,504,223	8,876	21

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

									22
23,619,303	3,451,374	9,313	2,866,838	594,859	348	114,095,909	14,868,712	135,075	23
									24
-	-	-	-	-	-	1,748,830	260,347	609	25
									26
23,619,303	3,451,374	9,313	2,866,838	594,859	348	115,844,739	15,129,059	135,684	27
									28
(308,722)	-	-	-	-	-	(1,783,318)	-	-	29
(146,630)	(16,506)	-	-	-	-	(591,267)	(73,576)	-	30
									31
23,163,951	3,434,868	9,313	2,866,838	594,859	348	113,470,155	15,055,483	135,684	32
									33
									34
									35
									36
									37

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

Annual Report of Atmos Energy Corporation Year Ending December 31, 2020

S - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

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

Line No.	Title of Rate Schedule or Name Holder of ecial Contract (a)	MCF. Sold @ F. BTU content (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
1	**RESIDENTIAL - A/C 480**					
2						
3						
4	Division 81	9,903,591.0	80,574,038.0	126,724.0	78.2	8.14
5						
9	**TOTAL**	9,903,591.0	80,574,038.0	126,724.0	78.2	8.14
10	**COMMERCIAL - A/C 481.1**					
11						
12						
13	Division 81	3,029,179.0	20,784,974.0	9,204.0	329.1	6.86
14						
18	**TOTAL**	3,029,179.0	20,784,974.0	9,204.0	329.1	6.86
19	**INDUSTRIAL, SMALL 481.3**					
20						
21						
22	Division 81	46,468.0	299,638.0	87.0	534.1	6.45
23						
24						

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

Annual Report of Atmos Energy Corporation Year Ending December 31, 2020

S - KANSAS OPERATIONS ONLY (FOR ALL COMPANIES)

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

Line No.	Title of Rate Schedule or Name Holder of ecial Contract (a)		MCF. Sold @ F. BTU content (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
28		**TOTAL**	46,468.0	299,638.0	87.0	534.1	6.45
29	**INDUSTRIAL, LARGE 481.4**						
30	NONE		-	-	-	-	-
31		**TOTAL**	-	-	-	-	-
32							
33	**IRRIGATION 481.5**						
34	Division 81		850,882.0	4,166,304.0	247.0	3,444.9	4.90
35		**TOTAL**	850,882.0	4,166,304.0	247.0	3,444.9	4.90
36							
37	**PUBLIC AUTHORITIES 482**		301,639.0	2,027,785.0	721.0	418.4	6.72
38							
39		**TOTAL**	301,639.0	2,027,785.0	721.0	418.4	6.72
40							
41							
42		**TOTAL**	14,131,759.0	107,852,739.0	136,983.0	103.2	7.63
43							
44							

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

Annual Report of Atmos Energy Corporation   Year Ending   December 31, 2020

SALES OF NATURAL GAS BY KANSAS COMMUNITIES (Page 1 of 2)

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

	COMMUNITY			RESIDENTIAL		
Line No.	NAME (a)	Population (b)	BTU Content Per CF of Gas (c)	Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
1	Alexander			18,934	2,133	32
2	Altoona			67,817	7,717	122
3	Anthony			535,936	60,842	934
4	Bartlett			17,791	2,021	32
5	Basehor			1,415,383	167,022	2,403
6	Bazine			81,101	8,856	144
7	Benedict			19,501	2,330	33
8	Bonner Springs			1,494,083	173,681	2,557
9	Buffalo			53,304	6,262	92
10	Burlington			589,730	68,013	1,048
11	Caldwell			282,352	32,402	492
12	Caney			404,494	47,162	701
13	Cedar Vale			103,283	11,666	190
14	Chautauqua			18,515	1,950	37
15	Chetopa			178,922	20,049	332
16	Coffeyville			1,879,483	221,974	3,211
17	Cottonwood Falls			197,150	22,718	338
18	Council Grove			512,536	59,280	887

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

19	Danville			8,110	861	15
20	De Soto			1,105,513	126,044	1,967
21	Dearing			80,345	9,076	146
22	Easton			45,963	5,611	73
23	Edna			76,468	8,584	143
24	Edwardsville			752,521	82,552	1,427
25	Elgin			16,361	1,769	31
26	Elk City			54,301	6,299	96
27	Elk Falls			17,982	2,054	32
28	Elsmore			17,402	2,151	27
29	Eudora			1,200,675	130,778	2,293
30	Eureka			548,113	61,881	978
31	Fall River			37,769	4,441	64
32	Florence			112,096	12,721	196
33	Fort Scott			1,139	131	2
34	Fredonia			537,221	63,838	900
35	Fulton			24,196	2,921	40
36	Galesburg			29,653	3,402	52
37	Gardner			91,340	10,697	158
38	Hamilton			50,507	5,797	87
39	Havana			18,446	2,144	32
40	Hazelton			23,758	2,551	44
41	Herington			613,794	72,546	1,014
42	Hillsboro			570,482	63,098	1,044
43	Hunnewell			10,859	1,214	20
44	Independence			1,943,122	230,337	3,325
45	Johnson City			336,869	37,529	552
46	Kansas City			6,623,444	791,689	11,074
47	Lawrence			3,019	359	5
48	Le Roy			106,068	11,571	201
49	Lenexa			3,423,542	438,425	5,020

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

50	Liberty			19,841	2,283	35
51	Lincolnville			43,737	5,178	72
52	Linwood			72,562	8,477	127
53	Longton			59,152	6,746	104
54	Lost Springs			17,457	2,174	26
55	Manter			44,045	4,736	77
56	Marion			483,896	54,672	849
57	Mc Cracken			58,408	6,439	102
58	Mc Cune			72,756	8,564	128
59	Moline			92,065	10,512	166
60	Mound City			128,719	15,017	223
61	Mound Valley			74,598	8,684	129
62	Neodesha			3,278	335	7
63	Ness City			378,639	41,936	659
64	New Strawn			70,534	7,446	141
65	Niotaze			19,715	2,117	38
66	Olathe			27,080,409	3,323,490	43,236
67	Overland Park			15,026,298	1,991,961	20,444
68	Peabody			231,267	26,996	392
69	Peru			29,069	3,342	51
70	Pleasanton			221,371	25,923	384
71	Prescott			48,370	5,586	84
72	Ramona			24,577	2,904	41
73	Redfield			11,757	1,434	19
74	Subtotal Division 81			70,663,913	8,676,101	112,177

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

Annual Report of Atmos Energy Corporation Year Ending December 31, 2020

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

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

	COMMUNITY			RESIDENTIAL		
Line No.	NAME (a)	Population (b)	BTU Content Per CF of Gas (c)	Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
1	Subtotal from page 14			70,663,913	8,676,101	112,177
2	Savonburg			17,239	2,075	28
3	Sedan			258,466	29,767	459
4	Severy			33,128	3,775	62
5	Shawnee			537,365	71,241	713
6	South Haven			70,863	8,001	125
7	Spring Hill			832,585	94,390	1,505
8	Stark			12,237	1,439	21
9	Strong City			116,239	12,787	213
10	Syracuse			452,412	51,157	733
11	Tampa			30,213	3,515	51
12	Toronto			60,173	6,495	115
13	Tyro			38,278	4,153	73
14	Ulysses			1,255,416	139,895	2,099
15	White City			118,074	14,127	191
16	Wilsey			38,647	4,447	67
17	Yates Center			338,921	40,140	581
18	Unincorporated Areas			4,758,669	581,355	7,511
19						

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

20						
21						
22						
23	Total Division 81			79,632,838	9,744,860	126,724
24						
25	PUBLIC AUTHORITY					
26						
27				79,632,838	9,744,860	126,724
28						
29	WEATHER NORMALIZATION ADJUSTMENTS AND OTHER ACCRUALS			909,204	(1,655)	-
30	UNBILLED			31,996	160,386	-
31						
32	TOTAL KANSAS			80,574,038	9,903,591	126,724
33						
34						
35						
36						
37						

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

Annual Report of Atmos Energy Corporation Year Ended December 31, 2020

SALES OF NATURAL GAS BY KANSAS COMMUNITIES (Page 2 of 2)

3. If sales by all Kansas Communities are set forth fully in the regular report, the following schedule need not be prepared. In such case, merely make reference to the page in the regular report where sales by Kansas Communities may be found.
4. The information below should be on the same basis as provided in the schedule on page 8 of this supplement except cents may be omitted in reporting revenues, and the totals for the various accounts should agree with the amounts for those accounts shown on page 8.

COMMERCIAL			INDUSTRIAL			TOTAL			
Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	Line No.
2,750	217	3	-	-	-	21,684	2,350	35	1
9,045	926	8	-	-	-	76,862	8,643	130	2
218,193	26,849	145	-	-	-	754,129	87,691	1,079	3
14,572	1,901	9	-	-	-	32,363	3,922	41	4
126,699	14,856	95	514	-	1	1,542,596	181,878	2,499	5
23,680	2,401	20	-	-	-	104,781	11,257	164	6
1,281	46	2	-	-	-	20,782	2,376	35	7
539,139	78,037	247	1,064	16	2	2,034,286	251,734	2,806	8
4,494	365	5	-	-	-	57,798	6,627	97	9
223,789	27,691	155	-	-	-	813,519	95,704	1,203	10
80,194	8,547	68	-	-	-	362,546	40,949	560	11
168,565	25,030	73	-	-	-	573,059	72,192	774	12
37,623	4,231	30	-	-	-	140,906	15,897	220	13
2,323	202	2	-	-	-	20,838	2,152	39	14
41,446	3,534	45	-	-	-	220,368	23,583	377	15
659,494	83,267	433	-	-	-	2,538,977	305,241	3,644	16
64,293	7,663	46	-	-	-	261,443	30,381	384	17
292,308	42,509	133	-	-	-	804,844	101,789	1,020	18
5,862	608	5	-	-	-	13,972	1,469	20	19
263,889	41,131	94	-	-	-	1,369,402	167,175	2,061	20
16,549	1,576	16	-	-	-	96,894	10,652	162	21
27,687	3,979	13	-	-	-	73,650	9,590	86	22

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

25,784	2,302	27	-	-	-	102,252	10,886	170	23
439,417	75,480	90	533	7	1	1,192,471	158,039	1,518	24
1,718	129	2	-	-	-	18,079	1,898	33	25
10,375	713	13	-	-	-	64,676	7,012	109	26
4,496	264	6	-	-	-	22,478	2,318	38	27
2,635	308	2	-	-	-	20,037	2,459	29	28
165,682	22,495	94	-	-	-	1,366,357	153,273	2,387	29
161,931	18,652	123	-	-	-	710,044	80,533	1,101	30
4,887	237	7	-	-	-	42,656	4,678	71	31
22,022	2,399	18	-	-	-	134,118	15,120	214	32
951	82	1	-	-	-	2,090	213	3	33
308,143	45,035	136	-	-	-	845,364	108,873	1,036	34
3,867	240	5	-	-	-	28,063	3,161	45	35
13,374	1,453	11	-	-	-	43,027	4,855	63	36
18,597	3,446	-	-	-	-	109,937	14,143	158	37
9,817	965	9	-	-	-	60,324	6,762	96	38
2,176	116	3	-	-	-	20,622	2,260	35	39
6,915	608	7	-	-	-	30,673	3,159	51	40
178,293	24,433	96	-	-	-	792,087	96,979	1,110	41
312,087	44,494	147	-	-	-	882,569	107,592	1,191	42
2,640	204	3	-	-	-	13,499	1,418	23	43
682,901	93,987	376	-	-	-	2,626,023	324,324	3,701	44
88,336	9,702	66	-	-	-	425,205	47,231	618	45
2,459,900	369,602	786	68,419	11,845	6	9,151,763	1,173,136	11,866	46
211,300	38,432	19	-	-	-	214,319	38,791	24	47
33,243	3,479	29	-	-	-	139,311	15,050	230	48
2,263,903	357,589	767	5,763	2	11	5,693,208	796,016	5,798	49
5,284	510	5	-	-	-	25,125	2,793	40	50
7,113	538	6	-	-	-	50,850	5,716	78	51
15,852	1,364	17	-	-	-	88,414	9,841	144	52
14,056	1,040	17	-	-	-	73,208	7,786	121	53
1,069	101	1	-	-	-	18,526	2,275	27	54
8,771	910	7	-	-	-	52,816	5,646	84	55
154,250	17,719	115	-	-	-	638,146	72,391	964	56
7,781	852	6	-	-	-	66,189	7,291	108	57

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

15,601	1,820	13	-	-	-	88,357	10,384	141	58
28,053	2,687	27	-	-	-	120,118	13,199	193	59
51,266	5,031	48	-	-	-	179,985	20,048	271	60
8,551	736	9	-	-	-	83,149	9,420	138	61
106,217	20,082	4	-	-	-	109,495	20,417	11	62
116,832	12,296	96	-	-	-	495,471	54,232	755	63
20,534	2,571	14	-	-	-	91,068	10,017	155	64
-	-	-	-	-	-	19,715	2,117	38	65
5,717,010	847,530	2,506	35,658	4,983	13	32,833,077	4,176,003	45,755	66
944,157	130,880	498	24,380	83	47	15,994,835	2,122,924	20,989	67
49,166	5,881	35	-	-	-	280,433	32,877	427	68
2,348	149	3	-	-	-	31,417	3,491	54	69
61,230	6,715	50	59,816	10,988	1	342,417	43,626	435	70
6,567	496	8	-	-	-	54,937	6,082	92	71
4,054	267	5	-	-	-	28,631	3,171	46	72
1,072	105	1	-	-	-	12,829	1,539	20	73
17,606,099	2,552,692	7,981	196,147	27,924	82	88,466,159	11,256,717	120,240	74

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

Annual Report of Atmos Energy Corporation   Year Ended   December 31, 2020

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

3. If sales by all Kansas Communities are set forth fully in the regular report, the following schedule need not be prepared. In such case, merely make reference to the page in the regular report where sales by Kansas Communities may be found.
4. The information below should be on the same basis as provided in the schedule on page 8 of this supplement except cents may be omitted in reporting revenues, and the totals for the various accounts should agree with the amounts for those accounts shown on page 8.

COMMERCIAL			INDUSTRIAL			TOTAL			
Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	Line No.
17,606,099	2,552,692	7,981	196,147	27,924	82	88,466,159	11,256,717	120,240	1
2,273	137	3	-	-	-	19,512	2,212	31	2
87,315	9,647	72	-	-	-	345,781	39,414	531	3
6,295	563	7	-	-	-	39,423	4,338	69	4
90,166	13,921	36	-	-	-	627,531	85,162	749	5
11,057	811	13	-	-	-	81,920	8,812	138	6
228,503	31,537	122	-	-	-	1,061,088	125,927	1,627	7
3,292	345	3	-	-	-	15,529	1,784	24	8
31,623	3,011	30	-	-	-	147,862	15,798	243	9
156,199	19,719	92	-	-	-	608,611	70,876	825	10
10,968	1,195	9	-	-	-	41,181	4,710	60	11
10,480	968	11	-	-	-	70,653	7,463	126	12
7,713	941	6	-	-	-	45,991	5,094	79	13
402,207	50,573	234	17,804	3,421	2	1,675,427	193,889	2,335	14
14,339	1,317	14	-	-	-	132,413	15,444	205	15
3,882	339	4	-	-	-	42,529	4,786	71	16
117,021	13,269	93	-	-	-	455,942	53,409	674	17
1,850,101	304,837	474	4,251,227	866,004	250	10,859,997	1,752,196	8,235	18
									19
									20
									21
									22

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

20,639,533	3,005,822	9,204	4,465,178	897,349	334	104,737,549	13,648,031	136,262	23
									24
-	-	-	-	-	-	2,027,785	301,639	721	25
									26
20,639,533	3,005,822	9,204	4,465,178	897,349	334	106,765,334	13,949,670	136,983	27
									28
16,894	26	-	764	1	-	926,862	(1,628)	-	29
128,547	23,331	-	-	-	-	160,543	183,717	-	30
									31
20,784,974	3,029,179	9,204	4,465,942	897,350	334	107,852,739	14,131,759	136,983	32
									33
									34
									35
									36
									37

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

Annual Report of Atmos Energy Corporation — Year Ending December 31, 2021

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

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

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold ___@___F. BTU content ______ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
1	**RESIDENTIAL - A/C 480**					
2						
3						
4	Division 81	9,847,225	84,298,016	128,074	76.9	8.56
8						
9	**TOTAL**	9,847,225	84,298,016	128,074	76.9	8.56
10	**COMMERCIAL - A/C 481.1**					
11						
12						
13	Division 81	3,081,475	21,970,232	9,259	332.8	7.13
14						
18	**TOTAL**	3,081,475	21,970,232	9,259	332.8	7.13
19	**INDUSTRIAL, SMALL 481.3**					
20						
21						
22	Division 81	60,190	387,049	86	699.9	6.43
23						
27						
28	**TOTAL**	60,190	387,049	86	699.9	6.43

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

Annual Report of Atmos Energy Corporation — Year Ending December 31, 2021

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

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

Line No.	Number and Title of Rate Schedule or Name Holder of Special Contract (a)	MCF. Sold ___@___F. BTU content ______ (b)	Revenue (c)	Average Number of Customers (d)	MCF of Sales per Customer (e)	Revenue per MCF sold (f)
29	**INDUSTRIAL, LARGE 481.4**					
30	NONE	-	-	-	-	-
31	**TOTAL**	-	-	-	-	-
32						
33	**IRRIGATION 481.5**					
34	Division 81	813,833	4,221,374	244	3,335.4	5.19
35	**TOTAL**	813,833	4,221,374	244	3,335.4	5.19
36						
37	**PUBLIC AUTHORITIES 482**	307,383	2,092,757	718	428.1	6.81
38						
39	**TOTAL**	307,383	2,092,757	718	428.1	6.81
40						
41						
42	**TOTAL**	14,110,106	112,969,428	138,381	102.0	8.01
43						
44						

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

Annual Report of Atmos Energy Corporation — Year Ending December 31, 2021

SALES OF NATURAL GAS BY KANSAS COMMUNITIES (Page 1 of 2)

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

	COMMUNITY			RESIDENTIAL		
Line No.	NAME (a)	Population (b)	BTU Content Per CF of Gas (c)	Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
1	Alexander			18,859	2,140	33
2	Altoona			69,492	7,833	124
3	Anthony			551,317	63,719	939
4	Bartlett			18,225	2,056	32
5	Basehor			1,471,431	167,753	2,490
6	Bazine			83,191	9,429	145
7	Benedict			20,120	2,361	32
8	Bonner Springs			1,517,200	174,250	2,583
9	Buffalo			55,955	6,456	93
10	Burlington			593,182	66,785	1,049
11	Caldwell			290,479	33,403	492
12	Caney			422,165	49,560	705
13	Cedar Vale			104,370	11,724	188
14	Chautauqua			18,902	1,992	37
15	Chetopa			181,215	19,976	332
16	Coffeyville			1,943,231	229,061	3,202
17	Cottonwood Falls			198,465	22,969	337
18	Council Grove			528,312	60,861	888
19	Danville			8,348	921	15
20	De Soto			1,155,994	130,142	2,016
21	Dearing			82,740	9,239	147

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

22	Easton			47,429	5,772	73
23	Edna			79,228	8,697	143
24	Edwardsville			772,110	83,564	1,435
25	Elgin			16,619	1,794	32
26	Elk City			58,414	6,725	99
27	Elk Falls			18,419	2,041	33
28	Elsmore			17,786	2,125	28
29	Eudora			1,219,192	129,353	2,303
30	Eureka			564,960	64,337	980
31	Fall River			38,577	4,519	65
32	Florence			115,429	13,013	202
33	Fort Scott			1,251	152	2
34	Fredonia			548,922	65,320	895
35	Fulton			25,372	3,075	40
36	Galesburg			28,330	3,237	50
37	Gardner			103,635	12,085	172
38	Hamilton			52,216	6,039	89
39	Havana			18,126	2,083	31
40	Hazelton			24,175	2,663	44
41	Herington			646,526	77,511	1,033
42	Hillsboro			578,606	63,233	1,049
43	Hunnewell			11,495	1,340	19
44	Independence			1,981,854	231,222	3,323
45	Johnson City			350,003	42,084	548
46	Kansas City			6,799,842	793,844	11,175
47	Lawrence			4,580	521	8
48	Le Roy			108,533	11,645	205
49	Lenexa			3,611,852	457,767	5,138
50	Liberty			20,434	2,403	33
51	Lincolnville			45,046	5,165	73
52	Linwood			70,566	7,920	124
53	Longton			60,174	6,716	108
54	Lost Springs			16,877	2,091	25
55	Manter			44,998	5,238	75

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

56	Marion			498,273	57,192	851
57	Mc Cracken			62,462	7,306	104
58	Mc Cune			74,077	8,386	128
59	Moline			93,599	10,324	168
60	Mound City			131,256	15,154	222
61	Mound Valley			73,756	8,494	128
62	Neodesha			3,357	328	7
63	Ness City			390,810	44,744	663
64	New Strawn			72,561	7,464	143
65	Niotaze			19,803	2,074	38
66	Olathe			28,081,004	3,380,267	43,673
67	Overland Park			15,674,043	2,053,008	20,657
68	Peabody			236,213	27,521	393
69	Peru			30,692	3,540	53
70	Pleasanton			226,994	25,929	389
71	Prescott			49,314	5,607	84
72	Ramona			23,260	2,533	42
73	Redfield			11,859	1,429	19
74	Subtotal Division 81			73,188,102	8,859,224	113,293

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

Annual Report of Atmos Energy Corporation — Year Ending December 31, 2021

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

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

	COMMUNITY			RESIDENTIAL		
Line No.	NAME (a)	Population (b)	BTU Content Per CF of Gas (c)	Operating Revenue (d)	MCF (e)	Average No. of Customers per month (f)
1	Subtotal from page 14			73,188,102	8,859,224	113,293
2	Savonburg			17,590	2,096	28
3	Sedan			270,627	31,117	464
4	Severy			35,423	4,078	62
5	Shawnee			561,174	73,575	737
6	South Haven			73,704	8,413	128
7	Spring Hill			879,039	97,635	1,562
8	Stark			12,192	1,448	20
9	Strong City			120,086	13,265	218
10	Syracuse			485,421	59,032	739
11	Tampa			29,905	3,378	51
12	Toronto			60,435	6,426	114
13	Tyro			40,206	4,413	74
14	Ulysses			1,313,930	155,413	2,103
15	White City			122,843	14,756	194
16	Wilsey			39,401	4,558	66
17	Yates Center			342,477	39,450	581
18	Unincorporated Areas			4,922,660	594,740	7,640
19						
20						
21						
22						

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

23	Total Division 81			82,515,215	9,973,017	128,074
24						
25	PUBLIC AUTHORITY					
26						
27				82,515,215	9,973,017	128,074
28						
29	WEATHER NORMALIZATION ADJUSTMENTS AND OTHER ACCRUALS			2,604,617	(79)	-
30	UNBILLED			(821,816)	(125,713)	-
31						
32	TOTAL KANSAS			84,298,016	9,847,225	128,074
33						
34						
35						
36						
37						

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

Annual Report of Atmos Energy Corporation Year Ended December 31, 2021

SALES OF NATURAL GAS BY KANSAS COMMUNITIES (Page 2 of 2)

3. If sales by all Kansas Communities are set forth fully in the regular report, the following schedule need not be prepared. In such case, merely make reference to the page in the regular report where sales by Kansas Communities may be found.
4. The information below should be on the same basis as provided in the schedule on page 8 of this supplement except cents may be omitted in reporting revenues, and the totals for the various accounts should agree with the amounts for those accounts shown on page 8.

COMMERCIAL			INDUSTRIAL			TOTAL			
Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	Line No.
2,915	255	3	-	-	-	21,774	2,395	36	1
9,192	956	8	-	-	-	78,684	8,789	132	2
224,673	27,575	148	-	-	-	775,990	91,294	1,087	3
16,054	2,047	9	-	-	-	34,279	4,103	41	4
138,945	16,724	95	531	-	1	1,610,907	184,477	2,586	5
25,239	2,750	21	-	-	-	108,430	12,179	166	6
1,271	41	2	-	-	-	21,391	2,402	34	7
513,816	72,342	246	1,051	13	2	2,032,067	246,605	2,831	8
4,858	415	5	-	-	-	60,813	6,871	98	9
227,802	27,718	155	-	-	-	820,984	94,503	1,204	10
83,186	9,057	68	-	-	-	373,665	42,460	560	11
169,069	24,260	78	-	-	-	591,234	73,820	783	12
39,113	4,492	29	-	-	-	143,483	16,216	217	13
2,088	203	2	-	-	-	20,990	2,195	39	14
40,075	3,398	43	-	-	-	221,290	23,374	375	15
685,243	86,606	433	-	-	-	2,628,474	315,667	3,635	16
63,971	7,866	41	-	-	-	262,436	30,835	378	17
318,994	46,805	135	-	-	-	847,306	107,666	1,023	18
7,015	810	5	-	-	-	15,363	1,731	20	19
163,532	21,248	95	-	-	-	1,319,526	151,390	2,111	20
16,656	1,621	16	-	-	-	99,396	10,860	163	21
27,848	3,957	13	-	-	-	75,277	9,729	86	22
25,956	2,398	26	-	-	-	105,184	11,095	169	23
446,790	76,181	90	558	9	1	1,219,458	159,754	1,526	24
1,648	116	2	-	-	-	18,267	1,910	34	25
10,892	756	13	-	-	-	69,306	7,481	112	26

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

4,042	242	5	-	-	-	22,461	2,283	38	27
2,630	316	2	-	-	-	20,416	2,441	30	28
150,454	19,328	90	-	-	-	1,369,646	148,681	2,393	29
160,921	18,330	123	-	-	-	725,881	82,667	1,103	30
5,284	317	7	-	-	-	43,861	4,836	72	31
22,741	2,496	18	-	-	-	138,170	15,509	220	32
1,144	119	1	-	-	-	2,395	271	3	33
315,107	44,746	137	-	-	-	864,029	110,066	1,032	34
3,649	246	4	-	-	-	29,021	3,321	44	35
13,448	1,508	10	-	-	-	41,778	4,745	60	36
-	-	-	-	-	-	103,635	12,085	172	37
9,543	919	9	-	-	-	61,759	6,958	98	38
2,409	160	3	-	-	-	20,535	2,243	34	39
6,812	596	7	-	-	-	30,987	3,259	51	40
183,376	24,890	96	-	-	-	829,902	102,401	1,129	41
352,336	50,425	148	-	-	-	930,942	113,658	1,197	42
2,965	265	3	-	-	-	14,460	1,605	22	43
721,944	98,204	378	-	-	-	2,703,798	329,426	3,701	44
99,905	12,450	63	-	-	-	449,908	54,534	611	45
2,482,554	383,486	781	54,210	9,028	6	9,336,606	1,186,358	11,962	46
274,178	47,359	21	74,398	14,255	1	353,156	62,135	30	47
35,235	3,705	30	-	-	-	143,768	15,350	235	48
2,395,200	376,809	789	5,893	18	11	6,012,945	834,594	5,938	49
5,655	554	5	-	-	-	26,089	2,957	38	50
7,487	510	9	-	-	-	52,533	5,675	82	51
15,408	1,414	15	-	-	-	85,974	9,334	139	52
14,151	1,106	16	-	-	-	74,325	7,822	124	53
1,026	95	1	-	-	-	17,903	2,186	26	54
8,649	964	7	-	-	-	53,647	6,202	82	55
157,172	18,176	117	-	-	-	655,445	75,368	968	56
8,697	1,064	6	-	-	-	71,159	8,370	110	57
17,625	1,870	15	-	-	-	91,702	10,256	143	58
27,527	2,524	27	-	-	-	121,126	12,848	195	59
50,651	4,950	47	-	-	-	181,907	20,104	269	60
9,615	951	9	-	-	-	83,371	9,445	137	61
64,773	11,833	4	-	-	-	68,130	12,161	11	62
122,142	13,425	98	-	-	-	512,952	58,169	761	63
21,407	2,558	15	-	-	-	93,968	10,022	158	64

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

-	-	-	-	-	-	19,803	2,074	38	65
5,919,343	862,121	2,513	33,547	4,589	13	34,033,894	4,246,977	46,199	66
1,061,814	146,672	516	24,593	33	46	16,760,450	2,199,713	21,219	67
51,114	6,032	36	-	-	-	287,327	33,553	429	68
2,553	190	3	-	-	-	33,245	3,730	56	69
88,066	10,964	54	53,411	9,456	1	368,471	46,349	444	70
7,015	583	8	-	-	-	56,329	6,190	92	71
3,961	257	5	-	-	-	27,221	2,790	47	72
1,202	129	1	-	-	-	13,061	1,558	20	73
18,179,771	2,616,455	8,033	248,192	37,401	82	91,616,065	11,513,080	121,408	74

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

Annual Report of Atmos Energy Corporation Year Ended December 31, 2021

SALES OF NATURAL GAS BY KANSAS COMMUNITIES

3. If sales by all Kansas Communities are set forth fully in the regular report, the following schedule need not be prepared. In such case, merely make reference to the page in the regular report where sales by Kansas Communities may be found.
4. The information below should be on the same basis as provided in the schedule on page 8 of this supplement except cents may be omitted in reporting revenues, and the totals for the various accounts should agree with the amounts for those accounts shown on page 8.

COMMERCIAL			INDUSTRIAL			TOTAL			
Operating Revenue (g)	MCF (h)	Average No. of Customers per month (i)	Operating Revenue (j)	MCF (k)	Average No. of Customers per month (l)	Operating Revenue (m)	MCF (n)	Average No. of Customers per month (o)	Line No.
18,179,771	2,616,455	8,033	248,192	37,401	82	91,616,065	11,513,080	121,408	1
2,533	184	3	-	-	-	20,123	2,280	31	2
88,407	9,639	73	-	-	-	359,034	40,756	537	3
6,308	567	6	-	-	-	41,731	4,645	68	4
108,749	17,650	35	-	-	-	669,923	91,225	772	5
11,984	972	13	-	-	-	85,688	9,385	141	6
215,816	28,174	125	-	-	-	1,094,855	125,809	1,687	7
3,887	438	3	-	-	-	16,079	1,886	23	8
32,868	3,162	31	-	-	-	152,954	16,427	249	9
178,398	24,979	92	-	-	-	663,819	84,011	831	10
16,234	2,124	9	-	-	-	46,139	5,502	60	11
10,446	974	10	-	-	-	70,881	7,400	124	12
7,873	1,032	5	-	-	-	48,079	5,445	79	13
397,058	51,098	233	34,358	6,105	3	1,745,346	212,616	2,339	14
14,911	1,369	15	-	-	-	137,754	16,125	209	15
4,160	376	4	-	-	-	43,561	4,934	70	16
118,927	12,946	95	-	-	-	461,404	52,396	676	17
1,936,386	312,056	474	4,364,256	830,517	245	11,223,302	1,737,313	8,359	18
									19
									20
									21
									22
21,334,716	3,084,195	9,259	4,646,806	874,023	330	108,496,737	13,931,235	137,663	23
									24
-	-	-	-	-	-	2,092,757	307,383	718	25

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

									26
21,334,716	3,084,195	9,259	4,646,806	874,023	330	110,589,494	14,238,618	138,381	27
									28
1,042,313	1,537	-	(38,383)	-	-	3,608,547	1,458	-	29
(406,797)	(4,257)	-	-	-	-	(1,228,613)	(129,970)	-	30
									31
21,970,232	3,081,475	9,259	4,608,423	874,023	330	112,969,428	14,110,106	138,381	32
									33
									34
									35
									36
									37

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year and Pro-forma Income Statements
Test Year Ending March 31, 2022, As Adjusted

Line No.	Description	Reference (1)	Total (2)	Total Pro-forma Adjusted with Allocations
	(a)	(b)	(c)	(d)
1	Net Margin	Section 17, Column (s), Line 34	$ 65,243,782	$ 66,535,396
2				
3	O&M Expense	WP 9-1, Column (d), Line 65	$ 26,807,692	$ 26,572,189
4	Depreciation Expense	Section 10, Column (d), Line 11	13,787,103	14,477,758
5	Taxes Other than Income Taxes	Section 11, Column (b), Line 28	9,648,030	9,850,342
6	Interest on Customer Deposits	Section 14C, Column (b), Line 5	940	1,368
7	Income Taxes	Section 11B, Column (c), Line 26	(3,331,968)	(783,849)
8	Total Expense (Sum of Lines 3–7)		$ 46,911,797	$ 50,117,808
9				
10	Net Operating Income (Lines 1 - Line 8)		$ 18,331,986	$ 16,417,588
11				
12	Other Income (Expenses)			
13	Other Income (Expenses)	WP 9-7, Column (f), Line 11)	$ (1,405,518)	$ (1,405,518)
14	Interest Expense (other than Customer Deposits)	WP 11B-1, Column (b), Line 15	3,310,376	4,506,689
15				
16	Net Income (Line 10 - Line 13 - Line 14)		$ 16,427,128	$ 13,316,418
17				
18	Notes:			
19	1. References are for Column (d).			
20	2. Data source for amounts shown in Column (c) is WP 9-7 Column (f), Lines 3, 5–12).			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operation and Maintenance Expenses
Test Year Ending March 31, 2022, As Adjusted

Line No.	Account Number	Description	Reference	Kansas Direct
	(a)	(b)	(c)	(d)
1	814	Operation Supervision and Engineering		$ 2,227
2	816	Wells Expense		868,121
3	818	Compressor Station Expense		44
4	819	Compressor Station Fuel and Power		248,569
5	820	Measuring and regulating station expenses		268
6	824	Other Expenses		7,170
7	825	Storage Well Royalties		78,898
8	834	Maintenance of Compressor Station Equipment		399
9	835	Maintenance of Measuring and Regulating Station Equipment		476
10	841	Operation Labor and Expense		48,891
11	856	Mains Expense		258
12	857	Measuring & Regulating Station Equipment		1,412
13	870	Supervision & Engineering		1,059,139
14	871	Load Dispatching & Odorization		8,336
15	874	Mains & Service Expenses		8,296,136
16	875	Measurement & Regulation Station Expenses - General		58,339
17	877	Measurement & Regulation Station Expenses - City Gate		43,106
18	878	Meter & House Regulation Expenses		192,005
19	879	Customer Installations Expenses		87,067
20	880	Other Expenses		1,902,175
21	881	Distribution-Rents		242,506
22	885	Supervision & Engineering		116,065
23	887	Mains		352,402
24	889	Measurement & Regulation Station Equipment - General		193,004
25	892	Services		3,989

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operation and Maintenance Expenses
Test Year Ending March 31, 2022, As Adjusted

Line No.	Account Number	Description	Reference	Kansas Direct
	(a)	(b)	(c)	(d)
26	893	Meter & House Regulators		322,745
27	901	Supervision		22,141
28	902	Meter Reading Expenses		974,272
29	903	Customer Records & Collection Expenses		27,876
30	904	Uncollectible Accounts		1,306,815
31	905	Miscellaneous Customer Accounts Expenses		4,892
32	908	Customer Assistance Expenses		9,581
33	909	Informational Advertising		13,221
34	910	Miscellaneous Customer Service Expenses		2,990
35	911	Supervision		55,187
36	912	Demonstrating and Selling		20,957
37	913	Promotional Advertising Expenses		3,304
38	920	Administrative and General Salaries		7,308
39	921	Office Supplies & Expense		4,540
40	922	Administrative Expense Transfer - Credit		9,956,807
41	923	Outside Services		137,458
42	924	Property Insurance		101,995
43	925	Injuries and Damages		28,787
44	926	Employee Welfare and Pensions		(386,826)
45	928	Regulatory Commission Expense		321,974
46	930.2	Miscellaneous General Expense		60,664
47	Total Operation and Maintenance Expense (Sum of Lines 1–46)			$ 26,807,692
48				
49	Allocation of Division 030 (WP 9-7, Column (d), Line 5)			$ 0

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Operation and Maintenance Expenses
Test Year Ending March 31, 2022, As Adjusted

Line No.	Account Number	Description	Reference		Kansas Direct
	(a)	(b)	(c)		(d)
50					
51	Adjustments to Operation & Maintenance Expenses				
52		Labor Expense Adjustment (WP 9-2, Column (f), Line 12)	IS-1	$	134,057
53		Benefits Expense Adjustment (WP 9-3, Column (f), Line 5)	IS-2		20,991
54		Charitable Donations Adjustment (WP 9-4, Column (g), Line 15)	IS-3		317,946
55		Rate Case Expense Adjustment (WP 9-5, Column (b), Line 4)	IS-4		(49,109)
56		Miscellaneous Expense Adjustment (WP 9-6, Column (e), Line 11)	IS-5		136,701
57		Pension/Post Retirement Benefits Adjustment (WP 9-8-1, Column (g), Line 95 + WP 9-8-2, Column (m), Line 95 + WP 9-8-3, Column (i), Line 95)	IS-6		119,983
58		Advertising Expense Adjustment (WP 9-9, Column (g), Line 11)	IS-7		(59,328)
59		Chamber of Commerce Dues Adjustment (WP 9-10, Column (j), Line 8)	IS-8		(12,393)
60		AGA Dues Adjustment (WP 9-11, Column (d), Line 26)	IS-9		(8,306)
61		Incentive Compensation Adjustment (WP 9-12, Column (l), Line 29)	IS-10		(517,943)
62		Bad Debt Expense Adjustment (WP 9-13, Column (c), Line 10)	IS-11		(318,102)
63	Total Adjustments (Sum of Lines 52–62)			$	(235,502)
64					
65	Total Adjusted Operation and Maintenance Expenses (Sum of Lines 47, 49, 63)			$	26,572,189

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Detail Trial Balance - Income and Expense Account Per Book Activity
Test Year Ending March 31, 2022

Line No.	Account	Account Description	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Kansas Direct	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
1	4030	Depreciation Expense	$ 850,612	$ 0	$ 0	$ 13,796,249	$ 14,646,861
2	4060	Amortization of gas plant acquisition adjustments	-	-	-	(9,146)	(9,146)
3	4081	Taxes other than income taxes, utility operating income	(0)	0	-	9,648,030	9,648,030
4	4091	Income taxes, utility operating income	(390,390,239)	606,464	(397,850)	(6,400,835)	(396,582,459)
5	4101	Provision for deferred income taxes	388,528,632	8,858	319,967	3,105,207	391,962,664
6	4170	Revenues from nonutiltiy operations	-	-	-	(17,325)	(17,325)
7	4190	Interest and dividend income	(17,141,405)	-	-	(23,379)	(17,164,784)
8	4191	Allowance for other funds used during construction	0	-	-	(242,106)	(242,106)
9	4210	Miscellaneous nonoperating income	0	-	-	(1,757,346)	(1,757,346)
10	4211	Gain on Disposition of Property	0	-	-	(29,482)	(29,482)
11	4212	Loss on Disposition of Property	(0)	-	-	19,002	19,002
12	4261	Donations	1,098,000	2,000	-	558,770	1,658,770
13	4263	Penalties	0	-	-	94	94
14	4264	Civic, Political and Related	(0)	-	-	51,428	51,428
15	4265	Other deductions	2,470,200	31,593	-	34,826	2,536,618
16	4270	Interest on long-Term debt	(0)	-	-	3,213,419	3,213,419
17	4280	Amortization of debt discount and expense	0	-	-	75,403	75,403
18	4281	Amortization of loss on reacquired debt	(0)	-	-	14,050	14,049
19	4290	Amortization of debt premium	(0)	-	-	(7,772)	(7,772)
20	4310	Other interest expense	(859,066)	-	-	109,730	(749,336)
21	4320	Allowance for borrowed funds used during construction	(0)	-	-	(93,513)	(93,513)
22	4800	Residential sales	-	-	-	(90,201,113)	(90,201,113)
23	4805	Unbilled Residential Revenue	-	-	-	(991,814)	(991,814)
24	4811	Commercial Revenue-Banner	-	-	-	(24,264,860)	(24,264,860)
25	4812	Industrial Revenue-Banner	-	-	-	(664,906)	(664,906)
26	4813	Irrigation Revenue-Banner	-	-	-	(4,629,374)	(4,629,374)
27	4815	Unbilled Comm Revenue	-	-	-	(326,873)	(326,873)
28	4820	Other Sales to Public Authorities	-	-	-	(2,292,000)	(2,292,000)
29	4825	Unbilled Public Authority Revenue	-	-	-	(28,160)	(28,160)
30	4870	Forfeited discounts	-	-	-	482	482
31	4880	Miscellaneous service revenues	-	-	-	(422,924)	(422,924)
32	4893	Revenue-Transportation Distribution	-	-	-	(6,164,990)	(6,164,990)
33	4950	Other gas revenues	-	-	-	(572,058)	(572,058)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Detail Trial Balance - Income and Expense Account Per Book Activity
Test Year Ending March 31, 2022

Line No.	Account	Account Description	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Kansas Direct	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
34	8001	Intercompany Gas Well-head Purchases	-	-	-	(4,556,520)	(4,556,520)
35	8010	Natural gas field line purchases	-	-	-	614,855	614,855
36	8040	Natural gas city gate purchases	-	-	-	72,524,890	72,524,890
37	8050	Other purchases	-	-	-	(8,515)	(8,515)
38	8051	PGA for Residential	-	-	-	44,269,908	44,269,908
39	8052	PGA for Commercial	-	-	-	14,229,821	14,229,821
40	8053	PGA for Industrial	-	-	-	470,126	470,126
41	8054	PGA for Public Authorities	-	-	-	1,396,626	1,396,626
42	8055	PGA for Irrigation Sales	-	-	-	3,456,521	3,456,521
43	8057	PGA for Transportation Sales	-	-	-	174,140	174,140
44	8058	Unbilled PGA Cost	-	-	-	1,317,664	1,317,664
45	8059	PGA Offset to Unrecovered Gas Cost	-	-	-	(86,706,392)	(86,706,392)
46	8060	Exchange gas	-	-	-	1,455,090	1,455,090
47	8081	Gas withdrawn from storage-Debit	-	-	-	8,383,606	8,383,606
48	8082	Gas delivered to storage-Credit	-	-	-	(14,906,444)	(14,906,444)
49	8120	Gas used for other utility operations-Credit	-	-	-	(235,736)	(235,736)
50	8130	Other gas supply expenses	-	-	-	0	0
51	8140	Storage-Operation supervision and engineering	-	-	-	2,227	2,227
52	8160	Wells expenses	-	-	-	868,121	868,121
53	8180	Compressor station expenses	-	-	-	44	44
54	8190	Compressor station fuel and power	-	-	-	248,569	248,569
55	8200	Storage-Measuring and regulating station expenses	-	-	-	268	268
56	8240	Storage-Other expenses	-	-	-	7,170	7,170
57	8250	Storage well royalties	-	-	-	78,898	78,898
58	8340	Maintenance of compressor station equipment	-	-	-	399	399
59	8350	Maintenance of measuring and regulating station equipment	-	-	-	476	476
60	8410	Other storage expenses-Operation labor and expenses	-	-	-	48,891	48,891
61	8500	Transmission-Operation supervision and engineering	-	-	266	-	266
62	8510	System control and load dispatching	106	-	-	-	106
63	8520	Communication system expenses	73,575	-	-	-	73,575
64	8560	Mains expenses	135,176	-	-	258	135,433
65	8570	Transmission-Measuring and regulating station expenses	-	-	-	1,412	1,412
66	8580	Transmission and compression of gas by others	-	-	-	23,435,165	23,435,165

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Detail Trial Balance - Income and Expense Account Per Book Activity
Test Year Ending March 31, 2022

Line No.	Account	Account Description	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Kansas Direct	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
67	8660	Transmission-Maintenance of communication equipment	35	-	-	-	35
68	8670	Transmission-Maintenance of other equipment	31,460	-	-	-	31,460
69	8700	Distribution-Operation supervision and engineering	261,910	27	1,593,756	1,059,139	2,914,832
70	8710	Distribution load dispatching	-	-	-	8,336	8,336
71	8740	Mains and Services Expenses	163,167	40,323	174,461	8,296,136	8,674,088
72	8750	Distribution-Measuring and regulating station expenses	-	-	-	58,339	58,339
73	8770	Distribution-Measuring and regulating station expenses-City gate check stations	-	-	-	43,106	43,106
74	8780	Meter and house regulator expenses	-	-	289	192,005	192,294
75	8790	Customer installations expenses	-	-	-	87,067	87,067
76	8800	Distribution-Other expenses	24,840	43	27,888	1,902,175	1,954,945
77	8810	Distribution-Rents	(4,329)	-	187,102	242,506	425,279
78	8850	Distribution-Maintenance supervision and engineering	-	-	15	116,065	116,080
79	8870	Distribution-Maintenance of mains	-	-	5,483	352,402	357,885
80	8890	Maintenance of measuring and regulating station equipment-General	-	-	-	193,004	193,004
81	8920	Maintenance of services	-	-	-	3,989	3,989
82	8930	Maintenance of meters and house regulators	-	-	-	322,745	322,745
83	9010	Customer accounts-Operation supervision	3,748	4,317,505	39,476	22,141	4,382,871
84	9020	Customer accounts-Meter reading expenses	80,355	-	1,324	974,272	1,055,951
85	9030	Customer accounts-Customer records and collections expenses	88,236	21,564,993	2,205,585	27,876	23,886,689
86	9040	Customer accounts-Uncollectible accounts	-	-	-	1,306,815	1,306,815
87	9050	Customer accounts-Miscellaneous customer accounts	-	-	-	4,892	4,892
88	9080	Customer service-Operating assistance expense	-	-	31,718	9,581	41,298
89	9090	Customer service-Operating informational and instructional advertising expense	-	-	40,123	13,221	53,344
90	9100	Customer service-Miscellaneous customer service	-	-	-	2,990	2,990
91	9110	Sales-Supervision	-	-	-	55,187	55,187
92	9120	Sales-Demonstrating and selling expenses	114,143	-	33,191	20,957	168,291
93	9130	Sales-Advertising expenses	-	-	1,911	3,304	5,214
94	9200	A&G-Administrative & general salaries	(46,071,842)	3,023,094	(91,379)	7,308	(43,132,820)
95	9210	A&G-Office supplies & expense	37,327,552	8,782,395	(66,156)	4,540	46,048,331
96	9220	A&G-Administrative expense transferred-Credit	(118,553,202)	(49,927,367)	(6,929,912)	9,956,807	(165,453,673)
97	9230	A&G-Outside services employed	18,246,191	1,269,941	44,070	137,458	19,697,660
98	9240	A&G-Property insurance	116,327	79,511	(29,203)	101,995	268,630
99	9250	A&G-Injuries & damages	37,297,769	477	132,596	28,787	37,459,629

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Detail Trial Balance - Income and Expense Account Per Book Activity
Test Year Ending March 31, 2022

Line No.	Account	Account Description	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Kansas Direct	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
100	9260	A&G-Employee pensions and benefits	63,290,961	9,661,030	2,588,512	(386,826)	75,153,677
101	9280	A&G-Regulatory commission expenses	-	-	-	321,974	321,974
102	9302	Miscellaneous general expenses	6,316,595	(0)	8,885	60,664	6,386,145
103	9310	A&G-Rents	5,170,917	1,183,063	-	-	6,353,980
104	9320	A&G-Maintenance of general plant	289,452	4,965	-	-	294,417
105	Total (Sum of Lines 1–104)		$ (11,040,124)	$ 648,915	$ (77,883)	$ (16,390,788)	$ (26,859,881)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Analysis of Account 922 Activity
Test Year Ending March 31, 2022

Line No.	Account	Sub Account	Sub Account Description	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Kansas Direct	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = Σ[(d)…(g)]
1	9220	09341	Admin & General Expenses	$ -	$ -	$ (6,929,912)	$ 3,863,440	$ (3,066,472)
2	9220	40001	Billed to West Tex Div	(8,885,946)	(4,765,618)	-	-	(13,651,564)
3	9220	40002	Billed to CO/KS Div	(7,107,602)	(4,044,151)	-	-	(11,151,753)
4	9220	40003	Billed to LA Div	(10,400,053)	(5,482,093)	-	-	(15,882,146)
5	9220	40004	Billed to Mid St Div	(10,796,419)	(5,499,551)	-	-	(16,295,969)
6	9220	40008	Billed to Mid-Tex Div	(47,954,581)	(26,296,506)	-	-	(74,251,087)
7	9220	40009	Billed to MS Div	(8,152,342)	(3,839,449)	-	-	(11,991,790)
8	9220	40010	Billed to Atmos Pipeline Div	(24,746,312)	-	-	-	(24,746,312)
9	9220	40011	Billed to AELIG	(197,510)	-	-	-	(197,510)
10	9220	40012	Billed to WKGS	(52,814)	-	-	-	(52,814)
11	9220	40014	Billed to UCGS	(43,266)	-	-	-	(43,266)
12	9220	40015	Billed to TLGP	(215,870)	-	-	-	(215,870)
13	9220	40017	Billed to AP&S	(488)	-	-	-	(488)
14	9220	41101	Billed from Accounting & Tax	-	-	1,364,980	-	1,364,980
15	9220	41103	Billed from Customer Service Center	-	-	3,738,950	-	3,738,950
16	9220	41105	Billed from Gas Control	-	-	566,944	-	566,944
17	9220	41107	Billed from HR	-	-	864,978	-	864,978
18	9220	41108	Billed from HR Other	-	-	2,162,445	-	2,162,445
19	9220	41109	Billed from IT	-	-	3,260,017	-	3,260,017
20	9220	41112	Billed from Investor Relations	-	-	52,124	-	52,124
21	9220	41113	Billed from Legal & Gov't Affairs	-	-	1,105,685	-	1,105,685

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Analysis of Account 922 Activity
Test Year Ending March 31, 2022

Line No.	Account	Sub Account	Sub Account Description	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Kansas Direct	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = Σ[(d)…(g)]
22	9220	41115	Billed from Planning & Rates	-	-	418,371	-	418,371
23	9220	41119	Billed from Treasury and Investor Relations	-	-	194,562	-	194,562
24	9220	41120	Billed from Risk Mgmt	-	-	2,417,477	-	2,417,477
25	9220	41121	Billed from Management Committee	-	-	551,837	-	551,837
26	9220	41123	Billing for Overhead Capitalized	-	-	(6,735,019)	-	(6,735,019)
27	9220	41126	Billed from Utility Operations Council	-	-	7	-	7
28	9220	41131	Billing for CSC O&M	-	-	(3,738,950)	1,960,636	(1,778,314)
29	9220	41132	Billing for SS O&M	-	-	(7,412,803)	4,132,731	(3,280,071)
30	9220	41138	Billed from Safety & Enterprise Svc	-	-	1,140,659	-	1,140,659
31	9220	41139	Billed from Gas Control Services	-	-	47,734	-	47,734
32	Total Account 9220 Activity (Sum of Lines 1–31)			$ (118,553,202)	$ (49,927,367)	$ (6,929,912)	$ 9,956,807	$ (165,453,673)

Section 9
WP 9-2

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Labor Expense Adjustment
Test Year Ending March 31, 2022

Line No.	Description	Total Kansas Direct	Administrative & General Offices Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Total
	(a)	(b)	(c)	(d)	(e)	(f) = Σ[(b)…(e)]
1	Computation of Labor Expense Adjustment					
2	Gross Labor - Test Year (Before Allocations) (WP 9-2-1, Columns (c)–(f), Line 6)	$ 12,312,826	$ 57,469,029	$ 28,963,630	$ 4,176,493	$ 102,921,978
3	Percentage of FY2022 Budgeted Merit Increase (1)	1.50%	1.50%	1.50%	1.50%	1.50%
4						
5	Gross Labor with Annualized Merit Increase (Line 2 + Line 6)	$ 12,497,518	$ 58,331,064	$ 29,398,084	$ 4,239,141	$ 104,465,807
6	Amount of Increase (Line 2 × Line 3)	$ 184,692	$ 862,035	$ 434,454	$ 62,647	$ 1,543,830
7	Allocation to Kansas (Section 12 Allocations, Column (i), Lines 36 and 42, and Column (h), Line 40 and 46)	100.00%	3.53%	4.24%	55.87%	
8						
9	Increase Allocated to Kansas (Line 6 × Line 7)	$ 184,692	$ 30,430	$ 18,421	$ 35,001	$ 268,544
10	3 Year Average Expense Rate (WP 9-2-2, Columns (b)–(e), Line 31)	46.48%	67.13%	85.24%	34.52%	
11						
12	Total Labor Expense Adjustment (Line 9 × Line 10)	$ 85,844	$ 20,428	$ 15,701	$ 12,084	$ 134,057
13						**IS-1**
14	Note:					
15	1. The merit increase in the test year occurred on October 1, 2021; therefore, the test year includes six (6) months of the merit increase. The annual increase of 3% has been reduced to reflect only an additional six (6) months of the increase , i.e., 3% ÷ 12 months x 6 = 1.5%.					

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Test Year Ending March 31, 2022

Line No.	Account Description	Sub Accounts	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
1	Summary						
2	Capitalized Labor: CWIP and Sub Accounts	01001, 01003,	$ 6,575,971	$ 18,170,935	$ 5,069,330	$ 2,386,689	$ 32,202,925
3	Undistributed Stores 1630	01000, 01008	53,339	676,741	-	284,572	1,014,652
4	Below the Line 4264, 4265	01000, 01008	-	142,882	-	-	142,882
5	O&M Labor Expense	01000, 01006,	5,683,516	38,478,470	23,894,299	1,505,232	69,561,518
6	Total Gross Labor Summary (Sum of Lines 2–5)		$ 12,312,826	$ 57,469,029	$ 28,963,630	$ 4,176,493	$ 102,921,978
7							
8	Above amounts include the following reclassification:						
9	Divisions 002 and 012 Labor Expense to Capital (WP 9-2-5, Column (g), Lines 95, 98)			$ 16,664,256	$ 4,558,731		
10							

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Test Year Ending March 31, 2022

Line No.	Account Description	Sub Accounts	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
11	Detail						
12	CWIP 1070	1000	$ -	$ 74,587	$ -	$ -	$ 74,587
13	CWIP 1070	1001	-	-	-	-	-
14	CWIP 1070	1009	218,461	42,137	46,490	188,234	495,322
15	Undistributed Stores 1630	1000	52,838	674,155	-	283,301	1,010,294
16	Undistributed Stores 1630	1008	501	2,586	-	1,272	4,358
17	Below the Line 4264	1000	-	142,098	-	-	142,098
18	Below the Line 4264	1008	-	685	-	-	685
19	Below the Line 4265	1000	-	100	-	-	100
20	Below the Line 4265	1008	-	-	-	-	-
21	O&M Expense 7010-9320	1000	3,228,901	54,611,710	28,328,728	1,454,795	87,624,135
22	O&M Expense 7010-9320	1001	6,357,510	1,464,542	464,110	2,198,454	10,484,617
23	O&M Expense 7010-9320	1003	-	-	-	-	-
24	O&M Expense 7010-9320	1006	2,448,275	39,982	-	30,460	2,518,717
25	O&M Expense 7010-9320	1008	6,340	416,446	124,302	19,977	567,065
26	O&M Expense 7010-9320	1009	-	-	-	-	-
27	Total Gross Labor Detail (Sum of Lines 12–26)		$ 12,312,826	$ 57,469,029	$ 28,963,630	$ 4,176,493	$ 102,921,978

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Kansas Three Year Average Labor Expense Rate
Labor Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Twelve Months Ended March 31, 2020, March 31, 2021 and March 31, 2022

Line No.	Account Description	Division 081 Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Total
	(a)	(b)	(c)	(d)	(e)	(f) = Σ[(b)…(e)]
1	12 Months Ended March 31, 2020					
2	O&M Labor Expense (WP 9-2-4, Line 5)	$ 5,542,552	$ 35,518,122	$ 25,416,235	$ 1,290,299	$ 67,767,208
3	Gross Labor (WP 9-2-4, Line 6)	$ 12,214,266	$ 52,265,739	$ 29,124,797	$ 3,928,274	$ 97,533,076
4						
5	FY2020 Allocation	100.00%	3.72%	4.27%	56.56%	
6						
7	Kansas Expense (Line 2 x Line 5)	$ 5,542,552	$ 1,321,274	$ 1,085,273	$ 729,793	$ 8,678,892
8	Kansas Gross Labor (Line 3 x Line 5)	$ 12,214,266	$ 1,944,286	$ 1,243,629	$ 2,221,832	$ 17,624,012
9						
10	12 Months Ended March 31, 2021					
11	O&M Labor Expense (WP 9-2-3, Line 5)	$ 5,926,928	$ 34,896,871	$ 24,346,720	$ 1,337,621	$ 66,508,140
12	Gross Labor (WP 9-2-3, Line 6)	$ 12,377,332	$ 52,510,462	$ 28,333,925	$ 3,864,774	$ 97,086,493
13						
14	FY2021 Allocation	100.00%	3.54%	4.26%	55.63%	
15						
16	Kansas Expense (Line 11 x Line 14)	$ 5,926,928	$ 1,235,349	$ 1,037,170	$ 744,119	$ 8,943,566
17	Kansas Gross Labor (Line 12 x Line 14)	$ 12,377,332	$ 1,858,870	$ 1,207,025	$ 2,149,974	$ 17,593,202

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Kansas Three Year Average Labor Expense Rate
Labor Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Twelve Months Ended March 31, 2020, March 31, 2021 and March 31, 2022

Line No.	Account Description	Division 081 Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Total
	(a)	(b)	(c)	(d)	(e)	(f) = Σ[(b)…(e)]
18						
19	12 Months Ended March 31, 2022					
20	O&M Labor Expense (WP 9-2-1, Line 5)	$ 5,683,516	$ 38,478,470	$ 23,894,299	$ 1,505,232	$ 69,561,518
21	Gross Labor (WP 9-2-1, Line 6)	$ 12,312,826	$ 57,469,029	$ 28,963,630	$ 4,176,493	$ 102,921,978
22						
23	FY2022 Allocation (1)	100.00%	3.53%	4.24%	55.87%	
24						
25	Kansas Expense (Line 20 x Line 23)	$ 5,683,516	$ 1,358,290	$ 1,013,118	$ 840,973	$ 8,895,898
26	Kansas Gross Labor (Line 21 x Line 23)	$ 12,312,826	$ 2,028,657	$ 1,228,058	$ 2,333,407	$ 17,902,947
27						
28	3 Year Average Kansas Expense Rate					
29	O&M Labor Expense (Sum Lines 7, 16, 25 ÷ 3)	$ 5,717,665	$ 1,304,971	$ 1,045,187	$ 771,628	$ 8,839,452
30	Gross Labor (Sum Lines 8, 17, 26 ÷ 3)	$ 12,301,475	$ 1,943,938	$ 1,226,237	$ 2,235,071	$ 17,706,720
31	O&M Labor Percent (Line 29 ÷ Line 30)	46.48%	67.13%	85.24%	34.52%	
32						
33	3 Year Average Expense Rate Allocation Factor (Line 29 ÷ Line 30)					49.92%
34						
35	Note:					
36	1. For FY 2022 allocation factors, see Section 12 Allocations.					

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Test Year Ending March 31, 2021

Line No.	Account Description	Sub Accounts	Kansas Direct	Division 002 General Office	Division 012 General Support	Division 030 Customer General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
1	<u>Summary</u>						
2	Capitalized Labor: CWIP and Sub Accounts	01001, 01003, 01009	$ 6,414,081	$ 17,059,187	$ 3,987,204	$ 2,356,359	$ 29,816,831
3	Undistributed Stores 1630	01000, 01008	36,323	415,699	-	170,794	622,816
4	Below the Line 4264, 4265	01000, 01008	-	138,705	-	-	138,705
5	O&M Labor Expense	01000, 01006, 01008	5,926,928	34,896,871	24,346,720	1,337,621	66,508,140
6	Total Gross Labor Summary (Sum of Lines 2–5)		$ 12,377,332	$ 52,510,462	$ 28,333,925	$ 3,864,774	$ 97,086,493
7							
8	Above amounts include the following reclassification:						
9	Divisions 002 and 012 Labor Expense to Capital (WP 9-2-5, Column (g), Lines 188, 191)			$ 15,829,371	$ 3,564,293		
10							

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
Test Year Ending March 31, 2021

Line No.	Account Description	Sub Accounts	Kansas Direct	Division 002 General Office	Division 012 General Support	Division 030 Customer General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
11	Detail						
12	CWIP 1070	1000	$ -	$ 74,587	$ -	$ -	$ 74,587
13	CWIP 1070	1001	-	-	-	-	-
14	CWIP 1070	1009	180,588	32,009	5,514	188,377	406,489
15	Undistributed Stores 1630	1000	36,474	414,552	-	169,990	621,016
16	Undistributed Stores 1630	1008	(150)	1,147	-	804	1,800
17	Below the Line 4264	1000	-	137,956	-	-	137,956
18	Below the Line 4264	1008	-	649	-	-	649
19	Below the Line 4265	1000	-	100	-	-	100
20	Below the Line 4265	1008	-	-	-	-	-
21	O&M Expense 7010-9320	1000	3,551,281	50,460,440	27,759,075	1,330,492	83,101,288
22	O&M Expense 7010-9320	1001	6,233,492	1,197,806	417,397	2,167,983	10,016,678
23	O&M Expense 7010-9320	1003	-	-	-	-	-
24	O&M Expense 7010-9320	1006	2,360,618	2,129	-	7,734	2,370,481
25	O&M Expense 7010-9320	1008	15,029	189,087	151,938	(605)	355,449
26	O&M Expense 7010-9320	1009	-	-	-	-	-
27	Total Gross Labor Detail (Sum of Lines 12–26)		$ 12,377,332	$ 52,510,462	$ 28,333,925	$ 3,864,774	$ 97,086,493

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
For Twelve Months Ended March 31, 2020

Line No.	Account Description	Sub Accounts	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
1	Summary						
2	Capitalized Labor: CWIP and Sub Accounts	01001, 01003, 01009	$ 6,640,483	$ 16,172,503	$ 3,708,562	$ 2,467,963	$ 28,989,511
3	Undistributed Stores 1630	01000, 01008	31,231	442,176	-	170,013	643,419
4	Below the Line 4264, 4265	01000, 01008	-	132,938	-	-	132,938
5	O&M Labor Expense	01000, 01006, 01008	5,542,552	35,518,122	25,416,235	1,290,299	67,767,208
6	Total Gross Labor Summary (Sum of Lines 2 - 5)		$ 12,214,266	$ 52,265,739	$ 29,124,797	$ 3,928,274	$ 97,533,076
7							
8	Above amounts include the following reclassification:						
9	Divisions 002 and 012 Labor Expense to Capital (WP 9-2-5, Column (g), Lines 279, 282)			$ 15,150,856	$ 3,513,374		
10							

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
G/L Labor Analysis - Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
For Twelve Months Ended March 31, 2020

Line No.	Account Description	Sub Accounts	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
11	Detail						
12	CWIP 1070	1000	$ -	$ 74,587	$ -	$ -	$ 74,587
13	CWIP 1070	1001	-	-	-	-	-
14	CWIP 1070	1009	162,119	34,141	11,210	187,393	394,864
15	Undistributed Stores 1630	1000	30,498	438,248	-	169,175	637,921
16	Undistributed Stores 1630	1008	733	3,928	-	838	5,499
17	Below the Line 4264	1000	-	138,906	-	-	138,906
18	Below the Line 4264	1008	-	(374)	-	-	(374)
19	Below the Line 4265	1000	-	24	-	-	24
20	Below the Line 4265	1008	-	(5,619)	-	-	(5,619)
21	O&M Expense 7010-9320	1000	4,849,238	50,166,730	28,729,123	1,274,986	85,020,078
22	O&M Expense 7010-9320	1001	6,478,364	987,505	183,978	2,280,569	9,930,417
23	O&M Expense 7010-9320	1003	-	-	-	-	-
24	O&M Expense 7010-9320	1006	708,387	1,789	-	330	710,506
25	O&M Expense 7010-9320	1008	(15,073)	425,872	200,485	14,983	626,267
26	O&M Expense 7010-9320	1009	-	-	-	-	-
27	Total Gross Labor Detail (Sum of Lines 12–26)		$ 12,214,266	$ 52,265,739	$ 29,124,797	$ 3,928,274	$ 97,533,076

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
SSU Gross Labor Expense Recapitalization for Determination of Gross Labor Expense/Capitalization Percentages
For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
For Twelve Months Ended March 31, 2020, March 31, 2021, and March 31, 2022

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = -(c) × (f)	(h) = (c) + (g)
1	Twelve Months Ended March 31, 2022							
2	002	1001	$ 66	$ -	$ 66	0.00%	$ -	$ 66
3	002	1101	580,238	-	580,238	80.89%	(469,362)	110,876
4	002	1102	476,593	-	476,593	83.53%	(398,083)	78,509
5	002	1106	357,549	-	357,549	61.41%	(219,575)	137,974
6	002	1107	721,827	-	721,827	80.89%	(583,895)	137,932
7	002	1108	647,111	-	647,111	72.28%	(467,708)	179,404
8	002	1110	122,189	-	122,189	48.55%	(59,322)	62,867
9	002	1112	133,373	-	133,373	19.66%	(26,215)	107,158
10	002	1114	322,935	-	322,935	30.68%	(99,089)	223,846
11	002	1116	444,338	-	444,338	15.18%	(67,450)	376,889
12	002	1117	156,810	-	156,810	83.74%	(131,310)	25,500
13	002	1118	393,810	-	393,810	40.12%	(158,010)	235,800
14	002	1119	586,360	-	586,360	80.89%	(474,314)	112,046
15	002	1120	440,293	-	440,293	51.19%	(225,379)	214,914
16	002	1121	572,106	-	572,106	90.85%	(519,733)	52,373
17	002	1122	282,913	-	282,913	32.50%	(91,947)	190,966
18	002	1123	200,676	-	200,676	0.00%	-	200,676
19	002	1125	954,125	-	954,125	2.78%	(26,503)	927,621
20	002	1126	430,360	-	430,360	80.89%	(348,124)	82,236
21	002	1128	1,556,951	1,446	1,558,397	7.06%	(109,902)	1,447,049
22	002	1129	724,366	-	724,366	38.00%	(275,259)	449,107
23	002	1130	1,223,609	-	1,223,609	66.87%	(818,173)	405,436
24	002	1132	661,688	-	661,688	0.00%	-	661,688
25	002	1133	997,345	-	997,345	0.00%	-	997,345
26	002	1134	1,517,522	-	1,517,522	38.57%	(585,330)	932,192
27	002	1135	2,128,783	539,255	2,668,039	24.22%	(515,668)	1,613,115
28	002	1137	3,820,727	331,172	4,151,899	24.06%	(919,161)	2,901,566
29	002	1141	472,515	-	472,515	0.00%	-	472,515
30	002	1144	706,648	8,668	715,316	0.00%	-	706,648
31	002	1145	287,340	-	287,340	0.00%	-	287,340
32	002	1150	703,293	-	703,293	75.53%	(531,226)	172,067
33	002	1153	705,491	-	705,491	0.00%	-	705,491
34	002	1154	1,775,664	-	1,775,664	80.89%	(1,436,358)	339,307

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For Twelve Months Ended March 31, 2020, March 31, 2021, and March 31, 2022

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = -(c) × (f)	(h) = (c) + (g)
35	002	1155	146,682	7,670	154,352	0.00%	-	146,682
36	002	1157	202,414	-	202,414	80.89%	(163,735)	38,679
37	002	1159	322,958	-	322,958	0.00%	-	322,958
38	002	1161	398,683	-	398,683	80.89%	(322,500)	76,183
39	002	1164	1,245,508	41,060	1,286,568	17.21%	(214,391)	1,031,117
40	002	1167	1,203,202	403,291	1,606,493	18.63%	(224,157)	979,045
41	002	1172	965,048	98,681	1,063,729	45.00%	(434,271)	530,776
42	002	1173	110,567	721	111,289	18.57%	(20,532)	90,035
43	002	1174	272,340	1,296	273,636	53.00%	(144,340)	128,000
44	002	1175	196,419	1,866	198,284	0.00%	-	196,419
45	002	1201	1,040,624	-	1,040,624	80.89%	(841,774)	198,850
46	002	1209	972,838	287	973,124	5.72%	(55,602)	917,236
47	002	1216	433,451	-	433,451	0.00%	-	433,451
48	002	1221	233,780	1,120	234,900	0.00%	-	233,780
49	002	1227	1,443,286	8,244	1,451,530	4.96%	(71,656)	1,371,630
50	002	1229	1,647,614	11,644	1,659,258	54.09%	(891,140)	756,473
51	002	1230	166,630	-	166,630	0.00%	-	166,630
52	002	1231	951,162	-	951,162	0.00%	-	951,162
53	002	1232	140,966	-	140,966	0.00%	-	140,966
54	002	1233	805,430	742	806,173	0.00%	-	805,430
55	002	1234	618,418	-	618,418	13.00%	(80,394)	538,024
56	002	1401	496,186	-	496,186	0.00%	-	496,186
57	002	1402	391	-	391	0.00%	-	391
58	002	1403	554,973	-	554,973	0.00%	-	554,973
59	002	1405	837,164	-	837,164	0.00%	-	837,164
60	002	1407	538,302	-	538,302	26.43%	(142,265)	396,036
61	002	1408	583,713	-	583,713	0.00%	-	583,713
62	002	1414	1,630,447	-	1,630,447	0.00%	-	1,630,447
63	002	1415	603,950	-	603,950	0.00%	-	603,950
64	002	1416	953,833	-	953,833	0.00%	-	953,833
65	002	1417	124,525	-	124,525	0.00%	-	124,525
66	002	1501	3,712,015	-	3,712,015	80.89%	(3,002,697)	709,318
67	002	1503	375,182	-	375,182	0.00%	-	375,182
68	002	1504	273,449	-	273,449	80.89%	(221,197)	52,253

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For Twelve Months Ended March 31, 2020, March 31, 2021, and March 31, 2022

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = -(c) × (f)	(h) = (c) + (g)
69	002	1508	441,496	385	441,881	0.00%	-	441,496
70	002	1821	292,447	-	292,447	0.00%	-	292,447
71	002	1822	240,672	-	240,672	0.00%	-	240,672
72	002	1823	293,273	-	293,273	0.00%	-	293,273
73	002	1825	98,228	-	98,228	0.00%	-	98,228
74	002	1826	301,164	-	301,164	0.00%	-	301,164
75	002	1827	292,325	-	292,325	0.00%	-	292,325
76	002	1828	161,069	-	161,069	0.00%	-	161,069
77	002	1829	(539)	-	(539)	0.00%	-	(539)
78	002	1831	650,303	2,423	652,726	0.00%	-	650,303
79	002	1833	150,567	-	150,567	0.00%	-	150,567
80	002	1835	275,827	951	276,779	0.00%	-	275,827
81	002	1836	308,703	-	308,703	0.00%	-	308,703
82	002	1837	693,715	3,618	697,333	0.00%	-	693,715
83	002	1838	818,897	-	818,897	0.00%	-	818,897
84	002	1839	257,585	-	257,585	0.00%	-	257,585
85	002	1913	484,644	-	484,644	57.05%	(276,507)	208,137
86	012	1156	2,114,214	386,300	2,500,514	11.24%	(237,617)	1,876,597
87	012	1212	15,868,850	186	15,869,036	27.16%	(4,309,197)	11,559,653
88	012	1215	5,339,089	-	5,339,089	0.00%	-	5,339,089
89	012	1224	754,278	-	754,278	0.00%	-	754,278
90	012	1226	1,361,613	77,592	1,439,205	0.88%	(11,917)	1,349,696
91	012	1228	3,014,985	31	3,015,017	0.00%	-	3,014,985
92	Total TME 3/31/22 (Sum of Lines 2–91)		$ 83,521,169	$ 1,928,652	$ 85,449,821		$ (21,222,987)	$ 62,298,182
93								
94	Twelve Months Ended March 31, 2022 Division 012 and 002 Totals:							
95	Division 012 (Sum of Lines 86–91)		$ 28,453,030		$ 28,917,140		$ (4,558,731)	$ 23,894,299
96							-16.02%	
97								
98	Division 002 (Sum of Lines 2–85)		$ 55,068,139		$ 56,532,681		$ (16,664,256)	$ 38,403,883
99							-30.26%	
100								
101								
102	Twelve Months Ended March 31, 2021							

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Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = -(c) × (f)	(h) = (c) + (g)
103	002	1001	$ 690,066	$ -	$ 690,066	81.65%	$ (563,427)	$ 126,640
104	002	1101	565,107	-	565,107	81.65%	(461,400)	103,707
105	002	1102	459,921	-	459,921	84.69%	(389,486)	70,435
106	002	1106	336,352	-	336,352	62.37%	(209,790)	126,562
107	002	1107	748,884	-	748,884	81.65%	(611,450)	137,434
108	002	1108	578,431	-	578,431	73.58%	(425,592)	152,840
109	002	1110	118,629	-	118,629	48.55%	(57,594)	61,036
110	002	1112	129,247	-	129,247	17.69%	(22,865)	106,383
111	002	1114	245,274	-	245,274	30.76%	(75,445)	169,829
112	002	1116	312,781	-	312,781	15.39%	(48,143)	264,638
113	002	1117	79,628	-	79,628	84.26%	(67,097)	12,531
114	002	1118	353,982	-	353,982	40.12%	(142,029)	211,952
115	002	1119	524,849	-	524,849	81.65%	(428,530)	96,319
116	002	1120	458,037	-	458,037	43.22%	(197,955)	260,082
117	002	1121	595,055	-	595,055	90.79%	(540,236)	54,819
118	002	1122	111,600	-	111,600	45.00%	(50,220)	61,380
119	002	1123	194,884	-	194,884	0.00%	-	194,884
120	002	1125	1,032,542	-	1,032,542	4.50%	(46,464)	986,078
121	002	1126	413,226	-	413,226	81.65%	(337,391)	75,834
122	002	1128	1,472,765	-	1,472,765	7.94%	(116,955)	1,355,810
123	002	1129	661,531	22,200	683,730	36.00%	(238,151)	423,380
124	002	1130	945,820	-	945,820	63.96%	(604,981)	340,839
125	002	1132	127,178	41	127,219	0.00%	-	127,178
126	002	1133	951,255	-	951,255	0.00%	-	951,255
127	002	1134	1,476,096	-	1,476,096	38.57%	(569,351)	906,744
128	002	1135	2,156,829	538,945	2,695,774	23.13%	(498,767)	1,658,063
129	002	1137	3,758,354	163,243	3,921,596	23.08%	(867,312)	2,891,041
130	002	1141	478,457	-	478,457	0.00%	-	478,457
131	002	1144	643,166	-	643,166	0.00%	-	643,166
132	002	1145	297,439	-	297,439	0.00%	-	297,439
133	002	1150	456,077	-	456,077	75.77%	(345,550)	110,527
134	002	1153	730,043	-	730,043	0.00%	-	730,043
135	002	1154	1,981,936	-	1,981,936	81.65%	(1,618,215)	363,721
136	002	1155	145,312	-	145,312	0.00%	-	145,312

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Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = -(c) × (f)	(h) = (c) + (g)
137	002	1157	105,121	-	105,121	81.65%	(85,829)	19,292
138	002	1159	311,852	-	311,852	0.00%	-	311,852
139	002	1161	398,869	-	398,869	81.65%	(325,669)	73,200
140	002	1164	1,208,698	14,998	1,223,696	17.27%	(208,775)	999,923
141	002	1167	1,305,589	351,109	1,656,698	18.57%	(242,467)	1,063,123
142	002	1201	965,043	-	965,043	81.65%	(787,940)	177,103
143	002	1205	14,928	-	14,928	0.00%	-	14,928
144	002	1209	755,345	-	755,345	8.63%	(65,203)	690,142
145	002	1216	418,988	-	418,988	0.00%	-	418,988
146	002	1221	228,110	-	228,110	0.00%	-	228,110
147	002	1227	1,508,520	31,500	1,540,019	5.82%	(87,746)	1,420,774
148	002	1229	1,252,283	29,225	1,281,508	53.16%	(665,739)	586,544
149	002	1401	491,127	-	491,127	0.00%	-	491,127
150	002	1402	355	-	355	0.00%	-	355
151	002	1403	647,436	-	647,436	0.00%	-	647,436
152	002	1405	827,293	-	827,293	0.00%	-	827,293
153	002	1407	623,734	-	623,734	33.33%	(207,911)	415,822
154	002	1408	573,399	-	573,399	0.00%	-	573,399
155	002	1414	1,533,862	-	1,533,862	0.00%	-	1,533,862
156	002	1415	584,241	-	584,241	0.00%	-	584,241
157	002	1416	937,236	-	937,236	0.00%	-	937,236
158	002	1417	120,071	-	120,071	0.00%	-	120,071
159	002	1501	3,785,305	-	3,785,305	81.65%	(3,090,633)	694,672
160	002	1503	364,249	-	364,249	0.00%	-	364,249
161	002	1504	266,690	-	266,690	81.65%	(217,748)	48,942
162	002	1508	413,752	-	413,752	0.00%	-	413,752
163	002	1821	282,098	-	282,098	0.00%	-	282,098
164	002	1822	219,056	-	219,056	0.00%	-	219,056
165	002	1823	284,752	-	284,752	0.00%	-	284,752
166	002	1825	343,308	7,562	350,870	0.00%	-	343,308
167	002	1826	235,623	-	235,623	0.00%	-	235,623
168	002	1827	497,506	-	497,506	0.00%	-	497,506
169	002	1828	321,393	-	321,393	0.00%	-	321,393
170	002	1829	(240)	-	(240)	0.00%	-	(240)

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For Twelve Months Ended March 31, 2020, March 31, 2021, and March 31, 2022

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = -(c) × (f)	(h) = (c) + (g)
171	002	1831	657,658	-	657,658	0.00%	-	657,658
172	002	1833	278,548	-	278,548	0.00%	-	278,548
173	002	1835	991,194	-	991,194	0.00%	-	991,194
174	002	1836	309,582	245	309,827	0.00%	-	309,582
175	002	1837	741,359	17,819	759,179	0.00%	-	741,359
176	002	1838	825,475	20,920	846,395	0.00%	-	825,475
177	002	1839	249,345	-	249,345	0.00%	-	249,345
178	002	1913	542,150	-	542,150	57.05%	(309,316)	232,834
179	012	1156	2,307,495	339,112	2,646,607	11.09%	(255,904)	2,051,591
180	012	1212	15,547,558	-	15,547,558	21.20%	(3,296,044)	12,251,514
181	012	1215	5,006,449	-	5,006,449	0.00%	-	5,006,449
182	012	1224	580,514	-	580,514	0.00%	-	580,514
183	012	1226	1,415,384	78,286	1,493,670	0.87%	(12,345)	1,403,040
184	012	1228	3,053,613	-	3,053,613	0.00%	-	3,053,613
185	Total TME 3/31/21 (Sum of Lines 103–184)		$ 78,562,668	$ 1,615,203	$ 80,177,872		$ (19,393,665)	$ 59,169,004
186								
187	Twelve Months Ended March 31, 2021 Division 012 and 002 Totals:							
188	Division 012	(Sum of Lines 179–184)	$ 27,911,013		$ 28,328,410		$ (3,564,293)	$ 24,346,720
189							-12.77%	
190								
191	Division 002	(Sum of Lines 103–178)	$ 50,651,655		$ 51,849,461		$ (15,829,371)	$ 34,822,284
192							-31.25%	
193								

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For Twelve Months Ended March 31, 2020, March 31, 2021, and March 31, 2022

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = -(c) × (f)	(h) = (c) + (g)
194	Twelve Months Ended March 31, 2020							
195	002	1001	$ 781,080	$ -	$ 781,080	0.00%	$ -	$ 781,080
196	002	1101	536,586	-	536,586	80.05%	(429,511)	107,075
197	002	1102	435,707	-	435,707	82.95%	(361,441)	74,266
198	002	1106	309,025	-	309,025	58.80%	(181,704)	127,321
199	002	1107	729,005	-	729,005	80.05%	(583,533)	145,472
200	002	1108	345,230	-	345,230	80.00%	(276,184)	69,046
201	002	1110	115,622	-	115,622	48.85%	(56,484)	59,138
202	002	1112	125,903	-	125,903	17.24%	(21,709)	104,195
203	002	1114	227,709	-	227,709	30.35%	(69,102)	158,606
204	002	1116	325,996	-	325,996	15.39%	(50,164)	275,831
205	002	1117	150,830	-	150,830	83.15%	(125,421)	25,409
206	002	1118	423,955	-	423,955	40.12%	(170,105)	253,850
207	002	1119	504,049	-	504,049	80.05%	(403,467)	100,582
208	002	1120	480,686	-	480,686	37.62%	(180,836)	299,850
209	002	1121	538,909	-	538,909	90.94%	(490,071)	48,839
210	002	1123	187,627	-	187,627	0.00%	-	187,627
211	002	1125	1,046,580	-	1,046,580	4.50%	(47,096)	999,484
212	002	1126	391,980	-	391,980	80.05%	(313,761)	78,219
213	002	1128	1,468,444	-	1,468,444	7.94%	(116,612)	1,351,833
214	002	1129	566,363	-	566,363	36.00%	(203,891)	362,472
215	002	1130	917,686	-	917,686	62.14%	(570,276)	347,410
216	002	1132	315,639	-	315,639	0.00%	-	315,639
217	002	1133	882,013	-	882,013	0.00%	-	882,013
218	002	1134	1,486,594	981	1,487,575	38.57%	(573,401)	913,194
219	002	1135	2,166,448	520,046	2,686,493	23.13%	(500,991)	1,665,457
220	002	1137	3,894,774	165,016	4,059,791	23.08%	(898,794)	2,995,980
221	002	1141	466,118	-	466,118	0.00%	-	466,118
222	002	1144	604,904	-	604,904	0.00%	-	604,904
223	002	1145	281,346	-	281,346	0.00%	-	281,346
224	002	1150	444,317	-	444,317	74.62%	(331,539)	112,778
225	002	1153	685,410	-	685,410	0.00%	-	685,410
226	002	1154	2,075,558	-	2,075,558	80.05%	(1,661,384)	414,174
227	002	1155	140,959	-	140,959	0.00%	-	140,959

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
SSU Gross Labor Expense Recapitalization for Determination of Gross Labor Expense/Capitalization Percentages
For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
For Twelve Months Ended March 31, 2020, March 31, 2021, and March 31, 2022

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = -(c) × (f)	(h) = (c) + (g)
228	002	1159	299,184	-	299,184	0.00%	-	299,184
229	002	1161	387,685	-	387,685	80.05%	(310,323)	77,362
230	002	1164	1,054,549	1,760	1,056,310	19.00%	(200,364)	854,185
231	002	1167	1,107,598	215,159	1,322,758	20.00%	(221,520)	886,079
232	002	1201	1,325,402	-	1,325,402	80.05%	(1,060,920)	264,482
233	002	1205	215,711	-	215,711	80.05%	(172,666)	43,045
234	002	1209	755,004	18,153	773,157	10.00%	(75,500)	679,504
235	002	1216	200,915	-	200,915	0.00%	-	200,915
236	002	1221	100,800	-	100,800	0.00%	-	100,800
237	002	1227	1,729,193	56,366	1,785,560	6.77%	(117,030)	1,612,163
238	002	1229	1,336,085	3,728	1,339,813	52.27%	(698,360)	637,725
239	002	1401	474,188	-	474,188	0.00%	-	474,188
240	002	1402	494	-	494	0.00%	-	494
241	002	1403	743,500	-	743,500	0.00%	-	743,500
242	002	1405	819,344	-	819,344	0.00%	-	819,344
243	002	1407	576,387	-	576,387	33.33%	(192,129)	384,258
244	002	1408	675,386	-	675,386	0.00%	-	675,386
245	002	1414	1,357,932	-	1,357,932	0.00%	-	1,357,932
246	002	1415	617,940	-	617,940	0.00%	-	617,940
247	002	1416	918,095	-	918,095	0.00%	-	918,095
248	002	1417	147,570	-	147,570	0.00%	-	147,570
249	002	1501	3,681,070	-	3,681,070	80.05%	(2,946,519)	734,551
250	002	1503	411,126	-	411,126	0.00%	-	411,126
251	002	1504	259,980	-	259,980	80.05%	(208,101)	51,879
252	002	1508	423,400	-	423,400	0.00%	-	423,400
253	002	1821	284,719	-	284,719	0.00%	-	284,719
254	002	1822	216,322	-	216,322	0.00%	-	216,322
255	002	1823	606,927	-	606,927	0.00%	-	606,927
256	002	1825	382,543	6,296	388,838	0.00%	-	382,543
257	002	1826	173,696	-	173,696	0.00%	-	173,696
258	002	1827	454,134	-	454,134	0.00%	-	454,134
259	002	1828	385,315	-	385,315	0.00%	-	385,315
260	002	1829	(134)	-	(134)	0.00%	-	(134)
261	002	1831	649,551	-	649,551	0.00%	-	649,551

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
SSU Gross Labor Expense Recapitalization for Determination of Gross Labor Expense/Capitalization Percentages
For O&M Expense Accounts (701-932) with Gross Labor Sub Accounts 01000, 01001, 01003, 01006, 01008, 01009
For Twelve Months Ended March 31, 2020, March 31, 2021, and March 31, 2022

Line No.	Division	Cost Center	Total O&M Expense	O&M Capitalized	Gross O&M Labor	Capitalization Rate	Expense Adjustment (1)	Adjusted Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = -(c) × (f)	(h) = (c) + (g)
262	002	1833	223,413	-	223,413	0.00%	-	223,413
263	002	1835	922,893	-	922,893	0.00%	-	922,893
264	002	1836	315,570	-	315,570	0.00%	-	315,570
265	002	1837	683,028	-	683,028	0.00%	-	683,028
266	002	1838	825,052	-	825,052	0.00%	-	825,052
267	002	1839	242,183	-	242,183	0.00%	-	242,183
268	002	1901	(13,515)	-	(13,515)	0.00%	-	(13,515)
269	002	1913	571,103	-	571,103	57.77%	(329,946)	241,157
270	012	1156	2,572,506	147,214	2,719,720	11.09%	(285,294)	2,287,212
271	012	1212	15,688,572	1,289	15,689,861	20.50%	(3,215,651)	12,472,921
272	012	1215	4,966,804	-	4,966,804	0.00%	-	4,966,804
273	012	1224	524,471	-	524,471	0.00%	-	524,471
274	012	1226	1,321,944	30,005	1,351,949	0.94%	(12,428)	1,309,516
275	012	1228	3,855,311	5,471	3,860,782	0.00%	-	3,855,311
276	Total TME 3/31/20 (Sum of Lines 195–275)		$ 79,524,000	$ 1,171,484	$ 80,695,483		$ (18,664,230)	$ 60,859,770
277								
278	Twelve Months Ended March 31, 2020 Division 012 and 002 Totals:							
279	Division 012	(Sum of Lines 270–75)	$ 28,929,608		$ 29,113,587		$ (3,513,374)	$ 25,416,235
280							-12.14%	
281								
282	Division 002	(Sum of Lines 195–269)	$ 50,594,391		$ 51,581,897		$ (15,150,856)	$ 35,443,535
283							-29.95%	
284	Note:							
285	1. Expense Adjustment is added to capitalization.							

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Benefits Expense Adjustment
Test Year Ending March 31, 2022

Line No.	Description	Total Kansas Direct	Administrative & General Offices Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f) = Σ[(b)…(e)]
1	Kansas Labor Expense Adjustment (WP 9-2, Columns (b)–(e), Line 12)	$ 85,844	$ 20,428	$ 15,701	$ 12,084	$ 134,057
2						
3	Fiscal Year 2022 Budget Benefits Percentage (Line 17)	10.23%	30.36%	30.36%	10.23%	
4						
5	Total Benefits Expense Adjustment (Line 1 × Line 3)	$ 8,786	$ 6,202	$ 4,767	$ 1,237	$ 20,991
6						**IS-2**
7						
8			CO/KS General	Company 010		
9			Office (30) and	Shared Services		
10	Fiscal Year 2022 Budgeted Benefits Percent Calculation:		KS Direct (81)	Business Unit		
11	Budgeted Medical, Dental, Pension Benefits		$ 1,651,006	$ 29,142,591		
12	Budgeted Workers Compensation Benefits		-	105,379		
13	Total Actuarial Benefits - Fiscal Year 2022 Budget (Line 11 + Line 12)		$ 1,651,006	$ 29,247,970		
14						
15	Gross Labor - Fiscal Year 2022 Budget		$ 16,131,120	$ 96,337,488		
16						
17	Budgeted Benefits as a Percent of Labor (Line 13 ÷ Line 15)		10.23%	30.36%		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Charitable Donations Adjustment
Test Year Ending March 31, 2022

Line No.	Description	Sub Account	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
1	FERC Account 4261 Charitable Donations—Recorded Below the Line:						
2	Education	30702	$ 111,525	$ 65,279	$ 2,000	$ 93,200	$ 272,004
3	United Way Agencies	30703	-	229,650	-	-	229,650
4	Health	30705	60,708	100,000	-	65,000	225,708
5	Museums & Arts	30706	-	25,000	-	-	25,000
6	Salvation Army	30709	-	1,000,000	-	-	1,000,000
7	Youth Clubs & Centers	30710	-	10,682	-	-	10,682
8	Energy Assistance Program	30711	59,082	-	-	-	59,082
9	American Red Cross	30713	-	1,000,000	-	-	1,000,000
10	Community Welfare	30736	96,350	1,459,836	-	147,527	1,703,713
11	Per Book Charitable Donations (Sum of Lines 2–10)		$ 327,665	$ 3,890,447	$ 2,000	$ 305,727	4,525,838
12	Kansas Allocation Rate (Schedule 12 Allocations)		100.00%	3.53%	4.24%	55.87%	
13	Kansas Charitable Donations (Line 11 × Line 12)		$ 327,665	$ 137,333	$ 85	$ 170,810	$ 635,892
14	Allocation Percentage - to Cost of Service (1)		50.00%	50.00%	50.00%	50.00%	50.00%
15	Total Charitable Donations Adjustment (Line 13 × Line 14)		$ 163,832	$ 68,666	$ 42	$ 85,405	$ 317,946
16							**IS-3**
17	Note:						
18	1. 50% of the below-the-line charitable donations have been added to O&M. The calculation is in accordance with K.S.A. 66-1,206.						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Per Book Analysis of Donation Sub Accounts
Test Year Ending March 31, 2022

Line No.	FERC Acct	Sub Account	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	4261	30702	$ 111,525	$ 65,279	$ 2,000	$ 93,200	$ 272,004
2	4261	30703	-	229,650	-	-	229,650
3	4261	30705	60,708	100,000	-	65,000	225,708
4	4261	30706	-	25,000	-	-	25,000
5	4261	30709	-	1,000,000	-	-	1,000,000
6	4261	30710	-	10,682	-	-	10,682
7	4261	30711	59,082	-	-	-	59,082
8	4261	30713	-	1,000,000	-	-	1,000,000
9	4261	30736	96,350	1,459,836	-	147,527	1,703,713
10	4264	30737	43,557	180,978	-	3,068	227,604
11	4265	30736	-	2,500	6,205	-	8,705
12	4265	30740	350	41,124	7,842	2,404	51,721
13	4265	30743	240	483,665	-	11,130	495,035
14	Total Per Book (Sum of Lines 1–13)		$ 371,812	$ 4,598,715	$ 16,047	$ 322,329	$ 5,308,903
15							
16	Excluded Expense (Minus Sum of Lines 10–13)		$ (44,147)	$ (708,268)	$ (14,047)	$ (16,602)	$ (783,064)
17	Total Account 4261 Donations (Sum of Lines 1–9)		$ 327,665	$ 3,890,447	$ 2,000	$ 305,727	$ 4,525,838

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Per Book Analysis of Donation Sub Accounts
Test Year Ending March 31, 2022

18

19 Notes:

20 1. The below-the-line items excluded are shown on lines 10 through 13.

21 2. List of Donation Sub Accounts:

22	Sub Account	Sub Account Description
23	30702	Education
24	30703	United Way Agencies
25	30705	Health
26	30706	Museums & Arts
27	30709	Salvation Army
28	30710	Youth Clubs & Centers
29	30711	Energy Assistance Program
30	30713	American Red Cross
31	30736	Community Welfare
32	30737	Political Activities *(below-the-line expense; sub account excluded)*
33	30736	Community Welfare *(below-the-line expense; sub account excluded)*
34	30740	Misc Income Deductions *(below-the-line expense; sub account excluded)*
35	30743	Entertainment & Sports Events *(below-the-line expense; sub account excluded)*

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Rate Case Expense Adjustment
Test Year Ending March 31, 2022

Line No.	Description	Amount
	(a)	(b)
1	Rate Case Expenses from Previous Dockets:	
2	Rate Case Expenses Recorded to Account 928 from Previous Dockets Booked during Test Year Ending March 31, 2019	$ 321,974
3	Rate Case Expense Estimate (WP 9-5-1, Column (c), Line 7)	272,865
4	Total Rate Case Expense Adjustment (Line 3 - Line 2)	$ (49,109)
5		**IS-4**
6	Note:	
7	1. This adjustment is to remove rate case expenses recorded in the test year ending March 31, 2022 that relate to previous dockets as per Order on Atmos Energy Corporation's Application for a Rate Increase at P 26, In the Matter of the Application of Atmos Energy Corporation for Adjustment of its Natural Gas Rates in the State of Kansas, Docket No. 19-ATMG-525-RTS (February 24, 2020).	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Rate Case Expense - Current Estimate
Test Year Ending March 31, 2022

Line No.	Description (a)	Reference (b)	Amount (c)
1	Unamortized Portion of Previous Rate Case Expenses at March 31, 2022		$ 321,974
2	Additional 1-Year Amortization through April 2023 (WP 9-5, Column (b), Line 2)		321,974
3	Unamortized Portion of Previous Rate Case Expenses at March 31, 2023 (Line 1 - Line 2)		$ -
4			
5	Estimated Rate Case Expenses for Current Rate Case Filing, TYE March 31, 2022	Note 1	818,595
6	Total Unrecovered Rate Case Expenses	Line 3 + Line 5	$ 818,595
7	Annual Amount for 3-Year Amortization (2)	Line 6 ÷ 3	$ 272,865
8			
9	Notes:		
10	1. The Estimated Rate Case Expenses are calculated based upon prior case amounts incurred with current participants.		
11	2. In the Final Order in Docket No. 19-ATMG-525-RTS, the Commission found that the Company should amortize its rate case expense over three years, as was ordered in the prior rate case, rather than over a one year as the Company had proposed.		
12	3. The monthly amount per customer will be included in the customer charge for a three-year period.		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Miscellaneous Expense Adjustment
Test Year Ending March 31, 2022

Line No.	Description	Reference	Amount Before Allocation	Allocation Factor	Total
	(a)	(b)	(c)	(d)	(e) = (c) × (d)
1	Kansas Expense Reports	Note 1	$ (177,185)	100.00%	$ (177,185)
2	SSU Customer Support (012) Expense Reports	Note 2	(27,035)	4.24%	(1,146)
3	SSU Customer Support (012) 5400 Expense Review	Note 3	(527)	4.24%	(22)
4	SSU General Office (002) Expense Reports	Note 2	(78,663)	3.53%	(2,777)
5	SSU General Office (002) 5400 Expense Review	Note 3	(74,365)	3.53%	(2,625)
6	SSU Legal Expense Adjustment	Note 4	(1,832,893)	3.53%	(64,701)
7	CO/KS General Office Legal & Other Expense Adjustment	Note 4	(481,543)	55.87%	(269,038)
8	KS Other Expense Adjustment	Note 5	(13,976)	100.00%	(13,976)
9	OPEB and Pension Amortization Expense	Note 6	668,171	100.00%	668,171
10					
11	Total Miscellaneous Expense Adjustment (Sum of Lines 1–9)		$ (2,018,015)		$ 136,701
12					**IS-5**

13 Notes:

14 1. This adjustment removes expenses recorded via invoices and employee expense reports that might be deemed controversial; includes allocation of adjustments from Div 030; removes professional dues and memberships.

15 2. This adjustment removes expenses recorded via employee expense reports that might be deemed controversial.

16 3. This adjustment removes employee expenses recorded via invoices in 5400 accounts that might be deemed controversial; removes professional dues and memberships.

17 4. This adjustment removes legal and other expenses not applicable to the Kansas Division.

18 5. This adjustment removes other non-recoverable expenses.

19 6. This adjustment removes OPEB and Pension Amortization expense recorded during the test year.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Per Books, Allocated, Income Statement Items
Test Year Ending March 31, 2022

Line No.	Description	Division 030 Colorado/Kansas General Office	Division 030Allocation Factor (1)	Allocated Amount	Total Kansas Direct	Total Amounts
	(a)	(b)	(c)	(d) = (b) × (c)	(e)	(f) = (d) + (e)
1	Revenues	$ -	55.87%	$ -	$ 130,558,589	$ 130,558,589
2	Gas Cost	-	55.87%	-	65,314,806	65,314,806
3	Margin (Line 1 - Line 2)	$ -		$ -	$ 65,243,782	$ 65,243,782
4						
5	O&M	$ 0	55.87%	$ 0	$ 26,807,692	$ 26,807,692
6	Depreciation (1)	-	55.87%	-	13,787,103	13,787,103
7	Taxes, Other	0	55.87%	0	9,648,030	9,648,030
8	Income Taxes - Current	(397,850)	55.87%	(222,279)	(6,400,835)	(6,623,114)
9	Income Taxes - Deferred	332,806	55.87%	185,939	3,105,207	3,291,146
10	Interest on Customer Deposits	-	55.87%	-	940	940
11	Other Income and Deductions	-	55.87%	-	(1,405,518)	(1,405,518)
12	Interest	-	55.87%	-	3,310,376	3,310,376
13						
14	Net Income (Line 3 - Sum of Lines 5–12)	$ 65,043		$ 36,340	$ 16,390,788	$ 16,427,128
15						
16	Notes:					
17	1. Includes depreciation in Account 4030 and amortization of gas plant acquisition adjustments in Account 4060.					
18	2. Allocation factors from Section 12 Allocations, Column (i), Line 36.					

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas Direct
Test Year Ending March 31, 2022

Line No.	Month / Year (1)	Amount in Base Rates	Cumulative	Actual / Estimated Pension Expense (2)	Cumulative	Expense in Excess of (Less Than) Amount In Base Rates	Cumulative
	(a)	(b)	(c)	(d)	(e)	(f) = (d) - (b)	(g)
1	FAS 87						
2	Sep-19	33,742	33,742	17,807	17,807	(15,935)	(15,935)
3	Oct-19	33,742	67,484	16,408	34,216	(17,334)	(33,268)
4	Nov-19	33,742	101,226	15,665	49,881	(18,077)	(51,345)
5	Dec-19	33,742	134,968	15,706	65,586	(18,036)	(69,382)
6	Jan-20	33,742	168,710	16,007	81,593	(17,735)	(87,117)
7	Feb-20	33,742	202,452	13,422	95,015	(20,320)	(107,437)
8	Mar-20	33,742	236,194	15,027	110,042	(18,715)	(126,152)
9	Apr-20	18,796	254,990	17,934	127,976	(861)	(127,013)
10	May-20	18,796	273,786	17,363	145,340	(1,432)	(128,446)
11	Jun-20	18,796	292,581	16,741	162,081	(2,054)	(130,500)
12	Jul-20	18,796	311,377	18,945	181,026	149	(130,351)
13	Aug-20	18,796	330,173	14,329	195,355	(4,466)	(134,817)
14	Sep-20	18,796	348,969	14,920	210,275	(3,876)	(138,693)
15	Oct-20	18,796	367,764	18,318	228,593	(478)	(139,171)
16	Nov-20	18,796	386,560	18,820	247,413	25	(139,147)
17	Dec-20	18,796	405,356	23,682	271,095	4,886	(134,261)
18	Jan-21	18,796	424,152	18,184	289,279	(612)	(134,873)
19	Feb-21	18,796	442,947	20,727	310,006	1,932	(132,941)
20	Mar-21	18,796	461,743	18,341	328,347	(455)	(133,396)
21	Apr-21	18,796	480,539	19,177	347,524	382	(133,015)
22	May-21	18,796	499,335	17,098	364,622	(1,698)	(134,713)
23	Jun-21	18,796	518,130	20,183	384,805	1,387	(133,325)
24	Jul-21	18,796	536,926	22,606	407,411	3,811	(129,515)
25	Aug-21	18,796	555,722	18,840	426,251	44	(129,471)
26	Sep-21	18,796	574,518	18,002	444,252	(794)	(130,265)
27	Oct-21	18,796	593,313	10,265	454,518	(8,531)	(138,796)
28	Nov-21	18,796	612,109	9,836	464,353	(8,960)	(147,756)
29	Dec-21	18,796	630,905	13,095	477,448	(5,701)	(153,456)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas Direct
Test Year Ending March 31, 2022

Line No.	Month / Year (1)	Amount in Base Rates	Cumulative	Actual / Estimated Pension Expense (2)	Cumulative	Expense in Excess of (Less Than) Amount In Base Rates	Cumulative
	(a)	(b)	(c)	(d)	(e)	(f) = (d) - (b)	(g)
30	Jan-22	18,796	649,701	10,935	488,384	(7,860)	(161,317)
31	Feb-22	18,796	668,496	8,958	497,342	(9,837)	(171,154)
32	Mar-22	18,796	687,292	7,888	505,230	(10,908)	(182,062)
33	Apr-22	18,796	706,088	10,792	516,022	(8,004)	(190,066)
34	May-22	18,796	724,884	10,512	526,534	(8,283)	(198,349)
35	Jun-22	18,796	743,679	10,451	536,985	(8,345)	(206,694)
36	Jul-22	18,796	762,475	10,211	547,196	(8,585)	(215,279)
37	Aug-22	18,796	781,271	9,715	556,911	(9,081)	(224,360)
38	Sep-22	18,796	800,067	9,903	566,814	(8,893)	(233,253)
39	Oct-22	18,796	818,862	9,903	576,717	(8,893)	(242,146)
40	Nov-22	18,796	837,658	9,903	586,620	(8,893)	(251,038)
41	Dec-22	18,796	856,454	9,903	596,523	(8,893)	(259,931)
42	Jan-23	18,796	875,250	9,903	606,425	(8,893)	(268,824)
43	Feb-23	18,796	894,045	9,903	616,328	(8,893)	(277,717)
44	Mar-23	18,796	912,841	9,903	626,231	(8,893)	(286,610)
45							
46	Amortization of FAS 87 Excess (Less Than) Funding over 3 Years (Column (g), Line 44 ÷ 3)						$ (95,537)
47							
48	FAS 106						
49	Sep-19	22,896	22,896	(10,839)	(10,839)	(33,735)	(33,735)
50	Oct-19	22,896	45,792	(17,845)	(28,684)	(40,741)	(74,476)
51	Nov-19	22,896	68,688	(17,208)	(45,893)	(40,104)	(114,581)
52	Dec-19	22,896	91,584	(17,102)	(62,994)	(39,998)	(154,578)
53	Jan-20	22,896	114,480	(17,425)	(80,420)	(40,321)	(194,900)
54	Feb-20	22,896	137,376	(14,608)	(95,028)	(37,504)	(232,404)
55	Mar-20	22,896	160,272	(16,358)	(111,386)	(39,254)	(271,658)
56	Apr-20	(11,209)	149,063	(19,562)	(130,948)	(8,353)	(280,011)
57	May-20	(11,209)	137,855	(18,942)	(149,889)	(7,733)	(287,744)
58	Jun-20	(11,209)	126,646	(18,247)	(168,136)	(7,038)	(294,782)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas Direct
Test Year Ending March 31, 2022

Line No.	Month / Year (1)	Amount in Base Rates	Cumulative	Actual / Estimated Pension Expense (2)	Cumulative	Expense in Excess of (Less Than) Amount In Base Rates	Cumulative
	(a)	(b)	(c)	(d)	(e)	(f) = (d) - (b)	(g)
59	Jul-20	(11,209)	115,437	(20,666)	(188,803)	(9,458)	(304,240)
60	Aug-20	(11,209)	104,229	(15,599)	(204,401)	(4,390)	(308,630)
61	Sep-20	(11,209)	93,020	(16,240)	(220,641)	(5,031)	(313,661)
62	Oct-20	(11,209)	81,812	(5,124)	(225,765)	6,085	(307,577)
63	Nov-20	(11,209)	70,603	(5,242)	(231,007)	5,967	(301,610)
64	Dec-20	(11,209)	59,394	(6,608)	(237,615)	4,601	(297,009)
65	Jan-21	(11,209)	48,186	(5,074)	(242,688)	6,135	(290,874)
66	Feb-21	(11,209)	36,977	(5,839)	(248,528)	5,369	(285,505)
67	Mar-21	(11,209)	25,768	(4,991)	(253,519)	6,217	(279,287)
68	Apr-21	(11,209)	14,560	(5,222)	(258,741)	5,987	(273,300)
69	May-21	(11,209)	3,351	(4,608)	(263,349)	6,601	(266,700)
70	Jun-21	(11,209)	(7,858)	(5,520)	(268,868)	5,689	(261,011)
71	Jul-21	(11,209)	(19,066)	(6,073)	(274,941)	5,136	(255,875)
72	Aug-21	(11,209)	(30,275)	(5,764)	(280,705)	5,444	(250,430)
73	Sep-21	(11,209)	(41,484)	(4,895)	(285,600)	6,313	(244,117)
74	Oct-21	(11,209)	(52,692)	(21,195)	(306,795)	(9,986)	(254,103)
75	Nov-21	(11,209)	(63,901)	(22,018)	(328,813)	(10,809)	(264,912)
76	Dec-21	(11,209)	(75,109)	(29,254)	(358,067)	(18,045)	(282,957)
77	Jan-22	(11,209)	(86,318)	(24,522)	(382,589)	(13,314)	(296,271)
78	Feb-22	(11,209)	(97,527)	(20,116)	(402,705)	(8,908)	(305,179)
79	Mar-22	(11,209)	(108,735)	(15,175)	(417,881)	(3,967)	(309,145)
80	Apr-22	(11,209)	(119,944)	(24,381)	(442,261)	(13,172)	(322,317)
81	May-22	(11,209)	(131,153)	(23,749)	(466,011)	(12,541)	(334,858)
82	Jun-22	(11,209)	(142,361)	(23,611)	(489,622)	(12,402)	(347,261)
83	Jul-22	(11,209)	(153,570)	(23,068)	(512,690)	(11,859)	(359,120)
84	Aug-22	(11,209)	(164,779)	(21,948)	(534,637)	(10,739)	(369,859)
85	Sep-22	(11,209)	(175,987)	(22,373)	(557,010)	(11,164)	(381,023)
86	Oct-22	(11,209)	(187,196)	(22,373)	(579,383)	(11,164)	(392,187)
87	Nov-22	(11,209)	(198,404)	(22,373)	(601,755)	(11,164)	(403,351)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas Direct
Test Year Ending March 31, 2022

Line No.	Month / Year (1)	Amount in Base Rates	Cumulative	Actual / Estimated Pension Expense (2)	Cumulative	Expense in Excess of (Less Than) Amount In Base Rates	Cumulative
	(a)	(b)	(c)	(d)	(e)	(f) = (d) - (b)	(g)
88	Dec-22	(11,209)	(209,613)	(22,373)	(624,128)	(11,164)	(414,515)
89	Jan-23	(11,209)	(220,822)	(22,373)	(646,501)	(11,164)	(425,679)
90	Feb-23	(11,209)	(232,030)	(22,373)	(668,874)	(11,164)	(436,843)
91	Mar-23	(11,209)	(243,239)	(22,373)	(691,246)	(11,164)	(448,007)
92							
93	Amortization of Excess (Less Than) Funding over 3 Years (Column (g), Line 91 ÷ 3)						$ (149,336)
94							
95	Total Pension/Post Retirement Benefits Adjustment (Column (g), Line 46 + Column (g), Line 93)						$ (244,873)
96							**IS-6**

97 Notes:

98 1. Pension and Post Retirement Benefits trackers (new in 2016) were (1) implemented in March 2016 with the Final Order from Docket 16-ATMG-079-RTS, and (2) updated in April 2020 with the February 2020 Final Order from Docket No. 19-ATMG-525-RTS.

99 2. The amounts are the pension expense recorded for each month except: the amounts for April 2022 –September 2022 are budgeted amounts, and the amounts for October 2022–March 2023 have been estimated using September 2022 budgeted expense amount.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Shared Services
Test Year Ending March 31, 2022

				Division 002			Division 012						
Line No.	Month / Year (1)	Total Shared Service Amount in Base Rates	Cumulative Shared Services Amount in Base Rates	Actual / Estimated Pension Expense (2), (3)	Allocation Factor (4), (5)	Allocated Actual Expense	Actual / Estimated Pension Expense (2)	Allocation Factor (4)	Allocated Actual Expense	Shared Services Total Actual Expense	Shared Services Total Cumulative Expense	Expense in Excess of (Less Than) Amount In Base Rates	Cumulative
	(a)	(b)	(c)	(d)	(e)	(f) = (d) × (e)	(g)	(h)	(i) = (g) × (h)	(j) = (i) + (f)	(k)	(l) = (j) - (b)	(m)
1	FAS 87												
2	Sep-19	20,292	20,292	86,128	3.72%	3,204	82,566	4.29%	3,542	6,746	6,746	(13,546)	(13,546)
3	Oct-19	20,292	40,584	134,975	3.72%	5,021	70,599	4.29%	3,029	8,050	14,796	(12,242)	(25,788)
4	Nov-19	20,292	60,876	135,446	3.72%	5,039	68,415	4.29%	2,935	7,974	22,769	(12,318)	(38,107)
5	Dec-19	20,292	81,168	142,779	3.72%	5,311	69,425	4.29%	2,978	8,290	31,059	(12,002)	(50,109)
6	Jan-20	20,292	101,460	136,882	3.72%	5,092	70,171	4.29%	3,010	8,102	39,161	(12,190)	(62,299)
7	Feb-20	20,292	121,752	150,829	3.72%	5,611	59,028	4.29%	2,532	8,143	47,305	(12,149)	(74,447)
8	Mar-20	20,292	142,044	143,473	3.72%	5,337	63,039	4.29%	2,704	8,042	55,346	(12,250)	(86,698)
9	Apr-20	6,810	148,854	143,279	3.72%	5,330	64,475	4.29%	2,766	8,096	63,442	1,286	(85,412)
10	May-20	6,810	155,664	152,187	3.72%	5,661	56,949	4.29%	2,443	8,104	71,547	1,294	(84,117)
11	Jun-20	6,810	162,474	144,596	3.72%	5,379	62,874	4.29%	2,697	8,076	79,623	1,266	(82,851)
12	Jul-20	6,810	169,284	139,026	3.72%	5,172	62,114	4.29%	2,665	7,836	87,459	1,026	(81,825)
13	Aug-20	6,810	176,094	145,854	3.72%	5,426	57,683	4.29%	2,475	7,900	95,360	1,090	(80,735)
14	Sep-20	6,810	182,904	139,088	3.72%	5,174	63,124	4.29%	2,708	7,882	103,242	1,072	(79,663)
15	Oct-20	6,810	189,714	69,118	3.72%	2,571	79,150	4.29%	3,396	5,967	109,208	(843)	(80,506)
16	Nov-20	6,810	196,525	91,358	3.72%	3,399	75,393	4.29%	3,234	6,633	115,841	(177)	(80,683)
17	Dec-20	6,810	203,335	77,479	3.72%	2,882	84,293	4.29%	3,616	6,498	122,340	(312)	(80,995)
18	Jan-21	6,810	210,145	90,684	3.72%	3,373	78,179	4.29%	3,354	6,727	129,067	(83)	(81,078)
19	Feb-21	6,810	216,955	94,429	3.72%	3,513	74,252	4.29%	3,185	6,698	135,765	(112)	(81,189)
20	Mar-21	6,810	223,765	80,860	3.72%	3,008	84,388	4.29%	3,620	6,628	142,394	(182)	(81,371)
21	Apr-21	6,810	230,575	84,275	3.72%	3,135	80,946	4.29%	3,473	6,608	149,001	(202)	(81,574)
22	May-21	6,810	237,385	90,552	3.72%	3,369	73,544	4.29%	3,155	6,524	155,525	(286)	(81,860)
23	Jun-21	6,810	244,195	89,971	3.72%	3,347	77,532	4.29%	3,326	6,673	162,198	(137)	(81,997)
24	Jul-21	6,810	251,005	87,849	3.72%	3,268	74,678	4.29%	3,204	6,472	168,669	(338)	(82,336)
25	Aug-21	6,810	257,815	90,867	3.72%	3,380	75,534	4.29%	3,240	6,621	175,290	(189)	(82,525)
26	Sep-21	6,810	264,625	87,178	3.72%	3,243	78,785	4.29%	3,380	6,623	181,913	(187)	(82,712)
27	Oct-21	6,810	271,435	61,847	3.72%	2,301	36,783	4.29%	1,578	3,879	185,792	(2,931)	(85,644)
28	Nov-21	6,810	278,245	59,396	3.72%	2,210	40,335	4.29%	1,730	3,940	189,732	(2,870)	(88,514)
29	Dec-21	6,810	285,055	56,205	3.72%	2,091	42,574	4.29%	1,826	3,917	193,649	(2,893)	(91,407)
30	Jan-22	6,810	291,865	61,882	3.72%	2,302	39,519	4.29%	1,695	3,997	197,646	(2,813)	(94,219)
31	Feb-22	6,810	298,675	63,621	3.72%	2,367	36,158	4.29%	1,551	3,918	201,564	(2,892)	(97,111)
32	Mar-22	6,810	305,486	55,518	3.72%	2,065	43,122	4.29%	1,850	3,915	205,479	(2,895)	(100,006)
33	Apr-22	6,810	312,296	172,659	3.72%	6,423	58,190	4.29%	2,496	8,919	214,398	2,109	(97,897)
34	May-22	6,810	319,106	165,336	3.72%	6,150	55,618	4.29%	2,386	8,537	222,935	1,726	(96,171)
35	Jun-22	6,810	325,916	173,156	3.72%	6,441	58,190	4.29%	2,496	8,938	231,873	2,128	(94,043)
36	Jul-22	6,810	332,726	173,378	3.72%	6,450	56,641	4.29%	2,430	8,880	240,752	2,069	(91,973)
37	Aug-22	6,810	339,536	173,378	3.72%	6,450	56,641	4.29%	2,430	8,880	249,632	2,069	(89,904)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Shared Services
Test Year Ending March 31, 2022

				Division 002			Division 012						
Line No.	Month / Year (1)	Total Shared Service Amount in Base Rates	Cumulative Shared Services Amount in Base Rates	Actual / Estimated Pension Expense (2), (3)	Allocation Factor (4), (5)	Allocated Actual Expense	Actual / Estimated Pension Expense (2)	Allocation Factor (4)	Allocated Actual Expense	Shared Services Total Actual Expense	Shared Services Total Cumulative Expense	Expense in Excess of (Less Than) Amount In Base Rates	Cumulative
	(a)	(b)	(c)	(d)	(e)	(f) = (d) × (e)	(g)	(h)	(i) = (g) × (h)	(j) = (i) + (f)	(k)	(l) = (j) - (b)	(m)
38	Sep-22	6,810	346,346	173,378	3.72%	6,450	56,641	4.29%	2,430	8,880	258,511	2,069	(87,835)
39	Oct-22	6,810	353,156	173,378	3.72%	6,450	56,641	4.29%	2,430	8,880	267,391	2,069	(85,765)
40	Nov-22	6,810	359,966	173,378	3.72%	6,450	56,641	4.29%	2,430	8,880	276,271	2,069	(83,696)
41	Dec-22	6,810	366,776	173,378	3.72%	6,450	56,641	4.29%	2,430	8,880	285,150	2,069	(81,626)
42	Jan-23	6,810	373,586	173,378	3.72%	6,450	56,641	4.29%	2,430	8,880	294,030	2,069	(79,557)
43	Feb-23	6,810	380,396	173,378	3.72%	6,450	56,641	4.29%	2,430	8,880	302,909	2,069	(77,487)
44	Mar-23	6,810	387,206	173,378	3.72%	6,450	56,641	4.29%	2,430	8,880	311,789	2,069	(75,418)
45													
46	Amortization of FAS 87 Excess (Less Than) Funding over 3 Years (Column (m), Line 44 ÷ 3)												$ (25,139)
47													
48	FAS 106												
49	Sep-19	14,058	14,058	75,081	3.72%	2,793	65,441	4.29%	2,807	5,600	5,600	(8,458)	(8,458)
50	Oct-19	14,058	28,116	134,159	3.72%	4,991	82,404	4.29%	3,535	8,526	14,126	(5,532)	(13,990)
51	Nov-19	14,058	42,174	134,979	3.72%	5,021	79,854	4.29%	3,426	8,447	22,573	(5,611)	(19,601)
52	Dec-19	14,058	56,232	144,626	3.72%	5,380	81,033	4.29%	3,476	8,856	31,430	(5,202)	(24,802)
53	Jan-20	14,058	70,290	134,148	3.72%	4,990	81,903	4.29%	3,514	8,504	39,934	(5,554)	(30,356)
54	Feb-20	14,058	84,348	152,315	3.72%	5,666	68,898	4.29%	2,956	8,622	48,555	(5,436)	(35,793)
55	Mar-20	14,058	98,406	143,985	3.72%	5,356	73,579	4.29%	3,157	8,513	57,068	(5,545)	(41,338)
56	Apr-20	5,511	103,917	143,327	3.72%	5,332	75,255	4.29%	3,228	8,560	65,628	3,049	(38,289)
57	May-20	5,511	109,428	153,978	3.72%	5,728	66,471	4.29%	2,852	8,580	74,208	3,069	(35,220)
58	Jun-20	5,511	114,939	145,106	3.72%	5,398	73,386	4.29%	3,148	8,546	82,754	3,035	(32,185)
59	Jul-20	5,511	120,450	139,042	3.72%	5,172	72,499	4.29%	3,110	8,283	91,037	2,772	(29,413)
60	Aug-20	5,511	125,961	146,910	3.72%	5,465	67,328	4.29%	2,888	8,353	99,390	2,842	(26,571)
61	Sep-20	5,511	131,472	138,983	3.72%	5,170	73,679	4.29%	3,161	8,331	107,721	2,820	(23,751)
62	Oct-20	5,511	136,983	152,003	3.72%	5,655	110,139	4.29%	4,725	10,379	118,101	4,869	(18,882)
63	Nov-20	5,511	142,494	186,026	3.72%	6,920	104,912	4.29%	4,501	11,421	129,522	5,910	(12,972)
64	Dec-20	5,511	148,005	167,069	3.72%	6,215	117,296	4.29%	5,032	11,247	140,769	5,736	(7,236)
65	Jan-21	5,511	153,516	185,670	3.72%	6,907	108,789	4.29%	4,667	11,574	152,343	6,063	(1,173)
66	Feb-21	5,511	159,027	190,330	3.72%	7,080	103,324	4.29%	4,433	11,513	163,855	6,002	4,829
67	Mar-21	5,511	164,538	171,687	3.72%	6,387	117,429	4.29%	5,038	11,424	175,280	5,913	10,742
68	Apr-21	5,511	170,049	176,380	3.72%	6,561	112,639	4.29%	4,832	11,394	186,673	5,883	16,625
69	May-21	5,511	175,560	184,422	3.72%	6,861	102,339	4.29%	4,390	11,251	197,924	5,740	22,365
70	Jun-21	5,511	181,071	184,075	3.72%	6,848	107,888	4.29%	4,628	11,476	209,400	5,965	28,330
71	Jul-21	5,511	186,582	180,671	3.72%	6,721	103,917	4.29%	4,458	11,179	220,579	5,668	33,998
72	Aug-21	5,511	192,093	185,589	3.72%	6,904	105,108	4.29%	4,509	11,413	231,992	5,902	39,900
73	Sep-21	5,511	197,604	12,480,688	3.72%	464,282	109,633	4.29%	4,703	468,985	700,977	463,474	503,373
74	Oct-21	5,511	203,115	(23,365)	3.72%	(869)	59,491	4.29%	2,552	1,683	702,660	(3,828)	499,545
75	Nov-21	5,511	208,626	(8,198,803)	3.72%	(304,995)	65,236	4.29%	2,799	(302,197)	400,463	(307,708)	191,838
76	Dec-21	5,511	214,137	(32,495)	3.72%	(1,209)	68,856	4.29%	2,954	1,745	402,208	(3,766)	188,072
77	Jan-22	5,511	219,648	(24,537)	3.72%	(913)	63,916	4.29%	2,742	1,829	404,038	(3,682)	184,390

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Shared Services
Test Year Ending March 31, 2022

				Division 002			Division 012						
Line No.	Month / Year (1)	Total Shared Service Amount in Base Rates	Cumulative Shared Services Amount in Base Rates	Actual / Estimated Pension Expense (2), (3)	Allocation Factor (4), (5)	Allocated Actual Expense	Actual / Estimated Pension Expense (2)	Allocation Factor (4)	Allocated Actual Expense	Shared Services Total Actual Expense	Shared Services Total Cumulative Expense	Expense in Excess of (Less Than) Amount In Base Rates	Cumulative
	(a)	(b)	(c)	(d)	(e)	(f) = (d) × (e)	(g)	(h)	(i) = (g) × (h)	(j) = (i) + (f)	(k)	(l) = (j) - (b)	(m)
78	Feb-22	5,511	225,159	(18,206)	3.72%	(677)	58,481	4.29%	2,509	1,832	405,869	(3,679)	180,711
79	Mar-22	5,511	230,670	(33,614)	3.72%	(1,250)	69,743	4.29%	2,992	1,742	407,611	(3,769)	176,941
80	Apr-22	5,511	236,181	158,991	3.72%	5,914	93,885	4.29%	4,028	9,942	417,553	4,431	181,372
81	May-22	5,511	241,692	152,248	3.72%	5,664	89,736	4.29%	3,850	9,513	427,066	4,002	185,375
82	Jun-22	5,511	247,203	159,449	3.72%	5,932	93,885	4.29%	4,028	9,959	437,025	4,448	189,823
83	Jul-22	5,511	252,714	159,653	3.72%	5,939	91,387	4.29%	3,920	9,860	446,885	4,349	194,171
84	Aug-22	5,511	258,225	159,653	3.72%	5,939	91,387	4.29%	3,920	9,860	456,744	4,349	198,520
85	Sep-22	5,511	263,736	159,653	3.72%	5,939	91,387	4.29%	3,920	9,860	466,604	4,349	202,869
86	Oct-22	5,511	269,247	159,653	3.72%	5,939	91,387	4.29%	3,920	9,860	476,464	4,349	207,217
87	Nov-22	5,511	274,757	159,653	3.72%	5,939	91,387	4.29%	3,920	9,860	486,323	4,349	211,566
88	Dec-22	5,511	280,268	159,653	3.72%	5,939	91,387	4.29%	3,920	9,860	496,183	4,349	215,914
89	Jan-23	5,511	285,779	159,653	3.72%	5,939	91,387	4.29%	3,920	9,860	506,042	4,349	220,263
90	Feb-23	5,511	291,290	159,653	3.72%	5,939	91,387	4.29%	3,920	9,860	515,902	4,349	224,612
91	Mar-23	5,511	296,801	159,653	3.72%	5,939	91,387	4.29%	3,920	9,860	525,762	4,349	228,960
92													
93	Amortization of Excess (Less Than) Funding over 3 Years (Column (m), Line 91 ÷ 3)												$ 76,320
94													
95	Total Pension/Post Retirement Benefits Adjustment (Column (m), Line 46 + Column (m), Line 93)												$ 51,181
96													**IS-6**

97 Notes:

98 1. Pension and Post Retirement Benefits trackers (new in 2016) were (1) implemented in March 2016 with the Final Order from Docket 16-ATMG-079-RTS, and (2) updated in April 2020 with the February 2020 Final Order from Docket No. 19-ATMG-525-RTS.

99 2. The amounts are the pension expense recorded for each month except: the amounts for April 2022 –September 2022 are budgeted amounts, and the amounts for October 2022–March 2023 have been estimated using September 2022 budgeted expense amount.

100 3. In September 2021, there was a correction of OPEB cost for the entire company that was booked to Shared Services. In November 2021, the correction was charged to the applicable business units.

101 4. Allocation factors from the Company's SOI Revenue Requirement Model in Docket No. 19-ATMG-525-RTS.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas General Office
Test Year Ending March 31, 2022

Line No.	Month / Year (1)	Amount in Base Rates	Cumulative	Actual / Estimated Pension Expense (2)	Allocation Factor (3)	Allocated Actual Expense	Cumulative	Expense in Excess of (Less Than) Amount In Base Rates	Cumulative
	(a)	(b)	(c)	(d)	(e)	(f) = (d) × (e)	(g)	(h) = (f) - (b)	(i)
1	FAS 87								
2	Sep-19			$ 12,027	55.66%	$ 6,694	$ 6,694	$ 6,694	$ 6,694
3	Oct-19			2,996	55.66%	1,668	8,362	1,668	8,362
4	Nov-19			8,717	55.66%	4,852	13,214	4,852	13,214
5	Dec-19			8,758	55.66%	4,875	18,089	4,875	18,089
6	Jan-20			11,120	55.66%	6,190	24,279	6,190	24,279
7	Feb-20			13,654	55.66%	7,600	31,878	7,600	31,878
8	Mar-20			10,367	55.66%	5,770	37,649	5,770	37,649
9	Apr-20	$ (1,376)	$ (1,376)	11,799	55.66%	6,567	44,216	7,943	45,592
10	May-20	(1,376)	(2,752)	13,654	55.66%	7,600	51,816	8,976	54,568
11	Jun-20	(1,376)	(4,128)	12,167	55.66%	6,772	58,588	8,148	62,716
12	Jul-20	(1,376)	(5,504)	7,816	55.66%	4,350	62,938	5,726	68,442
13	Aug-20	(1,376)	(6,880)	12,121	55.66%	6,747	69,685	8,123	76,565
14	Sep-20	(1,376)	(8,256)	11,182	55.66%	6,224	75,909	7,600	84,165
15	Oct-20	(1,376)	(9,632)	(9,160)	55.66%	(5,099)	70,810	(3,723)	80,442
16	Nov-20	(1,376)	(11,008)	(518)	55.66%	(288)	70,522	1,088	81,530
17	Dec-20	(1,376)	(12,384)	(2,624)	55.66%	(1,461)	69,061	(85)	81,445
18	Jan-21	(1,376)	(13,760)	1,398	55.66%	778	69,839	2,154	83,599
19	Feb-21	(1,376)	(15,136)	496	55.66%	276	70,116	1,652	85,251
20	Mar-21	(1,376)	(16,512)	(885)	55.66%	(492)	69,623	883	86,135
21	Apr-21	(1,376)	(17,888)	(930)	55.66%	(518)	69,105	858	86,993
22	May-21	(1,376)	(19,264)	2,471	55.66%	1,375	70,481	2,751	89,744
23	Jun-21	(1,376)	(20,640)	(141)	55.66%	(78)	70,402	1,298	91,042
24	Jul-21	(1,376)	(22,015)	(3,262)	55.66%	(1,816)	68,587	(440)	90,602
25	Aug-21	(1,376)	(23,391)	(476)	55.66%	(265)	68,322	1,111	91,713
26	Sep-21	(1,376)	(24,767)	(165)	55.66%	(92)	68,230	1,284	92,997
27	Oct-21	(1,376)	(26,143)	961	55.66%	535	68,765	1,911	94,908

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas General Office
Test Year Ending March 31, 2022

Line No.	Month / Year (1)	Amount in Base Rates	Cumulative	Actual / Estimated Pension Expense (2)	Allocation Factor (3)	Allocated Actual Expense	Cumulative	Expense in Excess of (Less Than) Amount In Base Rates	Cumulative
	(a)	(b)	(c)	(d)	(e)	(f) = (d) × (e)	(g)	(h) = (f) - (b)	(i)
28	Nov-21	(1,376)	(27,519)	1,224	55.66%	681	69,446	2,057	96,965
29	Dec-21	(1,376)	(28,895)	(907)	55.66%	(505)	68,941	871	97,836
30	Jan-22	(1,376)	(30,271)	1,225	55.66%	682	69,623	2,058	99,894
31	Feb-22	(1,376)	(31,647)	2,804	55.66%	1,561	71,183	2,937	102,831
32	Mar-22	(1,376)	(33,023)	1,922	55.66%	1,070	72,253	2,446	105,276
33	Apr-22	(1,376)	(34,399)	2,042	55.66%	1,136	73,389	2,512	107,789
34	May-22	(1,376)	(35,775)	1,923	55.66%	1,071	74,460	2,447	110,235
35	Jun-22	(1,376)	(37,151)	2,023	55.66%	1,126	75,586	2,502	112,737
36	Jul-22	(1,376)	(38,527)	2,113	55.66%	1,176	76,762	2,552	115,289
37	Aug-22	(1,376)	(39,903)	2,129	55.66%	1,185	77,947	2,561	117,850
38	Sep-22	(1,376)	(41,279)	2,137	55.66%	1,190	79,137	2,566	120,416
39	Oct-22	(1,376)	(42,655)	2,137	55.66%	1,190	80,326	2,566	122,981
40	Nov-22	(1,376)	(44,031)	2,137	55.66%	1,190	81,516	2,566	125,547
41	Dec-22	(1,376)	(45,407)	2,137	55.66%	1,190	82,706	2,566	128,112
42	Jan-23	(1,376)	(46,783)	2,137	55.66%	1,190	83,895	2,566	130,678
43	Feb-23	(1,376)	(48,159)	2,137	55.66%	1,190	85,085	2,566	133,244
44	Mar-23	(1,376)	(49,535)	2,137	55.66%	1,190	86,275	2,566	135,809
45									
46	Amortization of FAS 87 Excess (Less Than) Funding over 3 Years (Column (i), Line 44 ÷ 3)								$ 45,270
47									

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas General Office
Test Year Ending March 31, 2022

Line No.	Month / Year (1)	Amount in Base Rates	Cumulative	Actual / Estimated Pension Expense (2)	Allocation Factor (3)	Allocated Actual Expense	Cumulative	Expense in Excess of (Less Than) Amount In Base Rates	Cumulative
	(a)	(b)	(c)	(d)	(e)	(f) = (d) × (e)	(g)	(h) = (f) - (b)	(i)
48	FAS 106								
49	Sep-19			$ (45,971)	55.66%	$ (25,588)	$ (25,588)	$ (25,588)	$ (25,588)
50	Oct-19			14,675	55.66%	8,168	(17,419)	8,168	(17,419)
51	Nov-19			10,794	55.66%	6,008	(11,411)	6,008	(11,411)
52	Dec-19			9,169	55.66%	5,104	(6,307)	5,104	(6,307)
53	Jan-20			11,353	55.66%	6,319	12	6,319	12
54	Feb-20			6,587	55.66%	3,666	3,678	3,666	3,678
55	Mar-20			6,707	55.66%	3,733	7,411	3,733	7,411
56	Apr-20	$ (11,767)	$ (11,767)	8,403	55.66%	4,677	12,088	16,444	23,856
57	May-20	(11,767)	(23,535)	10,853	55.66%	6,041	18,129	17,808	41,664
58	Jun-20	(11,767)	(35,302)	9,718	55.66%	5,409	23,538	17,176	58,840
59	Jul-20	(11,767)	(47,069)	14,400	55.66%	8,015	31,553	19,782	78,622
60	Aug-20	(11,767)	(58,837)	8,346	55.66%	4,645	36,198	16,413	95,035
61	Sep-20	(11,767)	(70,604)	9,268	55.66%	5,159	41,357	16,926	111,961
62	Oct-20	(11,767)	(82,371)	7,609	55.66%	4,235	45,592	16,002	127,963
63	Nov-20	(11,767)	(94,139)	4,832	55.66%	2,690	48,282	14,457	142,420
64	Dec-20	(11,767)	(105,906)	4,592	55.66%	2,556	50,837	14,323	156,744
65	Jan-21	(11,767)	(117,673)	4,818	55.66%	2,681	53,519	14,449	171,192
66	Feb-21	(11,767)	(129,441)	5,225	55.66%	2,908	56,427	14,676	185,868
67	Mar-21	(11,767)	(141,208)	5,147	55.66%	2,865	59,292	14,632	200,500
68	Apr-21	(11,767)	(152,975)	5,406	55.66%	3,009	62,301	14,776	215,277
69	May-21	(11,767)	(164,743)	4,094	55.66%	2,279	64,580	14,046	229,323
70	Jun-21	(11,767)	(176,510)	4,603	55.66%	2,562	67,142	14,329	243,652
71	Jul-21	(11,767)	(188,277)	5,839	55.66%	3,250	70,392	15,017	258,669
72	Aug-21	(11,767)	(200,045)	4,800	55.66%	2,672	73,063	14,439	273,108
73	Sep-21	(11,767)	(211,812)	4,861	55.66%	2,706	75,769	14,473	287,581
74	Oct-21	(11,767)	(223,580)	(37,330)	55.66%	(20,778)	54,991	(9,011)	278,570
75	Nov-21	(11,767)	(235,347)	808,031	55.66%	449,750	504,741	461,518	740,088

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Pension/Post Retirement Benefits Adjustment - Kansas General Office
Test Year Ending March 31, 2022

Line No.	Month / Year (1)	Amount in Base Rates	Cumulative	Actual / Estimated Pension Expense (2)	Allocation Factor (3)	Allocated Actual Expense	Cumulative	Expense in Excess of (Less Than) Amount In Base Rates	Cumulative
	(a)	(b)	(c)	(d)	(e)	(f) = (d) × (e)	(g)	(h) = (f) - (b)	(i)
76	Dec-21	(11,767)	(247,114)	(37,587)	55.66%	(20,921)	483,820	(9,153)	730,935
77	Jan-22	(11,767)	(258,882)	(44,956)	55.66%	(25,023)	458,798	(13,255)	717,679
78	Feb-22	(11,767)	(270,649)	(42,598)	55.66%	(23,710)	435,088	(11,942)	705,737
79	Mar-22	(11,767)	(282,416)	(39,203)	55.66%	(21,820)	413,268	(10,053)	695,684
80	Apr-22	(11,767)	(294,184)	(4,613)	55.66%	(2,568)	410,700	9,200	704,884
81	May-22	(11,767)	(305,951)	(4,345)	55.66%	(2,419)	408,281	9,349	714,232
82	Jun-22	(11,767)	(317,718)	(4,570)	55.66%	(2,543)	405,738	9,224	723,456
83	Jul-22	(11,767)	(329,486)	(4,774)	55.66%	(2,657)	403,081	9,110	732,566
84	Aug-22	(11,767)	(341,253)	(4,809)	55.66%	(2,677)	400,404	9,090	741,657
85	Sep-22	(11,767)	(353,020)	(4,829)	55.66%	(2,688)	397,716	9,080	750,737
86	Oct-22	(11,767)	(364,788)	(4,829)	55.66%	(2,688)	395,029	9,080	759,816
87	Nov-22	(11,767)	(376,555)	(4,829)	55.66%	(2,688)	392,341	9,080	768,896
88	Dec-22	(11,767)	(388,322)	(4,829)	55.66%	(2,688)	389,653	9,080	777,976
89	Jan-23	(11,767)	(400,090)	(4,829)	55.66%	(2,688)	386,966	9,080	787,055
90	Feb-23	(11,767)	(411,857)	(4,829)	55.66%	(2,688)	384,278	9,080	796,135
91	Mar-23	(11,767)	(423,624)	(4,829)	55.66%	(2,688)	381,590	9,080	805,215
92									
93	Amortization of Excess (Less Than) Funding over 3 Years (Column (i), Line 91 ÷ 3)								$ 268,405
94									
95	Total Pension/Post Retirement Benefits Adjustment (Column (i), Line 46 + Column (i), Line 93)								$ 313,675
96									**IS-6**

97 Notes:

98 1. New Pension and a Post Retirements Benefits Tracker for Colorado/Kansas General Office Division 030 implemented in April 2020 with the February 2020 Final Order from Docket No. 19-ATMG-525-RTS.

99 2. The amounts are the pension expense recorded for each month except: the amounts for April 2022 –September 2022 are budgeted amounts, and the amounts for October 2022–March 2023 have been estimated using September 2022 budgeted expense amount.

100 3. Allocation factors from the Company's SOI Revenue Requirement Model in Docket No. 19-ATMG-525-RTS.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2022
Advertising Expense Adjustment

Line No.	Sub Account Number	Sub Account Description	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Kansas Direct	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
1	4021	Promo Other, Misc.	$ 3,473	$ -	$ 3,327	$ 3,724	$ 10,524
2	4022	Promo Other, Misc.	823	-	-	-	823
3	4040	Community Rel&Trade Shows	16,583	44,474	27,906	2,753	91,716
4	4044	Advertising	124,254	-	(43)	1,549	125,760
5	4046	Customer Relations & Assist	24,834	-	10,841	19,934	55,609
6	Totals Before Allocation (Sum of Lines 1–5)		$ 169,967	$ 44,474	$ 42,031	$ 27,960	$ 284,432
7							
8	Allocations (Section 12 Allocations)		3.53%	4.24%	55.87%	100.00%	
9	Allocated Amounts (Minus Line 6 × Line 8)		$ (6,000)	$ (1,886)	$ (23,483)	$ (27,960)	
10							
11	Total Advertising Expense Adjustment (Sum of Columns (c)–(f), Line 9)						$ (59,328)
12							**IS-7**
13	Note:						
14	1. Includes Sub Account 4044 consistent with STAFF-8 adjustment in Final Order in Docket No. 19-ATMG-525-RTS.						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Chamber of Commerce Dues Adjustment
Test Year Ending March 31, 2022

Line No.	Division	Vendor	Reference	Account	Amount	Kansas Allocation Percentage	Kansas Amount	Percentage Allowed	Allowed Amount	Total Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) × (f)	(h)	(i) = (g) × (h)	(j) = (i) - (e)
1	081	Chamber Of Commerce	Note 1	9302	$ 12,025	100%	$ 12,025	50%	$ 6,012	$ (6,012)
2	081	Olathe Economic Development	Note 1	9302	1,405	100%	1,405	50%	703	(703)
3	081	Wyandotte Economic Development Council Inc	Note 1	9302	2,500	100%	2,500	50%	1,250	(1,250)
4	030	Chamber Of Commerce	Note 2	9302	2,200	55.87%	1,229	0%	-	(1,229)
5	030	Craig Chamber Of Commerce	Note 2	9302	1,000	55.87%	559	0%	-	(559)
6	030	Greeley Chamber Of Commerce	Note 2	9302	4,000	55.87%	2,235	0%	-	(2,235)
7	030	Steamboat Springs Chamber	Note 2	9302	725	55.87%	405	0%	-	(405)
8	Total Chamber of Commerce Dues Adjustment (Sum of Lines 1–7)				$ 23,855		$ 20,358		$ 7,965	$ (12,393)
9										**IS-8**

10 Notes:

11 1. 50% of the Chamber of Commerce Dues have been added to O&M. The calculation is in accordance with K.S.A. 66-1,206.

12 2. The expenditure is associated with a Colorado Chamber Advocacy Program. The full amount is adjusted.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
American Gas Association ("AGA") Dues Adjustment
Division 081, Account 9302, Sub Account 07510
Test Year Ending March 31, 2022

Line No.	Period	Description	Reference	Total
	(a)	(b)	(c)	(d)
1	Apr-21	Amortization of AGA Dues		$ 3,636
2	May-21	Amortization of AGA Dues		3,636
3	Jun-21	Amortization of AGA Dues		3,218
4	Jul-21	Amortization of AGA Dues		191
5	Aug-21	Amortization of AGA Dues		3,218
6	Sep-21	Amortization of AGA Dues		3,218
7	Oct-21	Amortization of AGA Dues		3,566
8	Nov-21	Amortization of AGA Dues		3,566
9	Dec-21	Amortization of AGA Dues		1,619
10	Jan-22	Amortization of AGA Dues		3,701
11	Feb-22	Amortization of AGA Dues		3,701
12	Mar-22	Amortization of AGA Dues		3,701
13				
14	Total AGA Dues Division 081		Sum of Lines 1–12	$ 36,971
15				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
American Gas Association ("AGA") Dues Adjustment
Division 081, Account 9302, Sub Account 07510
Test Year Ending March 31, 2022

Line No.	Period (a) Description (b)	Reference (c)		Total (d)
16	2021 AGA Dues (April 2021–December 2021)	Sum of Lines 1–9	$	25,867
17	2022 AGA Dues (January 2022–March 2022)	Sum of Lines 10–12		11,103
18	Total AGA Dues	Line 16 + Line 17	$	36,971
19				
20	2021 Percent Advertising & Public Affairs	WP 9-11-1, Column (c), Line (30)		22.38%
21	2022 Percent Advertising & Public Affairs	WP 9-11-1, Column (c), Line (14)		22.68%
22				
23	Adjustment Calculation to remove AGA Dues for Advertising and Public Affairs:			
24	2021 AGA dues for Advertising & Public Affairs	Minus Line 16 × Line 20	$	(5,788)
25	2022 AGA dues for Advertising & Public Affairs	Minus Line 17 × Line 21		(2,518)
26	Total AGA Dues Adjustment	Line 24 + Line 25	$	(8,306)
27				**IS-9**

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
American Gas Association Recoverable Dues Calculation
Division 081, Account 9302, Sub Account 07510
Test Year Ending March 31, 2022

Line No.	Description		Amount	Percentage
	(a)		(b)	(c)
1	American Gas Association			
2	2022 Budget			
3	Communications (1)	$	3,234,000	7.95%
4	Energy Markets, Analysis, and Standards		4,403,000	10.82%
5	General and Administrative		9,963,000	24.49%
6	General Counsel and Regulatory Affairs		3,637,000	8.94%
7	Government Affairs, Public Policy & Advocacy (1)		5,991,000	14.73%
8	Industry Finance & Administrative Programs		1,540,000	3.79%
9	Membership and Strategic Development		4,323,000	10.63%
10	Operations and Engineering		7,586,000	18.65%
11				
12	Total 2022 Budget (Sum of Lines 3–10)	$	40,677,000	100.00%
13				
14	2022 Percent Advertising & Public Affairs (Line 3 + Line 7)			22.68%
15	2022 Percent AGA Recoverable Dues (Line 12 - Line 14)			77.32%
16				

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
American Gas Association Recoverable Dues Calculation
Division 081, Account 9302, Sub Account 07510
Test Year Ending March 31, 2022

Line No.	Description	Amount	Percentage
	(a)	(b)	(c)
17	American Gas Association		
18	2021 Budget		
19	Communications (1)	$ 3,409,000	8.63%
20	Energy Markets, Analysis, and Standards	4,840,000	12.26%
21	General and Administrative	8,466,000	21.44%
22	General Counsel and Regulatory Affairs	3,180,000	8.05%
23	Government Affairs, Public Policy & Advocacy (1)	5,428,000	13.74%
24	Industry Finance & Administrative Programs	1,430,000	3.62%
25	Membership and Strategic Development	4,222,000	10.69%
26	Operations and Engineering	8,516,000	21.56%
27			
28	Total 2021 Budget (Sum of Lines 19–26)	$ 39,491,000	100.00%
29			
30	2021 Percent Advertising & Public Affairs (Line 19 + Line 23)		22.38%
31	2021 Percent AGA Recoverable Dues (Line 28 - Line 30)		77.62%
32			
33	Note:		
34	1. The amounts related to "Communications" and "Government Affairs, Public Policy & Advocacy" are not recoverable.		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Incentive Compensation Adjustment
Account 9260, Sub Account 07450, 07452, 07454, 07458, 07460, 07460
Test Year Ending March 31, 2022

Line No.	Division	Account	Sub Account	Sub Account Description	12-Months Ending March 2022	VPP & MIP Percentages (1)	12-Months Ending March 2022 with VPP/MIP Split	Capitalization Percentage (2)	Net Expense	Adjustment Percentage (3)	Allocation Factor (4)	Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (g) × [1 - (h)]	(j)	(k)	(l) = -(i) × (j) × (k)
1	002	9260	07452	Variable Pay & Mgmt Incentive Plans	$ 16,181,355							
2				Management Incentive Plan (MIP)		50%	$ 8,090,678	35.46%	$ 5,222,021	100%	3.53%	$ (184,337)
3				Variable Pay Plan (VPP)		50%	8,090,678	35.46%	5,222,021	0%	3.53%	-
4	002	9260	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	8,253,723		8,253,723	67.48%	2,684,280	100%	3.53%	(94,755)
5	002	9260	07460	RSU-Long Term Incentive Plan - Time Lapse	4,220,370		4,220,370	67.48%	1,372,551	50%	3.53%	(24,226)
6	002	9260	07463	RSU-Management Incentive Plan	340,073		340,073	67.48%	110,599	100%	3.53%	(3,904)
7	002 Total				$ 28,995,521		$ 28,995,521		$ 14,611,472			$ (307,222)
8												
9	012	9260	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	$ 256,853		$ 256,853	3.42%	$ 248,076	100%	4.24%	$ (10,518)
10	012	9260	07460	RSU-Long Term Incentive Plan - Time Lapse	144,585		144,585	3.42%	139,645	50%	4.24%	(2,960)
11	012	9260	07463	RSU-Management Incentive Plan	25,375		25,375	3.42%	24,507	100%	4.24%	(1,039)
12	012 Total				$ 426,813		$ 426,813		$ 412,228			$ (14,518)
13												
14	030	9260	07450	Capitalized Restricted Stock	$ (233,571)		$ (233,571)					
15	030	9260	07452	Variable Pay & Mgmt Incentive Plans	2,506,643							
16				Management Incentive Plan (MIP)		19%	476,262	56.41%	$ 207,609	100%	55.87%	$ (115,991)
17				Variable Pay Plan (VPP)		81%	2,030,381	56.41%	885,072	0%	55.87%	-
18	030	9260	07454	VPP & MIP - Capital Credit	(1,413,962)		(1,413,962)					
19	030	9260	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	230,519		230,519	57.98%	96,875	100%	55.87%	(54,124)
20	030	9260	07460	RSU-Long Term Incentive Plan - Time Lapse	151,506		151,506	57.98%	63,670	50%	55.87%	(17,786)
21	030	9260	07463	RSU-Management Incentive Plan	20,855		20,855	57.98%	8,764	100%	55.87%	(4,897)
22	030 Total				$ 1,261,991		$ 1,261,991		$ 1,261,991			$ (192,799)
23												
24	081	9260	07450	Capitalized Restricted Stock	$ (10,202)		$ (10,202)					
25	081	9260	07458	Restricted Stock - Long Term Incentive Plan - Performance Based	10,300		10,300	72.15%	$ 2,869	100%	100.00%	$ (2,869)
26	081	9260	07460	RSU-Long Term Incentive Plan - Time Lapse	3,840		3,840	72.15%	$ 1,070	50%	100.00%	(535)
27	081 Total				$ 3,939		$ 3,939		$ 3,939			$ (3,404)
28												
29				Total Incentive Compensation Adjustment (Column (j), Sum of Lines 7, 12, 22, 27)								$ (517,943)
30												**IS-10**

31 Notes:

32 1. For MIP and VPP split percentages, see Relied File.

33 2. For SSU (Division 002 and Division 012) capitalization percentages, see Relied File. Capitalization percentages for Division 030 and Division 081 calculated from values in Column (e).

34 3. The Final Order in Docket No. 19-ATMG-525-RTS excludes 100% of short term Management Incentive Plan expenses, 50% of the time lapse portion of the Long Term Incentive Plan, and 100% of expense associated with the Performance Based portion of the Long Term Incentive Plans allocated to Kansas operations.

35 4. Allocation factors to Kansas division from Section 12 Allocations.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Bad Debt Expense Adjustment
Division 081, Account 9040
Test Year Ending March 31, 2022

Line No.	Year, 12-Months Ending March	Retail Margins (Accounts 4800-4825, 8051-8058)	Bad Debt Expense (Account 9040)	Bad Debt Expense Percentage
	(a)	(b)	(c)	(d) = (c) ÷ (b)
1	2020	$ 55,520,001	$ 410,381	0.7392%
2	2021	55,780,017	1,074,963	1.9271%
3	2022	58,084,293	1,306,815	2.2499%
4	3-Year Total	$ 169,384,310	$ 2,792,160	
5	3-Year Average (Average of Column (d), Lines 1–3)			1.6387%
6				
7	Retail Margins (Section 17, Column (s), Line 12)		$ 60,334,439	
8	Bad Debt at 3-Yr Percentage (Line 5 × Line 7)		$ 988,714	
9				
10	Bad Debt Expense Adjustment (Line 8 - Line 3)		$ (318,102)	
11			**IS - 11**	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation and Amortization Expense
Test Year Ending March 31, 2022

Line No.	Account No.	Description	Reference	Total
	(a)	(b)	(c)	(d)
1	4030, 4060	Depreciation and Amortization Expense	WP 9-7, Column (f), Line 6	$ 13,787,103
2				
3	4030	Depreciation and Amortization Expense, as Adjusted Before SIP Removal	WP 10-1, Column (k), Line 86	$ 14,607,289
4				
5		Total Depreciation and Amortization Expense Adjustment	Line 3 - Line 1	$ 820,186
6				**IS-12**
7				
8		SIP Projects Depreciation Adjustment	WP 10-6, Column (e), Line 23	$ (129,531)
9				**IS-13**
10				
11		Depreciation and Amortization Expense, As Adjusted After SIP Removal	Line 3 + Line 8	$ 14,477,758
12				
13				

14 Notes:

15 1. Adjustment reflects the pro-forma depreciation expense associated with the adjusted test-year end plant in service balances.

16 2. The Company is not proposing an adjustment to the depreciation rates for Kansas Direct (*i.e.* , Division 081).

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2022
Kansas Direct Plant

							Current Depreciation Rates			Proposed Depreciation Rates		
Line No.	Plant Account	Description	Section 4 Balance at 3/31/2022	Amortization / Retirements	Fully Depreciated & Non-Depreciable Plant	Depreciable Plant	Current Depreciation Rates	Pro Forma Depreciation Expense	Pro Forma Capitalized Depreciation Expense (1)	Proposed Depreciation Rates (2)	Pro Forma Depreciation Expense	Pro Forma Capitalized Depreciation Expense (1)
	(a)	(b)	(c)	(d)	(e)	(f) = (c) - (d) - (e)	(g)	(h) = [(f) × (g)] - (i)	(i) = (f) × (g) × Cap. Pctg.	(j)	(k) = [(f) × (j)] - (l)	(l) = (f) × (j) × Cap. Pctg.
1		Intangible Plant										
2	30200	Franchises & Consents	$ 37,160	$ -	$ 37,160	$ -	0.00%	$ -	$ -	0.00%	$ -	$ -
3	30300	Misc. Intangible Plant	3,918	-	3,918	-	0.00%	-	-	0.00%	-	-
4	Total Intangible Plant (Line 2 + Line 3)		$ 41,078	$ -	$ 41,078	$ -		$ -	$ -		$ -	$ -
5												
6		Storage Plant										
7	35010	Land	$ 49,164	$ -	$ 49,164	$ -	0.00%	$ -	$ -	0.00%	$ -	$ -
8	35020	Rights-of-way	568,935	-	-	568,935	1.27%	7,225	-	1.27%	7,225	-
9	35100	Well Structures	102,923	-	-	102,923	0.64%	659	-	0.64%	659	-
10	35200	Wells	1,384,973	-	-	1,384,973	2.51%	34,763	-	2.51%	34,763	-
11	35202	Reservoirs	36,515	-	36,515	-	3.09%	-	-	3.09%	-	-
12	35300	Pipelines	1,151,475	-	-	1,151,475	1.83%	21,072	-	1.83%	21,072	-
13	35400	Compressor Station Equipment	2,742,281	-	-	2,742,281	1.97%	54,023	-	1.97%	54,023	-
14	35500	Measurement & Regulation Equipment	223,580	-	-	223,580	0.58%	1,297	-	0.58%	1,297	-
15	35600	Purification Equipment	504,545	-	-	504,545	0.79%	3,986	-	0.79%	3,986	-
16	35700	Other Equipment	206,100	-	-	206,100	1.00%	2,061	-	1.00%	2,061	-
17	Total Storage Plant (Sum of Lines 7–16)		$ 6,970,493	$ -	$ 85,679	$ 6,884,814		$ 125,086	$ -		$ 125,086	$ -
18												
19		Transmission Plant										
20	36500	Land and Land Rights	$ 4,761	$ -	$ 4,761	$ -	0.00%	$ -	$ -	0.00%	$ -	$ -
21	36700	Mains - Cathodic Protection	1,511,139	-	-	1,511,139	3.88%	58,632	-	3.88%	58,632	-
22	36701	Mains - Steel	115,655	-	-	115,655	2.20%	2,544	-	2.20%	2,544	-
23	36900	M&R Station Equipment	147,567	-	-	147,567	2.29%	3,379	-	2.29%	3,379	-
24	Total Transmission Plant (Sum of Lines 20–23)		$ 1,779,122	$ -	$ 4,761	$ 1,774,361		$ 64,556	$ -		$ 64,556	$ -
25												
26		Distribution Plant										
27	37400	Land & Land Rights	$ 670,926	$ -	$ 670,926	$ -	0.00%	$ -	$ -	0.00%	$ -	$ -
28	37402	Land Rights	333,483	-	-	333,483	1.48%	4,936		1.48%	4,936	-
29	37500	Structures & Improvements	152,685	-	-	152,685	1.61%	2,458	-	1.61%	2,458	-
30	37600	Mains - Cathodic Protection	4,648,541	-	-	4,648,541	2.27%	105,522	-	2.27%	105,522	-
31	37601	Mains - Steel	64,517,494	-	-	64,517,494	2.81%	1,812,942	-	2.81%	1,812,942	-
32	37602	Mains - Plastic	157,131,554	-	-	157,131,554	2.28%	3,582,599	-	2.28%	3,582,599	-
33	37603	Anode	6,382,564	-	-	6,382,564	6.67%	425,717	-	6.67%	425,717	-
34	37604	Leak Clamp	5,097,961	-	-	5,097,961	7.14%	363,994	-	7.14%	363,994	-
35	37800	Measurement & Regulation Station Equipment-General	6,065,044	-	-	6,065,044	3.09%	187,410	-	3.09%	187,410	-
36	37900	Measurement & Regulation City Gate	3,955,069	-	-	3,955,069	2.84%	112,324	-	2.84%	112,324	-

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2022
Kansas Direct Plant

							Current Depreciation Rates			Proposed Depreciation Rates		
Line No.	Plant Account	Description	Section 4 Balance at 3/31/2022	Amortization / Retirements	Fully Depreciated & Non-Depreciable Plant	Depreciable Plant	Current Depreciation Rates	Pro Forma Depreciation Expense	Pro Forma Capitalized Depreciation Expense (1)	Proposed Depreciation Rates (2)	Pro Forma Depreciation Expense	Pro Forma Capitalized Depreciation Expense (1)
	(a)	(b)	(c)	(d)	(e)	(f) = (c) - (d) - (e)	(g)	(h) = [(f) × (g)] - (i)	(i) = (f) × (g) × Cap. Pctg.	(j)	(k) = [(f) × (j)] - (l)	(l) = (f) × (j) × Cap. Pctg.
37	37908	Measurement & Regulation Station Equipment	54,559	-	-	54,559	2.84%	1,549	-	2.84%	1,549	-
38	38000	Services	103,885,464	-	-	103,885,464	2.71%	2,815,296	-	2.71%	2,815,296	-
39	38100	Meters	38,141,466	-	-	38,141,466	3.77%	1,437,933	-	3.77%	1,437,933	-
40	38200	Meter Installations	33,416,726	-	-	33,416,726	4.45%	1,487,044	-	4.45%	1,487,044	-
41	38300	House Regulators	2,392,345	-	-	2,392,345	9.58%	229,187	-	9.58%	229,187	-
42	38400	House Reg. Installations	209,461	-	-	209,461	5.20%	10,892	-	5.20%	10,892	-
43	38500	Industrial Measurement & Regulation Station Equipment	1,860,687	-	-	1,860,687	3.28%	61,031	-	3.28%	61,031	-
44	38700	Other Equipment	786,744	-	-	786,744	0.90%	7,081	-	0.90%	7,081	-
45	Total Distribution Plant (Sum of Lines 27–44)		$ 429,702,774	$ -	$ 670,926	$ 429,031,848		$ 12,647,915	$ -		$ 12,647,915	$ -
46												
47		Direct General Plant										
48	38900	Land & Land Rights	$ 152,535	$ -	$ 152,535	$ -	0.00%	$ -	$ -	0.00%	$ -	$ -
49	39000	Structures & Improvements	2,194,390	-	-	2,194,390	2.55%	55,957		2.55%	55,957	-
50	39003	Improvements	1,513	-	-	1,513	2.55%	39	-	2.55%	39	-
51	39004	Air Conditioning Equipment	74,163	-	-	74,163	2.55%	1,891	-	2.55%	1,891	-
52	39009	Improvements to Leased Premises	44,062	-	-	44,062	3.39%	1,494	-	3.39%	1,494	-
53	39100	Office Furniture & Equipment	247,264	-	-	247,264	6.67%	16,492	-	6.67%	16,492	-
54	39103	Office Furniture, Copiers & Type	-	-	-	-	6.67%	-	-	6.67%	-	-
55	39200	Transportation Equipment	208,241	-	-	208,241	11.06%	10,723	12,309	11.06%	10,723	12,309
56	39300	Stores Equipment	14,629	-	-	14,629	4.00%	272	313	4.00%	272	313
57	39400	Tools, Shop, & Garage Equipment	5,411,451	-	-	5,411,451	5.00%	125,796	144,776	5.00%	125,796	144,776
58	39500	Laboratory Equipment	12,933	-	-	12,933	6.67%	401	461	6.67%	401	461
59	39600	Power Operated Equipment	18,239	-	18,239	-	5.46%	-	-	5.46%	-	-
60	39604	Backhoes	12,569	-	-	12,569	5.46%	14	673	5.46%	14	673
61	39605	Welders	-	-	-	-	5.46%	-	-	5.46%	-	-
62	39700	Communication Equipment	1,249,255	-	-	1,249,255	6.67%	83,325	-	6.67%	83,325	-
63	39702	Communication Equipment Fixed Radios	250,007	-	-	250,007	6.67%	16,675	-	6.67%	16,675	-
64	39800	Miscellaneous Equipment	289,025	-	-	289,025	6.67%	19,278	-	6.67%	19,278	-
65	39900	Other Tangible Property	-	-	-	-	7.21%	-	-	7.21%	-	-
66	39901	Other Tangible Property - Servers - H/W	30,886	-	-	30,886	14.29%	4,414	-	14.29%	4,414	-
67	39902	Other Tangible Property - Servers - S/W	15,235	-	-	15,235	14.29%	2,177	-	14.29%	2,177	-
68	39903	Other Tangible Property - Network H/W	1,399,914	-	-	1,399,914	14.29%	200,048	-	14.29%	200,048	-
69	39906	Other Tangible Property - PC Hardware	720,067	-	-	720,067	20.00%	144,013	-	20.00%	144,013	-
70	39907	Other Tangible Property - PC Software	28,173	-	-	28,173	20.00%	5,635	-	20.00%	5,635	-
71	39908	Other Tangible Property - Application Software	-	-	-	-	14.29%	-	-	14.29%	-	-
72	Total Direct General Plant (Sum of Lines 48–71)		$ 12,374,552	$ -	$ 170,774	$ 12,203,778		$ 688,645	$ 158,531		$ 688,645	$ 158,531
73												
74	Total Kansas Direct (Sum of Lines 4, 17, 24, 45, 72)		$ 450,868,019	$ -	$ 973,219	$ 449,894,800		$ 13,526,201	$ 158,531		$ 13,526,201	$ 158,531
75												

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2022
Kansas Direct Plant

							Current Depreciation Rates			Proposed Depreciation Rates		
Line No.	Plant Account	Description	Section 4 Balance at 3/31/2022	Amortization / Retirements	Fully Depreciated & Non-Depreciable Plant	Depreciable Plant	Current Depreciation Rates	Pro Forma Depreciation Expense	Pro Forma Capitalized Depreciation Expense (1)	Proposed Depreciation Rates (2)	Pro Forma Depreciation Expense	Pro Forma Capitalized Depreciation Expense (1)
	(a)	(b)	(c)	(d)	(e)	(f) = (c) - (d) - (e)	(g)	(h) = [(f) × (g)] - (i)	(i) = (f) × (g) × Cap. Pctg.	(j)	(k) = [(f) × (j)] - (l)	(l) = (f) × (j) × Cap. Pctg.
						Pro -Forma Depreciation Expense, Current Depr. Rates	Allocation Factors (3)	Allocated Depreciation Expense, Current Depr. Rates	Pro -Forma Depreciation Expense, Proposed Depr. Rates	Allocation Factors (3)	Allocated Depreciation Expense, Proposed Depr. Rates	
76	Allocation of Depreciation Expense											
77	General Office Division 002 (WP 10-2, Columns (h) & (k), Line 18)					$ 8,515,106	3.53%	$ 300,583	$ 13,217,751	3.53%	$ 466,587	
78	Greenville Data Center (WP 10-2, Columns (h) & (k), Line 23)					320,562	1.50%	4,811	329,778	1.50%	4,949	
79	Distribution & Marketing (WP 10-2, Columns (h) & (k), Line 37)					1,953,858	4.29%	83,821	2,925,105	4.29%	125,487	
80	Aligne Pipe Project (WP 10-2, Columns (h) & (k), Line 43)					1,158,673	0.56%	6,473	1,717,293	0.56%	9,593	
81	Division 012 Customer Support (WP 10-3, Columns (h) & (k), Line 15)					6,697,309	4.24%	283,966	9,962,753	4.24%	422,421	
82	Charles K. Vaughn Center (WP 10-3, Columns (h) & (k), Line 31)					465,084	2.01%	9,336	547,411	2.01%	10,988	
83	Colorado/Kansas General Office (WP 10-4, Columns (h) &(k), Line 12)					111,816	55.87%	62,471	73,497	55.87%	41,063	
84	Allocation Depreciation Expense Amounts (Sum of Lines 77–83)							$ 751,460			$ 1,081,088	
85												
86	Total Kansas Direct Plus Allocated Depreciation Expense Amounts (Line 74 + Line 84)							$ 14,277,661			$ 14,607,289	
87												
88	Note:											
89	1. The following accounts have a portion of their depreciation expense capitalized to projects:			Account Number	Cap. Percentage							
90	(See WP 10-5, Note 1)			392	53.44%							
91				393	53.47%							
92				394	53.51%							
93				395	53.47%							
94				396	98.01%							
95	2. The Company is not proposing new depreciation rates for Kansas Direct.											
96	3. Section 12 Allocations.											

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2022
General Office Division 002

							Current Depreciation Rates			Proposed Depreciation Rates		
Line No.	Plant Account	Description	Balance at 3/31/2022	Amortization / Retirements	Fully Depreciated & Non-Depreciable Plant	Depreciable Plant	Current Depreciation Rates	Pro Forma Depreciation Expense	Pro Forma Capitalized Depreciation Expense	Proposed Depreciation Rates (1)	Pro Forma Depreciation Expense	Pro Forma Capitalized Depreciation Expense
	(a)	(b)	(c)	(d)	(e)	(f) = (c) - (d) - (e)	(g)	(h) = (f) × (g)	(i)	(j)	(k) = (f) × (j)	(l)
1		SSU General Office - General Plant										
2	39000	Structures & Improvements	$ 5,905,607	$ -	$ -	$ 5,905,607	2.33%	$ 137,601	$ -	2.38%	$ 140,553	$ -
3	39009	Improvements to Leased Premises	9,896,645	-	-	9,896,645	3.12%	308,775	-	5.13%	507,698	-
4	39100	Office Furniture & Equipment	6,118,963	-	-	6,118,963	3.69%	225,790	-	6.60%	403,852	-
5	39200	Transportation Equipment	315,397	-	-	315,397	6.47%	20,406	-	6.29%	19,838	-
6	39400	Tools, Shop, & Garage Equipment	76,071	-	-	76,071	8.29%	6,306	-	13.04%	9,920	-
7	39500	Laboratory Equipment	-	-	-	-	8.28%	-	-	9.70%	-	-
8	39700	Communication Equipment	543,959	-	-	543,959	5.69%	30,951	-	6.72%	36,554	-
9	39800	Miscellaneous Equipment	107,931	-	-	107,931	5.35%	5,774	-	7.24%	7,814	-
10	39900	Other Tangible Property	-	-	-	-	12.70%	-	-	14.96%	-	-
11	39901	Other Tangible Property Servers H/W	28,383,395	-	-	28,383,395	7.82%	2,219,581	-	13.30%	3,774,992	-
12	39902	Other Tangible Property Servers S/W	6,489,630	-	-	6,489,630	7.18%	465,955	-	10.63%	689,848	-
13	39903	Other Tangible Property Network H/W	4,286,040	-	-	4,286,040	6.99%	299,594	-	10.34%	443,177	-
14	39906	Other Tangible Property PC Hardware	2,917,368	-	-	2,917,368	10.15%	296,113	-	17.92%	522,792	-
15	39907	Other Tangible Property PC Software	1,178,940	-	-	1,178,940	6.44%	75,924	-	10.75%	126,736	-
16	39908	Other Tangible Property Application Software	86,542,748	-	-	86,542,748	5.11%	4,422,334	-	7.55%	6,533,977	-
17	39909	Other Tangible Property Mainframe S/W	-	-	-	-	0.00%	-	-	0.00%	-	-
18	Total Division 002 General Office - General Plant (Sum of Lines 2–17)		$ 152,762,695	$ -	$ -	$ 152,762,695		$ 8,515,106	$ -		$ 13,217,751	$ -
19												
20		Greenville Data Center - General Plant										
21	39005	G-Structures & Improvements	$ 13,627,295	$ -	$ -	$ 13,627,295	2.33%	$ 317,516	$ -	2.38%	$ 324,330	$ -
22	39104	G-Office Furniture & Equipment	82,554	-	-	82,554	3.69%	3,046	-	6.60%	5,449	-
23	Total Greenville Data Center - General Plant (Line 21 + Line 22)		$ 13,709,849	$ -	$ -	$ 13,709,849		$ 320,562	$ -		$ 329,778	$ -
24												

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2022
General Office Division 002

							Current Depreciation Rates			Proposed Depreciation Rates		
Line No.	Plant Account	Description	Balance at 3/31/2022	Amortization / Retirements	Fully Depreciated & Non-Depreciable Plant	Depreciable Plant	Current Depreciation Rates	Pro Forma Depreciation Expense	Pro Forma Capitalized Depreciation Expense	Proposed Depreciation Rates (1)	Pro Forma Depreciation Expense	Pro Forma Capitalized Depreciation Expense
	(a)	(b)	(c)	(d)	(e)	(f) = (c) - (d) - (e)	(g)	(h) = (f) × (g)	(i)	(j)	(k) = (f) × (j)	(l)
25		SSU Distribution & Marketing - General Plant										
26	39020	Structures and Improvements	$ 2,116	$ -	$ -	$ 2,116	2.33%	$ 49	$ -	2.38%	$ 50	$ -
27	39029	Improvements to Leased Premises	31,824	-	-	31,824	3.12%	993	-	5.13%	1,633	-
28	39120	Office Furniture and Equipment	263,338	-	-	263,338	3.69%	9,717	-	6.60%	17,380	-
29	39420	Tools, Shop, and Garage Equipment	-	-	-	-	8.29%	-	-	13.04%	-	-
30	39720	Communication Equipment	8,824	-	-	8,824	5.69%	502	-	6.72%	593	-
31	39820	Miscellaneous Equipment	7,388	-	-	7,388	5.35%	395	-	7.24%	535	-
32	39921	Other Tangible Property - Servers Hardware	1,324,663	-	-	1,324,663	7.82%	103,589	-	13.30%	176,180	-
33	39922	Other Tangible Property - Servers Software	5,425,529	-	-	5,425,529	7.18%	389,553	-	10.63%	576,734	-
34	39923	Other Tangible Property - Network Hardware	184,214	-	-	184,214	6.99%	12,877	-	10.34%	19,048	-
35	39926	Other Tangible Property - PC Hardware	376,232	-	-	376,232	10.15%	38,188	-	17.92%	67,421	-
36	39928	Other Tangible Property - Application Software	27,358,036	-	-	27,358,036	5.11%	1,397,996	-	7.55%	2,065,532	-
37	Total SSU Distribution & Marketing General Plant (Sum of Lines 26–36)		$ 34,982,164	$ -	$ -	$ 34,982,164		$ 1,953,858	$ -		$ 2,925,105	$ -
38												
39		SSU Aligne Pipe Project - General Plant										
40	39931	Other Tangible Property - Servers Hardware	$ 297,267	$ -	$ -	$ 297,267	7.82%	$ 23,246	$ -	13.30%	$ 39,536	$ -
41	39932	Other Tangible Property - Servers Software	783,917	-	-	783,917	7.18%	56,285	-	10.63%	83,330	-
42	39938	Other Tangible Property - Application Software	21,118,225	-	-	21,118,225	5.11%	1,079,141	-	7.55%	1,594,426	-
43	Total Aligne Pipe Project Plant (Sum of Lines 40–42)		$ 22,199,408	$ -	$ -	$ 22,199,408		$ 1,158,673	$ -		$ 1,717,293	$ -
44												
45	Total Division 002 General Office (Sum of Lines 18, 23, 37, 43)		$ 223,654,117	$ -	$ -	$ 223,654,117		$ 11,948,199	$ -		$ 18,189,927	$ -
46												
47	Note:											
48	1. The Company is proposing new depreciation rates for Division 002.											

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2022
Customer Support Division 012

							Current Depreciation Rates			Proposed Depreciation Rates		
Line No.	Plant Account	Description	Balance at 3/31/2022	Amortization / Retirements	Fully Depreciated & Non-Depreciable Plant	Depreciable Plant	Current Depreciation Rates	Pro Forma Depreciation Expense	Pro Forma Capitalized Depreciation Expense	Proposed Depreciation Rates (1)	Pro Forma Depreciation Expense	Pro Forma Capitalized Depreciation Expense
	(a)	(b)	(c)	(d)	(e)	(f) = (c) - (d) - (e)	(g)	(h) = (f) × (g)	(i)	(j)	(k) = (f) × (j)	(l)
1		General Plant										
2	38900	Land	$ 2,874,240	$ -	$ 2,874,240	$ -	0.00%	$ -	$ -	0.00%	$ -	$ -
3	39000	Structures & Improvements	13,511,944	-	-	13,511,944	2.33%	314,828	-	2.38%	321,584	-
4	39009	Improvements to Leased Premises	2,820,614	-	-	2,820,614	3.12%	88,003	-	5.13%	144,697	-
5	39100	Office Furniture & Equipment	2,710,774	-	-	2,710,774	3.69%	100,028	-	6.60%	178,911	-
6	39700	Communication Equipment	1,913,117	-	-	1,913,117	5.69%	108,856	-	6.72%	128,561	-
7	39800	Miscellaneous Equipment	71,377	-	-	71,377	5.35%	3,819	-	7.24%	5,168	-
8	39900	Other Tangible Property	-	-	-	-	12.70%	-	-	14.96%	-	-
9	39901	Other Tangible Property Servers H/W	9,983,514	-	-	9,983,514	7.82%	780,711	-	13.30%	1,327,807	-
10	39902	Other Tangible Property Servers S/W	2,208,691	-	-	2,208,691	7.18%	158,584	-	10.63%	234,784	-
11	39903	Other Tangible Property Network H/W	721,114	-	-	721,114	6.99%	50,406	-	10.34%	74,563	-
12	39906	Other Tangible Property PC Hardware	792,277	-	-	792,277	10.15%	80,416	-	17.92%	141,976	-
13	39907	Other Tangible Property - PC Software	-	-	-	-	6.44%	-	-	10.75%	-	-
14	39908	Other Tangible Property Application Software	98,075,501	-	-	98,075,501	5.11%	5,011,658	-	7.55%	7,404,700	-
15	Total Division 012 Customer Support (Sum of Lines 2–14)		$ 135,683,163	$ -	$ 2,874,240	$ 132,808,923		$ 6,697,309	$ -		$ 9,962,753	$ -
16												
17												
18		Charles K. Vaughn (CKV) Training Center - General Plant										
19	38910	CKV-Land & Land Rights	$ 1,886,443	$ -	$ 1,886,443	$ -	0.00%	$ -	$ -	0.00%	$ -	$ -
20	39010	CKV-Structures & Improvements	12,586,758	-	-	12,586,758	2.33%	293,271	-	2.38%	299,565	-
21	39110	CKV-Office Furniture and Equipment	517,565	-	-	517,565	3.69%	19,098	-	6.60%	34,159	-
22	39210	CKV-Transportation Equipment	96,290	-	96,290	-	6.47%	-	-	6.29%	-	-
23	39410	CKV-Tools, Shop, and Garage Equipment	639,247	-	-	639,247	8.29%	52,994	-	13.04%	83,358	-
24	39510	CKV-Laboratory Equipment	23,632	-	23,632	-	8.28%	-	-	9.70%	-	-
25	39710	CKV-Communication Equipment	345,956	-	-	345,956	5.69%	19,685	-	6.72%	23,248	-
26	39810	CKV-Miscellaneous Equipment	537,587	-	-	537,587	5.35%	28,761	-	7.24%	38,921	-
27	39910	CKV-Other Tangible Property	299,459	-	-	299,459	12.70%	38,031	-	14.96%	44,799	-
28	39916	CKV-Other Tangible Property-PC Hardware	128,382	-	-	128,382	10.15%	13,031	-	17.92%	23,006	-
29	39917	CKV-Other Tangible Property-PC Software	3,299	-	-	3,299	6.44%	212	-	10.75%	355	-
30	39918	CKV-Other Tangible Property-Application Software	-	-	-	-	5.11%	-	-	7.55%	-	-
31	Total CKV General Plant (Sum of Lines 19–30)		$ 17,064,619	$ -	$ 2,006,365	$ 15,058,254		$ 465,084	$ -		$ 547,411	$ -
32												
33	Total Division 012 Customer Support (Line 15 + Line 31)		$ 152,747,782	$ -	$ 4,880,605	$ 147,867,176		$ 7,162,392	$ -		$ 10,510,164	$ -
34												
35	Note:											
36	1. The Company is proposing new depreciation rates for Division 012.											

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Adjustment
Test Year Ending March 31, 2022
Division 030 - Colorado/Kansas General Office

							Current Depreciation Rates			Proposed Depreciation Rates		
Line No.	Plant Account	Description	Balance at 3/31/2022	Amortization / Retirements	Fully Depreciated & Non-Depreciable Plant	Depreciation Plant	Depreciation Rates	Pro Forma Depreciation Expense	Pro Forma Capitalized Depreciation Expense	Depreciation Rates (1)	Pro Forma Depreciation Expense	Pro Forma Capitalized Depreciation Expense
	(a)	(b)	(c)	(d)	(e)	(f) = (c) - (d) - (e)	(g)	(h) = (f) × (g)	(i)	(j)	(k) = (f) × (j)	(l)
1		General Plant										
2	39009	Improvements to Leased Premises	$ 280,310	$ -	$ 280,310	$ -	12.07%	$ -	$ -	3.54%	$ -	$ -
3	39100	Office Furniture & Equipment	399,118	-	-	399,118	7.80%	31,131	-	3.65%	14,568	-
4	39200	Transportation Equipment	25,513	-	25,513	-	20.00%	-	-	3.94%	-	-
5	39400	Tools, Shop, & Garage Equipment	-	-	-	-	16.39%	-	-	10.00%	-	-
6	39700	Communication Equipment	39,177	-	-	39,177	10.67%	4,180	-	5.67%	2,221	-
7	39800	Miscellaneous Equipment	-	-	-	-	16.74%	-	-	12.50%	-	-
8	39901	Other Tangible Property Servers H/W	48,328	-	-	48,328	21.70%	10,487	-	5.85%	2,827	-
9	39903	Other Tangible Property Network H/W	133,227	-	-	133,227	19.19%	25,566	-	10.61%	14,135	-
10	39906	Other Tangible Property PC Hardware	149,958	-	-	149,958	22.00%	32,991	-	20.50%	30,741	-
11	39907	Other Tangible Property PC Software	37,300	-	-	37,300	20.00%	7,460	-	24.14%	9,004	
12	Total Division 030 Colorado/Kansas General Office (Sum of Lines 2–11)		$ 1,112,931	$ -	$ 305,823	$ 807,108		$ 111,816	$ -		$ 73,497	$ -
13												
14	Note:											
15	1. The Company <u>is proposing</u> new depreciation rates for Division 030.											

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Expense Sub Account Analysis
Test Year Ending March 31, 2022

Line No.	Sub Account	Sub Account Description	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Grand Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
1		<u>FERC Account 4030 Depreciation Expense</u>					
2	09344	Depr & Taxes Other Expense	$ 67,730	$ -	$ -	$ (121,507)	$ (53,777)
3	30003	Depr Exp-Underground Storage	124,200	-	-	-	124,200
4	30004	Depr Exp-Transmission Plant	64,394	-	-	-	64,394
5	30005	Depr Exp-Distribution Plant	12,237,880	-	-	-	12,237,880
6	30007	Depr Exp-General Plant	486,969	14,663,430	9,004,349	121,455	24,276,203
7	30031	Vehicle Depreciation (1a)	30,556	53,636	344	-	84,535
8	30032	Vehicle Depreciation Capitalized (1a)	(16,330)	-	-	-	(16,330)
9	30041	Heavy Equipment Depreciation (1e)	686	-	-	-	686
10	30042	Heavy Equipment Depreciation Capitalized (1e)	(673)	-	-	-	(673)
11	30051	Stores Depreciation (1b)	599	-	-	-	599
12	30052	Stores Depreciation Capitalized (1b)	(320)	-	-	-	(320)
13	30061	Tools & Shop Depreciation (1c)	262,956	6,678	54,649	111	324,394
14	30062	Tools & Shop Depreciation Capitalized (1c)	(140,701)	-	-	(59)	(140,760)
15	30071	Lab Depreciation (1d)	863	-	1,912	-	2,775
16	30072	Lab Depreciation Capitalized (1d)	(461)	-	-	-	(461)
17	40001	Billed to West Tex Div	-	(1,014,841)	(829,714)	-	(1,844,555)
18	40002	Billed to CO/KS Div	-	(762,611)	(626,106)	-	(1,388,718)
19	40003	Billed to LA Div	-	(1,326,547)	(1,073,435)	-	(2,399,981)
20	40004	Billed to Mid St Div	-	(1,423,669)	(1,020,814)	-	(2,444,482)
21	40008	Billed to Mid-Tex Div	-	(5,267,460)	(4,838,730)	-	(10,106,190)
22	40009	Billed to MS Div	-	(935,267)	(672,455)	-	(1,607,722)
23	40010	Billed to Atmos Pipeline Div	-	(3,047,572)	-	-	(3,047,572)
24	41124	Billing from SS - Taxes Other and Depr	384,777	(95,165)	-	-	289,612
25	41129	Billing from CSC - Depr & Taxes Other	293,124	-	-	-	293,124
26	Total (Sum of Lines 2–25)		$ 13,796,249	$ 850,612	$ 0	$ 0	$ 14,646,861

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Depreciation Expense Sub Account Analysis
Test Year Ending March 31, 2022

27

28 Note:

29 1. The following accounts have a portion of their depreciation expense capitalized to projects:

30		Reference	Account Numbers	Cap Percentage
31	a.	Column (c), Minus Line 8 ÷ Line 7	392	53.44%
32	b.	Column (c), Minus Line 12 ÷ Line 11	393	53.47%
33	c.	Column (c), Minus Line 14 ÷ Line 13	394	53.51%
34	d.	Column (c), Minus Line 16 ÷ Line 15	395	53.47%
35	e.	Column (c), Minus Line 10 ÷ Line 9	396	98.01%

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
SIP Project Depreciation Expense
Test Year Ending March 31, 2022

				Current Depreciation Rates		Proposed Depreciation Rates	
Line No.	Plant Account	Description	Balance at 3/31/2022	Current Depreciation Rates (1)	Pro Forma Depreciation Expense	Proposed Depreciation Rates (2)	Pro Forma Depreciation Expense
	(a)	(b)	(c)	(d)	(e) = (c) × (d)	(f)	(g) = (c) × (f)
1	<u>SIP Project Plant Additions</u>						
2	37601	Mains - Steel	$ -	2.81%	$ -	2.81%	$ -
3	37602	Mains - Plastic	4,886,666	2.28%	111,416	2.28%	111,416
4	37800	Meas. And Reg. Sta. E	-	3.09%	-	3.09%	-
5	37900	Meas & Reg Station Eq	-	2.84%	-	2.84%	-
6	38000	Services	715,764	2.71%	19,397	2.71%	19,397
7	38100	Meters	30,280	3.77%	1,142	3.77%	1,142
8	38200	Meter Installations	45,419	4.45%	2,021	4.45%	2,021
9	Total (Sum of Lines 2–8)		$ 5,678,129		$ 133,976		$ 133,976
10							
11	<u>SIP Project Retirements for Avoided Depreciation</u>						
12	37601	Mains - Steel	$ (77,400.50)	2.81%	$ (2,175)	2.81%	$ (2,175)
13	37602	Mains - Plastic	(22,988)	2.28%	(524)	2.28%	(524)
14	37800	Meas. And Reg. Sta. E	(1,241)	3.09%	(38)	3.09%	(38)
15	37900	Meas & Reg Station Eq	(463)	2.84%	(13)	2.84%	(13)
16	38000	Services	(62,533)	2.71%	(1,695)	2.71%	(1,695)
17	38100	Meters	-	3.77%	-	3.77%	-
18	38200	Meter Installations	-	4.45%	-	4.45%	-
19	Total (Sum of Lines 12–18)		$ (164,626)		$ (4,445)		$ (4,445)
20							
21	SIP Projects — Net (Line 9 + Line 19)		$ 5,513,503		$ 129,531		$ 129,531
22							
23	Depreciation Adjustment for Removal of SIP Projects (1)				$ (129,531)		
24							
25	Note:						
26	1. SIP rate recovers depreciation expense on SIP projects at current depreciation rates.						
27	2. The Company <u>is not proposing</u> new depreciation rates for Kansas Direct.						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Taxes Other Than Income Taxes
Test Year Ending March 31, 2022, As Adjusted

Line No.	Description (a)	Total (b)
1	Taxes Other Than Income Taxes, Account 4081 Per Book	
2	FICA (01210) (WP 11-1, Column (c), Line 1)	$ 213,313
3	Federal Unemployment (01211) (WP11-1, Column (c), Line 2)	2,177
4	State Unemployment (01212) (WP 11-1, Column (c), Line 3)	5,011
5	FICA Accrual (01213) (WP11-1, Column (c), Line 4)	839
6	FUTA Accrual (01214) (WP 11-1, Column (c), Line 5)	1
7	SUTA Accrual (01215) (WP 11-1, Column (c), Line 6)	55
8	Denver City Head Tax (01220) (WP 11-1, Column (c), Line 7)	124
9	Benefit Load Projects (01256) (WP 11-1, Column (c), Line 8)	198,317
10	Other Than Inc & Allocated Taxes (09344, 30181, 41124, 41129, 41130) (WP 11-1, Column (c), Sum of Lines 9, 15, 27–29)	1,008,115
11	Ad Valorem accrual (30101) (WP 11-1, Column (c), Line 10)	7,935,472
12	Taxes Property and Other (30102) (WP 11-1, Column (c), Line 11)	-
13	Occupational License (30103) (WP 11-1, Column (c), Line 12)	75
14	Corporate/State Franchise Tax (30105)	-
15	City Franchise (30107)	-
16	US DOT Pipe Safety funding (30108) (WP 11-1, Column (c), Line 13)	61,538
17	Public Service Commission Assessment (30112) (WP 11-1, Column (c), Line 14)	222,993
18		
19		
20	Total Taxes Other Than Income Taxes Per Books (Sum of Lines 2 - 17)	$ 9,648,030
21		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Taxes Other Than Income Taxes
Test Year Ending March 31, 2022, As Adjusted

Line No.	Description	Total	
	(a)	(b)	
22	Adjustments		
23	Ad Valorem Adjustment - Current (WP 11-2, Column (d), Line 5)	$ 142,632	**IS-12**
24	Payroll Tax Adjustment (WP 11-4, Column (b), Line 12)	24,534	**IS-13**
25	Kansas Corporation Commission Assessment Adjustment (WP 11-5, Column (b), Line 20)	35,146	**IS-14**
26	Total Adjustments to Taxes Other than Income Taxes (Sum of Lines 23–25)	$ 202,312	
27			
28	Total Adjusted Taxes Other Than Income Taxes (Line 20 + Line 26)	$ 9,850,342	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Taxes Other Than Income Taxes, Account 4081, Per Books
Test Year Ending March 31, 2022

Line No.	Sub Account	Sub Account Description	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
1	01210	Fica Load	$ 213,313	$ 4,163,153	$ 2,180,769	$ 173,805	$ 6,731,040
2	01211	Futa Load	2,177	32,758	16,999	914	52,848
3	01212	Suta Load	5,011	67,185	34,909	2,293	109,398
4	01213	Fica Load Accrual	839	194,599	89,552	25,285	310,275
5	01214	Futa Load Accrual	1	54	(16)	1	40
6	01215	Suta Load Accrual	55	371	79	59	565
7	01220	Denver City Tax Load	124	-	-	56	180
8	01256	Payroll Tax Projects	198,317	3,199	-	1,436	202,952
9	09345	Taxes Other Than Inc Tax	126,604	-	-	(227,248)	(100,645)
10	30101	Ad Valorem - Accrual	7,935,472	348,800	434,700	23,400	8,742,372
11	30102	Taxes Property And Other	-	625,793	-	-	625,793
12	30103	Occupational Licenses	75	-	-	-	75
13	30108	Dot Transmission User Tax	61,538	-	-	-	61,538
14	30112	Public Serv Comm Assessment	222,993	-	-	-	222,993
15	30181	Other Indirect Tax Expense (1)	572,164	-	-	-	572,164
16	40001	Billed to West Tex Div	-	(430,412)	(263,148)	-	(693,561)
17	40002	Billed to CO/KS Div	-	(344,796)	(223,312)	-	(568,108)
18	40003	Billed to LA Div	-	(485,835)	(302,709)	-	(788,544)
19	40004	Billed to Mid St Div	-	(526,856)	(303,676)	-	(830,532)
20	40008	Billed to Mid-Tex Div	-	(2,275,718)	(1,452,138)	-	(3,727,856)
21	40009	Billed to MS Div	-	(383,662)	(212,008)	-	(595,670)
22	40010	Billed to Atmos Pipeline Div	-	(970,899)	-	-	(970,899)
23	40011	Billed to AELIG	-	(4,100)	-	-	(4,100)
24	40012	Billed to WKGS	-	(3,057)	-	-	(3,057)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Taxes Other Than Income Taxes, Account 4081, Per Books
Test Year Ending March 31, 2022

Line No.	Sub Account	Sub Account Description	Kansas Direct	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = Σ[(c)…(f)]
25	40014	Billed to UCGS	-	(2,174)	-	-	(2,174)
26	40015	Billed to TLGP	-	(8,403)	-	-	(8,403)
27	41124	Billing from SS - Taxes Other and Depr	-	-	-	344,796	344,796
28	41129	Billing from CSC - Depr & Taxes Other	117,091	-	-	-	117,091
29	41130	Billing for SS Depr & Taxes Other	192,256	-	-	(344,796)	(152,539)
30	Total Account 4081 (Sum of Lines 1–29)		$ 9,648,030	$ (0)	$ 0	$ -	$ 9,648,030
31							
32	Summary Components of Per Book Taxes Other than Income Taxes:						
33	Direct Tax (Sum of Lines 1–15)		$ 9,338,683	$ 5,435,913	$ 2,756,992	$ -	$ 17,531,587
34	Taxes Allocated In (Sum of Lines 27–29)		309,347	-	-	-	309,347
35	Taxes Allocated Out (Sum of Lines 16–26)		-	(5,435,913)	(2,756,992)	-	(8,192,904)
36	Total 4081 Per Book (Sum of Lines 33–35)		$ 9,648,030	$ (0)	$ 0	$ -	$ 9,648,030
37							
38	Note:						
39	1. Amount in sub account 30181 (Column (c), Line 14) is part of Kansas Direct ad valorem tax (Ad Valorem Surcharge); see WP 11-3, Column (e), Line 1 for Ad Valorem Surcharge amount.						

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2022
Ad Valorem Tax Adjustment
Adjust Tax Expense to Most Current Tax Assessed

Line No.	Description	Actual Tax Assessment	Less Amount Capitalized	Total
	(a)	(b)	(c)	(d)
1	Kansas Direct Ad Valorem Tax Assessment - Calendar Year 2021	$ 8,737,864	$ (87,597)	$ 8,650,267
2				
3	Test Year Ad-Valorem Expense Per Book 4081.30101 (WP 11-3, Column (f), Line 1)			$ 8,507,635
4				
5	Total Ad Valorem Tax Adjustment (1) (Line 1 - Line 3)			$ 142,632
6				**IS-14**
7	Note:			
8	1. This adjustment is to set the per-book Ad Valorem Tax Expense to the Calendar Year 2021 Assessment Level.			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Total Kansas Direct Ad Valorem Summary, Account 4081 Per Book
Test Year Ending March 31, 2022

Line No.	Description	4081 DR Gross Expense Accrual	4081 CR Less Capitalized Amount	4081 CR Less Regulated Asset 1823 DR	4081 DR Ad Valorem Surcharge	Total 4081 Net Expense
	(a)	(b)	(c)	(d)	(e)	(f)
1	Total Kansas Direct Ad Valorem Tax Expense	$ 8,811,664	$ (87,600)	$ (788,593)	$ 572,164	$ 8,507,635
2						
3	Kansas Direct Ad Valorem Summary By Month/Year:					
4						
5		4081 DR	4081 CR	4081 CR	4081 DR	Total
6		Gross Expense	Less Capitalized	Less Regulated	Ad Valorem	4081
7	Month/Year	Accrual	Amount	Asset 1823 DR	Surcharge	Net Expense
8	(a)	(b)	(c)	(d)	(e)	(f)
9						
10	Apr-21	$ 728,890	$ (7,300)	$ (60,882)	$ 63,219	$ 723,927
11	May-21	728,890	(7,300)	(60,882)	36,723	697,431
12	Jun-21	728,890	(7,300)	(60,882)	26,253	686,961
13	Jul-21	728,890	(7,300)	(60,882)	19,627	680,335
14	Aug-21	728,890	(7,300)	(60,882)	24,336	685,044
15	Sep-21	728,890	(7,300)	(60,882)	21,712	682,420
16	Oct-21	728,890	(7,300)	(60,882)	18,766	679,474
17	Nov-21	728,890	(7,300)	(60,882)	41,359	702,067
18	Dec-21	618,821	(7,300)	56,165	70,839	738,525

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Total Kansas Direct Ad Valorem Summary, Account 4081 Per Book
Test Year Ending March 31, 2022

Line No.	Description	4081 DR Gross Expense Accrual	4081 CR Less Capitalized Amount	4081 CR Less Regulated Asset 1823 DR	4081 DR Ad Valorem Surcharge	Total 4081 Net Expense
	(a)	(b)	(c)	(d)	(e)	(f)
19	Jan-22	787,241	(7,300)	(119,234)	113,312	774,019
20	Feb-22	787,241	(7,300)	(119,234)	76,968	737,675
21	Mar-22	787,241	(7,300)	(119,234)	59,049	719,756
22	Total Amount (Sum of Lines 10–21)	$ 8,811,664	$ (87,600)	$ (788,593)	$ 572,164	$ 8,507,635
23						
24	Notes:					
25	1. Columns (b) through (d) recorded to sub account 30101.					
26	2. Column (e) is recorded to sub account 30181.					

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Payroll Tax Adjustment
Test Year Ending March 31, 2022

Line No.	Description	Kansas Total
	(a)	(b)
1	Payroll Tax Adjustment Calculation (Exclude General Office):	
2	Gross Direct Labor with Annualized Merit Increase (WP 9-2, Column (b), Line 5)	$ 12,497,518
3	3 Year Average Expense Rate (WP 9-2-2, Column (b), Line 31)	46.48%
4		
5	Kansas Direct Pro Forma Labor Expense (Line 2 × Line 3)	$ 5,808,786
6		
7	Projected FY2022 Payroll Tax rates	7.65%
8		
9	Normalized Payroll Tax Rate (Line 5 × Line 7)	$ 444,372
10	Per Book Kansas Direct Payroll Tax (Section 11, Column (b), Minus Sum of Lines 2–9)	$ (419,838)
11		
12	Total Payroll Tax Adjustment (Line 9 + Line 10)	$ 24,534
13		**IS-15**
14	Note:	
15	1. This adjustment is to align payroll tax expense with the labor adjustment.	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2022
Kansas Corporation Commission Assessment ("KCCA") Adjustment - Account 4081.30112

Line No.	Month/Year	Division 81 KCCA Paid and Expensed
	(a)	(b)
1	Apr-21	$ -
2	May-21	47,090
3	Jun-21	5,421
4	Jul-21	-
5	Aug-21	39,502
6	Sep-21	3,176
7	Oct-21	-
8	Nov-21	40,279
9	Dec-21	8,236
10	Jan-22	-
11	Feb-22	61,144
12	Mar-22	18,145
13	Total Test Year KCCA Paid (Sum of Lines 1–12)	$ 222,993
14		
15	Apr-22	$ -
16	May-22	87,657
17	Jun-22	-
18	Total KCCA 12 Months Ended June 2019 (Sum of Lines 4–12, 15–17)	$ 258,139
19		
20	Total KCCA Adjustment (1) (Line 18 - Line 13)	$ 35,146
21		**IS-16**
22	Note:	
23	1. This adjustment is to set the test year KCCA amount paid to the amount paid for 12-months ending June 30, 2022.	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Income Taxes
Test Year Ending March 31, 2022

Line No.	Description		Total
	(a)	(b)	(c)
1	Per Books:		
2	Required Return (Section 3A, Column (c), Line 24)		$ 21,644,632
3	Interest Deduction (WP 11B-1, Column (b), Line 7)		3,943,500
4	Equity Portion of Return (Line 2 - Line 3)		$ 17,701,132
5	Application of Composite Tax Rate to Net Income Before Taxes (Line 4 × Line 29)		$ 3,717,238
6	Tax Expansion Factor (= 1 ÷ (1 - Line 29))		1.2658
7	Total Income Tax Liability — Before Adjustment (Line 5 × Line 6)		$ 4,705,364
8			
9	After Adjustments:		
10	Required Return (Section 3A, Column (af), Line 24)		$ 24,735,799
11	Interest Deduction (WP 11B-1, Column (b), Line 15)		4,506,689
12	Equity Portion of Return (Line 10 - Line 11)		$ 20,229,110
13	Application of Composite Tax Rate to Net Income Before Taxes (Line 12 × Line 29)		$ 4,248,113
14	EDIT and KS State Tax Change Regulatory Liabilities Amortization Expense		
15	EDIT Regulatory Liability Amortization Expense (WP 14-4-2, Column (d), Line 330)	$ (3,766,527)	
16	KS State Tax Change Regulatory Liability Amortization Expense (WP 14-4-4, Column (d), Line 64)	(2,394,681)	
17	Total Regulatory Liabilities Amortization Expense (Line 15 + Line 16)	$ (6,161,207)	
18	Corporate Tax Rate (Line 29)	21.00%	
19	Regulatory Liabilities Amortization Expense without Tax Gross-up (Line 17 × (1 - Line 18))	$ (4,867,354)	$ (4,867,354)
20	Subtotal (Line 13 + line 19)		$ (619,241)
21	Tax Expansion Factor (= 1 ÷ (1 - Line 29))		1.2658
22	Total Income Tax Liability — After Adjustment (Line 20 × Line 21)		$ (783,849)
23			
24	Total Income Tax Adjustment (Line 22 - Line 7)		$ (5,489,213)
25			**IS-17**
26			
27	State Tax Rate		0.00%
28	Federal Tax Rate		21.00%
29	Composite Tax Rate (Line 31 + Line 32)		21.00%

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Pro-forma Interest Expense, Long-Term Debt
Test Year Ending March 31, 2022

Line No.	Description		Kansas Amount
	(a)		(b)
1	Rate Base (Before Adjustments) (Section 3A, Column (c), Line 20)	$	264,604,300
2	Debt Percentage of Capital Structure (Section 7, Column (d), Line 6)		38.86%
3			
4	Debt portion of Rate Base (Line 1 × Line 2)	$	102,825,231
5	Long Term Debt Rate (Section 7, Column (d), Line 11)		3.84%
6			
7	Interest Expense, Long Term Debt (Before Adjustments) (Line 4 × Line 5)	$	3,943,500
8			
9	Rate Base (After Adjustments) (Section 3, Column (c), Line 20)	$	302,393,628
10	Debt Percentage of Capital Structure (Section 7, Column (d), Line 6)		38.86%
11			
12	Debt Portion of Rate Base (Line 9 × Line 10)	$	117,510,164
13	Long Term Debt Rate (Section 7, Column (d), Line 11)		3.84%
14			
15	Interest Expense, Long Term Debt—After Adjustments (Line 12 × Line 13)	$	4,506,689

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Federal Income Taxes
Twelve Months Ended March 31, 2022, As Adjusted

Line No.	Description	Total
	(a)	(b)
1	Income Taxes - Current (Section 11B, Column (c), Line 22 - Line 2)	$ (8,562,833)
2	Income Taxes - Deferred (Line 8)	7,778,984
3	Total Income Tax Expense (Line 1 + Line 2)	$ (783,849)
4		
5	Accumulated Deferred Income Taxes (ADIT) Balances (1):	
6	3/31/2021 (WP 11E-1, Column (i), Line 9)	$ (27,447,953)
7	3/31/2022 (WP 14-4, Column (g), Line 12)	(35,226,937)
8	Change in ADIT Balance (Line 6 - Line 7)	$ 7,778,984
9		
10	Note:	
11	1. ADIT balances at 3/31/2021 and 3/31/2022 exclude Winter Storm Uri ADIT amounts.	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2022
Schedule of Investment Tax Credits

Line No.	Description	Beginning Balance	Activity	Ending Balance (1)
	(a)	(b)	(c)	(d)
1	1998	$ 804,847	$ (122,383)	$ 682,464
2	1999	682,464	(61,737)	620,727
3	2000	620,727	210,465	831,192
4	2001	831,192	(508,459)	322,733
5	2002	322,733	329,913	652,646
6	2003	652,646	(88,912)	563,734
7	2004	563,734	(88,912)	474,822
8	2005	474,822	(88,912)	385,910
9	2006	385,910	(88,912)	296,998
10	2007	296,998	(88,912)	208,086
11	2008	208,086	(88,912)	119,174
12	2009	119,174	(88,912)	30,262
13	2010	30,262	(26,624)	3,638
14	2011	3,638	(3,360)	278
15	2012	278	(277)	1
16	2013	1	-	1
17	2014	1	-	1
18	2015	1	-	1
19	2016	1	-	1
20	2017	1	(1)	-
21	2018	-	-	-
22	2019	-	-	-
23	2020	-	-	-
24	2021	-	-	-
25				
26	Note:			
27	1. Data is presented as of the end of the Company's fiscal year, ending September 30.			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Schedule of Accumulated Deferred Income Taxes
Test Year Ending March 31, 2022

Line No.	Description	Beginning Balance	Activity	Fiscal Year Ending Balance (1)
	(a)	(b)	(c)	(d)
1	Atmos Energy Corporation (1)			
2	1997	$ 72,073	$ 87,756,097	$ 87,828,170
3	1998	87,828,170	(7,091,809)	80,736,362
4	1999	80,736,362	31,938,785	112,675,146
5	2000	112,675,146	18,944,185	131,619,332
6	2001	131,619,332	7,315,116	138,934,448
7	2002	138,934,448	(4,394,872)	134,539,576
8	2003	134,539,576	88,810,027	223,349,603
9	2004	223,349,603	(9,419,049)	213,930,554
10	2005	213,930,554	10,911,593	224,842,147
11	2006	224,842,147	62,387,325	287,229,472
12	2007	287,229,472	78,675,292	365,904,764
13	2008	365,904,764	77,230,051	443,134,815
14	2009	443,134,815	136,858,994	579,993,809
15	2010	579,993,809	195,207,806	775,201,614
16	2011	775,201,614	108,166,667	883,368,282
17	2012	883,368,282	104,624,377	987,992,659
18	2013	987,992,659	190,757,841	1,178,750,499
19	2014	1,178,750,499	156,616,611	1,335,367,110
20	2015	1,335,367,110	131,865,515	1,467,232,625
21	2016	1,467,232,625	135,822,941	1,603,055,566
22	2017	1,603,055,566	275,643,502	1,878,699,068
23	2018	1,878,699,068	(724,632,560)	1,154,066,508
24	2019	1,154,066,508	145,948,137	1,300,014,645
25	2020	1,300,014,645	156,554,776	1,456,569,421
26	2021 (2)	1,456,569,421	(171,710,331)	1,284,859,089
27				
28	Total Kansas Direct and Allocated at March 31, 2021 (3)		WP 11E-1, Column (i), Line 9	$ 27,447,953
29				
30	Total Kansas Direct and Allocated at March 31, 2022 (3)		WP 14-4, Column (h), Line 12	$ 35,226,937
31				
32	Note:			
33	1. Balances and activity (Lines 1–26) are presented for the Company's fiscal year ending September 30.			
34	2. Excludes Div 002 impact of Winter Storm Uri in the amount of $436,642,155 and Div 081 impact of Winter Storm Uri in the amount of $(18,691,989).			
35	3. ADIT balances at 3/31/2021 and 3/31/2022 exclude Winter Storm Uri ADIT amounts.			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Test Year Ending March 31, 2022
Computation of Accumulated Deferred Income Taxes
Twelve Months Ending March 31, 2021

					Allocated Amounts				
Line No.	FERC Account	Division 030 Colorado/Kansas General Office	Division 002 General Office	Division 012 Customer Support	Division 030 Colorado/Kansas General Office	Division 002 General Office	Division 012 Customer Support	Division 081 Kansas Direct	Total Allocated and Direct
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = Σ[(e)…(f)]
1	1900	$ 1,576,265	$ 878,209,252	$ 2,708,627	$ 880,659	$ 31,000,787	$ 114,846	$ 10,668,594	$ 42,664,885
2	2550	(0)	-	-	(0)	-	-	-	(0)
3	2820	(59,985)	(18,941,315)	(13,394,330)	(33,514)	(668,628)	(567,920)	(48,674,896)	(49,944,958)
4	2830	(1,903,512)	(61,377,075)	(4,272,955)	(1,063,492)	(2,166,611)	(181,173)	(19,929,225)	(23,340,501)
5	Total (Sum of Lines 1–4)	$ (387,233)	$ 797,890,863	$ (14,958,658)	$ (216,347)	$ 28,165,547	$ (634,247)	$ (57,935,528)	$ (30,620,574)
6		Allocation Factors (Section 12 Allocations)			55.87%	3.53%	4.24%		
7									
8	Winter Storm Uri	$ -	$ 439,642,155	$ -	$ -	$ 15,519,368	$ -	$ (18,691,989)	$ (3,172,621)
9	Accumulated Deferred Income Taxes, Adjusted for Winter Storm Uri (Line 5 - Line 8)								$ (27,447,953)
10									
11	Notes:								
12	1. Columns (e)–(g) are allocated amounts, calculated using the Allocation Factors on Line 6.								

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
FY 2022 Allocation Factors - Cost Based on the 12 Month Period Ended September 30, 2021

Line No.	Company No.	Company Name	Gross Direct PP&E	Percent of PP&E	Direct O&M	Percent of O&M	Average Number of Customers	Percent of Customers	Allocation Percentage
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Utility only Allocation to Business Units (Division 002 uses Column (i); Division 012 uses Column (h))								
2	030	West Texas Division	$ 1,210,170,983	9.09%	$ 37,370,165	10.22%	$ 312,259	9.53%	9.61%
3	060	Colorado-Kansas Division	811,648,210	6.10%	32,881,249	8.99%	264,828	8.09%	7.73%
4	020	Louisiana Division	1,367,334,690	10.27%	42,042,831	11.49%	358,848	10.96%	10.91%
5	050	Kentucky/Mid-States Division	1,675,537,817	12.58%	42,665,344	11.66%	360,357	11.00%	11.75%
6	070	Mississippi Division	996,637,664	7.48%	41,559,329	11.36%	251,665	7.68%	8.84%
7	080	Mid-Tex Division	7,255,084,875	54.48%	169,276,352	46.28%	1,727,517	52.74%	51.17%
8		Total (Sum of Lines 2–7)	$ 13,316,414,238	100.00%	$ 365,795,271	100.00%	$ 3,275,474	100.00%	100.00%
9									
10									
11	Composite Allocation to All Business Units (Division 002 uses Column (i); Division 012 uses Column (h))								
12	030	West Texas Division	$ 1,210,170,983	6.89%	$ 37,370,165	7.10%	$ 312,259	9.54%	7.84%
13	060	Colorado-Kansas Division	811,648,210	4.62%	32,881,249	6.25%	264,828	8.08%	6.32%
14	020	Louisiana Division	1,367,334,690	7.79%	42,042,831	7.99%	358,848	10.95%	8.91%
15	050	Kentucky/Mid-States Division	1,675,537,817	9.55%	42,665,344	8.11%	360,357	11.00%	9.55%
16	070	Mississippi Division	996,637,664	5.68%	41,559,329	7.90%	251,665	7.68%	7.09%
17	080	Mid-Tex Division	7,255,084,875	41.34%	169,276,352	32.17%	1,727,517	52.73%	42.08%
18	180	Atmos Pipeline - Texas Division	4,170,151,651	23.76%	157,028,072	29.85%	302	0.01%	17.87%
19		Non-Regulated Operations	64,381,389	0.37%	3,303,037	0.63%	242	0.01%	0.34%
20		Total (Sum of Lines 12–19)	$ 17,550,947,278	100.00%	$ 526,126,380	100.00%	$ 3,276,018	100.00%	100.00%
21									
22									

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
FY 2022 Allocation Factors - Cost Based on the 12 Month Period Ended September 30, 2021

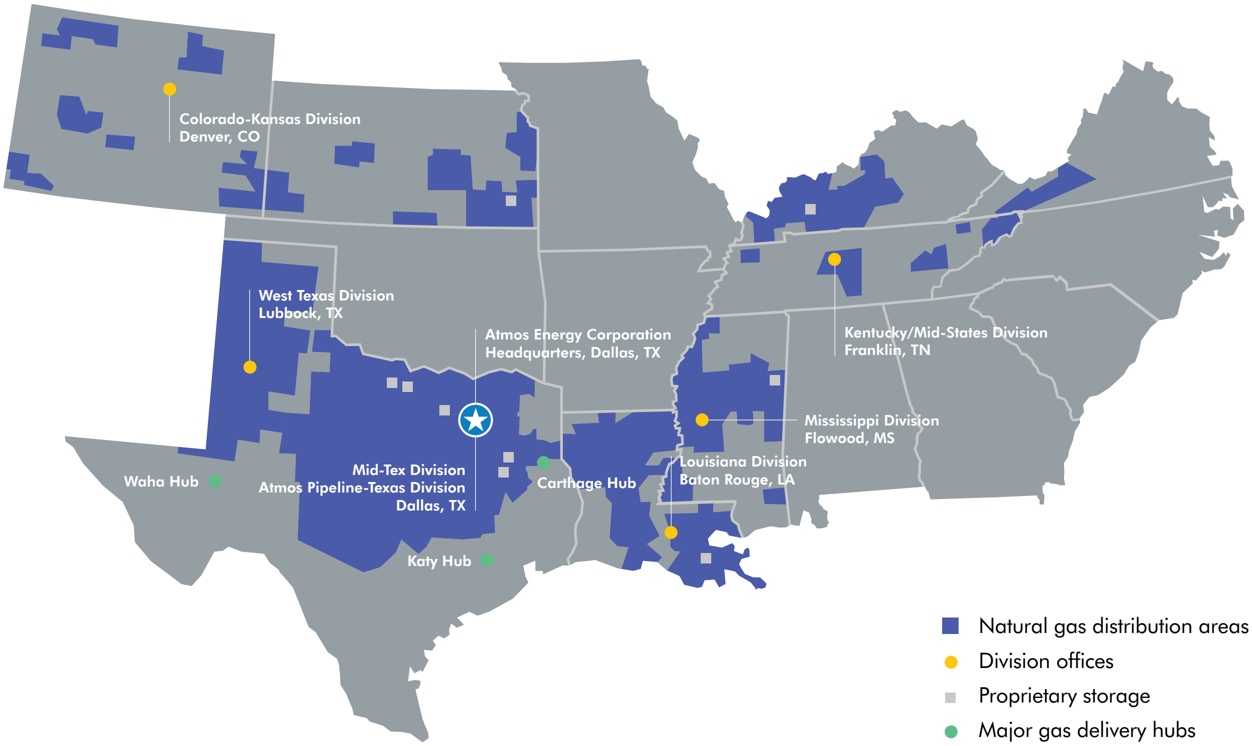
Line No.	Company No.	Company Name	Gross Direct PP&E	Percent of PP&E	Direct O&M	Percent of O&M	Average Number of Customers	Percent of Customers	Allocation Percentage
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
23	Composite Allocation to All Business Units Excluding APT (Division 002 uses Column (i); Division 012 uses Column (h))								
24	030	West Texas Division	$ 1,210,170,983	9.04%	$ 37,370,165	10.13%	$ 312,259	9.54%	9.57%
25	060	Colorado-Kansas Division	811,648,210	6.07%	32,881,249	8.91%	264,828	8.08%	7.69%
26	020	Louisiana Division	1,367,334,690	10.22%	42,042,831	11.39%	358,848	10.95%	10.85%
27	050	Kentucky/Mid-States Division	1,675,537,817	12.52%	42,665,344	11.56%	360,357	11.00%	11.69%
28	070	Mississippi Division	996,637,664	7.45%	41,559,329	11.26%	251,665	7.68%	8.80%
29	080	Mid-Tex Division	7,255,084,875	54.22%	169,276,352	45.86%	1,727,517	52.74%	50.94%
30		Non-Regulated Operations	64,381,389	0.48%	3,303,037	0.89%	242	0.01%	0.46%
31		Total (Sum of Lines 24–30)	$ 13,380,795,627	100.00%	$ 369,098,308	100.00%	$ 3,275,716	100.00%	100.00%
32									
33									
34	Colorado/Kansas General Office Division 30 Allocation to Colorado and Kansas								
35		Colorado	$ 376,415,688	46.44%	$ 10,633,553	38.31%	$ 126,178	47.65%	44.13%
36		Kansas	434,164,466	53.56%	17,125,123	61.69%	138,651	52.35%	55.87%
37		Total (Line 35 + Line 36)	$ 810,580,154	100.00%	$ 27,758,676	100.00%	$ 264,829	100.00%	100.00%
38									
39	Kansas Administration Office Division 81 Allocation to Kansas Divisions								
40		Total	$ 434,164,466	100.00%	$ 10,633,553	100.00%	$ 138,651	100.00%	100.00%
41									
42	General Office Division 002 Allocation to Kansas Divisions (Composite Factor = Column (i), Line 13 × Line 36)								3.53%
43	General Office - Greenville Data Center Allocation to Kansas Division (see Relied File)								1.50%
44	General Office - Distribution & Marketing Allocation to Kansas Division (Composite Factor = Column (i), Line 25 × Line 36)								4.29%
45	General Office - Aligne Allocation to Kansas Division (see Relied File)								0.56%
46	Customer Support Division 012 Allocation to Kansas Divisions (Customer Factor = Column (h), Line 3 × Line 36)							4.24%	
47	Customer Support - CKV - Allocation to Kansas Division (See Relied File)							2.01%	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 13
Annual Report to Stockholders and the U.S. Securities and Exchange Commission
Test Year Ending March 31, 2022

ATMOS ENERGY CORPORATION
2021 Annual Report

Atmos Energy at a Glance

We safely deliver reliable, affordable, and resilient natural gas to more than 3 million homes and businesses.



Financial Highlights

3 million+	Regulated distribution assets in eight states serving more than 3 million customers.
$13-$14 billion	Projected annual capital expenditures of about $13-$14 billion through fiscal 2026; over 80% spent on safety and reliability.
90% | 99%	Earning on about 90% of annual capital expenditures within 6 months and on 99% within 12 months.
6% to 8%	6% to 8% forecasted earnings and dividends per share growth through fiscal 2026.
37 years	19 consecutive years of annual EPS growth; 37 consecutive years of annual dividend growth.

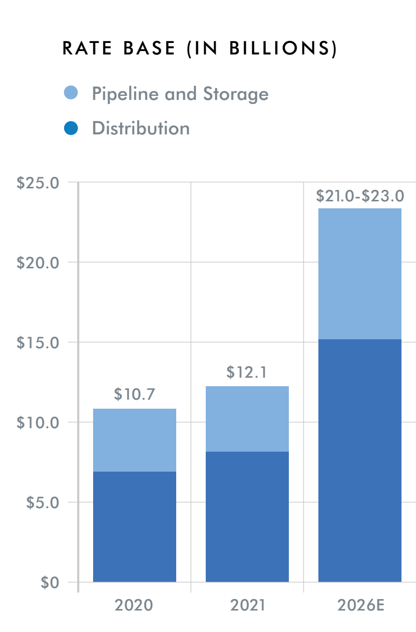
ON THE COVER: Phillip, who works out of our Dallas Service Center, enjoys volunteering and coaching baseball, basketball and football teams in his community.

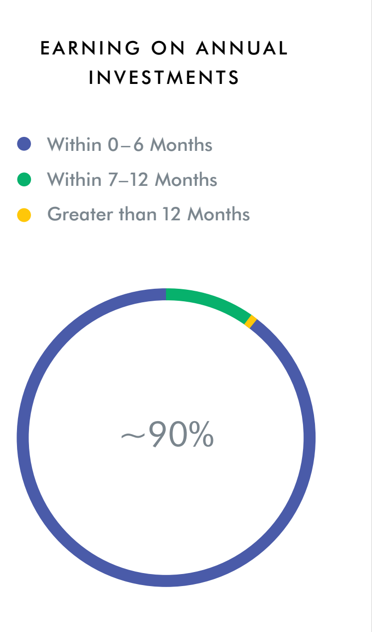
Earnings Growth

Through System and Business Modernization

Constructive Regulatory Mechanisms Support System and Business Modernization

$13-$14 billion in capital investments through 2026; >80% allocated to safety + Constructive rate mechanisms reducing regulatory lag = 6% to 8% consolidated EPS growth





Fiscal 2021 by the Numbers

$665.6 million	$5.12 EPS	$2.0 billion	$2.50 share
Net income for the fiscal year of $665.6 million, compared with adjusted net income of $580.5 million* in fiscal 2020.	Earnings per diluted share in fiscal 2021 increased 8.5 percent compared to fiscal 2020 adjusted diluted earnings per share of $4.72,* marking our 19th consecutive annual increase.	In fiscal 2021 we spent $2.0 billion to modernize our natural gas distribution and transmissions systems.	Dividends paid in fiscal 2021 were $2.50 per share.

*Adjusted net income and adjusted earnings per diluted share are Non-GAAP measures. See reconciliation on Page 2.

In fiscal 2021, **Atmos Energy** continued our journey to being the safest provider of natural gas services. We invested $2.0 billion with about 88 percent of the capital investment dedicated to safety and reliability projects. These investments not only improved the safety of our assets but also our environmental footprint. And, although our capital spending has increased, our average monthly bill remains one of the **most affordable utility bills** in the household.

1,100 miles	We replaced approximately 1,100 miles of natural gas distribution and transmission pipelines to make our system even safer and more reliable.
58,000 lines	We replaced more than 58,000 service lines.
19 percent	We have achieved 19 percent reduction in methane emissions from 2017 reported EPA values for distribution mains and services.
217,000 hours	We conducted 217,000 hours of safety and technical and other training in order to continue to provide safe and reliable service.
48 percent	The percentage of electronic bills issued increased to 48 percent.
230,000 wireless meters	We installed approximately 230,000 wireless meter reading devices and now have nearly 1.9 million, which represents approximately 55% of our total meters.

Non-GAAP Reconciliation—Adjusted Net Income and Earnings Per Diluted Share

(in thousands, except per share data)	2021	2020
Net income	$ 665,563	$ 601,443
Non-cash income tax benefit	—	(20,962)
Adjusted net income	$ 665,563	$ 580,481
Diluted net income per share	$ 5.12	$ 4.89
Diluted EPS from non-cash income tax benefits	—	(0.17)
Adjusted diluted net income per share	$ 5.12	$ 4.72

A MESSAGE FROM LEADERSHIP

Letter To Our Stakeholders

Fiscal 2021 was our tenth year executing our investment strategy of operating safely and reliably while we modernize our natural gas distribution, transmission, and storage systems. Over that ten-year period, we invested nearly $13 billion dollars in modernizing and expanding our natural gas systems. Those investments provided our natural gas systems the reliability and resiliency necessary to meet the human needs of our customers during Winter Storm Uri, which impacted our service territories in February. We invested $2.0 billion in fiscal 2021 with approximately 88 percent of that capital investment dedicated to safety and reliability projects. We also replaced 1,100 miles of distribution and transmission mains and over 58,000 service lines. Finally, these capital investments enabled us to make progress towards reducing methane emissions 50% by 2035 from 2017 levels for EPA-reported distribution mains and services. Through the end of fiscal 2021 we have achieved an approximate 19% reduction. As a result, our system is safer and more environmentally responsible.

Building resilient communities

The resources we invest in our Fueling Safe and Thriving Communities campaign help build strong, resilient communities. In fiscal 2021, we donated over $14 million to support our friends and neighbors in need throughout our 1,400 communities. We provided funding that supplied 30,000 backpacks, lunchboxes, and water bottles. Through our Share the Warmth program we provided energy assistance to over 9,000 customers in need and we donated $1 million to the American Red Cross to support our neighbors in Louisiana in the aftermath of Hurricane Ida. Finally, during our annual Week of Giving in September, our employees generously pledged over $800,000 in donations to benefit No Kid Hungry, United Way and The Salvation Army. Atmos Energy will match our employee pledges, which will support the important work these agencies do every day.

Kevin Akers

J. Kevin Akers

President and Chief Executive Officer

November 12, 2021

Financial performance

Earnings per diluted share for fiscal 2021 was $5.12, which was an 8.5 percent increase compared to fiscal 2020 adjusted earnings per share and our nineteenth consecutive annual increase. Net income was $666 million, of which our distribution operations contributed 67 percent. During fiscal 2021, rate outcomes increased our operating income by $186 million and we benefited from net customer growth exceeding one percent. We raised over $3.4 billion of debt and equity financing in fiscal 2021 that we used to support our capital spending program and strengthen our financial profile, including $2.2 billion of interim financing issued to pay for the gas costs incurred during Winter Storm Uri. We finished the fiscal year with a very strong financial position with total liquidity

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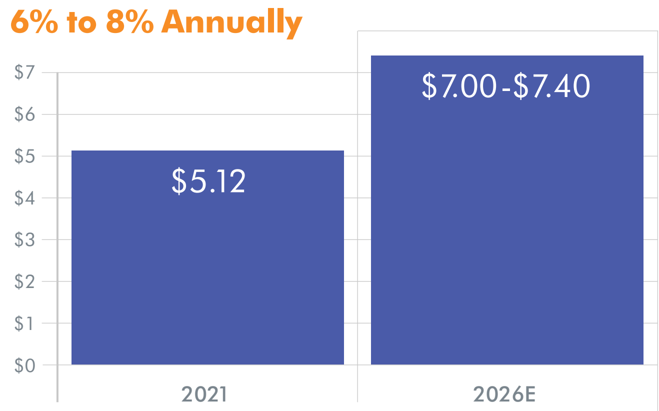
*Adjusted earnings per diluted share is a Non-GAAP measure. See reconciliation on Page 2.

Investing in Safety

Investments Drive Rate Base Growth which Drives Earnings per Share Growth



Key Assumptions

- Capital expenditures of $13 - $14 billion through fiscal 2026, financed with a blend of long-term debt and equity
- Maintain existing regulatory mechanisms for infrastructure investment
- Normal weather
- O&M expense inflation rate of 3.0% - 3.5% annually
- Approximately $7 billion to $8 billion of incremental financing through fiscal 2026

of $2.9 billion and an equity capitalization of 60.6 percent, excluding the interim winter storm financing.

Outlook

System modernization is an ongoing effort that requires significant capital investments and partnering closely with regulators and customers to achieve balanced regulatory constructs. Our portfolio of regulatory mechanisms provides for the accelerated recovery of investments in safety that support our ability to continue to increase our capital spending. Our capital spending for fiscal 2022 is forecasted to be between $2.4 billion and $2.5 billion. We expect our capital expenditures through fiscal 2026 will be about $13 billion to $14 billion. Our total rate base is expected to grow from approximately $12.1 billion at the end of fiscal 2021 to between $21 billion and $23 billion by the end of fiscal 2026 at a rate of between 11 percent and 13 percent per year. Accordingly, we project earnings per diluted share and dividends per share will increase at an annual growth rate of between 6 percent and 8 percent through fiscal 2026. Our guidance for earnings per diluted share in fiscal 2022 ranges between $5.40 and $5.60.

Fiscal year 2021 marked another successful chapter in our journey to becoming the nation's safest provider of natural gas services. Our performance this fiscal year leaves us well positioned for continued success as we enter the second decade of our organic growth strategy focused on system modernization.

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Form 10-K

(Mark One)

☑ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the fiscal year ended September 30, 2021

OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from to

Commission file number 1-10042

Atmos Energy Corporation

(Exact name of registrant as specified in its charter)

Texas and Virginia	**75-1743247**
(State or other jurisdiction of incorporation or organization)	*(IRS employer identification no.)*
1800 Three Lincoln Centre **5430 LBJ Freeway** **Dallas, Texas**	**75240**
(Address of principal executive offices)	*(Zip code)*

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

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

Table of each class	Trading Symbol	Name of each exchange on which registered
Common stock No Par Value	ATO	New York Stock Exchange

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

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

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

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

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes ☑ No ☐

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

Large accelerated filer ☑ Accelerated filer ☐ Non-accelerated filer ☐ Smaller reporting company ☐ Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. ☑

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

The aggregate market value of the common voting stock held by non-affiliates of the registrant as of the last business day of the registrant's most recently completed second fiscal quarter, March 31, 2021, was $12,737,499,573.

As of November 5, 2021, the registrant had 132,425,817 shares of common stock outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the registrant's Definitive Proxy Statement to be filed for the Annual Meeting of Shareholders on February 9, 2022 are incorporated by reference into Part III of this report.

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GLOSSARY OF KEY TERMS

Adjusted diluted net income per share	Non-GAAP measure defined as diluted net income per share before the one-time, non-cash income tax benefit
Adjusted net income	Non-GAAP measure defined as net income before the one-time, non-cash income tax benefit
AFUDC	Allowance for funds used during construction
AOCI	Accumulated Other Comprehensive Income
ARM	Annual Rate Mechanism
ATO	Trading symbol for Atmos Energy Corporation common stock on the NYSE
Bcf	Billion cubic feet
COSO	Committee of Sponsoring Organizations of the Treadway Commission
DARR	Dallas Annual Rate Review
ERISA	Employee Retirement Income Security Act of 1974
FASB	Financial Accounting Standards Board
FERC	Federal Energy Regulatory Commission
GAAP	Generally Accepted Accounting Principles
GRIP	Gas Reliability Infrastructure Program
GSRS	Gas System Reliability Surcharge
LIBOR	London Interbank Offered Rate
LTIP	1998 Long-Term Incentive Plan
Mcf	Thousand cubic feet
MDWQ	Maximum daily withdrawal quantity
Mid-Tex ATM Cities	Represents a coalition of 47 incorporated cities or approximately 10 percent of the Mid-Tex Division's customers.
Mid-Tex Cities	Represents all incorporated cities other than Dallas and Mid-Tex ATM Cities, or approximately 72 percent of the Mid-Tex Division's customers.
MMcf	Million cubic feet
Moody's	Moody's Investor Service, Inc.
NGPA	Natural Gas Policy Act of 1978
NTSB	National Transportation Safety Board
NYSE	New York Stock Exchange
PHMSA	Pipeline and Hazardous Materials Safety Administration
PPA	Pension Protection Act of 2006
PRP	Pipeline Replacement Program
RRC	Railroad Commission of Texas
RRM	Rate Review Mechanism
RSC	Rate Stabilization Clause
S&P	Standard & Poor's Corporation
SAVE	Steps to Advance Virginia Energy
SEC	United States Securities and Exchange Commission
SIR	System Integrity Rider
SRF	Stable Rate Filing
SSIR	System Safety and Integrity Rider
TCJA	Tax Cuts and Jobs Act of 2017
WNA	Weather Normalization Adjustment

PART I

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

ITEM 1. *Business.*

Overview and Strategy

Atmos Energy Corporation, headquartered in Dallas, Texas, and incorporated in Texas and Virginia, is the country's largest natural-gas-only distributor based on number of customers. We safely deliver reliable, affordable, efficient and abundant natural gas through regulated sales and transportation arrangements to over three million residential, commercial, public authority and industrial customers in eight states located primarily in the South. We also operate one of the largest intrastate pipelines in Texas based on miles of pipe.

Atmos Energy's vision is to be the safest provider of natural gas services. We intend to achieve this vision by:

- operating our business exceptionally well
- investing in safety, innovation and environmental sustainability, and
- achieving superior financial results.

Since 2011, our operating strategy has focused on modernizing our distribution and transmission system while reducing regulatory lag. This operating strategy has allowed us to increase our capital expenditures approximately 13 percent per year to improve safety and reliability and to reduce methane emissions from our system.

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

Operating Segments

As of September 30, 2021, we manage and review our consolidated operations through the following reportable segments:

- The *distribution segment* is primarily comprised of our regulated natural gas distribution and related sales operations in eight states.
- The *pipeline and storage segment* is comprised primarily of the pipeline and storage operations of our Atmos Pipeline-Texas division and our natural gas transmission operations in Louisiana.

Distribution Segment Overview

The following table summarizes key information about our six regulated natural gas distribution divisions, presented in order of total rate base.

Division	Service Areas	Communities Served	Customer Meters
Mid-Tex	Texas, including the Dallas/Fort Worth Metroplex	550	1,791,482
Kentucky/Mid-States	Kentucky Tennessee Virginia	230	183,937 159,461 24,746
Louisiana	Louisiana	270	373,207
West Texas	Amarillo, Lubbock, Midland	80	326,419
Mississippi	Mississippi	110	272,993
Colorado-Kansas	Colorado Kansas	170	125,241 139,763

We operate in our service areas under terms of non-exclusive franchise agreements granted by the various cities and towns that we serve. At September 30, 2021, we held 1,025 franchises having terms generally ranging from five to 35 years. A significant number of our franchises expire each year, which require renewal prior to the end of their terms. Historically, we have successfully renewed these franchises and believe that we will continue to be able to renew our franchises as they expire.

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

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

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

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

Our supply of natural gas is provided by a variety of suppliers, including independent producers and marketers. The gas is delivered into our systems by various pipeline companies, withdrawals of gas from proprietary and contracted storage assets and base load and peaking arrangements, as needed.

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

Except for local production purchases, we select our natural gas suppliers through a competitive bidding process by periodically requesting proposals from suppliers. We select these suppliers based on their ability to reliably deliver gas supply to our designated firm pipeline receipt points at the lowest reasonable cost. Major suppliers during fiscal 2021 were Castleton Commodities Merchant Trading L.P., Cima Energy, LP, Concord Energy LLC, EnLink Gas Marketing LP, ETC Gas Marketing LTD, Hartree Partners, L.P., Kinder Morgan Texas Pipeline LLC, Symmetry Energy Solutions, LLC, Targa Gas Marketing LLC and Twin Eagle Resources Management, LLC.

The combination of base load and peaking agreements, coupled with the withdrawal of gas held in storage, allows us the flexibility to adjust to changes in weather, which minimizes our need to enter into long-term firm commitments. We estimate our peak-day availability of natural gas supply to be approximately 4.4 Bcf. The peak-day demand for our distribution operations in fiscal 2021 was on February 14, 2021, when sales to customers reached approximately 4.3 Bcf.

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

To maintain our deliveries to high priority customers, we have the ability, and have exercised our right, to interrupt or curtail service to certain customers pursuant to contracts and applicable state regulations or statutes. Our customers’ demand on our system is not necessarily indicative of our ability to meet current or anticipated market demands or immediate delivery requirements because of factors such as the physical limitations of gathering, storage and transmission systems, the duration and severity of cold weather, the availability of gas reserves from our suppliers, the ability to purchase additional supplies on a short-term basis and actions by federal and state regulatory authorities. Interruption and curtailment rights provide us the flexibility to meet the human-needs requirements of our customers on a reliable basis. Priority allocations imposed by federal and state regulatory agencies, as well as other factors beyond our control, may affect our ability to meet the demands of some of our customers.

Pipeline and Storage Segment Overview

Our pipeline and storage segment consists of the pipeline and storage operations of APT and our natural gas transmission operations in Louisiana. APT is one of the largest intrastate pipeline operations in Texas with a heavy concentration in the established natural gas-producing areas of central, northern and eastern Texas, extending into or near the major producing areas of the Barnett Shale, the Texas Gulf Coast and the Permian Basin of West Texas. Through its system, APT provides transportation and storage services to our Mid-Tex Division, other third party local distribution companies, industrial and electric generation customers, marketers and producers. As part of its pipeline operations, APT owns and operates five underground storage reservoirs in Texas.

Revenues earned from transportation and storage services for APT are subject to traditional ratemaking governed by the RRC. Rates are updated through periodic filings made under Texas' GRIP. GRIP allows us to include in our rate base annually approved capital costs incurred in the prior calendar year provided that we file a complete rate case at least once every five years; the most recent of which was completed in August 2017. APT's existing regulatory mechanisms allow certain transportation and storage services to be provided under market-based rates.

Our natural gas transmission operations in Louisiana are comprised of a 21-mile pipeline located in the New Orleans, Louisiana area that is primarily used to aggregate gas supply for our distribution division in Louisiana under a long-term contract and, on a more limited basis, to third parties. The demand fee charged to our Louisiana distribution division for these services is subject to regulatory approval by the Louisiana Public Service Commission. We also manage two asset management plans in Louisiana that serve distribution affiliates of the Company, which have been approved by applicable state regulatory commissions. Generally, these asset management plans require us to share with our distribution customers a significant portion of the cost savings earned from these arrangements.

Ratemaking Activity

Overview

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

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

- Formula rate mechanisms in place in four states that provide for an annual rate review and adjustment to rates.
- Infrastructure programs in place in all of our states that provide for an annual adjustment to rates for qualifying capital expenditures. Through our annual formula rate mechanisms and infrastructure programs, we have the ability to recover approximately 90 percent of our capital expenditures within six months and substantially all of our capital expenditures within twelve months.

- Authorization in tariffs, statute or commission rules that allows us to defer certain elements of our cost of service such as depreciation, ad valorem taxes and pension costs, until they are included in rates.
- WNA mechanisms in seven states that serve to minimize the effects of weather on approximately 96 percent of our distribution residential and commercial revenues.
- The ability to recover the gas cost portion of bad debts in five states.

The following table provides a jurisdictional rate summary for our regulated operations as of September 30, 2021. This information is for regulatory purposes only and may not be representative of our actual financial position.

Division	Jurisdiction	Effective Date of Last Rate/GRIP Action	Rate Base (thousands)(1)	Authorized Rate of Return(1)	Authorized Debt/Equity Ratio(1)	Authorized Return on Equity(1)
Atmos Pipeline — Texas	Texas	05/11/2021	$2,924,585	8.87%	47/53	11.50%
Colorado-Kansas	Colorado	05/03/2018	134,726	7.55%	44/56	9.45%
	Colorado SSIR	01/01/2021	78,265	7.55%	44/56	9.45%
	Kansas	04/01/2020	242,314	7.03%	44/56	9.10%
	Kansas GSRS	02/01/2021	16,917	7.03%	44/56	9.10%
Kentucky/Mid-States	Kentucky	05/08/2019	424,929	7.49%	42/58	9.65%
	Kentucky-PRP	10/01/2020	39,368	7.49%	42/58	9.65%
	Tennessee	06/01/2021	421,189	7.62%	40/60	9.80%
	Virginia	04/01/2019	47,827	7.43%	42/58	9.20%
	Virginia-SAVE	10/01/2020	3,509	7.43%	42/58	9.20%
Louisiana	Louisiana	07/01/2021	837,325	7.30%	(4)	(4)
Mid-Tex	Mid-Tex Cities(6)	12/01/2020	3,726,295(5)	7.53%	42/58	9.80%
	Mid-Tex - ATM Cities	06/11/2021	4,307,060(5)	7.97%	40/60	9.80%
	Mid-Tex - Environs	09/01/2021	4,307,060(5)	7.97%	40/60	9.80%
	Dallas	06/09/2021	4,293,195(5)	7.57%	41/59	9.80%
Mississippi	Mississippi(7)	11/01/2020	474,216	7.81%	(4)	(4)
	Mississippi - SIR(7)	11/01/2020	247,414	7.81%	(4)	(4)
West Texas	West Texas Cities(8) (10)	12/01/2020	660,893(9)	7.53%	42/58	9.80%
	West Texas - ALDC	06/01/2021	751,829(9)	7.35%	(4)	(4)
	West Texas - Environs	06/11/2021	765,101(9)	7.97%	40/60	9.80%

Division	Jurisdiction	Bad Debt Rider(2)	Formula Rate	Infrastructure Mechanism	Performance Based Rate Program(3)	WNA Period
Atmos Pipeline — Texas	Texas	No	Yes	Yes	N/A	N/A
Colorado-Kansas	Colorado	No	No	Yes	No	N/A
	Kansas	Yes	No	Yes	Yes	October-May
Kentucky/Mid-States	Kentucky	Yes	No	Yes	Yes	November-April
	Tennessee	Yes	Yes	Yes	Yes	October-April
	Virginia	Yes	No	Yes	No	January-December
Louisiana	Louisiana	No	Yes	Yes	No	December-March
Mid-Tex Cities	Texas	Yes	Yes	Yes	No	November-April
Mid-Tex — Dallas	Texas	Yes	Yes	Yes	No	November-April
Mississippi	Mississippi	No	Yes	Yes	No	November-April
West Texas	Texas	Yes	Yes	Yes	No	October-May

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

(2) The bad debt rider allows us to recover from customers the gas cost portion of bad debts.

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

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

(5) The Mid-Tex rate base represents a "system-wide," or 100 percent, of the Mid-Tex Division's rate base.

(6) The Mid-Tex Cities approved the Formula Rate Mechanism filing with rates effective December 1, 2021, which included a rate base of $4,394.5 million, an authorized return of 7.36%, a debt/equity ratio of 42/58 and an authorized ROE of 9.80%.

(7) The Mississippi Public Service Commission approved a settlement at its meeting on October 14, 2021, which included a rate base of $797.6 million and an authorized return of 7.81%. New rates were implemented November 1, 2021.

(8) The West Texas Cities includes all West Texas Division cities except Amarillo, Channing, Dalhart and Lubbock (ALDC).

(9) The West Texas rate base represents a "system-wide," or 100 percent, of the West Texas Division's rate base.

(10) The West Texas Cities approved the Formula Rate Mechanism filing with rates effective December 1, 2021, which included a rate base of $759.0 million, an authorized return of 7.36%, a debt/equity ratio of 42/58 and an authorized ROE of 9.80%.

Although substantial progress has been made in recent years to improve rate design and recovery of investment across our service areas, we are continuing to seek improvements in rate design to address cost variations and pursue tariffs that reduce regulatory lag associated with investments. Further, potential changes in federal energy policy, federal safety regulations and changing economic conditions will necessitate continued vigilance by the Company and our regulators in meeting the challenges presented by these external factors.

Recent Ratemaking Activity

The amounts described in the following sections represent the annual operating income that was requested or received in each rate filing, which may not necessarily reflect the stated amount referenced in the final order, as certain operating costs may have changed as a result of the commission's or other governmental authority's final ruling. The following table summarizes the annualized ratemaking outcomes we implemented in each of the last three fiscal years.

	Annual Increase (Decrease) to Operating Income For the Fiscal Year Ended September 30		
Rate Action	**2021**	**2020**	**2019**
		(In thousands)	
Annual formula rate mechanisms	$181,459	$160,857	$114,810
Rate case filings	5,119	(1,057)	1,656
Other ratemaking activity	(877)	353	214
	$185,701	$160,153	$116,680

Additionally, the ratemaking outcomes for the rate activity in fiscal 2021 include the refund of excess deferred income taxes resulting from previously enacted tax reform legislation and do not reflect the true economic benefit of the outcomes because they do not include the corresponding income tax benefit. Excluding these amounts, our total fiscal 2021 rate outcomes for ratemaking activities were $226.2 million.

The following ratemaking efforts seeking $56.5 million in annual operating income were initiated during fiscal 2021 but had not been completed or implemented as of September 30, 2021:

Division	Rate Action	Jurisdiction	Operating Income Requested
			(In thousands)
Kentucky/Mid-States	Infrastructure Mechanism	Virginia (1)	$ 350
Kentucky/Mid-States	Rate Case	Kentucky (2)	14,394
Kentucky/Mid-States	Infrastructure Mechanism	Kentucky	3,506
Mid-Tex	Formula Rate Mechanism	Mid-Tex Cities (3)	29,707
Mississippi	Infrastructure Mechanism	Mississippi (4)	8,354
Mississippi	Formula Rate Mechanism	Mississippi (4)	(730)
West Texas	Formula Rate Mechanism	West Texas Cities (5)	903
			$56,484

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(1) On August 23, 2021, the State Corporation Commission of Virginia approved a rate increase of $0.3 million effective October 1, 2021.

(2) The Kentucky rate case filing also includes the $3.5 million related to the annual Kentucky pipeline replacement program.

(3) The Mid-Tex Cities approved a rate increase of $21.7 million, which includes $33.8 million related to the refund of excess deferred income taxes that will be offset by lower income tax expense. New rates will be implemented on December 1, 2021.

(4) The Mississippi Public Service Commission (MPSC) approved an increase in operating income of $8.4 million for the SIR filing, which includes $2.1 million related to the refund of excess deferred income taxes that will be offset by lower income tax expense. The MPSC also approved a reduction in operating income of $5.6 million for the SRF filing, which includes $4.3 million related to the refund of excess deferred income taxes that will be offset by lower income tax expense. New rates for both filings were implemented November 1, 2021.

(5) The West Texas Cities approved a rate increase of $0.2 million, which includes $3.3 million related to the refund of excess deferred income taxes that will be offset by lower income tax expense. New rates will be implemented on December 1, 2021.

Our recent ratemaking activity is discussed in greater detail below.

Annual Formula Rate Mechanisms

As an instrument to reduce regulatory lag, formula rate mechanisms allow us to refresh our rates on an annual basis without filing a formal rate case. However, these filings still involve discovery by the appropriate regulatory authorities prior to the final determination of rates under these mechanisms. We currently have specific infrastructure programs in substantially all of our distribution divisions with tariffs in place to permit the investment associated with these programs to have their surcharge rate adjusted annually to recover approved capital costs incurred in a prior test-year period. The following table summarizes our annual formula rate mechanisms by state.

State	Annual Formula Rate Mechanisms	
	Infrastructure Programs	Formula Rate Mechanisms
Colorado	System Safety and Integrity Rider (SSIR)	—
Kansas	Gas System Reliability Surcharge (GSRS)	—
Kentucky	Pipeline Replacement Program (PRP)	—
Louisiana	(1)	Rate Stabilization Clause (RSC)
Mississippi	System Integrity Rider (SIR)	Stable Rate Filing (SRF)
Tennessee	(1)	Annual Rate Mechanism (ARM)
Texas	Gas Reliability Infrastructure Program (GRIP), (1)	Dallas Annual Rate Review (DARR), Rate Review Mechanism (RRM)
Virginia	Steps to Advance Virginia Energy (SAVE)	—

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(1) Infrastructure mechanisms in Texas, Louisiana and Tennessee allow for the deferral of all expenses associated with capital expenditures incurred pursuant to these rules, which primarily consists of interest, depreciation and other taxes (Texas only), until the next rate proceeding (rate case or annual rate filing), at which time investment and costs would be recoverable through base rates.

The following table summarizes our annual formula rate mechanisms with effective dates during the fiscal years ended September 30, 2021, 2020 and 2019:

Division	Jurisdiction	Test Year Ended	Increase (Decrease) in Annual Operating Income	Effective Date
			(In thousands)	
2021 Filings:				
Mid-Tex	Environs	12/2020	$ 4,632	09/01/2021
Louisiana	Louisiana (1) (4)	12/2020	(2,407)	07/01/2021
Mid-Tex	ATM Cities (2)	12/2020	11,085	06/11/2021
West Texas	Triangle (2)	12/2020	416	06/11/2021
West Texas	Environs (2)	12/2020	1,267	06/11/2021
Mid-Tex	DARR (2) (4)	09/2020	1,708	06/09/2021
Kentucky/Mid-States	Tennessee ARM	09/2020	10,260	06/01/2021
Atmos Pipeline - Texas	Texas	12/2020	43,868	05/11/2021
Colorado-Kansas	Kansas GSRS	09/2020	1,695	02/01/2021
Colorado-Kansas	Colorado SSIR	12/2021	2,366	01/01/2021
Mid-Tex	Mid-Tex Cities RRM	12/2019	82,645	12/01/2020
West Texas	West Texas Cities RRM	12/2019	5,645	12/01/2020
Mississippi	Mississippi - SIR	10/2021	10,556	11/01/2020
Mississippi	Mississippi - SRF	10/2021	5,856	11/01/2020
Kentucky/Mid-States	Virginia - SAVE	09/2021	305	10/01/2020
Kentucky/Mid-States	Kentucky PRP	09/2021	1,562	10/01/2020
Total 2021 Filings (4)			$181,459	

2020 Filings:				
Mid-Tex	DARR	09/2019	$ 14,746	09/01/2020
Louisiana	Louisiana (1)	12/2019	14,781	07/01/2020
West Texas	Environs (3)	12/2019	1,031	06/16/2020
Kentucky/Mid-States	Tennessee ARM	05/2019	714	06/15/2020
Mid-Tex	ATM Cities (3)	12/2019	11,148	06/12/2020
Mid-Tex	Environs (3)	12/2019	4,440	05/20/2020
Atmos Pipeline - Texas	Texas	12/2019	49,251	05/20/2020
West Texas	Amarillo, Lubbock, Dalhart and Channing (3)	12/2019	5,937	04/28/2020
Colorado-Kansas	Colorado SSIR	12/2020	2,082	01/01/2020
Mississippi	Mississippi - SIR	10/2020	7,586	11/01/2019
Mississippi	Mississippi - SRF	10/2020	6,886	11/01/2019
Kentucky/Mid-States	Virginia - SAVE	09/2020	84	10/01/2019
Kentucky/Mid-States	Kentucky PRP	09/2020	2,912	10/01/2019
Mid-Tex	Mid-Tex RRM Cities	12/2018	34,380	10/01/2019
West Texas	West Texas Cities RRM	12/2018	4,879	10/01/2019
Total 2020 Filings			$160,857	
2019 Filings:				
Mid-Tex	ATM Cities	12/2018	$ 6,591	09/26/2019
Louisiana	LGS	12/2018	7,124	07/01/2019
Mid-Tex	Environs	12/2018	2,435	06/04/2019
West Texas	Environs	12/2018	1,005	06/04/2019
Mid-Tex	DARR	09/2018	9,452	06/01/2019
Kentucky/Mid-States	Tennessee ARM	05/2020	2,393	06/01/2019
Atmos Pipeline - Texas	Texas	12/2018	49,225	05/07/2019
West Texas	Amarillo, Lubbock, Dalhart and Channing	12/2018	5,692	05/01/2019
Colorado-Kansas	Kansas GSRS	12/2018	1,562	05/01/2019
Louisiana	Trans La	09/2018	4,719	04/01/2019
Colorado-Kansas	Colorado GIS	12/2019	87	04/01/2019
Colorado-Kansas	Colorado SSIR	12/2019	2,147	01/01/2019
Mississippi	Mississippi - SIR	10/2019	7,135	11/01/2018
Mississippi	Mississippi - SRF	10/2019	(118)	11/01/2018
Kentucky/Mid-States	Tennessee ARM	05/2019	(5,032)	10/15/2018
Mid-Tex	Mid-Tex RRM Cities	12/2017	17,633	10/01/2018
West Texas	West Texas Cities RRM	12/2017	2,760	10/01/2018
Total 2019 Filings			$114,810	

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(1) Beginning in fiscal 2020, our Trans La and LGS filings were combined into one filing, per Commission order.

(2) The rate increases for these filings were approved based on the effective dates herein; however, the new rates were implemented beginning September 1, 2021.

(3) The rate increases for our Texas GRIP filings were approved based on the effective date herein; however, the new rates were implemented beginning September 1, 2020.

(4) The rate change for the DARR and RSC filings include $15.1 million for the DARR filing and $24.2 million for the RSC filing related to the refund of excess deferred income taxes that will be offset by lower income tax expense. Excluding the amounts related to the refund of excess deferred taxes, our total fiscal 2021 rate outcomes for our formula rate mechanisms were $220.8 million.

Rate Case Filings

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

The following table summarizes our recent rate cases:

Division	**State**	**Increase (Decrease) in Annual Operating Income**	**Effective Date**
		(In thousands)	
2021 Rate Case Filings:			
West Texas (ALDC) [1]	Texas	$ 5,119	06/01/2021
Total 2021 Rate Case Filings		$ 5,119	
2020 Rate Case Filings:			
West Texas (Triangle)	Texas	$ (808)	04/21/2020
Colorado-Kansas	Kansas	(249)	04/01/2020
Total 2020 Rate Case Filings		$(1,057)	
2019 Rate Case Filings:			
Mid-Tex (ATM Cities)	Texas	$ 2,113	06/01/2019
Kentucky/Mid-States	Kentucky	3,441	05/08/2019
Kentucky/Mid-States	Virginia	(400)	04/01/2019
Mid-Tex (Environs)	Texas	(2,674)	01/01/2019
West Texas (Environs)	Texas	(824)	01/01/2019
Total 2019 Rate Case Filings		$ 1,656	

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(1) The rate change for the West Texas (ALDC) filing includes $1.2 million related to the refund of excess deferred income taxes, which will be offset by lower income tax expense. Excluding this amount related to the refund of excess deferred income taxes, the increase to operating income for this filing was $6.3 million.

Other Ratemaking Activity

The following table summarizes other ratemaking activity during the fiscal years ended September 30, 2021, 2020 and 2019:

Division	Jurisdiction	Rate Activity	Increase (Decrease) in Annual Operating Income	Effective Date
			(In thousands)	
2021 Other Rate Activity:				
Colorado-Kansas	Kansas	Ad Valorem [1]	$(877)	02/01/2021
Total 2021 Other Rate Activity			$(877)	
2020 Other Rate Activity:				
Colorado-Kansas	Kansas	Ad Valorem[1]	$ 353	02/01/2020
Total 2020 Other Rate Activity			$ 353	
2019 Other Rate Activity:				
Colorado-Kansas	Kansas	Ad-Valorem[1]	$ 214	02/01/2019
Total 2019 Other Rate Activity			$ 214	

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[1] The Ad Valorem filing relates to property taxes that are either over or undercollected compared to the amount included in our Kansas service area's base rates.

Other Regulation

We are regulated by various state or local public utility authorities. We are also subject to regulation by the United States Department of Transportation with respect to safety requirements in the operation and maintenance of our transmission and distribution facilities. In addition, our operations are also subject to various state and federal laws regulating environmental matters. From time to time, we receive inquiries regarding various environmental matters. We believe that our properties and operations comply with, and are operated in conformity with, applicable safety and environmental statutes and regulations. There are no administrative or judicial proceedings arising under environmental quality statutes pending or known to be contemplated by governmental agencies which would have a material adverse effect on us or our operations. The Pipeline and Hazardous Materials Safety Administration (PHMSA), within the U.S. Department of Transportation, develops and enforces regulations for the safe, reliable and environmentally sound operation of the pipeline transportation system. The PHMSA pipeline safety statutes provide for states to assume safety authority over intrastate natural transmission and distribution gas pipelines. State pipeline safety programs are responsible for adopting and enforcing the federal and state pipeline safety regulations for intrastate natural gas transmission and distribution pipelines.

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

The SEC and the Commodities Futures Trading Commission, pursuant to the Dodd–Frank Act, established numerous regulations relating to U.S. financial markets. We enacted procedures and modified existing business practices and contractual arrangements to comply with such regulations. There are, however, some rulemaking proceedings that have not yet been finalized, including those relating to capital and margin rules for (non–cleared) swaps. We do not expect these rules to directly impact our business practices or collateral requirements.

However, depending on the substance of these final rules, in addition to certain international regulatory requirements still under development that are similar to Dodd–Frank, our swap counterparties could be subject to additional and potentially significant capitalization requirements. These regulations could motivate counterparties to increase our collateral requirements or cash postings.

Competition

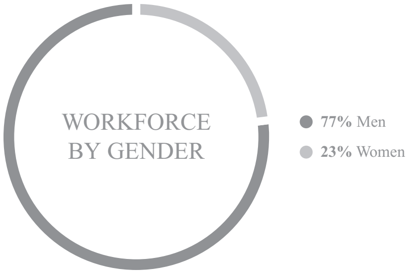
Although our regulated distribution operations are not currently in significant direct competition with any other distributors of natural gas to residential and commercial customers within our service areas, we do compete with other natural gas suppliers and suppliers of alternative fuels for sales to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

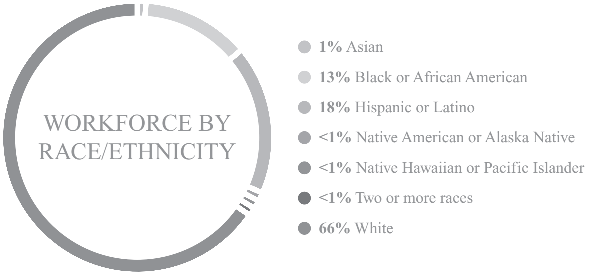
Our pipeline and storage operations have historically faced competition from other existing intrastate pipelines seeking to provide or arrange transportation, storage and other services for customers. In the last few years, several new pipelines have been completed, which has increased the level of competition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

Employees

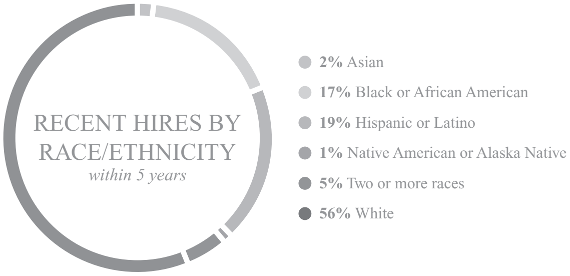
The Corporate Responsibility, Sustainability, and Safety Committee of the Board of Directors oversees matters relating to equal employment opportunities, diversity, and inclusion; human workplace rights; employee health and safety; and the Company's vision, values, and culture. It also assists management in integrating responsibility and sustainability into strategic business activities to create long-term shareholder value.

Our culture respects and appreciates inclusion and diversity. Thus, we strive to have a workforce that reflects the unique 1,400 communities that we serve. At September 30, 2021, we had 4,684 employees, substantially unchanged from last year. We monitor our workforce data on a calendar year basis. As of December 31, 2020, 61 percent of our employees worked in field roles and 39 percent worked in support/shared services roles. No employees are subject to a collective bargaining agreement.





To recruit and hire individuals with a variety of skills, talents, backgrounds and experiences, we value and cultivate our strong relationships with hundreds of community and diversity outreach sources. We also target jobs fairs including those focused on minority, veteran and women candidates and partner with local colleges and universities to identify and recruit qualified applicants in each of the cities and towns we serve. Over the last five calendar years, we hired over 2,000 employees. Our culture is also reflected in our employee benefits. The physical, mental and financial health of our employees and their families is a top priority for the Company, which is why we have a strong, competitive benefits program to help employees and their families manage and protect their health, wealth and time.



We perform succession planning annually to ensure that we develop and sustain a strong bench of talent capable of performing at the highest levels. Not only is talent identified, but potential paths of development are discussed to ensure that employees have an opportunity to build their skills and are well-prepared for future roles. The strength of our succession planning process is evident through our long history of promoting our leaders from within the organization.

Available Information

Our Annual Reports on Form 10-K, Quarterly Reports on Form 10-Q, Current Reports on Form 8-K and other reports, and amendments to those reports, and other forms that we file with or furnish to the Securities and Exchange Commission (SEC) at their website, *www.sec.gov*, are also available free of charge at our website, *www.atmosenergy.com*, under “Publications and SEC Filings” under the “Investors” tab under “Our Company”, as soon as reasonably practicable, after we electronically file these reports with, or furnish these reports to, the SEC. We will also provide copies of these reports free of charge upon request to Shareholder Relations at the address and telephone number appearing below:

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

Corporate Governance

In accordance with and pursuant to relevant related rules and regulations of the SEC as well as corporate governance-related listing standards of the New York Stock Exchange (NYSE), the Board of Directors of the Company has established and periodically updated our Corporate Governance Guidelines and Code of Conduct, which is applicable to all directors, officers and employees of the Company. In addition, in accordance with and pursuant to such NYSE listing standards, our Chief Executive Officer during fiscal 2021, John K. Akers, certified to the New York Stock Exchange that he was not aware of any violations by the Company of NYSE corporate governance listing standards. The Board of Directors also annually reviews and updates, if necessary, the charters for each of its Audit, Human Resources, Nominating and Corporate Governance and Corporate Responsibility, Sustainability and Safety Committees. All of the foregoing documents are posted on our website, *www.atmosenergy.com*, on the “Reports” page under “Corporate Responsibility.” We will also provide copies of all corporate governance documents free of charge upon request to Shareholder Relations at the address listed above.

ITEM 1A. *Risk Factors.*

Our financial and operating results are subject to a number of risk factors, many of which are not within our control. Investors should carefully consider the following discussion of risk factors as well as other information appearing in this report. These factors include the following, which are organized by category:

Regulatory and Legislative Risks

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

We are subject to regulatory oversight from various federal, state and local regulatory authorities in the eight states that we serve. Therefore, our returns are continuously monitored and are subject to challenge for their reasonableness by the appropriate regulatory authorities or other third-party intervenors. In the normal course of business, as a regulated entity, we often need to place assets in service and establish historical test periods before rate cases that seek to adjust our allowed returns to recover that investment can be filed. Further, the regulatory review process can be lengthy in the context of traditional ratemaking. Because of this process, we suffer the negative financial effects of having placed assets in service without the benefit of rate relief, which is commonly referred to as “regulatory lag.”

However, in the last several years, a number of regulatory authorities in the states we serve have approved rate mechanisms that provide for annual adjustments to rates that allow us to recover the cost of investments made to replace existing infrastructure or reflect changes in our cost of service. These mechanisms work to effectively reduce the regulatory lag inherent in the ratemaking process. However, regulatory lag could significantly increase if the regulatory authorities modify or terminate these rate mechanisms. The regulatory process also involves the risk that regulatory authorities may (i) review our purchases of natural gas and adjust the amount of our gas costs that we pass through to our customers or (ii) limit the costs we may have incurred from our cost of service that can be recovered from customers.

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

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

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

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

The safety and protection of the public, our customers and our employees is our top priority. We constantly monitor and maintain our pipeline and distribution systems to ensure that natural gas is delivered safely, reliably and efficiently through our network of more than 75,000 miles of distribution and transmission lines. As in recent years, natural gas distribution and pipeline companies are continuing to encounter increasing federal, state and local oversight of the safety of their operations. Although we believe these are costs ultimately recoverable through our rates, the costs of complying with new laws and regulations may have at least a short-term adverse impact on our operating costs and financial results.

Greenhouse gas emissions or other legislation or regulations intended to address climate change could increase our operating costs, adversely affecting our financial results, growth, cash flows and results of operations.

Six of the eight states in which we operate have passed legislation to block attempts by local governments to limit the types of energy available to customers. However, federal, regional and/or state legislative and/or regulatory initiatives may attempt to control or limit the causes of climate change, including greenhouse gas emissions, such as carbon dioxide and methane. Such laws or regulations could impose costs tied to greenhouse gas emissions, operational requirements or restrictions, or additional charges to fund energy efficiency activities. They could also provide a cost advantage to alternative energy sources, impose costs or restrictions on end users of natural gas, or result in other costs or requirements, such as costs associated with the adoption of new infrastructure and technology to respond to new mandates. The focus on climate change could adversely impact the reputation of fossil fuel products or services. The occurrence of the foregoing events could put upward pressure on the cost of natural gas relative to other energy sources, increase our costs and the prices we charge to customers, reduce the demand for natural gas or cause fuel switching to other energy sources, and impact the competitive position of natural gas and the ability to serve new or existing customers, adversely affecting our business, results of operations and cash flows.

Operational Risks

We may incur significant costs and liabilities resulting from pipeline integrity and other similar programs and related repairs.

PHMSA requires pipeline operators to develop integrity management programs to comprehensively evaluate certain areas along their pipelines and to take additional measures to protect pipeline segments located in “high consequence areas” where a leak or rupture could potentially do the most harm. As a pipeline operator, the Company is required to:

- perform ongoing assessments of pipeline integrity;
- identify and characterize applicable threats to pipeline segments that could impact a “high consequence area”;
- improve data collection, integration and analysis;
- repair and remediate the pipeline as necessary; and
- implement preventative and mitigating actions.

The Company incurs significant costs associated with its compliance with existing PHMSA and comparable state regulations. Although we believe these are costs ultimately recoverable through our rates, the costs of complying with new laws and regulations may have at least a short-term adverse impact on our operating costs and financial results. For example, the adoption of new regulations requiring more comprehensive or stringent safety standards could require installation of new or modified safety controls, new capital projects, or accelerated maintenance programs, all of which could require a potentially significant increase in operating costs.

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

Our operations involve a number of hazards and operating risks inherent in storing and transporting natural gas that could affect the public safety and reliability of our distribution system. While Atmos Energy, with the support from each of its regulatory commissions, is accelerating the replacement of pipeline infrastructure, operating issues such as leaks, accidents, equipment problems and incidents, including explosions and fire, could result in legal liability, repair and remediation costs, increased operating costs, significant increased capital expenditures, regulatory fines and penalties and other costs and a loss of customer confidence. We maintain liability and property insurance coverage in place for many of these hazards and risks. However, because some of our transmission pipeline and storage facilities are near or are in populated areas, any loss of human life or adverse financial results resulting from such events could be large. If these events were not fully covered by our general liability and property insurance, which policies are subject to certain limits and deductibles, our operations or financial results could be adversely affected.

If contracted gas supplies, interstate pipeline and/or storage services are not available or delivered in a timely manner, our ability to meet our customers' natural gas requirements may be impaired and our financial condition may be adversely affected.

In order to meet our customers' annual and seasonal natural gas demands, we must obtain a sufficient supply of natural gas, interstate pipeline capacity and storage capacity. If we are unable to obtain these, either from our suppliers' inability to deliver the contracted commodity or the inability to secure replacement quantities, our financial condition and results of operations may be adversely affected. If a substantial disruption to or reduction in interstate natural gas pipelines' transmission and storage capacity occurred due to operational failures or disruptions, legislative or regulatory actions, hurricanes, tornadoes, floods, extreme cold weather, terrorist or cyber-attacks or acts of war, our operations or financial results could be adversely affected.

Our operations are subject to increased competition.

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

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

Adverse weather conditions could affect our operations or financial results.

We have weather-normalized rates for approximately 96 percent of our residential and commercial revenues in our distribution operations, which substantially mitigates the adverse effects of warmer-than-normal weather for meters in those service areas. However, there is no assurance that we will continue to receive such regulatory protection from adverse weather in our rates in the future. The loss of such weather-normalized rates could have an adverse effect on our operations and financial results. In addition, our operating results may continue to vary somewhat with the actual temperatures during the winter heating season. Additionally, sustained cold weather could challenge our ability to adequately meet customer demand in our operations.

The operations and financial results of the Company could be adversely impacted as a result of climate change.

As climate change occurs, our businesses could be adversely impacted, although we believe it is likely that any such resulting impacts would occur very gradually over a long period of time and thus would be difficult to quantify with any degree of specificity. To the extent climate change results in temperatures that differ materially from temperatures we are currently experiencing, financial results could be adversely affected through lower gas volumes and revenues. Climate change could also cause shifts in population, including customers moving away from our service territories.

It could also result in more frequent and more severe weather events, such as hurricanes and tornadoes, which could increase our costs to repair damaged facilities and restore service to our customers or impact the cost of gas. If we were unable to deliver natural gas to our customers, our financial results would be impacted by lost revenues, and we generally would have to seek approval from regulators to recover restoration costs. To the extent we would be unable to recover those costs, or if higher rates resulting from our recovery of such costs would result in reduced demand for our services, our future business, financial condition or financial results could be adversely impacted.

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

Although the average age of the employee base of Atmos Energy is not significantly changing year over year, there are still a number of employees who will become eligible to retire within the next five to 10 years. If we were unable to hire appropriate personnel or contractors to fill future needs, the Company could encounter operating challenges and increased costs, primarily due to a loss of knowledge, errors due to inexperience or the lengthy time period typically required to adequately train replacement personnel. In addition, higher costs could result from loss of productivity or increased safety compliance issues. The inability to hire, train and retain new operational, technical and managerial personnel adequately and to transfer institutional knowledge and expertise could adversely affect our ability to manage and operate our business. If we were unable to hire, train and retain appropriately qualified personnel, our results of operations could be adversely affected.

Increased dependence on technology may hinder the Company's business operations and adversely affect its financial condition and results of operations if such technologies fail.

Over the last several years, the Company has implemented or acquired a variety of technological tools including both Company-owned information technology and technological services provided by outside parties. These tools and systems support critical functions including, scheduling and dispatching of service technicians, automated meter reading systems, customer care and billing, operational plant logistics, management reporting, and external financial reporting. The failure of these or other similarly important technologies, or the Company's inability to have these technologies supported, updated, expanded, or integrated into other technologies, could hinder its business operations and adversely impact its financial condition and results of operations.

Although the Company has, when possible, developed alternative sources of technology and built redundancy into its computer networks and tools, there can be no assurance that these efforts would protect against all potential issues related to the loss of any such technologies.

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

Our business operations and information technology systems may be vulnerable to an attack by individuals or organizations intending to disrupt our business operations and information technology systems, even though the Company has implemented policies, procedures and controls to prevent and detect these activities. We use our information technology systems to manage our distribution and intrastate pipeline and storage operations and other business processes. Disruption of those systems could adversely impact our ability to safely deliver natural gas to our customers, operate our pipeline and storage systems or serve our customers timely. Accordingly, if such an attack or act of terrorism were to occur, our operations and financial results could be adversely affected.

In addition, we use our information technology systems to protect confidential or sensitive customer, employee and Company information developed and maintained in the normal course of our business. Any attack on such systems that would result in the unauthorized release of customer, employee or other confidential or sensitive data could have a material adverse effect on our business reputation, increase our costs and expose us to additional material legal claims and liability. Even though we have insurance coverage in place for many of these cyber-related risks, if such an attack or act of terrorism were to occur, our operations and financial results could be adversely affected to the extent not fully covered by such insurance coverage.

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

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

Financial, Economic and Market Risks

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

Our operations are capital-intensive. We must make significant capital expenditures on a long-term basis to modernize our distribution and transmission system and to comply with the safety rules and regulations issued by the regulatory authorities responsible for the service areas we operate. In addition, we must continually build new capacity to serve the growing needs of the communities we serve. The magnitude of these expenditures may be affected by a number of factors, including new regulations, the general state of the economy and weather.

The liquidity required to fund our working capital, capital expenditures and other cash needs is provided from a combination of internally generated cash flows and external debt and equity financing. The cost and availability of borrowing funds from third party lenders or issuing equity is dependent on the liquidity of the credit markets, interest rates and other market conditions. This in turn may limit the amount of funds we can invest in our infrastructure.

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

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

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

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

We are subject to market risks beyond our control, including (i) commodity price volatility caused by market supply and demand dynamics, counterparty performance or counterparty creditworthiness, and (ii) interest rate risk. We are generally insulated from commodity price risk through our purchased gas cost mechanisms. With respect to interest rate risk, we have been operating in a relatively low interest-rate environment in recent years compared to historical norms for both short and long-term interest rates. However, increases in interest rates could adversely affect our future financial results to the extent that we do not recover our actual interest expense in our rates.

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

Approximately 70 percent of our consolidated operations are located in the State of Texas. This concentration of our business in Texas means that our operations and financial results may be significantly affected by changes in the Texas economy in general, weather patterns and regulatory decisions by state and local regulatory authorities in Texas.

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

Any adverse changes in economic conditions in the United States, especially in the states in which we operate, could adversely affect the financial resources of many domestic households. As a result, our customers could seek to use less gas and it may be more difficult for them to pay their gas bills. This would likely lead to slower collections and higher than normal levels of accounts receivable. This, in turn, could increase our financing requirements. Additionally, should economic conditions deteriorate, our industrial customers could seek alternative energy sources, which could result in lower transportation volumes.

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

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

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

We provide health care benefits, a cash-balance pension plan and postretirement health care benefits to eligible full-time employees. The costs of providing health care benefits to our employees could significantly increase over time due to rapidly increasing health care inflation, and any future legislative changes related to the provision of health care benefits. The impact of additional costs which are likely to be passed on to the Company is difficult to measure at this time.

The costs of providing a cash-balance pension plan to eligible full-time employees prior to 2011 and post-retirement health care benefits to eligible full-time employees and related funding requirements could be influenced by changes in the market value of the assets funding our pension and postretirement health care plans. Any significant declines in the value of these investments due to sustained declines in equity markets or a reduction in bond yields could increase the costs of our pension and postretirement health care plans and related funding requirements in the future. Further, our costs of providing such benefits and related funding requirements are also subject to a number of factors, including (i) changing demographics, including longer life expectancy of beneficiaries and an expected increase in the number of eligible former employees over the next five to ten years; (ii) various actuarial calculations and assumptions which may differ materially from actual results due primarily to changing market and economic conditions, including changes in interest rates, and higher or lower withdrawal rates; and (iii) future government regulation.

The costs to the Company of providing these benefits and related funding requirements could also increase materially in the future, should there be a material reduction in the amount of the recovery of these costs through our rates or should significant delays develop in the timing of the recovery of such costs, which could adversely affect our financial results.

The outbreak of COVID-19 or any other pandemic and their impact on business and economic conditions could negatively affect our business, results of operations and financial condition.

The scale and scope of the COVID-19 outbreak, the resulting pandemic, any other future pandemic, and their impact on the economy and financial markets could adversely affect the Company’s business, results of operations and financial condition. Regarding COVID-19, as an essential business, the Company continues to provide natural gas services and has implemented business continuity and emergency response plans to continue to provide natural gas services to customers and support the Company’s operations, while taking health and safety measures such as implementing worker distancing measures and using a remote workforce where possible. However, there is no assurance that the continued spread of COVID-19 and efforts to contain the virus will not materially impact our business, results of operations and financial condition.

ITEM 1B. *Unresolved Staff Comments.*

Not applicable.

ITEM 2. *Properties.*

Distribution, transmission and related assets

At September 30, 2021, in our distribution segment, we owned an aggregate of 71,921 miles of underground distribution and transmission mains throughout our distribution systems. These mains are located on easements or rights-of-way. We maintain our mains through a program of continuous inspection and repair and believe that our system of mains is in good condition. Through our pipeline and storage segment we also owned 5,699 miles of gas transmission lines.

Storage Assets

We own underground gas storage facilities in several states to supplement the supply of natural gas in periods of peak demand. The following table summarizes certain information regarding our underground gas storage facilities at September 30, 2021:

State	Usable Capacity (Mcf)	Cushion Gas (Mcf)[1]	Total Capacity (Mcf)	Maximum Daily Delivery Capability (Mcf)
Distribution Segment				
Kentucky	7,956,991	9,562,283	17,519,274	146,660
Kansas	3,239,000	2,300,000	5,539,000	32,000
Mississippi	1,907,571	2,442,917	4,350,488	29,136
Total	13,103,562	14,305,200	27,408,762	207,796
Pipeline and Storage Segment				
Texas	46,083,549	15,878,025	61,961,574	1,710,000
Louisiana	411,040	256,900	667,940	56,000
Total	46,494,589	16,134,925	62,629,514	1,766,000
Total	59,598,151	30,440,125	90,038,276	1,973,796

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

Additionally, we contract for storage service in underground storage facilities on many of the interstate and intrastate pipelines serving us to supplement our proprietary storage capacity. The following table summarizes our contracted storage capacity at September 30, 2021:

Segment	Division/Company	Maximum Storage Quantity (MMBtu)	Maximum Daily Withdrawal Quantity (MDWQ)[1]
Distribution Segment			
	Colorado-Kansas Division	6,343,728	147,965
	Kentucky/Mid-States Division	8,175,103	226,320
	Louisiana Division	2,594,875	177,765
	Mid-Tex Division	5,000,000	190,000
	Mississippi Division	5,099,536	164,764
	West Texas Division	5,500,000	176,000
Total		32,713,242	1,082,814
Pipeline and Storage Segment			
	Trans Louisiana Gas Pipeline, Inc.	1,000,000	47,500
Total Contracted Storage Capacity		33,713,242	1,130,314

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

ITEM 3. *Legal Proceedings.*

See Note 13 to the consolidated financial statements, which is incorporated in this Item 3 by reference.

ITEM 4. *Mine Safety Disclosures.*

Not applicable.

PART II

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

Our stock trades on the New York Stock Exchange under the trading symbol "ATO." The dividends paid per share of our common stock for fiscal 2021 and 2020 are listed below.

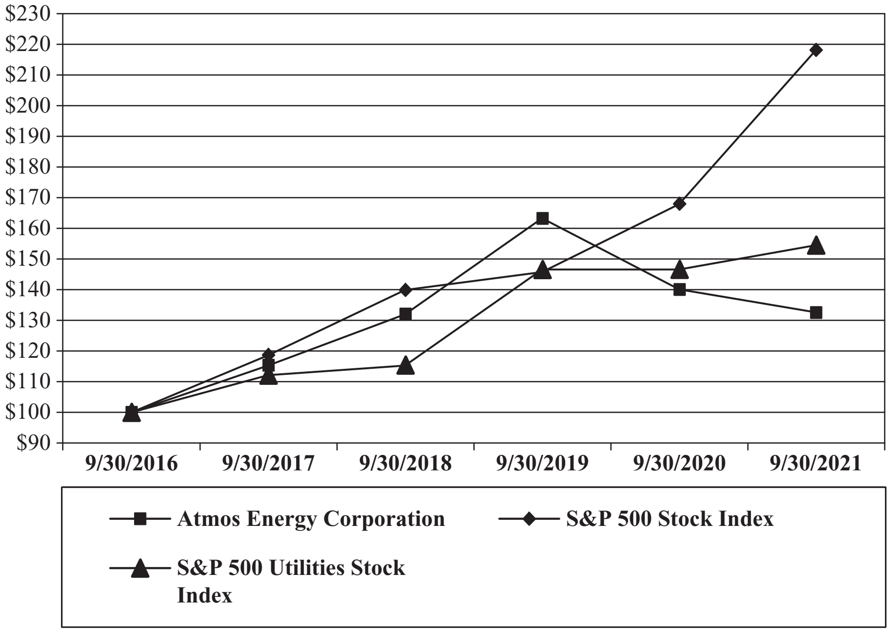
	Fiscal 2021	Fiscal 2020
Quarter ended:		
December 31	$0.625	$0.575
March 31	0.625	0.575
June 30	0.625	0.575
September 30	0.625	0.575
	$ 2.50	$ 2.30

Dividends are payable at the discretion of our Board of Directors out of legally available funds. The Board of Directors typically declares dividends in the same fiscal quarter in which they are paid. As of October 31, 2021, there were 10,590 holders of record of our common stock. Future payments of dividends, and the amounts of these dividends, will depend on our financial condition, results of operations, capital requirements and other factors. We sold no securities during fiscal 2021 that were not registered under the Securities Act of 1933, as amended.

Performance Graph

The performance graph and table below compares the yearly percentage change in our total return to shareholders for the last five fiscal years with the total return of the S&P 500 Stock Index (S&P 500) and the total return of the S&P 500 Utilities Industry Index. The graph and table below assume that $100.00 was invested on September 30, 2016 in our common stock, the S&P 500 and the S&P 500 Utilities Industry Index ax, as well as a reinvestment of dividends paid on such investments throughout the period.

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



	Cumulative Total Return					
	9/30/2016	9/30/2017	9/30/2018	9/30/2019	9/30/2020	9/30/2021
Atmos Energy Corporation	100.00	115.17	131.91	163.30	140.06	132.61
S&P 500 Stock Index	100.00	118.61	139.85	145.80	167.89	218.27
S&P 500 Utilities Stock Index	100.00	112.03	115.31	146.56	139.28	154.61

The following table sets forth the number of securities authorized for issuance under our equity compensation plans at September 30, 2021.

	Number of securities to be issued upon exercise of outstanding options, warrants and rights (a)	Weighted-average exercise price of outstanding options, warrants and rights (b)	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a)) (c)
Equity compensation plans approved by security holders:			
1998 Long-Term Incentive Plan	944,962[1]	$ —	1,054,190
Total equity compensation plans approved by security holders	944,962	—	1,054,190
Equity compensation plans not approved by security holders	—	—	—
Total	944,962	$ —	1,054,190

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[1] Comprised of a total of 328,369 time-lapse restricted stock units, 377,385 director share units and 239,208 performance-based restricted stock units at the target level of performance granted under our 1998 Long-Term Incentive Plan.

ITEM 6. *Selected Financial Data.*

No disclosure required by Regulation S-K.

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

INTRODUCTION

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

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

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

The statements contained in this Annual Report on Form 10-K may contain "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. All statements other than statements of historical fact included in this Report are forward-looking statements made in good faith by us and are intended to qualify for the safe harbor from liability established by the Private Securities Litigation Reform Act of 1995. When used in this Report, or any other of our documents or oral presentations, the words "anticipate", "believe", "estimate", "expect", "forecast", "goal", "intend", "objective", "plan", "projection", "seek", "strategy" or similar words are intended to identify forward-looking statements. Such forward-looking statements are subject to risks and uncertainties that could cause actual results to differ materially from those expressed or implied in the statements relating to our strategy, operations, markets, services, rates, recovery of costs, availability of gas supply and other factors. These risks and uncertainties include the following: federal, state and local regulatory and political trends and decisions, including the impact of rate proceedings before various state regulatory commissions; increased federal regulatory oversight and potential penalties; possible increased federal, state and local regulation of the safety of our operations; the impact of greenhouse gas emissions or other legislation or regulations intended to address climate change; possible significant costs and liabilities resulting from pipeline integrity and other similar programs and related repairs; the inherent hazards and risks involved in distributing, transporting and storing natural gas; the availability and accessibility of contracted gas supplies, interstate pipeline and/or storage services; increased competition from energy suppliers and alternative forms of energy; adverse weather conditions; the impact of climate change; the inability to continue to hire, train and retain operational, technical and managerial personnel; increased dependence on technology that may hinder the Company's business if such technologies fail; the threat of cyber-attacks or acts of cyber-terrorism that could disrupt our business operations and information technology systems or result in the loss or exposure of confidential or sensitive customer, employee or Company information; natural disasters, terrorist activities or other events and other risks and uncertainties discussed herein, all of which are difficult to predict and many of which are beyond our control; the capital-intensive nature of our business; our ability to continue to access the credit and capital markets to execute our business strategy; market risks beyond our control affecting our risk management activities, including commodity price volatility, counterparty performance or creditworthiness and interest rate risk; the concentration of our operations in Texas; the impact of adverse economic conditions on our customers; changes in the availability and price of natural gas; increased costs of providing health care benefits, along with pension and postretirement health care benefits and increased funding requirements; and the outbreak of COVID-19 and its impact on business and economic conditions. Accordingly, while we believe these forward-looking statements to be reasonable, there can be no assurance that they will approximate actual experience or that the expectations derived from them will be realized. Further, we undertake no obligation to update or revise any of our forward-looking statements whether as a result of new information, future events or otherwise.

CRITICAL ACCOUNTING POLICIES

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

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

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

Critical Accounting Policy	Summary of Policy	Factors Influencing Application of the Policy
Pension and other postretirement plans	Pension and other postretirement plan costs and liabilities are determined on an actuarial basis using a September 30 measurement date and are affected by numerous assumptions and estimates including the market value of plan assets, estimates of the expected return on plan assets, assumed discount rates and current demographic and actuarial mortality data. The assumed discount rate and the expected return are the assumptions that generally have the most significant impact on our pension costs and liabilities. The assumed discount rate, the assumed health care cost trend rate and assumed rates of retirement generally have the most significant impact on our postretirement plan costs and liabilities. The discount rate is utilized principally in calculating the actuarial present value of our pension and postretirement obligations and net periodic pension and postretirement benefit plan costs. When establishing our discount rate, we consider high quality corporate bond rates based on bonds available in the marketplace that are suitable for settling the obligations, changes in those rates from the prior year and the implied discount rate that is derived from matching our projected benefit disbursements with currently available high quality corporate bonds. The expected long-term rate of return on assets is utilized in calculating the expected return on plan assets component of our annual pension and postretirement plan costs. We estimate the expected return on plan assets by evaluating expected bond returns, equity risk premiums, asset allocations, the effects of active plan management, the impact of periodic plan asset rebalancing and historical performance. We also consider the guidance from our investment advisors in making a final determination of our expected rate of return on assets. To the extent the actual rate of return on assets realized over the course of a year is greater than or less than the assumed rate, that year's annual pension or postretirement plan costs are not affected. Rather, this gain or loss reduces or increases future pension or postretirement plan costs over a period of approximately ten to twelve years.	General economic and market conditions Assumed investment returns by asset class Assumed future salary increases Assumed discount rate Projected timing of future cash disbursements Health care cost experience trends Participant demographic information Actuarial mortality assumptions Impact of legislation Impact of regulation

Critical Accounting Policy	Summary of Policy	Factors Influencing Application of the Policy
	The market-related value of our plan assets represents the fair market value of the plan assets, adjusted to smooth out short-term market fluctuations over a five-year period. The use of this methodology will delay the impact of current market fluctuations on the pension expense for the period. We estimate the assumed health care cost trend rate used in determining our postretirement net expense based upon our actual health care cost experience, the effects of recently enacted legislation and general economic conditions. Our assumed rate of retirement is estimated based upon our annual review of our participant census information as of the measurement date.	
Impairment assessments	We review the carrying value of our long-lived assets, including goodwill and identifiable intangibles, whenever events or changes in circumstance indicate that such carrying values may not be recoverable, and at least annually for goodwill, as required by U.S. accounting standards. The evaluation of our goodwill balances and other long-lived assets or identifiable assets for which uncertainty exists regarding the recoverability of the carrying value of such assets involves the assessment of future cash flows and external market conditions and other subjective factors that could impact the estimation of future cash flows including, but not limited to the commodity prices, the amount and timing of future cash flows, future growth rates and the discount rate. Unforeseen events and changes in circumstances or market conditions could adversely affect these estimates, which could result in an impairment charge.	General economic and market conditions Projected timing and amount of future discounted cash flows Judgment in the evaluation of relevant data

Non-GAAP Financial Measures

As described further in Note 14 to the consolidated financial statements, due to the passage of Kansas House Bill 2585, we remeasured our deferred tax liability and updated our state deferred tax rate. As a result, we recorded a non-cash income tax benefit of $21.0 million for the fiscal year ended September 30, 2020. Due to the non-recurring nature of this benefit, we believe that net income and diluted net income per share before the non-cash income tax benefit provide a more relevant measure to analyze our financial performance than net income and diluted net income per share in order to allow investors to better analyze our core results and allow the information to be presented on a comparative basis. Accordingly, the following discussion and analysis of our financial performance will reference adjusted net income and adjusted diluted earnings per share, non-GAAP measures, which are calculated as follows:

	For the Fiscal Year Ended September 30				
	2021	2020	2019	2021 vs. 2020	2020 vs. 2019
	(In thousands, except per share data)				
Net income	$665,563	$601,443	$511,406	$64,120	$90,037
Non-cash income tax benefits	—	(20,962)	—	20,962	(20,962)
Adjusted net income	$665,563	$580,481	$511,406	$85,082	$69,075
Diluted net income per share	$ 5.12	$ 4.89	$ 4.35	$ 0.23	$ 0.54
Diluted EPS from non-cash income tax benefits	—	(0.17)	—	0.17	(0.17)
Adjusted diluted net income per share	$ 5.12	$ 4.72	$ 4.35	$ 0.40	$ 0.37

RESULTS OF OPERATIONS

Overview

Atmos Energy strives to operate its businesses safely and reliably while delivering superior shareholder value. Our commitment to modernizing our natural gas distribution and transmission systems requires a significant level of capital spending. We have the ability to begin recovering a significant portion of these investments timely through rate designs and mechanisms that reduce or eliminate regulatory lag and separate the recovery of our approved rate from customer usage patterns. The execution of our capital spending program, the ability to recover these investments timely and our ability to access the capital markets to satisfy our financing needs are the primary drivers that affect our financial performance.

The following table details our consolidated net income by segment during the last three fiscal years:

	For the Fiscal Year Ended September 30		
	2021	2020	2019
	(In thousands)		
Distribution segment	$445,862	$395,664	$328,814
Pipeline and storage segment	219,701	205,779	182,592
Net income	$665,563	$601,443	$511,406

During fiscal 2021, we recorded net income of $665.6 million, or $5.12 per diluted share, compared to net income of $601.4 million, or $4.89 per diluted share in the prior year. After adjusting for a nonrecurring income tax benefit recognized during fiscal 2020, adjusted net income was $580.5 million, or $4.72 per diluted share in the prior year. The year-over-year increase in adjusted net income of $85.1 million largely reflects positive rate outcomes driven by safety and reliability spending and distribution customer growth, partially offset by lower service order revenues and higher bad debt expense in our distribution segment due to the temporary suspension of collection activities during the pandemic and increased spending on system maintenance activities.

During the year ended September 30, 2021, we implemented ratemaking regulatory actions which resulted in an increase in annual operating income of $185.7 million. Excluding the impact of the refund of excess deferred income taxes resulting from previously enacted tax reform legislation, our total fiscal 2021 rate outcomes were $226.2 million. Additionally, we had ratemaking efforts in progress at September 30, 2021, seeking a total increase in annual operating income of $56.5 million. As of the date of this report, we have received approval to implement $25.0 million of this amount in the first quarter of fiscal 2022. Excluding the impact of the refund of excess deferred income taxes resulting from previously enacted tax reform legislation, we have received approval to implement $68.5 million during the first quarter of fiscal 2022.

During fiscal year 2021, we refunded $55.9 million in excess deferred tax liabilities to customers. The refunds reduced operating income and reduced our annual effective income tax rate to 18.8% in fiscal 2021 compared with 19.5% in fiscal 2020.

Capital expenditures for fiscal 2021 increased 2 percent period-over-period, to $2.0 billion. Over 85 percent was invested to improve the safety and reliability of our distribution and transportation systems, with a significant portion of this investment incurred under regulatory mechanisms that reduce regulatory lag to six months or less.

During fiscal 2021, we completed over $3.4 billion of long-term debt and equity financing, including $2.2 billion of incremental financing issued to pay for the purchased gas costs incurred during Winter Storm Uri. As of September 30, 2021, our equity capitalization was 51.9 percent. Excluding the $2.2 billion of incremental financing, our equity capitalization was 60.6 percent. As of September 30, 2021, we had approximately $2.9 billion in total liquidity, including cash and cash equivalents and funds available through equity forward sales agreements.

As a result of the continued stability of our earnings, cash flows and capital structure, our Board of Directors increased the quarterly dividend by 8.8% percent for fiscal 2022.

Distribution Segment

The distribution segment is primarily comprised of our regulated natural gas distribution and related sales operations in eight states. The primary factors that impact the results of our distribution operations are our ability to earn our authorized rates of return, competitive factors in the energy industry and economic conditions in our service areas.

Our ability to earn our authorized rates is based primarily on our ability to improve the rate design in our various ratemaking jurisdictions to minimize regulatory lag and, ultimately, separate the recovery of our approved rates from customer usage patterns. Improving rate design is a long-term process and is further complicated by the fact that we operate in multiple rate jurisdictions. The “Ratemaking Activity” section of this Form 10-K describes our current rate strategy, progress towards implementing that strategy and recent ratemaking initiatives in more detail. During fiscal 2021, we completed regulatory proceedings in our distribution segment resulting in a $141.8 million increase in annual operating income. Excluding the impact of the refund of excess deferred income taxes resulting from previously enacted tax reform legislation, our total fiscal 2021 annualized rate outcomes in our distribution segment were $182.3 million.

Our distribution operations are also affected by the cost of natural gas. We are generally able to pass the cost of gas through to our customers without markup under purchased gas cost adjustment mechanisms; therefore, increases in the cost of gas are offset by a corresponding increase in revenues. Revenues in our Texas and Mississippi service areas include franchise fees and gross receipts taxes, which are calculated as a percentage of revenue (inclusive of gas costs). Therefore, the amount of these taxes included in revenues is influenced by the cost of gas and the level of gas sales volumes. We record the associated tax expense as a component of taxes, other than income.

The cost of gas typically does not have a direct impact on our operating income because these costs are recovered through our purchased gas cost adjustment mechanisms. However, higher gas costs may adversely impact our accounts receivable collections, resulting in higher bad debt expense. This risk is currently mitigated by rate design that allows us to collect from our customers the gas cost portion of our bad debt expense on approximately 79 percent of our residential and commercial revenues. Additionally, higher gas costs may require us to increase borrowings under our credit facilities, resulting in higher interest expense. Finally, higher gas costs, as well as competitive factors in the industry and general economic conditions may cause customers to conserve or, in the case of industrial consumers, to use alternative energy sources.

Review of Financial and Operating Results

Financial and operational highlights for our distribution segment for the fiscal years ended September 30, 2021, 2020 and 2019 are presented below.

	For the Fiscal Year Ended September 30				
	2021	2020	2019	2021 vs. 2020	2020 vs. 2019
	(In thousands, unless otherwise noted)				
Operating revenues	$3,241,973	$2,626,993	$2,745,461	$614,980	$(118,468)
Purchased gas cost	1,501,695	1,071,227	1,268,591	430,468	(197,364)
Operating expenses	1,121,764	1,027,523	1,006,098	94,241	21,425
Operating income	618,514	528,243	470,772	90,271	57,471
Other non-operating income (expense)	(20,694)	(1,265)	6,241	(19,429)	(7,506)
Interest charges	36,629	39,634	60,031	(3,005)	(20,397)
Income before income taxes	561,191	487,344	416,982	73,847	70,362
Income tax expense	115,329	105,147	88,168	10,182	16,979
Non-cash income tax benefit [1]	—	(13,467)	—	13,467	(13,467)
Net income	$ 445,862	$ 395,664	$ 328,814	$ 50,198	$ 66,850
Consolidated distribution sales volumes — MMcf	308,833	291,650	315,476	17,183	(23,826)
Consolidated distribution transportation volumes — MMcf	152,513	147,387	155,078	5,126	(7,691)
Total consolidated distribution throughput — MMcf	461,346	439,037	470,554	22,309	(31,517)
Consolidated distribution average cost of gas per Mcf sold	$ 4.86	$ 3.67	$ 4.02	$ 1.19	$ (0.35)

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(1) See Note 14 to the consolidated financial statements for further information.

Fiscal year ended September 30, 2021 compared with fiscal year ended September 30, 2020

Operating income for our distribution segment increased 17 percent, which primarily reflects:

- a $150.6 million increase in rate adjustments, primarily in our Mid-Tex, Mississippi, Louisiana and West Texas Divisions.
- a $19.2 million increase from customer growth primarily in our Mid-Tex Division.
- a $3.8 million decrease in employee related costs.
- a $5.0 million decrease in travel and entertainment expense.

Partially offset by:

- a $43.6 million increase in depreciation expense and property taxes associated with increased capital investments.
- an $18.2 million increase in bad debt expense primarily due to the temporary suspension of collection activities.
- a $12.8 million increase in pipeline maintenance and related activities.
- a $5.1 million increase in insurance expense.
- an $8.4 million decrease in service order revenues primarily due to the temporary suspension of collection activities.

The year-over- year change in other non-operating expense and interest charges of $22.4 million primarily reflects increased amortization of prior service cost associated with our Retiree Medical Plan, as presented in Note 12 to the consolidated financial statements.

During fiscal 2021, we refunded $29.4 million in excess deferred taxes in the distribution segment, which reduced operating income year over year and reduced the annual effective income tax rate for this segment to 20.6% compared with 21.6% in the prior year.

The fiscal year ended September 30, 2020 compared with fiscal year ended September 30, 2019 for our distribution segment is described in Item 7 "Management's Discussion and Analysis of Financial Condition and Results of Operations" of our Annual Report on Form 10-K for the fiscal year ended September 30, 2020.

The following table shows our operating income by distribution division, in order of total rate base, for the fiscal years ended September 30, 2021, 2020 and 2019. The presentation of our distribution operating income is included for financial reporting purposes and may not be appropriate for ratemaking purposes.

	For the Fiscal Year Ended September 30				
	2021	2020	2019	2021 vs. 2020	2020 vs. 2019
			(In thousands)		
Mid-Tex	$310,293	$236,066	$202,050	$74,227	$34,016
Kentucky/Mid-States	73,259	76,745	73,965	(3,486)	2,780
Louisiana	72,388	71,892	70,440	496	1,452
West Texas	51,104	52,493	44,902	(1,389)	7,591
Mississippi	65,337	55,938	46,229	9,399	9,709
Colorado-Kansas	32,778	34,039	34,362	(1,261)	(323)
Other	13,355	1,070	(1,176)	12,285	2,246
Total	$618,514	$528,243	$470,772	$90,271	$57,471

Pipeline and Storage Segment

Our pipeline and storage segment consists of the pipeline and storage operations of our Atmos Pipeline–Texas Division (APT) and our natural gas transmission operations in Louisiana. APT is one of the largest intrastate pipeline operations in Texas with a heavy concentration in the established natural gas producing areas of central, northern and eastern Texas, extending into or near the major producing areas of the Barnett Shale, the Texas Gulf Coast and the Permian Basin of West Texas. APT provides transportation and storage services to our Mid-Tex Division, other third-party local distribution companies, industrial and electric generation customers, as well as marketers and producers. Over 80 percent of this segment's revenues are derived from these services. As part of its pipeline operations, APT owns and operates five underground storage facilities in Texas.

Our natural gas transmission operations in Louisiana are comprised of a 21-mile pipeline located in the New Orleans, Louisiana area that is primarily used to aggregate gas supply for our distribution division in Louisiana under a long-term contract and, on a more limited basis, to third parties. The demand fee charged to our Louisiana distribution division for these services is subject to regulatory approval by the Louisiana Public Service Commission. We also manage two asset management plans, which have been approved by applicable state regulatory commissions. Generally, these asset management plans require us to share with our distribution customers a significant portion of the cost savings earned from these arrangements.

Our pipeline and storage segment is impacted by seasonal weather patterns, competitive factors in the energy industry and economic conditions in our Texas and Louisiana service areas. Natural gas prices do not directly impact the results of this segment as revenues are derived from the transportation and storage of natural gas. However, natural gas prices and demand for natural gas could influence the level of drilling activity in the supply areas that we serve, which may influence the level of throughput we may be able to transport on our pipelines. Further, natural gas price differences between the various hubs that we serve in Texas could influence the volumes of gas transported for shippers through our Texas pipeline system and rates for such transportation.

The results of APT are also significantly impacted by the natural gas requirements of its local distribution company customers. Additionally, its operations may be impacted by the timing of when costs and expenses are incurred and when these costs and expenses are recovered through its tariffs.

APT annually uses GRIP to recover capital costs incurred in the prior calendar year. On February 12, 2021, APT made a GRIP filing that covered changes in net property, plant and equipment investment from January 1, 2020 through December 31, 2020 with a requested increase in operating income of $44.0 million. On May 11, 2021, the Texas Railroad Commission approved an increase in operating income of $43.9 million. In February 2021, the RRC approved a reduction in revenue of $106.6 million to refund excess deferred tax liabilities to customers over 35 months.

On December 21, 2016, the Louisiana Public Service Commission approved an annual increase of five percent to the demand fee charged by our natural gas transmission pipeline for each of the next 10 years, effective October 1, 2017.

Review of Financial and Operating Results

Financial and operational highlights for our pipeline and storage segment for the fiscal years ended September 30, 2021, 2020 and 2019 are presented below.

	For the Fiscal Year Ended September 30				
	2021	2020	2019	2021 vs. 2020	2020 vs. 2019
	(In thousands, unless otherwise noted)				
Mid-Tex / Affiliate transportation revenue	$497,730	$474,077	$428,586	$ 23,653	$ 45,491
Third-party transportation revenue	127,874	127,444	129,930	430	(2,486)
Other revenue	11,743	7,818	8,508	3,925	(690)
Total operating revenues	637,347	609,339	567,024	28,008	42,315
Total purchased gas cost	1,582	1,548	(360)	34	1,908
Operating expenses	349,281	311,935	292,098	37,346	19,837
Operating income	286,484	295,856	275,286	(9,372)	20,570
Other non-operating income	18,549	8,436	1,163	10,113	7,273
Interest charges	46,925	44,840	43,122	2,085	1,718
Income before income taxes	258,108	259,452	233,327	(1,344)	26,125
Income tax expense	38,407	61,168	50,735	(22,761)	10,433
Non-cash income tax benefit (1)	—	(7,495)	—	7,495	(7,495)
Net income	$219,701	$205,779	$182,592	$ 13,922	$ 23,187
Gross pipeline transportation volumes — MMcf	799,724	822,499	939,376	(22,775)	(116,877)
Consolidated pipeline transportation volumes — MMcf	585,857	621,371	721,998	(35,514)	(100,627)

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(1) See Note 14 to the consolidated financial statements for further information.

Fiscal year ended September 30, 2021 compared with fiscal year ended September 30, 2020

Operating income for our pipeline and storage segment decreased three percent, which primarily reflects:

- an $8.2 million net decrease in APT's thru-system activities primarily associated with the tightening of regional spreads driven by increased competing takeaway capacity in the Permian Basin.
- a $17.1 million increase in system maintenance expense primarily due to spending on hydro testing and in-line inspections.
- a $17.0 million increase in depreciation expense and property taxes associated with increased capital investments.

Partially offset by:

- a $56.2 million increase due to rate adjustments from the GRIP filings approved in May 2020 and 2021. The increase in rates was driven by increased safety and reliability spending.

The year-over- year change in other non-operating income and interest charges of $8.0 million reflects increased allowance for funds used during construction (AFUDC) primarily due to increased capital spending, partially offset by an increase in interest expense due to the issuance of long-term debt during fiscal 2021.

During fiscal 2021 we refunded $26.5 million in excess deferred taxes in our pipeline and storage segment, which reduced operating income year over year and reduced the annual effective tax rate for this segment to 14.9% compared with 23.6% in the prior year.

The fiscal year ended September 30, 2020 compared with fiscal year ended September 30, 2019 for our pipeline and storage segment is described in Item 7 "Management's Discussion and Analysis of Financial Condition and Results of Operations" of our Annual Report on Form 10-K for the fiscal year ended September 30, 2020.

LIQUIDITY AND CAPITAL RESOURCES

The liquidity required to fund our working capital, capital expenditures and other cash needs is provided from a combination of internally generated cash flows and external debt and equity financing. Additionally, we have a $1.5 billion commercial paper program and four committed revolving credit facilities with $2.5 billion in total availability from third-party lenders. The commercial paper program and credit facilities provide cost-effective, short-term financing until it can be replaced with a balance of long-term debt and equity financing that achieves the Company's desired capital structure with an equity-to-total-capitalization ratio between 50% and 60%, inclusive of long-term and short-term debt. Additionally, we have various uncommitted trade credit lines with our gas suppliers that we utilize to purchase natural gas on a monthly basis.

We have a shelf registration statement on file with the Securities and Exchange Commission (SEC) that allows us to issue up to $5.0 billion in common stock and/or debt securities. As of the date of this report, approximately $3.4 billion of securities remained available for issuance under the shelf registration statement, which expires June 29, 2024.

We also have an at-the-market (ATM) equity sales program that allows us to issue and sell shares of our common stock up to an aggregate offering price of $1.0 billion (including shares of common stock that may be sold pursuant to forward sale agreements entered into in connection with the ATM equity sales program), which expires June 29, 2024. At September 30, 2021, approximately $760 million of equity is available for issuance under this ATM equity sales program. Additionally, as of September 30, 2021, we had $302.0 million in available proceeds from outstanding forward sale agreements that must be settled during fiscal 2022.

During fiscal 2021, we entered into forward starting interest rate swaps to effectively fix the Treasury yield component associated with $1.4 billion of planned issuances of unsecured senior notes. During fiscal 2021, we settled swaps of $600 million with a net receipt of $62.2 million. On October 1, 2021, the notes were issued as planned.

The following table summarizes our existing forward starting interest rate swaps as of September 30, 2021.

Planned Debt Issuance Date	Amount Hedged (In thousands)	Effective Interest Rate
Fiscal 2023	500,000	1.66%
Fiscal 2024	450,000	1.80%
Fiscal 2025	600,000	1.75%
Fiscal 2026	300,000	2.16%
	$1,850,000	

The liquidity provided by these sources is expected to be sufficient to fund the Company's working capital needs and capital expenditures program. Additionally, we expect to continue to be able to obtain financing upon reasonable terms as necessary.

The following table presents our capitalization as of September 30, 2021 and 2020:

	September 30			
	2021		2020	
	(In thousands, except percentages)			
Short-term debt	$ —	—%	$ —	—%
Long-term debt [1]	7,330,657	48.1%	4,531,944	40.0%
Shareholders' equity [2]	7,906,889	51.9%	6,791,203	60.0%
Total capitalization, including short-term debt	$15,237,546	100.0%	$11,323,147	100.0%

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(1) Inclusive of our finance leases.

(2) Excluding the $2.2 billion of incremental financing issued to pay for the purchased gas costs incurred during Winter Storm Uri, our equity capitalization ratio would have been 60.6%.

Cash Flows

Our internally generated funds may change in the future due to a number of factors, some of which we cannot control. These factors include regulatory changes, the price for our services, the demand for such products and services, margin requirements resulting from significant changes in commodity prices, operational risks and other factors.

Cash flows from operating, investing and financing activities for the years ended September 30, 2021, 2020 and 2019 are presented below.

	For the Fiscal Year Ended September 30				
	2021	2020	2019	2021 vs. 2020	2020 vs. 2019
			(In thousands)		
Total cash provided by (used in)					
Operating activities	$(1,084,251)	$ 1,037,999	$ 968,769	$(2,122,250)	$ 69,230
Investing activities	(1,963,655)	(1,925,518)	(1,683,660)	(38,137)	(241,858)
Financing activities	3,143,821	883,777	725,670	2,260,044	158,107
Change in cash and cash equivalents	95,915	(3,742)	10,779	99,657	(14,521)
Cash and cash equivalents at beginning of period	20,808	24,550	13,771	(3,742)	10,779
Cash and cash equivalents at end of period	$ 116,723	$ 20,808	$ 24,550	$ 95,915	$ (3,742)

Cash flows for the fiscal year ended September 30, 2020 compared with fiscal year ended September 30, 2019 is described in Item 7 "Management's Discussion and Analysis of Financial Condition and Results of Operations" of our Annual Report on Form 10-K for the fiscal year ended September 30, 2020.

Cash flows from operating activities

For the fiscal year ended September 30, 2021, cash flow used from operating activities was $1.1 billion compared with cash flows generated from operating activities of $1.0 billion in the prior year. The year-over-year decrease in operating cash flows reflects gas costs incurred during Winter Storm Uri and the timing of customer collections partially offset by the positive effects of successful rate case outcomes achieved in fiscal 2020 and 2021.

Cash flows from investing activities

Our capital expenditures are primarily used to improve the safety and reliability of our distribution and transmission system through pipeline replacement and system modernization and to enhance and expand our system to meet customer needs. Over the last three fiscal years, approximately 88 percent of our capital spending has been committed to improving the safety and reliability of our system.

For the fiscal year ended September 30, 2021, we had $1.97 billion in capital expenditures compared with $1.94 billion for the fiscal year ended September 30, 2020. Capital spending increased by $33.8 million, or two percent, as a result of planned increases to modernize our system.

Cash flows from financing activities

Our financing activities provided $3.1 billion and $883.8 million in cash for fiscal years 2021 and 2020.

During the fiscal year ended September 30, 2021, we received $3.4 billion in net proceeds from the issuance of long-term debt and equity. We completed a public offering of $600 million of 1.50% senior notes due 2031, $1.1 billion of 0.625% senior notes due 2023 and $1.1 billion floating rate senior notes due 2023. Net proceeds from the latter two notes were used to pay for gas costs incurred during Winter Storm Uri. Additionally, during the year ended September 30, 2021, we settled 6,130,875 shares that had been sold on a forward basis for net proceeds of $606.7 million. The net proceeds were used primarily to support capital spending and for other general corporate purposes, including the payment of natural gas purchases. Additionally, cash dividends increased due to an 8.7 percent increase in our dividend rate and an increase in shares outstanding.

During the fiscal year ended September 30, 2020, we received $1.6 billion in net proceeds from the issuance of long-term debt and equity. We completed a public offering of $300 million of 2.625% senior notes due 2029 and $500 million of 3.375% senior notes due 2049 and entered into a two year $200 million term loan. We received net proceeds from these offerings, after the underwriting discount and offering expenses, of $791.7 million. Additionally, we settled 6,101,916 shares that had been sold on a forward basis for net proceeds of approximately $624 million. The net proceeds were used primarily to support capital spending, reduce short-term debt and other general corporate purposes. Cash dividends increased due to a 9.5 percent increase in our dividend rate and an increase in shares outstanding.

The following table shows the number of shares issued for the fiscal years ended September 30, 2021, 2020 and 2019:

	For the Fiscal Year Ended September 30		
	2021	**2020**	**2019**
Shares issued:			
Direct Stock Purchase Plan	79,921	107,989	110,063
Retirement Savings Plan and Trust	84,265	78,941	81,456
1998 Long-Term Incentive Plan (LTIP)	242,216	254,706	299,612
Equity Issuance (1)	6,130,875	6,101,916	7,574,111
Total shares issued	6,537,277	6,543,552	8,065,242

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(1) Share amounts do not include shares issued under forward sale agreements until the shares have been settled.

Credit Ratings

Our credit ratings directly affect our ability to obtain short-term and long-term financing, in addition to the cost of such financing. In determining our credit ratings, the rating agencies consider a number of quantitative factors, including but not limited to, debt to total capitalization, operating cash flow relative to outstanding debt, operating cash flow coverage of interest and operating cash flow less dividends to debt. In addition, the rating agencies consider qualitative factors such as consistency of our earnings over time, the risks associated with our business and the regulatory structures that govern our rates in the states where we operate.

Our debt is rated by two rating agencies: Standard & Poor’s Corporation (S&P) and Moody’s Investors Service (Moody’s). As a result of the impacts of Winter Storm Uri, during the second quarter of fiscal 2021, S&P lowered our long-term and short-term credit ratings by one notch and placed our ratings under negative outlook and Moody’s reaffirmed its long-term and short-term credit ratings and placed our ratings under negative outlook.

As of September 30, 2021, our outlook and current debt ratings, which are all considered investment grade are as follows:

	S&P	Moody's
Senior unsecured long-term debt	A-	A1
Short-term debt	A-2	P-1
Outlook	Negative	Negative

A significant degradation in our operating performance or a significant reduction in our liquidity caused by more limited access to the private and public credit markets as a result of deteriorating global or national financial and credit conditions could trigger a negative change in our ratings outlook or even a reduction in our credit ratings by the two credit rating agencies. This would mean more limited access to the private and public credit markets and an increase in the costs of such borrowings.

A credit rating is not a recommendation to buy, sell or hold securities. The highest investment grade credit rating is AAA for S&P and Aaa for Moody's. The lowest investment grade credit rating is BBB- for S&P and Baa3 for Moody's. Our credit ratings may be revised or withdrawn at any time by the rating agencies, and each rating should be evaluated independently of any other rating. There can be no assurance that a rating will remain in effect for any given period of time or that a rating will not be lowered, or withdrawn entirely, by a rating agency if, in its judgment, circumstances so warrant.

Debt Covenants

We were in compliance with all of our debt covenants as of September 30, 2021. Our debt covenants are described in Note 7 to the consolidated financial statements.

Contractual Obligations and Commercial Commitments

The following table provides information about contractual obligations and commercial commitments at September 30, 2021.

	Payments Due by Period				
	Total	Less than 1 year	1-3 years	3-5 years	More than 5 years
			(In thousands)		
Contractual Obligations					
Long-term debt (1)	$ 7,360,000	$200,000	$2,200,000	$ 10,000	$4,950,000
Interest charges (2)	4,268,559	221,325	418,664	412,654	3,215,916
Finance leases (3)	29,809	1,342	2,753	2,846	22,868
Operating leases (4)	271,074	41,822	68,043	39,359	121,850
Financial instrument obligations (5)	5,269	5,269	—	—	—
Pension and postretirement benefit plan contributions (6)	315,298	26,126	59,252	90,829	139,091
Uncertain tax positions (7)	32,792	—	32,792	—	—
Total contractual obligations	$12,282,801	$495,884	$2,781,504	$555,688	$8,449,725

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(1) Long-term debt excludes our finance lease obligations, which are separately reported within this table. The $1.1 billion of 0.625% senior notes and $1.1 billion floating rate senior notes that were issued in March 2021 contractually mature in 2023; however, we intend to repay these after the receipt of securitization funds, which we expect will occur in the next twelve months. As such, we have classified the senior notes as current maturities of long-term debt as of September 30, 2021. See Notes 7 and 9 to the consolidated financial statements for further details.

(2) Interest charges were calculated using the effective rate for each debt issuance through the contractual maturity date.

(3) Finance lease payments shown above include interest totaling $11.1 million. See Note 6 to the consolidated financial statements.

[4] Operating lease payments shown above include interest totaling $38.6 million. See Note 6 to the consolidated financial statements.

[5] Represents liabilities for natural gas commodity financial instruments that were valued as of September 30, 2021. The ultimate settlement amounts of these remaining liabilities are unknown because they are subject to continuing market risk until the financial instruments are settled.

[6] Represents expected contributions to our defined benefit and postretirement benefit plans, which are discussed in Note 10 to the consolidated financial statements.

[7] Represents liabilities associated with uncertain tax positions claimed or expected to be claimed on tax returns. The amount does not include interest and penalties that may be applied to these positions.

We maintain supply contracts with several vendors that generally cover a period of up to one year. Commitments for estimated base gas volumes are established under these contracts on a monthly basis at contractually negotiated prices. Commitments for incremental daily purchases are made as necessary during the month in accordance with the terms of individual contracts. Our Mid-Tex Division also maintains a limited number of long-term supply contracts to ensure a reliable source of gas for our customers in its service area which obligate it to purchase specified volumes at market and fixed prices. At September 30, 2021, we were committed to purchase 32.4 Bcf within one year and 12.9 Bcf within two to three years under indexed contracts. At September 30, 2021, we were committed to purchase 11.9 Bcf within one year under fixed price contracts ranging from $1.86 to $7.03 per Mcf.

Risk Management Activities

In our distribution and pipeline and storage segments, we use a combination of physical storage, fixed physical contracts and fixed financial contracts to reduce our exposure to unusually large winter-period gas price increases. Additionally, we manage interest rate risk by entering into financial instruments to effectively fix the Treasury yield component of the interest cost associated with anticipated financings.

We record our financial instruments as a component of risk management assets and liabilities, which are classified as current or noncurrent based upon the anticipated settlement date of the underlying financial instrument. Substantially all of our financial instruments are valued using external market quotes and indices.

The following table shows the components of the change in fair value of our financial instruments for the fiscal year ended September 30, 2021 (in thousands):

Fair value of contracts at September 30, 2020	$ 78,663
Contracts realized/settled	(64,205)
Fair value of new contracts	13,136
Other changes in value	197,823
Fair value of contracts at September 30, 2021	225,417
Netting of cash collateral	—
Cash collateral and fair value of contracts at September 30, 2021	$225,417

The fair value of our financial instruments at September 30, 2021, is presented below by time period and fair value source:

	Fair Value of Contracts at September 30, 2021				
	Maturity in years				
Source of Fair Value	**Less than 1**	**1-3**	**4-5**	**Greater than 5**	**Total Fair Value**
			(In thousands)		
Prices actively quoted	$49,804	$94,522	$81,091	$—	$225,417
Prices based on models and other valuation methods	—	—	—	—	—
Total Fair Value	$49,804	$94,522	$81,091	$—	$225,417

RECENT ACCOUNTING DEVELOPMENTS

Recent accounting developments and their impact on our financial position, results of operations and cash flows are described in Note 2 to the consolidated financial statements.

ITEM 7A. *Quantitative and Qualitative Disclosures About Market Risk.*

We are exposed to risks associated with commodity prices and interest rates. Commodity price risk is the potential loss that we may incur as a result of changes in the fair value of a particular instrument or commodity. Interest-rate risk is the potential increased cost we could incur when we issue debt instruments or to provide financing and liquidity for our business activities. Additionally, interest-rate risk could affect our ability to issue cost effective equity instruments.

We conduct risk management activities in our distribution and pipeline and storage segments. In our distribution segment, we use a combination of physical storage, fixed-price forward contracts and financial instruments, primarily over-the-counter swap and option contracts, in an effort to minimize the impact of natural gas price volatility on our customers during the winter heating season. Our risk management activities and related accounting treatment are described in further detail in Note 15 to the consolidated financial statements. Additionally, our earnings are affected by changes in short-term interest rates as a result of our issuance of short-term commercial paper and our other short-term borrowings.

Commodity Price Risk

We purchase natural gas for our distribution operations. Substantially all of the costs of gas purchased for distribution operations are recovered from our customers through purchased gas cost adjustment mechanisms. Therefore, our distribution operations have limited commodity price risk exposure.

Interest Rate Risk

Our earnings are exposed to changes in short-term interest rates associated with our short-term commercial paper program and other short-term borrowings. We use a sensitivity analysis to estimate our short-term interest rate risk. For purposes of this analysis, we estimate our short-term interest rate risk as the difference between our actual interest expense for the period and estimated interest expense for the period assuming a hypothetical average one percent increase in the interest rates associated with our short-term borrowings. Had interest rates associated with our short-term borrowings increased by an average of one percent, our interest expense would not have materially increased during 2021.

ITEM 8. *Financial Statements and Supplementary Data.*

Index to financial statements and financial statement schedules:

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All financial statement schedules are omitted because the required information is not present, or not present in amounts sufficient to require submission of the schedule or because the information required is included in the financial statements and accompanying notes thereto.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Shareholders and the Board of Directors of Atmos Energy Corporation

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Atmos Energy Corporation (the “Company“) as of September 30, 2021 and 2020, the related consolidated statements of comprehensive income, shareholders‘ equity, and cash flows, for each of the three years in the period ended September 30, 2021, and the related notes (collectively referred to as the “consolidated financial statements”). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company at September 30, 2021 and 2020, and the results of its operations and its cash flows for each of the three years in the period ended September 30, 2021, in conformity with US generally accepted accounting principles.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the Company’s internal control over financial reporting as of September 30, 2021, based on criteria established in Internal Control – Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework) and our report dated November 12, 2021 expressed an unqualified opinion thereon.

Basis for Opinion

These financial statements are the responsibility of the Company‘s management. Our responsibility is to express an opinion on the Company‘s financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the US federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matter

The critical audit matter communicated below is a matter arising from the current period audit of the financial statements that was communicated or required to be communicated to the audit committee and that: (1) relates to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective or complex judgments. The communication of the critical audit matter does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

Determination of Capital Costs

Description of the Matter

As more fully described in Note 2 to the financial statements, the Company capitalizes the direct and indirect costs of construction. Once a project is completed, it is placed into service and included in the Company’s rate base. Costs of maintenance and repairs that are not included in the Company’s rate base are charged to expense. For the year ended September 30, 2021, the Company capitalized approximately $2.0 billion of construction-related costs for regulated property, plant and equipment.

Auditing management’s identification of capital additions and maintenance and repairs expense involved significant effort and auditor judgment. These amounts have both a higher magnitude and a higher likelihood of potential misstatement. As a cost-based, rate-regulated entity, the rates charged to customers are designed to recover the entity’s costs and provide a rate of return on rate base. Net property, plant and equipment is the most significant component of the Company’s rate base. As a result, inappropriate capitalization of costs could affect the amount, timing and classification of revenues and expenses in the financial statements.

How We Addressed the Matter in Our Audit

We obtained an understanding, evaluated the design and tested the operating effectiveness of the Company’s controls over the initial determination and approval of expenditures for either capital additions or maintenance and repair. For example, we selected a sample of projects initiated during the year to evaluate the effectiveness of management’s review controls to determine the proper categorization of project expenditures as either capitalizable costs or current-period expense.

Our audit procedures included, among others, testing a sample of projects initiated during the year, including the evaluation of the nature of the project, with Company personnel outside of accounting and financial reporting. For example, we evaluated project setup through inspection of each project’s description for compliance with the Company’s capitalization policy as described in Note 2 and a series of inquiries of the project approver to understand how they assessed whether projects should be treated as capital or expense. Other audit procedures included evaluating whether the descriptions and amounts included on third-party invoices either support or contradict the project classification as capital, evaluating the appropriateness of individuals capitalizing direct labor charges to projects by assessing the relevance of their job function to the capital project, and recalculating other overhead costs capitalized to projects.

/s/ Ernst & Young LLP

We have served as the Company‘s auditor since 1983.

Dallas, Texas
November 12, 2021

ATMOS ENERGY CORPORATION

CONSOLIDATED BALANCE SHEETS

	September 30	
	2021	2020
	(In thousands, except share data)	
ASSETS		
Property, plant and equipment	$17,258,547	$15,539,166
Construction in progress	626,551	418,055
	17,885,098	15,957,221
Less accumulated depreciation and amortization	2,821,128	2,601,874
Net property, plant and equipment	15,063,970	13,355,347
Current assets		
Cash and cash equivalents	116,723	20,808
Accounts receivable, less allowance for uncollectible accounts of $64,471 in 2021 and $29,949 in 2020	342,967	230,595
Gas stored underground	178,116	111,950
Other current assets (See Note 9)	2,200,909	107,905
Total current assets	2,838,715	471,258
Goodwill	731,257	731,257
Deferred charges and other assets (See Note 9)	974,720	801,170
	$19,608,662	$15,359,032
CAPITALIZATION AND LIABILITIES		
Shareholders' equity		
Common stock, no par value (stated at $0.005 per share); 200,000,000 shares authorized; issued and outstanding: 2021 — 132,419,754 shares; 2020 — 125,882,477 shares	$ 662	$ 629
Additional paid-in capital	5,023,751	4,377,149
Accumulated other comprehensive income (loss)	69,803	(57,589)
Retained earnings	2,812,673	2,471,014
Shareholders' equity	7,906,889	6,791,203
Long-term debt	4,930,205	4,531,779
Total capitalization	12,837,094	11,322,982
Commitments and contingencies (See Note 13)		
Current liabilities		
Accounts payable and accrued liabilities	423,222	235,775
Other current liabilities	686,681	546,461
Current maturities of long-term debt	2,400,452	165
Total current liabilities	3,510,355	782,401
Deferred income taxes	1,705,809	1,456,569
Regulatory excess deferred taxes (See Note 14)	549,227	697,764
Regulatory cost of removal obligation	468,688	457,188
Deferred credits and other liabilities	537,489	642,128
	$19,608,662	$15,359,032

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

	Year Ended September 30		
	2021	2020	2019
	(In thousands, except per share data)		
Operating revenues			
Distribution segment	$3,241,973	$2,626,993	$2,745,461
Pipeline and storage segment	637,347	609,339	567,024
Intersegment eliminations	(471,830)	(415,195)	(410,637)
Total operating revenues	3,407,490	2,821,137	2,901,848
Purchased gas cost			
Distribution segment	1,501,695	1,071,227	1,268,591
Pipeline and storage segment	1,582	1,548	(360)
Intersegment eliminations	(470,560)	(413,921)	(409,394)
Total purchased gas cost	1,032,717	658,854	858,837
Operation and maintenance expense	679,019	629,601	630,308
Depreciation and amortization expense	477,977	429,828	391,456
Taxes, other than income	312,779	278,755	275,189
Operating income	904,998	824,099	746,058
Other non-operating income (expense)	(2,145)	7,171	7,404
Interest charges	83,554	84,474	103,153
Income before income taxes	819,299	746,796	650,309
Income tax expense	153,736	145,353	138,903
Net Income	$ 665,563	$ 601,443	$ 511,406
Basic net income per share	$ 5.12	$ 4.89	$ 4.36
Diluted net income per share	$ 5.12	$ 4.89	$ 4.35
Weighted average shares outstanding:			
Basic	129,779	122,788	117,200
Diluted	129,834	122,872	117,461
Net income	$ 665,563	$ 601,443	$ 511,406
Other comprehensive income (loss), net of tax			
Net unrealized holding gains (losses) on available-for-sale securities, net of tax of $(55), $32 and $64	(191)	106	218
Cash flow hedges:			
Amortization and unrealized gains (losses) on interest rate agreements, net of tax of $36,875, $17,198 and $(6,782)	127,583	56,888	(22,944)
Total other comprehensive income (loss)	127,392	56,994	(22,726)
Total comprehensive income	$ 792,955	$ 658,437	$ 488,680

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION

CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

	Common stock		Additional Paid-in Capital	Accumulated Other Comprehensive Income (Loss)	Retained Earnings	Total
	Number of Shares	Stated Value				
	(In thousands, except share and per share data)					
Balance, September 30, 2018	111,273,683	$556	$2,974,926	$ (83,647)	$1,878,116	$4,769,951
Net income	—	—	—	—	511,406	511,406
Other comprehensive loss	—	—	—	(22,726)	—	(22,726)
Cash dividends ($2.10 per share)	—	—	—	—	(245,717)	(245,717)
Cumulative effect of accounting change	—	—	—	(8,210)	8,210	—
Common stock issued:						
Public offering	7,574,111	38	694,065	—	—	694,103
Direct stock purchase plan	110,063	1	11,070	—	—	11,071
Retirement savings plan	81,456	—	8,252	—	—	8,252
1998 Long-term incentive plan	299,612	2	2,946	—	—	2,948
Employee stock-based compensation	—	—	20,935	—	—	20,935
Balance, September 30, 2019	119,338,925	597	3,712,194	(114,583)	2,152,015	5,750,223
Net income	—	—	—	—	601,443	601,443
Other comprehensive income	—	—	—	56,994	—	56,994
Cash dividends ($2.30 per share)	—	—	—	—	(282,444)	(282,444)
Common stock issued:						
Public offering	6,101,916	30	624,272	—	—	624,302
Direct stock purchase plan	107,989	1	11,325	—	—	11,326
Retirement savings plan	78,941	—	8,222	—	—	8,222
1998 Long-term incentive plan	254,706	1	2,748	—	—	2,749
Employee stock-based compensation	—	—	18,388	—	—	18,388
Balance, September 30, 2020	125,882,477	629	4,377,149	(57,589)	2,471,014	6,791,203
Net income	—	—	—	—	665,563	665,563
Other comprehensive income	—	—	—	127,392	—	127,392
Cash dividends ($2.50 per share)	—	—	—	—	(323,904)	(323,904)
Common stock issued:						
Public offering	6,130,875	31	606,636	—	—	606,667
Direct stock purchase plan	79,921	—	7,715	—	—	7,715
Retirement savings plan	84,265	1	8,125	—	—	8,126
1998 Long-term incentive plan	242,216	1	3,091	—	—	3,092
Employee stock-based compensation	—	—	21,035	—	—	21,035
Balance, September 30, 2021	132,419,754	$662	$5,023,751	$ 69,803	$2,812,673	$7,906,889

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION

CONSOLIDATED STATEMENTS OF CASH FLOWS

	Year Ended September 30		
	2021	2020	2019
		(In thousands)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	$ 665,563	$ 601,443	$ 511,406
Adjustments to reconcile net income to net cash provided by (used in) operating activities:			
Depreciation and amortization	477,977	429,828	391,456
Deferred income taxes	155,355	155,322	132,004
One-time income tax benefit	—	(20,962)	—
Stock-based compensation	11,255	9,583	11,121
Amortization of debt issuance costs	14,030	11,543	9,464
Equity component of AFUDC	(32,749)	(23,493)	(11,165)
Other	3,731	8,411	1,169
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(113,665)	7,167	18,724
(Increase) decrease in gas stored underground	(66,166)	18,188	35,594
Increase in Winter Storm Uri current regulatory asset (see Note 9)	(2,003,659)	—	—
Increase in other current assets	(84,705)	(35,878)	(26,590)
Increase in Winter Storm Uri long-term regulatory asset (see Note 9)	(76,652)	—	—
(Increase) decrease in deferred charges and other assets	136,809	(31,935)	(58,403)
Increase in accounts payable and accrued liabilities	104,242	7,359	9,908
Decrease in other current liabilities	(166,268)	(129,543)	(103,895)
Increase (decrease) in deferred credits and other liabilities	(109,349)	30,966	47,976
Net cash provided by (used in) operating activities	(1,084,251)	1,037,999	968,769
CASH FLOWS USED IN INVESTING ACTIVITIES			
Capital expenditures	(1,969,540)	(1,935,676)	(1,693,477)
Proceeds from the sale of discontinued operations	—	—	4,000
Purchases of debt and equity securities	(49,879)	(50,517)	(29,153)
Proceeds from sale of debt and equity securities	14,957	32,339	6,070
Maturities of debt securities	28,850	18,669	20,299
Other, net	11,957	9,667	8,601
Net cash used in investing activities	(1,963,655)	(1,925,518)	(1,683,660)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net decrease in short-term debt	—	(464,915)	(110,865)
Proceeds from issuance of long-term debt, net of premium/discount	2,797,346	999,450	1,045,221
Net proceeds from equity offering	606,667	624,302	694,103
Issuance of common stock through stock purchase and employee retirement plans	15,841	19,548	19,323
Settlement of interest rate swaps	62,159	(4,426)	(90,141)
Repayment of long-term debt	—	—	(575,000)
Cash dividends paid	(323,904)	(282,444)	(245,717)
Debt issuance costs	(14,288)	(7,738)	(11,254)
Net cash provided by financing activities	3,143,821	883,777	725,670
Net increase (decrease) in cash and cash equivalents	95,915	(3,742)	10,779
Cash and cash equivalents at beginning of year	20,808	24,550	13,771
Cash and cash equivalents at end of year	$ 116,723	$ 20,808	$ 24,550

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Nature of Business

Atmos Energy Corporation (Atmos Energy or the "Company") and its subsidiaries are engaged in the regulated natural gas distribution and pipeline and storage businesses. Through our distribution business, we deliver natural gas through sales and transportation arrangements to over three million residential, commercial, public-authority and industrial customers through our six regulated distribution divisions in the service areas described below:

Division	Service Area
Atmos Energy Colorado-Kansas Division	Colorado, Kansas
Atmos Energy Kentucky/Mid-States Division	Kentucky, Tennessee, Virginia(1)
Atmos Energy Louisiana Division	Louisiana
Atmos Energy Mid-Tex Division	Texas, including the Dallas/Fort Worth metropolitan area
Atmos Energy Mississippi Division	Mississippi
Atmos Energy West Texas Division	West Texas

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(1) Denotes location where we have more limited service areas.

In addition, we transport natural gas for others through our distribution system. Our distribution business is subject to federal and state regulation and/or regulation by local authorities in each of the states in which our distribution divisions operate. Our corporate headquarters and shared-services function are located in Dallas, Texas, and our customer support centers are located in Amarillo and Waco, Texas.

Our pipeline and storage business, which is also subject to federal and state regulation, consists of the pipeline and storage operations of our Atmos Pipeline–Texas (APT) Division and our natural gas transmission business in Louisiana. The APT division provides transportation and storage services to our Mid-Tex Division, other third-party local distribution companies, industrial and electric generation customers, as well as marketers and producers. As part of its pipeline operations, APT manages five underground storage facilities in Texas. We also provide ancillary services customary to the pipeline industry including parking arrangements, lending and sales of inventory on hand. Our natural gas transmission operations in Louisiana are comprised of a 21-mile pipeline located in the New Orleans, Louisiana area that is primarily used to aggregate gas supply for our distribution division in Louisiana under a long-term contract and on a more limited basis, to third parties.

2. Summary of Significant Accounting Policies

Principles of consolidation — The accompanying consolidated financial statements include the accounts of Atmos Energy Corporation and its wholly-owned subsidiaries. All material intercompany transactions have been eliminated; however, we have not eliminated intercompany profits when such amounts are probable of recovery under the affiliates' rate regulation process.

Use of estimates — The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. The most significant estimates include the allowance for doubtful accounts, unbilled revenues, contingency accruals, pension and postretirement obligations, deferred income taxes, impairment of long-lived assets, risk management and trading activities, fair value measurements and the valuation of goodwill and other long-lived assets. Actual results could differ from those estimates.

Regulation — Our distribution and pipeline and storage operations are subject to regulation with respect to rates, service, maintenance of accounting records and various other matters by the respective regulatory authorities in the states in which we operate. Our accounting policies recognize the financial effects of the ratemaking and accounting practices and policies of the various regulatory commissions. Accounting principles generally accepted in the United States require cost-based, rate-regulated entities that meet certain criteria to reflect the authorized recovery of costs due to regulatory decisions in their financial statements. As a result, certain costs are permitted to be capitalized rather than expensed because they can be recovered through rates. We record certain costs as regulatory assets when future recovery through customer rates is considered probable. Regulatory liabilities are recorded when it is probable that revenues will be reduced for amounts that will be credited to customers through the ratemaking process. The amounts to be recovered or recognized are based upon historical experience and our understanding of the regulations. Further, regulation may impact the period in which revenues or expenses are recognized.

Substantially all of our regulatory assets are recorded as a component of other current assets and deferred charges and other assets and our regulatory liabilities are recorded as a component of other current liabilities and deferred credits and other liabilities. Deferred gas costs are recorded either in other current assets or liabilities and the long-term portion of regulatory excess deferred taxes and regulatory cost of removal obligation are reported separately. Significant regulatory assets and liabilities as of September 30, 2021 and 2020 included the following:

	September 30	
	2021	2020
	(In thousands)	
Regulatory assets:		
Pension and postretirement benefit costs	$ 45,922	$ 149,089
Infrastructure mechanisms [1]	222,795	183,943
Winter Storm Uri incremental costs [2]	2,100,728	—
Deferred gas costs	66,395	40,593
Regulatory excess deferred taxes [3]	45,370	—
Recoverable loss on reacquired debt	3,789	4,894
Deferred pipeline record collection costs	32,099	29,839
Other	4,343	6,283
	$2,521,441	$ 414,641
Regulatory liabilities:		
Regulatory excess deferred taxes [3]	$ 705,084	$ 718,651
Regulatory cost of removal obligation	541,511	531,096
Deferred gas costs	52,553	19,985
Asset retirement obligation	18,373	20,348
APT annual adjustment mechanism	31,110	57,379
Pension and postretirement benefit costs	56,201	—
Other	19,363	19,554
	$1,424,195	$1,367,013

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[1] Infrastructure mechanisms in Texas, Louisiana and Tennessee allow for the deferral of all eligible expenses associated with capital expenditures incurred pursuant to these rules, including the recording of interest on the deferred expenses until the next rate proceeding (rate case or annual rate filing), at which time investment and costs would be recovered through base rates.

[2] Includes extraordinary gas costs incurred during Winter Storm Uri and related carrying costs. See Note 9 to the consolidated financial statements for further information. This amount is recorded within other current assets and deferred charges and other assets on the consolidated balance sheet as of September 30, 2021.

[3] Regulatory excess deferred taxes represent changes in our net deferred tax liability related to our cost of service ratemaking due to the enactment of the Tax Cuts and Jobs Act of 2017 (the "TCJA") and a Kansas legislative change enacted in fiscal 2020. See Notes 12 and 14 to the consolidated financial statements for further information.

Revenue recognition

Distribution Revenues

Distribution revenues represent the delivery of natural gas to residential, commercial, industrial and public authority customers at prices based on tariff rates established by regulatory authorities in the states in which we operate. Revenue is recognized and our performance obligation is satisfied over time when natural gas is delivered and simultaneously consumed by our customers. We have elected to use the invoice practical expedient and recognize revenue for volumes delivered that we have the right to invoice our customers. We read meters and bill our customers on a monthly cycle basis. Accordingly, we estimate volumes from the last meter read to the balance sheet date and accrue revenue for gas delivered but not yet billed.

In our Texas and Mississippi jurisdictions, we pay franchise fees and gross receipt taxes to operate in these service areas. These franchise fees and gross receipts taxes are required to be paid regardless of our ability to collect from our customers. Accordingly, we account for these amounts on a gross basis in revenue and we record the associated tax expense as a component of taxes, other than income.

Pipeline and Storage Revenues

Pipeline and storage revenues primarily represent the transportation and storage of natural gas on our APT system and the transmission of natural gas through our 21-mile pipeline in Louisiana. APT provides transportation and storage services to our Mid-Tex Division, other third party local distribution companies and certain industrial customers under tariff rates approved by the RRC. APT also provides certain transportation and storage services to industrial and electric generation customers, as well as marketers and producers, under negotiated rates. Our pipeline in Louisiana is primarily used to aggregate gas supply for our Louisiana Division under a long-term contract and on a more limited basis to third parties. The demand fee charged to our Louisiana Division is subject to regulatory approval by the Louisiana Public Service Commission. We also manage two asset management plans with distribution affiliates of the Company at terms that have been approved by the applicable state regulatory commissions. The performance obligations for these transportation customers are satisfied by means of transporting customer-supplied gas to the designated location. Revenue is recognized and our performance obligation is satisfied over time when natural gas is delivered to the customer. Management determined that these arrangements qualify for the invoice practical expedient for recognizing revenue. For demand fee arrangements, revenue is recognized and our performance obligation is satisfied by standing ready to transport natural gas over the period of each individual month.

Alternative Revenue Program Revenues

In our distribution segment, we have weather-normalization adjustment mechanisms that serve to minimize the effects of weather on our residential and commercial revenues. Additionally, APT has a regulatory mechanism that requires that we share with its tariffed customers 75% of the difference between the total non-tariffed revenues earned during a test period and a revenue benchmark of $69.4 million that was established in its most recent rate case. Differences between actual revenues and revenues calculated under these mechanisms adjust the amount billed to customers. These mechanisms are considered to be alternative revenue programs under accounting standards generally accepted in the United States as they are deemed to be contracts between us and our regulator. Accordingly, revenue under these mechanisms are excluded from revenue from contracts with customers.

Purchased gas costs — Rates established by regulatory authorities are adjusted for increases and decreases in our purchased gas costs through purchased gas cost adjustment mechanisms. Purchased gas cost adjustment mechanisms provide gas distribution companies a method of recovering purchased gas costs on an ongoing basis without filing a rate case to address all of their non-gas costs. There is no margin generated through purchased gas cost adjustments, but they provide a dollar-for-dollar offset to increases or decreases in our distribution segment's gas costs. The effects of these purchased gas cost adjustment mechanisms are recorded as deferred gas costs on our consolidated balance sheets.

Cash and cash equivalents — We consider all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Accounts receivable and allowance for uncollectible accounts — Accounts receivable arise from natural gas sales to residential, commercial, industrial, public authority and other customers. Our accounts receivable balance includes unbilled amounts which represent a customer's consumption of gas from the date of the last cycle billing through the last day of the month. The receivable balances are short term and generally do not extend beyond one month. To minimize credit risk, we assess the credit worthiness of new customers, require deposits where necessary, assess late fees, pursue collection activities and disconnect service for nonpayment. After disconnection, accounts are written off when deemed uncollectible. At each reporting period, we assess the allowance for uncollectible accounts based on historical experience, current conditions and consideration of expected future conditions. Circumstances which could affect our estimates include, but are not limited to, customer credit issues, the level of natural gas prices, customer deposits and general economic conditions.

Gas stored underground — Our gas stored underground is comprised of natural gas injected into storage to support the winter season withdrawals for our distribution operations. The average cost method is used for all of our distribution operations. Gas in storage that is retained as cushion gas to maintain reservoir pressure is classified as property, plant and equipment and is valued at cost.

Property, plant and equipment — Regulated property, plant and equipment is stated at original cost, net of contributions in aid of construction. The cost of additions includes direct construction costs, payroll related costs (taxes, pensions and other benefits), administrative and general costs and an allowance for funds used during construction (AFUDC). AFUDC represents the capitalizable total cost of funds used to finance the construction of major projects.

The following table details amounts capitalized for the fiscal year ended September 30.

		2021	2020	2019
Component of AFUDC	**Statement of Comprehensive Income Location**		**(In thousands)**	
Debt	Interest charges	$11,414	$ 8,436	$ 7,643
Equity	Other non-operating income (expense)	32,749	23,493	11,165
		$44,163	$31,929	$18,808

Major renewals, including replacement pipe, and betterments that are recoverable through our regulatory rate base are capitalized while the costs of maintenance and repairs that are not capitalizable are charged to expense as incurred. The costs of large projects are accumulated in construction in progress until the project is completed. When the project is completed, tested and placed in service, the balance is transferred to the regulated plant in service account included in the rate base and depreciation begins.

Regulated property, plant and equipment is depreciated at various rates on a straight-line basis. These rates are approved by our regulatory commissions and are comprised of two components: one based on average service life and one based on cost of removal. Accordingly, we recognize our cost of removal expense as a component of depreciation expense. The related cost of removal accrual is reflected as a regulatory liability on the consolidated balance sheet. At the time property, plant and equipment is retired, removal expenses less salvage, are charged to the regulatory cost of removal accrual. The composite depreciation rate was 3.0 percent, 3.0 percent and 3.1 percent for the fiscal years ended September 30, 2021, 2020 and 2019.

Other property, plant and equipment is stated at cost. Depreciation is generally computed on the straight-line method for financial reporting purposes based upon estimated useful lives.

Asset retirement obligations — We record a liability at fair value for an asset retirement obligation when the legal obligation to retire the asset has been incurred with an offsetting increase to the carrying value of the related asset.

As of September 30, 2021 and 2020, we had asset retirement obligations of $18.4 million and $20.3 million. Additionally, we had $12.8 million and $14.4 million of asset retirement costs recorded as a component of property, plant and equipment that will be depreciated over the remaining life of the underlying associated assets.

We believe we have a legal obligation to retire our natural gas storage facilities. However, we have not recognized an asset retirement obligation associated with our storage facilities because we are not able to determine the settlement date of this obligation as we do not anticipate taking our storage facilities out of service permanently. Therefore, we cannot reasonably estimate the fair value of this obligation.

Impairment of long-lived assets — We evaluate whether events or circumstances have occurred that indicate that other long-lived assets may not be recoverable or that the remaining useful life may warrant revision. When such events or circumstances are present, we assess the recoverability of long-lived assets by determining whether the carrying value will be recovered through the expected future cash flows. In the event the sum of the expected future cash flows resulting from the use of the asset is less than the carrying value of the asset, an impairment loss equal to the excess of the asset's carrying value over its fair value is recorded.

Goodwill — We annually evaluate our goodwill balances for impairment during our second fiscal quarter or more frequently as impairment indicators arise. During the second quarter of fiscal 2021, we completed our annual goodwill impairment assessment. We test goodwill for impairment at the reporting unit level on an annual basis and between annual tests if an event occurs or circumstances change that would more likely than not reduce the fair value of the reporting unit. Based on the assessment performed, we determined that our goodwill was not impaired. Although not applicable for the fiscal 2021 analysis, if a qualitative goodwill assessment resulted in impairment indicators, we would then use a present value technique based on discounted cash flows to estimate the fair value of our reporting units. These calculations are dependent on several subjective factors including the timing of future cash flows, future growth rates and the discount rate. An impairment charge is recognized if the carrying value of a reporting unit's goodwill exceeds its fair value.

Lease accounting — We adopted the provisions of the new lease accounting standard beginning on October 1, 2019. Results for reporting periods beginning on October 1, 2019 are presented under the new lease accounting standard and prior periods are presented under the former lease accounting standard. Upon adoption, we recorded right of use (ROU) assets and lease liabilities within the consolidated balance sheet.

We determine if an arrangement is a lease at the inception of the agreement based on the terms and conditions in the contract. A contract contains a lease if there is an identified asset and we have the right to control the asset. We are the lessee for substantially all of our leasing activities, which primarily includes operating leases for office and warehouse space, tower space, vehicles and heavy equipment used in our operations. We are also a lessee in finance leases for service centers.

We record a lease liability and a corresponding ROU asset for all of our leases with a term greater than 12 months. For lease contracts containing renewal and termination options, we include the option period in the lease term when it is reasonably certain the option will be exercised. We most frequently assume renewal options at the inception of the arrangement for our tower and fleet leases, based on our anticipated use of the assets. Real estate leases that contain a renewal option are evaluated on a lease-by-lease basis to determine if the option period should be included in the lease term. Currently, we have not included material renewal options for real estate leases in our ROU asset or lease liability.

The lease liability represents the present value of all lease payments over the lease term. We do not include short-term leases in the calculation of our lease liabilities. The discount rate used to determine the present value of the lease liability is the rate implicit in the lease unless that rate cannot be readily determined. We use the implicit rate stated in the agreement to determine the lease liability for our fleet leases. We use our corporate collateralized incremental borrowing rate as the discount rate for all other lease agreements. This rate is appropriate because we believe it represents the rate we would have incurred to borrow funds to acquire the leased asset over a similar term. We calculated this rate using a combination of inputs, including our current credit rating, quoted market prices of interest rates for our publicly traded unsecured debt, observable market yield curve data for peer companies with a credit rating one notch higher than our current credit rating and the lease term.

The ROU asset represents the right to use the underlying asset for the lease term, and is equal to the lease liability, adjusted for prepaid or accrued lease payments and any lease incentives that have been paid to us or when we are reasonably certain to incur costs equal to or greater than the allowance defined in the contract. We bundle our lease and non-lease components as a single component for all asset classes.

Variable payments included in our leasing arrangements are expensed in the period in which the obligation for these payments is incurred. Variable payments are dependent on usage, output or may vary for other reasons. Most of our variable lease expense is related to tower leases that have escalating payments based on changes to a stated CPI index, and usage of certain office equipment.

We have not provided material residual value guarantees for our leases, nor do our leases contain material restrictions or covenants.

Marketable securities — As of September 30, 2021, we hold marketable securities classified as either equity or debt securities. Changes in fair value of our equity securities are recorded in net income, while debt securities, which are considered available for sale securities, are reported at market value with unrealized gains and losses shown as a component of accumulated other comprehensive income (loss).

We regularly evaluate the performance of our available for sale debt securities on an investment by investment basis for impairment, taking into consideration the securities' purpose, volatility and current returns. If a determination is made that a security will likely be sold before the recovery of its cost, the related investment is written down to its estimated fair value.

Financial instruments and hedging activities — We use financial instruments to mitigate commodity price risk in our distribution and pipeline and storage segments and to mitigate interest rate risk. The objectives and strategies for using financial instruments have been tailored to our business and are discussed in Note 15 to the consolidated financial statements.

We record all of our financial instruments on the balance sheet at fair value*,* with the exception of normal purchases and normal sales that are expected to result in physical delivery, with changes in fair value ultimately recorded in the statement of comprehensive income. These financial instruments are reported as risk management assets and liabilities and are classified as current or noncurrent other assets or liabilities based upon the anticipated settlement date of the underlying financial instrument. We record the cash flow impact of our financial instruments in operating cash flows based upon their balance sheet classification.

The timing of when changes in fair value of our financial instruments are recorded in the statement of comprehensive income depends on whether the financial instrument has been designated and qualifies as a part of a hedging relationship or if regulatory rulings require a different accounting treatment. Changes in fair value for financial instruments that do not meet one of these criteria are recognized in the statement of comprehensive income as they occur.

Financial Instruments Associated with Commodity Price Risk

In our distribution segment, the costs associated with and the realized gains and losses arising from the use of financial instruments to mitigate commodity price risk are included in our purchased gas cost adjustment mechanisms in accordance with regulatory requirements. Therefore, changes in the fair value of these financial instruments are initially recorded as a component of deferred gas costs and recognized in the consolidated statements of comprehensive income as a component of purchased gas cost when the related costs are recovered through our rates and recognized in revenue in accordance with accounting principles generally accepted in the United States. Accordingly, there is no earnings impact on our distribution segment as a result of the use of these financial instruments.

Financial Instruments Associated with Interest Rate Risk

In connection with the planned issuance of long-term debt, we may use financial instruments to manage interest rate risk. We currently manage this risk through the use of forward starting interest rate swaps to fix the Treasury yield component of the interest cost associated with anticipated financings. We designate these financial instruments as cash flow hedges at the time the agreements are executed. Unrealized gains and losses associated with the instruments are recorded as a component of accumulated other comprehensive income (loss). When the instruments settle, the realized gain or loss is recorded as a component of accumulated other comprehensive income (loss) and recognized as a component of interest charges over the life of the related financing arrangement. As of September 30, 2021 and 2020, no cash was required to be held in margin accounts.

Fair Value Measurements — We report certain assets and liabilities at fair value, which is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). We primarily use quoted market prices and other observable market pricing information in valuing our financial assets and liabilities and minimize the use of unobservable pricing inputs in our measurements.

Fair-value estimates also consider our own creditworthiness and the creditworthiness of the counterparties involved. Our counterparties consist primarily of financial institutions and major energy companies. This concentration of counterparties may materially impact our exposure to credit risk resulting from market, economic or regulatory conditions. We seek to minimize counterparty credit risk through an evaluation of their financial condition and credit ratings and the use of collateral requirements under certain circumstances.

Amounts reported at fair value are subject to potentially significant volatility based upon changes in market prices, including, but not limited to, the valuation of the portfolio of our contracts, maturity and settlement of these contracts and newly originated transactions and interest rates, each of which directly affect the estimated fair value of our financial instruments. We believe the market prices and models used to value these financial instruments represent the best information available with respect to closing exchange and over-the-counter quotations, time value and volatility factors underlying the contracts. Values are adjusted to reflect the potential impact of an orderly liquidation of our positions over a reasonable period of time under then current market conditions.

Authoritative accounting literature establishes a fair value hierarchy that prioritizes the inputs used to measure fair value based on observable and unobservable data. The hierarchy categorizes the inputs into three levels, with the highest priority given to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority given to unobservable inputs (Level 3). The levels of the hierarchy are described below:

Level 1 — Represents unadjusted quoted prices in active markets for identical assets or liabilities. An active market for the asset or liability is defined as a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis. Prices actively quoted on national exchanges are used to determine the fair value of most of our assets and liabilities recorded on our balance sheet at fair value.

Our Level 1 measurements consist primarily of our debt and equity securities. The Level 1 measurements for investments in the Atmos Energy Corporation Master Retirement Trust (the Master Trust), Supplemental Executive Benefit Plan and postretirement benefit plan consist primarily of exchange-traded financial instruments.

Level 2 — Represents pricing inputs other than quoted prices included in Level 1 that are either directly or indirectly observable for the asset or liability as of the reporting date. These inputs are derived principally from, or corroborated by, observable market data. Our Level 2 measurements primarily consist of non-exchange-traded financial instruments, such as over-the-counter options and swaps and municipal and corporate bonds where market data for pricing is observable. The Level 2 measurements for investments in our Master Trust, Supplemental Executive Benefit Plan and postretirement benefit plan consist primarily of non-exchange traded financial instruments such as corporate bonds and government securities.

Level 3 — Represents generally unobservable pricing inputs which are developed based on the best information available, including our own internal data, in situations where there is little if any market activity for the asset or liability at the measurement date. The pricing inputs utilized reflect what a market participant would use to determine fair value. We currently do not have any Level 3 investments.

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

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

The expected long-term rate of return on assets is utilized in calculating the expected return on plan assets component of the annual pension and postretirement plan cost. We estimate the expected return on plan assets by evaluating expected bond returns, equity risk premiums, asset allocations, the effects of active plan management, the impact of periodic plan asset rebalancing and historical performance. We also consider the guidance from our investment advisors when making a final determination of our expected rate of return on assets. To the extent the actual rate of return on assets realized over the course of a year is greater than or less than the assumed rate, that year's annual pension or postretirement plan cost is not affected. Rather, this gain or loss is amortized over the expected future working lifetime of the plan participants.

The expected return on plan assets is then calculated by applying the expected long-term rate of return on plan assets to the market-related value of the plan assets. The market-related value of our plan assets represents the fair market value of the plan assets, adjusted to smooth out short-term market fluctuations over a five-year period. The use of this calculation will delay the impact of current market fluctuations on the pension expense for the period.

We use a corridor approach to amortize actuarial gains and losses. Under this approach, net gains or losses in excess of ten percent of the larger of the pension benefit obligation or the market-related value of the assets are amortized on a straight-line basis. The period of amortization is the average remaining service of active participants who are expected to receive benefits under the plan.

We estimate the assumed health care cost trend rate used in determining our annual postretirement net cost based upon our actual health care cost experience, the effects of recently enacted legislation and general economic conditions. Our assumed rate of retirement is estimated based upon the annual review of our participant census information as of the measurement date.

We present only the current service cost component of the net benefit cost within operations and maintenance expense in the consolidated statements of comprehensive income. The remaining components of net benefit cost are recorded in other non-operating income (expense) in our consolidated statements of comprehensive income. Only the service cost component of net benefit cost is eligible for capitalization and we continue to capitalize these costs into property, plant and equipment. Additionally, we defer into a regulatory asset the portion of non-service components of net periodic benefit cost that are capitalizable for regulatory purposes.

Income taxes — Income taxes are determined based on the liability method, which results in income tax assets and liabilities arising from temporary differences. Temporary differences are differences between the tax bases of assets and liabilities and their reported amounts in the financial statements that will result in taxable or deductible amounts in future years. The liability method requires the effect of tax rate changes on accumulated deferred income taxes to be reflected in the period in which the rate change was enacted. The liability method also requires that deferred tax assets be reduced by a valuation allowance unless it is more likely than not that the assets will be realized.

The Company may recognize the tax benefit from uncertain tax positions only if it is at least more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent likelihood of being realized upon settlement with the taxing authorities. We recognize accrued interest related to unrecognized tax benefits as a component of interest charges. We recognize penalties related to unrecognized tax benefits as a component of miscellaneous income (expense) in accordance with regulatory requirements.

Tax collections — We are allowed to recover from customers revenue-related taxes that are imposed upon us. We record such taxes as operating expenses and record the corresponding customer charges as operating revenues. However, we do collect and remit various other taxes on behalf of various governmental authorities, and we record these amounts in our consolidated balance sheets on a net basis. We do not collect income taxes from our customers on behalf of governmental authorities.

Contingencies — In the normal course of business, we are confronted with issues or events that may result in a contingent liability. These generally relate to lawsuits, claims made by third parties or the action of various regulatory agencies. For such matters, we record liabilities when they are considered probable and estimable, based on currently available facts and our estimates of the ultimate outcome or resolution of the liability in the future. We maintain liability insurance for various risks associated with the operation of our natural gas pipelines and facilities, including for property damage and bodily injury. These liability insurance policies generally require us to be responsible for the first $1.0 million (self-insured retention) of each incident. To the extent a loss contingency exceeds the self-insurance retention, we record an insurance receivable when recovery is considered probable. Upon reaching a settlement, the loss contingency is deemed resolved and recorded in accounts payable and accrued liabilities until paid. Loss contingencies and any related insurance recovery receivables reflect our best estimate of these amounts as of the date of this report. Actual results may differ from estimates, depending on actual outcomes or changes in the facts or expectations surrounding each potential exposure.

Subsequent events — Except as noted in Note 6 to the consolidated financial statements regarding the commencement of finance leases, Note 7 to the consolidated financial statements regarding the public offering of senior notes and Note 9 to the consolidated financial statements regarding the most recent update to our securitization filing in the State of Texas, no events occurred subsequent to the balance sheet date that would require recognition or disclosure in the consolidated financial statements.

Recent accounting pronouncements

Accounting pronouncements adopted in fiscal 2021

Effective October 1, 2020, we adopted new accounting guidance that requires credit losses on most financial assets measured at amortized cost and certain other instruments to be measured using an expected credit loss model. Under this model, we estimate credit losses over the entire contractual term of the instrument from the date of initial recognition of that instrument. The new guidance also introduces a new impairment recognition model for available-for-sale debt securities that will require credit losses to be recorded through an allowance account. We adopted the new guidance using a modified retrospective method. The adoption of this standard did not have a material impact on our financial position, results of operations and cash flows and no adjustments were made to October 1, 2020 opening balances as a result of this adoption. As required under the modified retrospective method of adoption, results for the reporting period beginning after October 1, 2020 are presented under Accounting Standards Codification (ASC) 326, while prior period amounts are not adjusted. See Notes 5 and 16 to the consolidated financial statements for further discussion of implementation of the standard.

Accounting pronouncements that will be effective after fiscal 2021

In March 2020, the Financial Accounting Standards Board (FASB) issued optional guidance which will ease the potential burden in accounting for or recognizing the effects of reference rate reform on financial reporting. The amendments provide optional expedients and exceptions for applying U.S. GAAP to contracts, hedging relationships and other transactions affected by the cessation of the London Interbank Offered Rate (LIBOR). The amendments can be elected immediately, as of March 12, 2020, through December 31, 2022. As we implement the cessation of LIBOR into our current contracts and hedging relationships, we expect to elect the optional guidance to ease the potential burden in accounting. We are currently evaluating the potential impact on our financial position, results of operations and cash flows.

3. Segment Information

As of September 30, 2021, we manage and review our consolidated operations through the following two reportable segments:

- The *distribution segment* is primarily comprised of our regulated natural gas distribution and related sales operations in eight states.
- The *pipeline and storage segment* is comprised primarily of the pipeline and storage operations of our Atmos Pipeline-Texas division and our natural gas transmission operations in Louisiana.

Our determination of reportable segments considers the strategic operating units under which we manage sales of various products and services to customers. Although our distribution segment operations are geographically dispersed, they are aggregated and reported as a single segment as each natural gas distribution division has similar economic characteristics. In addition, because the pipeline and storage operations of our Atmos Pipeline-Texas division and our natural gas transmission operations in Louisiana have similar economic characteristics, they have been aggregated and reported as a single segment.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. We evaluate performance based on net income or loss of the respective operating units. We allocate interest and pension expense to the pipeline and storage segment; however, there is no debt or pension liability recorded on the pipeline and storage segment balance sheet. All material intercompany transactions have been eliminated; however, we have not eliminated intercompany profits when such amounts are probable of recovery under the affiliates' rate regulation process. Income taxes are allocated to each segment as if each segment's income taxes were calculated on a separate return basis.

Income statements and capital expenditures by segment are shown in the following tables.

	Year Ended September 30, 2021			
	Distribution	Pipeline and Storage	Eliminations	Consolidated
	(In thousands)			
Operating revenues from external parties	$3,238,753	$168,737	$ —	$3,407,490
Intersegment revenues	3,220	468,610	(471,830)	—
Total operating revenues	3,241,973	637,347	(471,830)	3,407,490
Purchased gas cost	1,501,695	1,582	(470,560)	1,032,717
Operation and maintenance expense	501,209	179,080	(1,270)	679,019
Depreciation and amortization expense	345,481	132,496	—	477,977
Taxes, other than income	275,074	37,705	—	312,779
Operating income	618,514	286,484	—	904,998
Other non-operating income (expense)	(20,694)	18,549	—	(2,145)
Interest charges	36,629	46,925	—	83,554
Income before income taxes	561,191	258,108	—	819,299
Income tax expense	115,329	38,407	—	153,736
Net income	$ 445,862	$219,701	$ —	$ 665,563
Capital expenditures	$1,454,195	$515,345	$ —	$1,969,540

	Year Ended September 30, 2020			
	Distribution	Pipeline and Storage	Eliminations	Consolidated
	(In thousands)			
Operating revenues from external parties	$2,624,251	$196,886	$ —	$2,821,137
Intersegment revenues	2,742	412,453	(415,195)	—
Total operating revenues	2,626,993	609,339	(415,195)	2,821,137
Purchased gas cost	1,071,227	1,548	(413,921)	658,854
Operation and maintenance expense	472,760	158,115	(1,274)	629,601
Depreciation and amortization expense	309,582	120,246	—	429,828
Taxes, other than income	245,181	33,574	—	278,755
Operating income	528,243	295,856	—	824,099
Other non-operating income (expense)	(1,265)	8,436	—	7,171
Interest charges	39,634	44,840	—	84,474
Income before income taxes	487,344	259,452	—	746,796
Income tax expense	91,680	53,673	—	145,353
Net income	$ 395,664	$205,779	$ —	$ 601,443
Capital expenditures	$1,466,631	$469,045	$ —	$1,935,676

	Year Ended September 30, 2019			
	Distribution	Pipeline and Storage	Eliminations	Consolidated
	(In thousands)			
Operating revenues from external parties	$2,742,824	$159,024	$ —	$2,901,848
Intersegment revenues	2,637	408,000	(410,637)	—
Total operating revenues	2,745,461	567,024	(410,637)	2,901,848
Purchased gas cost	1,268,591	(360)	(409,394)	858,837
Operation and maintenance expense	480,222	151,329	(1,243)	630,308
Depreciation and amortization expense	283,697	107,759	—	391,456
Taxes, other than income	242,179	33,010	—	275,189
Operating income	470,772	275,286	—	746,058
Other non-operating income	6,241	1,163	—	7,404
Interest charges	60,031	43,122	—	103,153
Income before income taxes	416,982	233,327	—	650,309
Income tax expense	88,168	50,735	—	138,903
Net income	$ 328,814	$182,592	$ —	$ 511,406
Capital expenditures	$1,274,613	$418,864	$ —	$1,693,477

The following table summarizes our revenues from external parties, excluding intersegment revenues, by products and services for the fiscal years ended September 30.

	2021	2020	2019
		(In thousands)	
Distribution revenues:			
Gas sales revenues:			
Residential	$2,117,272	$1,717,070	$1,733,548
Commercial	838,382	654,963	711,284
Industrial	113,171	89,641	118,046
Public authority and other	50,369	42,007	42,613
Total gas sales revenues	3,119,194	2,503,681	2,605,491
Transportation revenues	105,554	97,441	95,629
Other gas revenues	14,005	23,129	41,704
Total distribution revenues	3,238,753	2,624,251	2,742,824
Pipeline and storage revenues	168,737	196,886	159,024
Total operating revenues	$3,407,490	$2,821,137	$2,901,848

Balance sheet information at September 30, 2021 and 2020 by segment is presented in the following tables.

	September 30, 2021			
	Distribution	Pipeline and Storage	Eliminations	Consolidated
	(In thousands)			
Property, plant and equipment, net	$11,232,649	$3,831,321	$ —	$15,063,970
Total assets	$18,847,266	$4,076,844	$(3,315,448)	$19,608,662

	September 30, 2020			
	Distribution	Pipeline and Storage	Eliminations	Consolidated
	(In thousands)			
Property, plant and equipment, net	$ 9,944,978	$3,410,369	$ —	$13,355,347
Total assets	$14,578,176	$3,647,907	$(2,867,051)	$15,359,032

4. Earnings Per Share

We use the two-class method of computing earnings per share because we have participating securities in the form of non-vested restricted stock units with a nonforfeitable right to dividend equivalents, for which vesting is predicated solely on the passage of time. The calculation of earnings per share using the two-class method excludes income attributable to these participating securities from the numerator and excludes the dilutive impact of those shares from the denominator. Basic weighted average shares outstanding is calculated based upon the weighted average number of common shares outstanding during the periods presented. Also, this calculation includes fully vested stock awards that have not yet been issued as common stock. Additionally, the weighted average shares outstanding for diluted EPS includes the incremental effects of the forward sale agreements, discussed in Note 8 to the consolidated financial statements,when the impact is dilutive.

Basic and diluted earnings per share for the fiscal years ended September 30 are calculated as follows:

	2021	2020	2019
	(In thousands, except per share data)		
Basic Earnings Per Share			
Net Income	$665,563	$601,443	$511,406
Less: Income allocated to participating securities	465	444	416
Net Income available to common shareholders	$665,098	$600,999	$510,990
Basic weighted average shares outstanding	129,779	122,788	117,200
Net Income per share — Basic	$ 5.12	$ 4.89	$ 4.36
Diluted Earnings Per Share			
Net Income available to common shareholders	$665,098	$600,999	$510,990
Effect of dilutive shares	—	—	—
Net Income available to common shareholders	$665,098	$600,999	$510,990
Basic weighted average shares outstanding	129,779	122,788	117,200
Dilutive shares	55	84	261
Diluted weighted average shares outstanding	129,834	122,872	117,461
Net Income per share — Diluted	$ 5.12	$ 4.89	$ 4.35

5. Revenue and Accounts Receivable

The following tables disaggregates our revenue from contracts with customers by customer type and segment and provides a reconciliation to total operating revenues, including intersegment revenues, for the periods presented.

	Year Ended September 30, 2021	
	Distribution	Pipeline and Storage
	(In thousands)	
Gas sales revenues:		
Residential	$2,129,704	$ —
Commercial	841,145	—
Industrial	113,091	—
Public authority and other	50,565	—
Total gas sales revenues	3,134,505	—
Transportation revenues	107,822	646,416
Miscellaneous revenues	10,971	14,141
Revenues from contracts with customers	3,253,298	660,557
Alternative revenue program revenues [1]	(13,303)	(23,210)
Other revenues	1,978	—
Total operating revenues	$3,241,973	$637,347

	Year Ended September 30, 2020	
	Distribution	Pipeline and Storage
Gas sales revenues:		
Residential	$1,704,444	$ —
Commercial	650,396	—
Industrial	89,467	—
Public authority and other	41,339	—
Total gas sales revenues	2,485,646	—
Transportation revenues	99,435	636,819
Miscellaneous revenues	19,085	9,754
Revenues from contracts with customers	2,604,166	646,573
Alternative revenue program revenues [1]	20,856	(37,234)
Other revenues	1,971	—
Total operating revenues	$2,626,993	$609,339

	Year Ended September 30, 2019	
	Distribution	Pipeline and Storage
Gas sales revenues:		
Residential	$1,755,229	$ —
Commercial	716,757	—
Industrial	118,060	—
Public authority and other	42,796	—
Total gas sales revenues	2,632,842	—
Transportation revenues	97,495	623,808
Miscellaneous revenues	26,050	8,060
Revenues from contracts with customers	2,756,387	631,868
Alternative revenue program revenues (1)	(12,958)	(64,844)
Other revenues	2,032	—
Total operating revenues	$2,745,461	$567,024

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(1) In our distribution segment, we have weather-normalization adjustment mechanisms that serve to mitigate the effects of weather on our revenue. Additionally, APT has a regulatory mechanism that requires that we share with its tariffed customers 75% of the difference between the total non-tariffed revenues earned during a test period and a revenue benchmark.

Accounts receivable and allowance for uncollectible accounts

As described in Note 2 to the consolidated financial statements, on October 1, 2020, we adopted new accounting guidance which requires credit losses on our accounts receivable to be measured using an expected credit loss model over the entire contractual term from the date of initial recognition.

Due to the COVID-19 pandemic, in March 2020 we temporarily suspended disconnecting customers for nonpayment and stopped charging late fees. We resumed disconnection activity during the third quarter of fiscal 2021. We are actively working with our customers experiencing financial hardship to offer flexible payment options and directing them to aid agencies for financial assistance. Our allowance for uncollectible accounts reflects the expected impact on our customers' ability to pay.

Rollforwards of our allowance for uncollectible accounts for the year ended September 30, 2021, 2020 and 2019 are presented in the table below. The allowance excludes the gas cost portion of customers' bills for approximately 79 percent of our customers as we have the ability to collect these gas costs through our gas cost recovery mechanisms in most of our jurisdictions.

	Allowance for uncollectible accounts (In thousands)
Balance, September 30, 2018	$ 14,795
Current period provisions	18,106
Write-offs charged against allowance	(19,575)
Recoveries of amounts previously written off	2,573
Balance, September 30, 2019	15,899
Current period provisions	24,796
Write-offs charged against allowance	(12,698)
Recoveries of amounts previously written off	1,952
Balance, September 30, 2020	29,949
Current period provisions	43,807
Write-offs charged against allowance	(11,019)
Recoveries of amounts previously written off	1,734
Balance, September 30, 2021	$ 64,471

6. Leases

We adopted the provisions of the new lease accounting standard beginning on October 1, 2019, using the optional transition method, which allowed us to apply the provisions of the new standard to all leases that existed as of the date of adoption. Therefore, results for reporting periods beginning on October 1, 2019 are presented under the new lease accounting standard and prior periods are presented under the former lease accounting standard.

We are the lessee for substantially all of our leasing activity, which primarily includes operating leases for office and warehouse space, tower space, vehicles and heavy equipment used in our operations. We are also a lessee in finance leases for service centers.

The following table presents our weighted average remaining lease term for our leases.

	September 30, 2021	September 30, 2020
Weighted average remaining lease term (years)		
Finance leases	19.0	19.1
Operating leases	10.2	10.6

The following table represents our weighted average discount rate:

	September 30, 2021	September 30, 2020
Weighted average discount rate		
Finance leases	5.7 %	8.0 %
Operating leases	2.8 %	2.9 %

Lease costs for the year ended September 30, 2021 and 2020 are presented in the table below. These costs include both amounts recognized in expense and amounts capitalized. For the year ended September 30, 2021 and 2020 we did not have material short-term lease costs or variable lease costs.

	September 30, 2021	September 30, 2020
	(In thousands)	
Finance lease cost	$ 1,334	$ 622
Operating lease cost	42,349	40,887
Total lease cost	$43,683	$41,509

Our ROU assets and lease liabilities are presented as follows on the consolidated balance sheets:

	Balance Sheet Classification	September 30, 2021	September 30, 2020
		(In thousands)	
Assets			
Finance leases	Net Property, Plant and Equipment	$ 18,252	$ 8,480
Operating leases	Deferred charges and other assets	222,446	227,146
Total right-of-use assets		$240,698	$235,626
Liabilities			
Current			
Finance leases	Current maturities of long-term debt	$ 452	$ 165
Operating leases	Other current liabilities	37,688	35,716
Noncurrent			
Finance leases	Long-term debt	18,287	8,466
Operating leases	Deferred credits and other liabilities	194,745	201,071
Total lease liabilities		$251,172	$245,418

Finance leases for two service centers are expected to commence in the first quarter of fiscal 2022 that impact our future lease payments. The total future lease payments for these leases are $46.5 million.

Other pertinent information related to leases was as follows. During the year ended September 30, 2021 and 2020, amounts paid in cash for our finance leases were not material.

	September 30, 2021	September 30, 2020
	(In thousands)	
Cash paid amounts included in the measurement of lease liabilities		
Operating cash flows used for operating leases	$42,013	$37,758
Right-of-use assets obtained in exchange for lease obligations		
Finance leases	$10,333	$ 6,083
Operating leases	$25,690	$34,169

Maturities of our lease liabilities as of September 30, 2021 were as follows:

	Total	Finance Leases	Operating Leases
		(In thousands)	
2022	$ 43,164	$ 1,342	$ 41,822
2023	38,690	1,365	37,325
2024	32,106	1,388	30,718
2025	23,927	1,411	22,516
2026	18,278	1,435	16,843
Thereafter	144,718	22,868	121,850
Total lease payments	300,883	29,809	271,074
Less: Imputed interest	49,711	11,070	38,641
Total	$251,172	$18,739	$232,433
Reported as of September 30, 2021			
Short-term lease liabilities	$ 38,140	$ 452	$ 37,688
Long-term lease liabilities	213,032	18,287	194,745
Total lease liabilities	$251,172	$18,739	$232,433

Disclosures Related to Periods Prior to Adoption of ASC 842

Consolidated lease and rental expense amounted to $40.4 million for fiscal 2019.

7. Debt

Long-term debt

Long-term debt at September 30, 2021 and 2020 consisted of the following:

	2021	2020
	(In thousands)	
Unsecured 0.625% Senior Notes, due 2023	$1,100,000	$ —
Unsecured 3.00% Senior Notes, due 2027	500,000	500,000
Unsecured 2.625% Senior Notes, due 2029	300,000	300,000
Unsecured 1.50% Senior Notes, due 2031	600,000	—
Unsecured 5.95% Senior Notes, due 2034	200,000	200,000
Unsecured 5.50% Senior Notes, due 2041	400,000	400,000
Unsecured 4.15% Senior Notes, due 2043	500,000	500,000
Unsecured 4.125% Senior Notes, due 2044	750,000	750,000
Unsecured 4.30% Senior Notes, due 2048	600,000	600,000
Unsecured 4.125% Senior Notes, due 2049	450,000	450,000
Unsecured 3.375% Senior Notes, due 2049	500,000	500,000
Floating-rate term loan, due April 2022	200,000	200,000
Floating-rate Senior Notes, due 2023	1,100,000	—
Medium term Series A notes, 1995-1, 6.67%, due 2025	10,000	10,000
Unsecured 6.75% Debentures, due 2028	150,000	150,000
Finance lease obligations (see Note 6)	18,739	8,631
Total long-term debt	7,378,739	4,568,631
Less:		
Net original issue (premium) / discount on unsecured senior notes and debentures	2,811	583
Debt issuance cost	45,271	36,104
Current maturities	2,400,452	165
	$4,930,205	$4,531,779

Maturities of long-term debt, excluding our finance lease obligations, at September 30, 2021 were as follows (in thousands):

2022	$2,400,000
2023	—
2024	—
2025	10,000
2026	—
Thereafter	4,950,000
	$7,360,000

On October 1, 2021, we completed a public offering of $600 million of 2.85% senior notes dues 2052, with an effective interest rate of 2.58%, after giving effect to the offering costs and settlement of our interest rate swaps. The net proceeds from the offering, after the underwriting discount and estimated offering expenses, of $589.6 million, will be used for general corporate purposes.

On March 9, 2021, we completed a public offering of $1.1 billion of 0.625% senior notes due 2023, with an effective interest rate of 0.834%, after giving effect to the offering costs, and $1.1 billion floating rate senior notes due 2023 that bear interest at a rate equal to the Three-Month LIBOR rate plus 0.38%. The net proceeds from the offering, after the underwriting discount and offering expenses, of $2.2 billion were used for the payment of unplanned natural gas costs incurred during Winter Storm Uri. The notes are subject to optional redemption at any time on or after September 9, 2021 at a price equal to 100 percent of the principal amount of the notes being redeemed, plus any accrued and unpaid interest thereon, if any, to, but excluding, the redemption date. As discussed in Note 9 to the consolidated financial statements, we intend to repay these notes in fiscal 2022 after the expected receipt of securitization funds. As such, we have classified the senior notes as current maturities of long-term debt as of September 30, 2021.

On October 1, 2020, we completed a public offering of $600 million of 1.50% senior notes due 2031, with an effective interest rate of 1.71%, after giving effect to the offering costs and settlement of our interest rate swaps. The net proceeds from the offering, after the underwriting discount and offering expenses, of $592.3 million, were used for general corporate purposes, including the repayment of working capital borrowings pursuant to our commercial paper program and the related settlement of our interest rate swaps.

Short-term Debt

We utilize short-term debt to provide cost-effective, short-term financing until it can be replaced with a balance of long-term debt and equity financing that achieves the Company's desired capital structure with an equity-to-total-capitalization ratio between 50% and 60%, inclusive of long-term and short-term debt. Our short-term borrowing requirements are driven primarily by construction work in progress and the seasonal nature of the natural gas business.

Our short-term borrowing requirements are satisfied through a combination of a $1.5 billion commercial paper program and four committed revolving credit facilities with third-party lenders that provide $2.5 billion of total working capital funding.

The primary source of our funding is our commercial paper program, which is supported by a five-year unsecured $1.5 billion credit facility that was replaced on March 31, 2021, with a new five-year unsecured $1.5 billion credit facility that expires on March 31, 2026. The new facility bears interest at a base rate or at a LIBOR-based rate for the applicable interest period, plus a margin ranging from zero to 0.25 percent for base rate advances or a margin ranging from 0.75 percent to 1.25 percent for LIBOR-based advances, based on the Company's credit ratings. Additionally, the facility contains a $250 million accordion feature, which provides the opportunity to increase the total committed loan to $1.75 billion. At September 30, 2021 and September 30, 2020, there were no amounts outstanding under our commercial paper program.

We had a $600 million 365-day unsecured revolving credit facility, which was replaced on March 31, 2021, with a new $900 million three-year unsecured revolving credit facility. This new facility will be used primarily to provide additional working capital funding. The new facility bears interest at a base rate or at a LIBOR-based rate for the applicable interest period, plus a margin ranging from zero percent to 0.25 percent for base rate advances or a margin ranging from 0.75 percent to 1.25 percent for LIBOR-based advances, based on the Company's credit ratings. Additionally, the facility contains a $100 million accordion feature, which provides the opportunity to increase the total committed loan to $1.0 billion. At September 30, 2021, there were no borrowings outstanding under this facility.

Additionally, we have a $50 million 364-day unsecured facility, which was renewed April 1, 2021 and is used to provide working capital funding. There were no borrowings outstanding under this facility as of September 30, 2021.

Finally, we have a $50 million 364-day unsecured revolving credit facility, which was renewed April 29, 2021 and is used to issue letters of credit and to provide working capital funding. At September 30, 2021, there were no borrowings outstanding under the new facility; however, outstanding letters of credit reduced the total amount available to us to $44.4 million.

Debt Covenants

The availability of funds under these credit facilities is subject to conditions specified in the respective credit agreements, all of which we currently satisfy. These conditions include our compliance with financial covenants and the continued accuracy of representations and warranties contained in these agreements. We are required by the financial covenants in each of these facilities to maintain, at the end of each fiscal quarter, a ratio of total-debt-to-total-capitalization of no greater than 70 percent. At September 30, 2021, our total-debt-to-total-capitalization ratio, as defined, was 49 percent. In addition, both the interest margin and the fee that we pay on unused amounts under each of these facilities are subject to adjustment depending upon our credit ratings.

These credit facilities and our public indentures contain usual and customary covenants for our business, including covenants substantially limiting liens, substantial asset sales and mergers. Additionally, our public debt indentures relating to our senior notes and debentures, as well as certain of our revolving credit agreements, each contain a default provision that is triggered if outstanding indebtedness arising out of any other credit agreements in amounts ranging from in excess of $15 million to in excess of $100 million becomes due by acceleration or is not paid at maturity. We were in compliance with all of our debt covenants as of September 30, 2021. If we were unable to comply with our debt covenants, we would likely be required to repay our outstanding balances on demand, provide additional collateral or take other corrective actions.

8. Shareholders' Equity

Shelf Registration, At-the-Market Equity Sales Program and Equity Issuances

On June 29, 2021, we filed a shelf registration statement with the Securities and Exchange Commission (SEC) that allows us to issue up to $5.0 billion in common stock and/or debt securities, which expires June 29, 2024. This shelf registration statement replaced our previous shelf registration statement which was filed on February 11, 2020. At September 30, 2021, approximately $4.0 billion of securities remained available for issuance under the shelf registration statement. Following the completion of the $600 million senior unsecured notes offering on October 1, 2021 (see Note 7 to the consolidated financial statements), approximately $3.4 billion of securities remained available for issuance under the shelf registration statement.

On June 29, 2021, we filed a prospectus supplement under the shelf registration statement relating to an at-the-market (ATM) equity sales program (June 2021 ATM) under which we may issue and sell shares of our common stock up to an aggregate offering price of $1.0 billion (including shares of common stock that may be sold pursuant to forward sale agreements entered into concurrently with the ATM equity sales program). This ATM equity sales program replaced our previous ATM equity sales program, filed on February 12, 2020 (February 2020 ATM).

During the year ended September 30, 2021, we executed forward sales under the February 2020 ATM and June 2021 ATM equity sales programs with various forward sellers who borrowed and sold 5,866,604 shares of our common stock at an aggregate price of $578.4 million. During the year ended September 30, 2021, we also settled forward sale agreements with respect to 6,130,875 shares that had been borrowed and sold by various forward sellers under the February 2020 ATM for net proceeds of $606.7 million. As of September 30, 2021, $760 million of equity was available for issuance under the June 2021 ATM program. Additionally, we had $302.0 million in available proceeds from outstanding forward sale agreements, as detailed below.

Maturity	Shares Available	Net Proceeds Available (In Thousands)	Forward Price
June 30, 2022	1,681,910	$166,989	99.29
September 30, 2022	1,389,814	134,995	97.13
Total	3,071,724	$301,984	98.31

Accumulated Other Comprehensive Income (Loss)

We record deferred gains (losses) in accumulated other comprehensive income (AOCI) related to available-for-sale debt securities and interest rate agreement cash flow hedges. Deferred gains (losses) for our available-for-sale debt securities are recognized in earnings upon settlement, while deferred gains (losses) related to our interest rate agreement cash flow hedges are recognized in earnings as a component of interest charges, as they are amortized. The following tables provide the components of our accumulated other comprehensive income (loss) balances, net of the related tax effects allocated to each component of other comprehensive income (loss).

	Available-for-Sale Securities	Interest Rate Agreement Cash Flow Hedges	Total
		(In thousands)	
September 30, 2020	$ 238	$ (57,827)	$ (57,589)
Other comprehensive income (loss) before reclassifications	(191)	123,017	122,826
Amounts reclassified from accumulated other comprehensive income	—	4,566	4,566
Net current-period other comprehensive income (loss)	(191)	127,583	127,392
September 30, 2021	$ 47	$ 69,756	$ 69,803

	Available-for-Sale Securities	Interest Rate Agreement Cash Flow Hedges	Total
		(In thousands)	
September 30, 2019	$ 132	$(114,715)	$(114,583)
Other comprehensive income before reclassifications	108	53,241	53,349
Amounts reclassified from accumulated other comprehensive income	(2)	3,647	3,645
Net current-period other comprehensive income	106	56,888	56,994
September 30, 2020	$ 238	$ (57,827)	$ (57,589)

9. Winter Storm Uri

Overview

A historic winter storm impacted supply, market pricing and demand for natural gas in our service territories in mid-February. During this time, the governors of Kansas and Texas each declared a state of emergency, and certain regulatory agencies issued emergency orders that impacted the utility and natural gas industries, including statewide utilities curtailment programs and orders encouraging or requiring jurisdictional natural gas utilities to work to ensure customers were provided with safe and reliable natural gas service.

Due to the historic nature of this winter storm, we experienced unforeseeable and unprecedented market pricing for gas costs, which resulted in aggregated natural gas purchases during the month of February of approximately $2.3 billion. These gas costs were paid by the end of March 2021.

Incremental Financing

As discussed in Note 7 to the consolidated financial statements, on March 9, 2021, we completed a public offering of $2.2 billion in debt securities and the net proceeds from the offering, after the underwriting discount and offering expenses, were used to substantially fund these purchased gas costs. As a result of this unplanned debt issuance, S&P lowered its long-term/short-term credit ratings from A/A-1 to A-/A-2 and placed our ratings under negative outlook. Moody's reaffirmed its long-term and short-term credit ratings and placed our ratings under negative outlook. These credit rating adjustments and the issuance of unplanned debt did not impact our ability to satisfy our debt covenants.

Regulatory Asset Accounting

Our purchased gas costs are recoverable through purchased gas cost adjustment mechanisms in each state where we operate. Due to the unprecedented level of purchased gas costs incurred during Winter Storm Uri, the Kansas Corporation Commission (KCC) and the Railroad Commission of Texas (RRC) issued orders authorizing natural gas utilities to record a regulatory asset to account for the extraordinary costs associated with the winter storm. Pursuant to these orders, as of September 30, 2021, we have recorded a $2.1 billion regulatory asset for incremental costs, including carrying costs, incurred in Kansas ($89.0 million) and Texas ($2,011.7 million). These costs are subject to review for prudency by each commission and may be adjusted.

Securitization

To minimize the impact on the customer bill by extending the recovery periods for these unprecedented purchased gas costs, the Kansas and Texas State Legislatures each approved securitization legislation during fiscal 2021. The following summarizes the status of the securitization of each state as of the date of this filing.

Kansas

The Kansas securitization legislation, which became effective April 9, 2021, permits a natural gas public utility, in its sole discretion, to apply to the KCC for a financing order for the recovery of qualified extraordinary costs through the issuance of bonds. Within 25 days after a complete application is filed, the KCC shall establish a procedural schedule that requires it to issue a decision on the application within 180 days from the date a complete application was filed. Utilities may apply for a recovery period of up to 32 years.

On September 14, 2021, we filed with the KCC an application to securitize $94.1 million of extraordinary gas costs incurred during Winter Storm Uri. This amount also includes an estimate of penalties, carrying costs and administrative costs that we expect to incur in connection with the resolution of this filing. Included in our filing is an allowed deferral of an equity return as part of the recoverable carrying costs. As of September 30, 2021, approximately $2.8 million is capitalized for ratemaking purposes but is not recorded as a regulatory asset on our consolidated balance sheet. We anticipate proceedings to begin in January 2022. Because we intend to securitize these costs and recover over several years, we have recorded the regulatory asset for Kansas as a long-term asset in deferred charges and other assets as of September 30, 2021.

Texas

On June 16, 2021, House Bill 1520 became effective. House Bill 1520 authorizes the RRC to issue a statewide securitization financing order directing the Texas Public Finance authority to issue bonds (customer rate relief bonds) for gas utilities that choose to participate to recover extraordinary costs incurred to secure gas supply and to provide service during Winter Storm Uri, and to restore gas utility systems after that event, thereby providing rate relief to customers by extending the period during which these extraordinary costs would otherwise be recovered and supporting the financial strength and stability of gas utility companies.

The legislation required natural gas utilities seeking to participate in the securitization program to file an application with the RRC and submit extraordinary gas costs incurred during Winter Storm Uri for a prudency review by July 30, 2021. We filed our application with the RRC on July 30, 2021 to securitize $2.0 billion of extraordinary gas costs incurred during Winter Storm Uri. This amount also included an estimate of carrying costs and administrative costs that we expect to incur in connection with the resolution of this filing.

On November 10, 2021, the RRC issued a Final Determination of the Regulatory Asset (the Final Determination). The Final Determination stipulates that all of our gas and storage costs were prudently incurred. Additionally, the Final Determination permits us to defer, through December 31, 2021 our actual carrying costs associated with the $2.2 billion of incremental financing issued in March 2021 and to recover approximately $0.6 million of our administrative costs.

The statutory deadline for the RRC to issue a Financing Order is March 27, 2022. The Financing Order will be issued to the Texas Public Financing Authority authorizing the issuance of customer rate relief bonds to securitize the aggregated extraordinary costs for all participating utilities within 180 days. The participating utilities, as servicers acting on behalf of the state of the securitization financing, will bill and collect customer rate relief charges from their current and future customers and remit the collections to the state issuer of the securitization financing.

Based on the RRC's procedural schedule, we believe we will receive the securitization funds within twelve months. We will repay the $2.2 billion in public notes issued to finance the incremental gas costs incurred during Winter Storm Uri. Accordingly, we have recorded the regulatory asset for Texas in other current assets and these notes as current maturities of long-term debt as of September 30, 2021.

10. Retirement and Post-Retirement Employee Benefit Plans

We have both funded and unfunded noncontributory defined benefit plans that together cover most of our employees. We also maintain post-retirement plans that provide health care benefits to retired employees. Finally, we sponsor a defined contribution plan that covers substantially all employees. These plans are discussed in further detail below.

As a rate regulated entity, most of our net periodic pension and other postretirement benefits costs are recoverable through our rates over a period of up to 15 years. A portion of these costs is capitalized into our rate base or deferred as a regulatory asset or liability. The remaining costs are recorded as a component of operation and maintenance expense or other non-operating expense. Additionally, the amounts that have not yet been recognized in net periodic pension cost that have been recorded as regulatory assets or liabilities are as follows:

	Defined Benefit Plan	Supplemental Executive Retirement Plans	Postretirement Plans	Total
		(In thousands)		
September 30, 2021				
Unrecognized prior service (credit) cost	$ (353)	$ —	$(64,313)	$ (64,666)
Unrecognized actuarial (gain) loss	(3,060)	39,666	(28,141)	8,465
	$ (3,413)	$39,666	$(92,454)	$ (56,201)
September 30, 2020				
Unrecognized prior service (credit) cost	$ (584)	$ —	$ 951	$ 367
Unrecognized actuarial loss	78,082	51,045	9,110	138,237
	$77,498	$51,045	$ 10,061	$138,604

Defined Benefit Plans

Employee Pension Plan

As of September 30, 2021, we maintained one cash balance defined benefit plan, the Atmos Energy Corporation Pension Account Plan (the Plan). The Plan was established effective January 1999 and covers most of the employees of Atmos Energy that were hired on or before September 30, 2010. Effective October 1, 2010, the plan was closed to new participants. The assets of the Plan are held within the Atmos Energy Corporation Master Retirement Trust (the Master Trust).

Opening account balances were established for participants as of January 1999 equal to the present value of their respective accrued benefits under the pension plans which were previously in effect as of December 31, 1998. The Plan credits an allocation to each participant's account at the end of each year according to a formula based on the participant's age, service and total pay (excluding incentive pay). In addition, at the end of each year, a participant's account is credited with interest on the employee's prior year account balance. Participants are fully vested in their account balances after three years of service and may choose to receive their account balances as a lump sum or an annuity.

Generally, our funding policy is to contribute annually an amount in accordance with the requirements of the Employee Retirement Income Security Act of 1974, including the funding requirements under the Pension Protection Act of 2006 (PPA). However, additional voluntary contributions are made from time to time as considered necessary. Contributions are intended to provide not only for benefits attributed to service to date but also for those expected to be earned in the future.

During fiscal 2021, we contributed $10.0 million in cash to the Plan to achieve a desired level of funding while maximizing the tax deductibility of this payment. During fiscal 2020, we did not make a contribution to the Plan. Based upon market conditions at September 30, 2021, the current funded position of the Plan and the funding requirements under the PPA, we do not anticipate a minimum required contribution for fiscal 2022. However, we may consider whether a voluntary contribution is prudent to maintain certain funding levels.

We make investment decisions and evaluate performance of the assets in the Master Trust on a medium-term horizon of at least three to five years. We also consider our current financial status when making recommendations and decisions regarding the Master Trust's assets. Finally, we strive to ensure the Master Trust's assets are appropriately invested to maintain an acceptable level of risk and meet the Master Trust's long-term asset investment policy adopted by the Board of Directors.

To achieve these objectives, we invest the Master Trust's assets in equity securities, fixed income securities, interests in commingled pension trust funds, other investment assets and cash and cash equivalents. Investments in equity securities are diversified among the market's various subsectors in an effort to diversify risk and maximize returns. Fixed income securities are invested in investment grade securities. Cash equivalents are invested in securities that either are short term (less than 180 days) or readily convertible to cash with modest risk.

The following table presents asset allocation information for the Master Trust as of September 30, 2021 and 2020.

		Actual Allocation September 30	
Security Class	**Targeted Allocation Range**	**2021**	**2020**
Domestic equities	35%-55%	44.5%	45.3%
International equities	10%-20%	16.9%	15.6%
Fixed income	5%-30%	16.0%	17.0%
Company stock	0%-15%	10.6%	13.0%
Other assets	0%-20%	12.0%	9.1%

At September 30, 2021 and 2020, the Plan held 716,700 shares of our common stock which represented 10.6 percent and 13.0 percent of total Plan assets. These shares generated dividend income for the Plan of approximately $1.8 million and $1.6 million during fiscal 2021 and 2020.

Our employee pension plan expenses and liabilities are determined on an actuarial basis and are affected by numerous assumptions and estimates including the market value of plan assets, estimates of the expected return on plan assets and assumed discount rates and demographic data. We review the estimates and assumptions underlying our employee pension plans annually based upon a September 30 measurement date. The development of our assumptions is fully described in our significant accounting policies in Note 2 to the consolidated financial statements. The actuarial assumptions used to determine the pension liability for the Plan was determined as of September 30, 2021 and 2020 and the actuarial assumptions used to determine the net periodic pension cost for the Plan was determined as of September 30, 2020, 2019 and 2018. In October 2021, the Society of Actuaries released its annually-updated mortality improvement scale for pension plans incorporating new assumptions surrounding life expectancies in the United States. As of September 30, 2021, we updated our assumed mortality rates to incorporate the updated mortality table.

Additional assumptions are presented in the following table:

	Pension Liability		Pension Cost		
	2021	**2020**	**2021**	**2020**	**2019**
Discount rate	2.97%	2.80%	2.80%	3.29%	4.38%
Rate of compensation increase	3.50%	3.50%	3.50%	3.50%	3.50%
Expected return on plan assets	6.25%	6.25%	6.25%	6.50%	6.75%
Interest crediting rate	4.69%	4.69%	4.69%	4.69%	4.69%

The following table presents the Plan's accumulated benefit obligation, projected benefit obligation and funded status as of September 30, 2021 and 2020:

	2021	**2020**
	(In thousands)	
Accumulated benefit obligation	$558,639	$565,755
Change in projected benefit obligation:		
Benefit obligation at beginning of year	$604,221	$577,270
Service cost	17,369	17,551
Interest cost	16,883	19,028
Actuarial (gain) loss	(7,561)	22,898
Benefits paid	(34,883)	(32,526)
Benefit obligation at end of year	596,029	604,221
Change in plan assets:		
Fair value of plan assets at beginning of year	528,881	530,109
Actual return on plan assets	92,808	31,298
Employer contributions	10,000	—
Benefits paid	(34,883)	(32,526)
Fair value of plan assets at end of year	596,806	528,881
Reconciliation:		
Funded status	777	(75,340)
Unrecognized prior service cost	—	—
Unrecognized net loss	—	—
Net amount recognized	$ 777	$ (75,340)

Net periodic pension cost for the Plan for fiscal 2021, 2020 and 2019 is presented in the following table.

	Fiscal Year Ended September 30		
	2021	2020	2019
	(In thousands)		
Components of net periodic pension cost:			
Service cost	$ 17,369	$ 17,551	$ 15,311
Interest cost [1]	16,883	19,028	22,071
Expected return on assets [1]	(27,913)	(28,316)	(28,451)
Amortization of prior service cost (credit) [1]	8,686	(231)	(232)
Recognized actuarial (gain) loss [1]	(231)	9,025	4,201
Net periodic pension cost	$ 14,794	$ 17,057	$ 12,900

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[1] The components of net periodic cost other than the service cost component are included in the line item other non-operating income (expense) in the consolidated statements of comprehensive income or are capitalized on the consolidated balance sheets as a regulatory asset or liability, as described in Note 2 to the consolidated financial statements.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2021 and 2020. As required by authoritative accounting literature, assets are categorized in their entirety based on the lowest level of input that is significant to the fair value measurement. The methods used to determine fair value for the assets held by the Plan are fully described in Note 2 to the consolidated financial statements. Investments in our common/collective trusts and limited partnerships that are measured at net asset value per share equivalent are not classified in the fair value hierarchy. The net asset value amounts presented are intended to reconcile the fair value hierarchy to the total investments. In addition to the assets shown below, the Plan had net accounts receivable of $2.1 million and $0.7 million at September 30, 2021 and 2020, which materially approximates fair value due to the short-term nature of these assets.

	Assets at Fair Value as of September 30, 2021			
	Level 1	Level 2	Level 3	Total
	(In thousands)			
Investments:				
Common stocks	$239,166	$ —	$ —	$239,166
Money market funds	—	7,060	—	7,060
Registered investment companies	74,236	—	—	74,236
Government securities:				
Mortgage-backed securities	—	14,048	—	14,048
U.S. treasuries	7,483	34	—	7,517
Corporate bonds	—	30,834	—	30,834
Total investments measured at fair value	$320,885	$51,976	$ —	372,861
Investments measured at net asset value:				
Common/collective trusts [1]				121,570
Limited partnerships [1]				100,299
Total investments				$594,730

	Assets at Fair Value as of September 30, 2020			
	Level 1	Level 2	Level 3	Total
		(In thousands)		
Investments:				
Common stocks	$211,244	$ —	$ —	$211,244
Money market funds	—	6,096	—	6,096
Registered investment companies	29,762	—	—	29,762
Government securities:				
Mortgage-backed securities	—	15,230	—	15,230
U.S. treasuries	21,755	36	—	21,791
Corporate bonds	—	52,648	—	52,648
Total investments measured at fair value	$262,761	$74,010	$ —	336,771
Investments measured at net asset value:				
Common/collective trusts (1)				122,207
Limited partnerships (1)				69,176
Total investments				$528,154

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(1) The fair value of our common/collective trusts and limited partnerships are measured using the net asset value per share practical expedient. There are no redemption restrictions, redemption notice periods or unfunded commitments for these investments. The redemption frequency is daily.

Supplemental Executive Retirement Plans

We have three nonqualified supplemental plans which provide additional pension, disability and death benefits to our officers, division presidents and certain other employees of the Company.

The first plan is referred to as the Supplemental Executive Benefits Plan (SEBP) and covers our corporate officers and certain other employees of the Company who were employed on or before August 12, 1998. The SEBP is a defined benefit arrangement which provides a benefit equal to 75 percent of covered compensation under which benefits paid from the underlying qualified defined benefit plan are an offset to the benefits under the SEBP.

In August 1998, we adopted the Supplemental Executive Retirement Plan (SERP) (formerly known as the Performance-Based Supplemental Executive Benefits Plan), which covers all corporate officers selected to participate in the plan between August 12, 1998 and August 5, 2009. The SERP is a defined benefit arrangement which provides a benefit equal to 60 percent of covered compensation under which benefits paid from the underlying qualified defined benefit plan are an offset to the benefits under the SERP.

Effective August 5, 2009, we adopted a new defined benefit Supplemental Executive Retirement Plan (the 2009 SERP), for corporate officers or any other employees selected at the discretion of the Board. Under the 2009 SERP, a nominal account has been established for each participant, to which the Company contributes at the end of each calendar year an amount equal to ten percent (25 percent for members of the Management Committee appointed on or after January 1, 2016) of the total of each participant's base salary and cash incentive compensation earned during each prior calendar year, beginning December 31, 2009. The benefits vest after three years of service and attainment of age 55 and earn interest credits at the same annual rate as the Company's Pension Account Plan.

Due to the retirement of certain executives of the company during fiscal 2021, we recognized a settlement charge of $9.2 million and paid a $25.7 million lump sum in relation to the retirements.

Similar to our employee pension plans, we review the estimates and assumptions underlying our supplemental plans annually based upon a September 30 measurement date using the same techniques as our employee pension plans. The actuarial assumptions used to determine the pension liability for the supplemental plans were determined as of September 30, 2021 and 2020 and the actuarial assumptions used to determine the net periodic pension cost for the supplemental plans were determined as of September 30, 2020, 2019 and 2018. These assumptions are presented in the following table:

	Pension Liability		Pension Cost		
	2021	2020	2021	2020	2019
Discount rate [(1)]	2.57%	2.80%	2.90%	3.19%	4.38%
Rate of compensation increase	3.50%	3.50%	3.50%	3.50%	3.50%
Interest crediting rate	4.69%	4.69%	4.69%	4.69%	4.69%

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(1) Reflects a weighted average discount rate for pension cost for fiscal 2021 and 2020 due to the settlements during the year.

The following table presents the supplemental plans' accumulated benefit obligation, projected benefit obligation and funded status as of September 30, 2021 and 2020:

	2021	2020
	(In thousands)	
Accumulated benefit obligation	$ 100,981	$ 122,207
Change in projected benefit obligation:		
Benefit obligation at beginning of year	$ 129,140	$ 143,987
Service cost	1,067	1,074
Interest cost	3,180	4,188
Actuarial (gain) loss	1,332	7,386
Benefits paid	(4,720)	(4,766)
Settlements	(25,698)	(22,729)
Benefit obligation at end of year	104,301	129,140
Change in plan assets:		
Fair value of plan assets at beginning of year	—	—
Employer contribution	30,418	27,495
Benefits paid	(4,720)	(4,766)
Settlements	(25,698)	(22,729)
Fair value of plan assets at end of year	—	—
Reconciliation:		
Funded status	(104,301)	(129,140)
Unrecognized prior service cost	—	—
Unrecognized net loss	—	—
Accrued pension cost	$(104,301)	$(129,140)

Assets for the supplemental plans are held in separate rabbi trusts. At September 30, 2021 and 2020, assets held in the rabbi trusts consisted of equity securities of $38.1 million and $41.9 million, which are included in our fair value disclosures in Note 16 to the consolidated financial statements.

Net periodic pension cost for the supplemental plans for fiscal 2021, 2020 and 2019 is presented in the following table.

	Fiscal Year Ended September 30		
	2021	2020	2019
		(In thousands)	
Components of net periodic pension cost:			
Service cost	$ 1,067	$ 1,074	$ 869
Interest cost [(1)]	3,180	4,188	5,127
Recognized actuarial loss [(1)]	3,560	3,945	2,227
Settlements [(1)]	9,151	9,180	—
Net periodic pension cost	$16,958	$18,387	$8,223

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(1) The components of net periodic cost other than the service cost component are included in the line item other non-operating income (expense) in the consolidated statements of comprehensive income or are capitalized on the consolidated balance sheets as a regulatory asset or liability, as described in Note 2 to the consolidated financial statements.

Estimated Future Benefit Payments

The following benefit payments for our defined benefit plans, which reflect expected future service, as appropriate, are expected to be paid in the following fiscal years:

	Pension Plan	Supplemental Plans
	(In thousands)	
2022	$ 39,020	$ 4,925
2023	39,624	11,384
2024	40,314	4,496
2025	41,085	39,769
2026	42,053	5,665
2027-2031	203,461	22,079

Postretirement Benefits

We sponsor the Retiree Medical Plan for Retirees and Disabled Employees of Atmos Energy Corporation (the Atmos Retiree Medical Plan). This plan provides medical and prescription drug protection to all qualified participants based on their date of retirement. The Atmos Retiree Medical Plan provides different levels of benefits depending on the level of coverage chosen by the participants and the terms of predecessor plans; however, we generally pay 80 percent of the projected net claims and administrative costs and participants pay the remaining 20 percent. Effective January 1, 2015, for employees who had not met the participation requirements by September 30, 2009, the contribution rates for the Company are limited to a three percent cost increase in claims and administrative costs each year, with the participant responsible for the additional costs.

Generally, our funding policy is to contribute annually an amount in accordance with the requirements of ERISA. However, additional voluntary contributions are made annually as considered necessary. Contributions are intended to provide not only for benefits attributed to service to date but also for those expected to be earned in the future. We expect to contribute between $15 million and $25 million to our postretirement benefits plan during fiscal 2022.

We maintain a formal investment policy with respect to the assets in our postretirement benefits plan to ensure the assets funding the postretirement benefit plan are appropriately invested to maintain an acceptable level of risk. We also consider our current financial status when making recommendations and decisions regarding the postretirement benefits plan.

We currently invest the assets funding our postretirement benefit plan in diversified investment funds which consist of common stocks, preferred stocks and fixed income securities. The diversified investment funds may invest up to 75 percent of assets in common stocks and convertible securities. The following table presents asset allocation information for the postretirement benefit plan assets as of September 30, 2021 and 2020.

	Actual Allocation September 30	
Security Class	**2021**	**2020**
Diversified investment funds	97.9%	97.4%
Cash and cash equivalents	2.1%	2.6%

Similar to our employee pension and supplemental plans, we review the estimates and assumptions underlying our postretirement benefit plan annually based upon a September 30 measurement date using the same techniques as our employee pension plans. The actuarial assumptions used to determine the pension liability for our postretirement plan were determined as of September 30, 2021 and 2020 and the actuarial assumptions used to determine the net periodic pension cost for the postretirement plan were determined as of September 30, 2020, 2019 and 2018.

Effective January 1, 2022, the Retiree Medical Plan for Retirees and Disabled Employees will be amended. The amendments remove the three percent cost increase limitation and change the post-65 retiree coverage to Via Benefits with an Atmos Energy funded Health Reimbursement Account. Eligible post-65 retirees and post-65 spouses will be eligible to enroll in benefits provided by Via Benefits, including those that previously deferred or declined retiree coverage. The amendments were approved by the Atmos Energy Board of Directors in May 2021 and the changes were communicated to participants beginning on July 31, 2021. These amendments to the Retiree Medical Plan for Retirees and Disabled Employees have been included in the actuarial assumptions used to determine the pension liability and net periodic for the postretirement plan as of September 30, 2020.

The assumptions are presented in the following table:

	Postretirement Liability		Postretirement Cost		
	2021	**2020**	**2021**	**2020**	**2019**
Discount rate	3.01%	2.80%	2.80%	3.29%	4.38%
Expected return on plan assets	4.94%	4.94%	4.94%	5.14%	5.33%
Initial trend rate	6.25%	6.25%	6.25%	6.25%	6.50%
Ultimate trend rate	5.00%	5.00%	5.00%	5.00%	5.00%
Ultimate trend reached in	2027	2026	2026	2025	2022

The following table presents the postretirement plan's benefit obligation and funded status as of September 30, 2021 and 2020:

	2021	2020
	(In thousands)	
Change in benefit obligation:		
Benefit obligation at beginning of year	$370,678	$ 316,033
Service cost	11,000	13,466
Interest cost	15,372	10,612
Plan participants' contributions	5,648	5,849
Actuarial (gain) loss	6,800	43,412
Benefits paid	(19,610)	(18,694)
Plan amendments	(34,732)	—
Benefit obligation at end of year	355,156	370,678
Change in plan assets:		
Fair value of plan assets at beginning of year	208,245	201,901
Actual return on plan assets	53,335	2,356
Employer contributions	20,581	16,833
Plan participants' contributions	5,648	5,849
Benefits paid	(19,610)	(18,694)
Fair value of plan assets at end of year	268,199	208,245
Reconciliation:		
Funded status	(86,957)	(162,433)
Unrecognized transition obligation	—	—
Unrecognized prior service cost	—	—
Unrecognized net loss	—	—
Accrued postretirement cost	$ (86,957)	$(162,433)

Net periodic postretirement cost for fiscal 2021, 2020 and 2019 is presented in the following table.

	Fiscal Year Ended September 30		
	2021	2020	2019
		(In thousands)	
Components of net periodic postretirement cost:			
Service cost	$ 11,000	$ 13,466	$ 10,810
Interest cost (1)	15,372	10,612	11,839
Expected return on assets (1)	(10,455)	(10,499)	(10,659)
Amortization of transition obligation (1)	—	—	—
Amortization of prior service cost (1)	30,533	173	173
Recognized actuarial gain (1)	1,172	(1,337)	(8,178)
Net periodic postretirement cost	$ 47,622	$ 12,415	$ 3,985

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(1) The components of net periodic cost other than the service cost component are included in the line item other non-operating income (expense) in the consolidated statements of comprehensive income or are capitalized on the consolidated balance sheets as a regulatory asset or liability, as described in Note 2 to the consolidated financial statements.

We are currently recovering other postretirement benefits costs through our regulated rates in substantially all of our service areas under accrual accounting as prescribed by accounting principles generally accepted in the United States. Other postretirement benefits costs have been specifically addressed in rate orders in each jurisdiction served by our Kentucky/Mid-States, West Texas, Mid-Tex and Mississippi Divisions as well as our Kansas jurisdiction and APT or have been included in a rate case and not disallowed. Management believes that this accounting method is appropriate and will continue to seek rate recovery of accrual-based expenses in its ratemaking jurisdictions that have not yet approved the recovery of these expenses.

The following tables set forth by level, within the fair value hierarchy, the Retiree Medical Plan's assets at fair value as of September 30, 2021 and 2020. The methods used to determine fair value for the assets held by the Retiree Medical Plan are fully described in Note 2 to the consolidated financial statements.

	Assets at Fair Value as of September 30, 2021			
	Level 1	Level 2	Level 3	Total
	(In thousands)			
Investments:				
Money market funds	$ —	$5,527	$ —	$ 5,527
Registered investment companies	262,672	—	—	262,672
Total investments measured at fair value	$262,672	$5,527	$ —	$268,199

	Assets at Fair Value as of September 30, 2020			
	Level 1	Level 2	Level 3	Total
	(In thousands)			
Investments:				
Money market funds	$ —	$5,525	$ —	$ 5,525
Registered investment companies	202,720	—	—	202,720
Total investments measured at fair value	$202,720	$5,525	$ —	$208,245

Estimated Future Benefit Payments

The following benefit payments paid by us, retirees and prescription drug subsidy payments for our postretirement benefit plans, which reflect expected future service, as appropriate, are expected to be paid in the following fiscal years. Company payments for fiscal 2021 include contributions to our postretirement plan trusts.

	Company Payments	Retiree Payments	Subsidy Payments	Total Postretirement Benefits
	(In thousands)			
2022	$ 17,701	$ 2,490	$—	$ 20,191
2023	18,031	2,465	—	20,496
2024	18,341	2,404	—	20,745
2025	18,981	2,425	—	21,406
2026	19,414	2,395	—	21,809
2027-2031	100,312	10,641	—	110,953

Defined Contribution Plan

The Atmos Energy Corporation Retirement Savings Plan and Trust (the Retirement Savings Plan) covers substantially all employees and is subject to the provisions of Section 401(k) of the Internal Revenue Code. Effective January 1, 2007, employees automatically become participants of the Retirement Savings Plan on the date of employment. Participants may elect a salary reduction up to a maximum of 65 percent of eligible compensation, as defined by the Plan, not to exceed the maximum allowed by the Internal Revenue Service. New participants are automatically enrolled in the Plan at a contribution rate of four percent of eligible compensation, from which they may opt out. We match 100 percent of a participant's contributions, limited to four percent of the participant's salary. Prior to January 1, 2021, participants were eligible to receive matching contributions after completing one year of service, in which they are immediately vested. Effective January 1, 2021, participants are eligible to receive matching contributions immediately upon enrollment in the Retirement Savings Plan. This matching contribution vests after completing one year of service. Participants are also permitted to take out a loan against their accounts subject to certain restrictions. Employees hired on or after October 1, 2010 participate in the enhanced plan in which participants receive a fixed annual contribution of four percent of eligible earnings to their Retirement Savings Plan account. Participants will continue to be eligible for company matching contributions of up to four percent of their eligible earnings and will be fully vested in the fixed annual contribution after three years of service.

Matching and fixed annual contributions to the Retirement Savings Plan are expensed as incurred and amounted to $20.6 million, $17.9 million and $16.7 million for fiscal years 2021, 2020 and 2019. At September 30, 2021 and 2020, the Retirement Savings Plan held 1.9 percent and 2.2 percent of our outstanding common stock.

11. Stock and Other Compensation Plans

Stock-Based Compensation Plans

Total stock-based compensation cost was $24.1 million, $21.1 million and $23.9 million for the fiscal years ended September 30, 2021, 2020 and 2019. Of this amount, $12.9 million, $11.6 million and $12.8 million was capitalized.

1998 Long-Term Incentive Plan

We have the 1998 Long-Term Incentive Plan (LTIP), which provides a comprehensive, long-term incentive compensation plan providing for discretionary awards of incentive stock options, non-qualified stock options, stock appreciation rights, bonus stock, time-lapse restricted stock, time-lapse restricted stock units, performance-based restricted stock units and stock units to certain employees and non-employee directors of the Company and our subsidiaries. The objectives of this plan include attracting and retaining the best available personnel, providing for additional performance incentives and promoting our success by providing employees with the opportunity to acquire common stock.

We are authorized to grant awards up to a maximum cumulative amount of 11.2 million shares of common stock under this plan subject to certain adjustment provisions. As of September 30, 2021, non-qualified stock options, bonus stock, time-lapse restricted stock, time-lapse restricted stock units, performance-based restricted stock units and stock units had been issued under this plan, and 1.1 million shares are available for future issuance.

Restricted Stock Units Award Grants

As noted above, the LTIP provides for discretionary awards of restricted stock units to help attract, retain and reward employees of Atmos Energy and its subsidiaries. Certain of these awards vest based upon the passage of time and other awards vest based upon the passage of time and the achievement of specified performance targets. The fair value of the awards granted is based on the market price of our stock at the date of grant. We estimate forfeitures using our historical forfeiture rate. The associated expense is recognized ratably over the vesting period. We use authorized and unissued shares to meet share requirements for the vesting of restricted stock units.

Employees who are granted time-lapse restricted stock units under our LTIP have a nonforfeitable right to dividend equivalents that are paid at the same rate and at the same time at which they are paid on shares of stock without restrictions. Time-lapse restricted stock units contain only a service condition that the employee recipients render continuous services to the Company for a period of three years from the date of grant, except for accelerated vesting in the event of death, disability, change of control of the Company or termination without cause (with certain exceptions). There are no performance conditions required to be met for employees to be vested in time-lapse restricted stock units.

Employees who are granted performance-based restricted stock units under our LTIP have a forfeitable right to dividend equivalents that accrue at the same rate at which they are paid on shares of stock without restrictions. Dividend equivalents on the performance-based restricted stock units are paid either in cash or in the form of shares upon the vesting of the award. Performance-based restricted stock units contain a service condition that the employee recipients render continuous services to the Company for a period of three years from the beginning of the applicable three-year performance period, except for accelerated vesting in the event of death, disability, change of control of the Company or termination without cause (with certain exceptions) and a performance condition based on a cumulative earnings per share target amount.

The following summarizes information regarding the restricted stock units granted under the plan during the fiscal years ended September 30, 2021, 2020 and 2019:

	2021		2020		2019	
	Number of Restricted Units	Weighted Average Grant-Date Fair Value	Number of Restricted Units	Weighted Average Grant-Date Fair Value	Number of Restricted Units	Weighted Average Grant-Date Fair Value
Nonvested at beginning of year	443,279	$ 99.28	503,072	$ 91.66	538,592	$80.91
Granted	223,954	102.68	199,985	102.34	241,472	98.25
Vested	(271,435)	97.44	(242,975)	85.66	(269,347)	76.71
Forfeited	(17,671)	101.48	(16,803)	96.87	(7,645)	86.37
Nonvested at end of year	378,127	$102.45	443,279	$ 99.28	503,072	$91.66

As of September 30, 2021, there was $13.8 million of total unrecognized compensation cost related to nonvested restricted stock units granted under the LTIP. That cost is expected to be recognized over a weighted average period of 1.7 years. The fair value of restricted stock vested during the fiscal years ended September 30, 2021, 2020 and 2019 was $26.3 million, $20.7 million and $20.5 million.

Other Plans

Direct Stock Purchase Plan

We maintain a Direct Stock Purchase Plan, open to all investors, which allows participants to have all or part of their cash dividends paid quarterly in additional shares of our common stock. The minimum initial investment required to join the plan is $1,250. Direct Stock Purchase Plan participants may purchase additional shares of our common stock as often as weekly with voluntary cash payments of at least $25, up to an annual maximum of $100,000.

Equity Incentive and Deferred Compensation Plan for Non-Employee Directors

We have an Equity Incentive and Deferred Compensation Plan for Non–Employee Directors, which provides non-employee directors of Atmos Energy with the opportunity to defer receipt, until retirement, of compensation for services rendered to the Company and invest deferred compensation into either a cash account or a stock account.

Other Discretionary Compensation Plans

We have an annual incentive program covering substantially all employees to give each employee an opportunity to share in our financial success based on the achievement of key performance measures considered critical to achieving business objectives for a given year with minimum and maximum thresholds. The Company must meet the minimum threshold for the plan to be funded and distributed to employees. These performance measures may include earnings growth objectives, improved cash flow objectives or crucial customer satisfaction and safety results. We monitor progress towards the achievement of the performance measures throughout the year and record accruals based upon the expected payout using the best estimates available at the time the accrual is recorded. During the last several fiscal years, we have used earnings per share as our sole performance measure.

12. Details of Selected Financial Statement Captions

The following tables provide additional information regarding the composition of certain financial statement captions.

Balance Sheet

Accounts receivable

Accounts receivable was comprised of the following at September 30, 2021 and 2020:

	September 30	
	2021	2020
	(In thousands)	
Billed accounts receivable	$218,219	$140,259
Unbilled revenue	97,417	80,699
Contributions in aid of construction receivable	18,984	19,821
Insurance receivable	53,779	4,731
Other accounts receivable	19,039	15,034
Total accounts receivable	407,438	260,544
Less: allowance for uncollectible accounts	(64,471)	(29,949)
Net accounts receivable	$342,967	$230,595

Other current assets

Other current assets as of September 30, 2021 and 2020 were comprised of the following accounts.

	September 30	
	2021	2020
	(In thousands)	
Deferred gas costs	$ 66,395	$ 40,593
Winter Storm Uri incremental costs (1)	2,011,719	—
Prepaid expenses	48,766	40,340
Materials and supplies	15,581	6,829
Assets from risk management activities	55,073	5,687
Other	3,375	14,456
Total	$2,200,909	$107,905

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(1) Includes $2,003.7 million of gas purchases and $8.0 million of carrying costs that were deferred pursuant to regulatory orders. See Note 9 to the consolidated financial statements for additional details.

Property, plant and equipment

Property, plant and equipment was comprised of the following as of September 30, 2021 and 2020:

	September 30	
	2021	2020
	(In thousands)	
Storage plant	$ 539,972	$ 530,985
Transmission plant	3,725,347	3,459,765
Distribution plant	12,085,654	10,680,495
General plant	868,962	829,624
Intangible plant	38,612	38,297
	17,258,547	15,539,166
Construction in progress	626,551	418,055
	17,885,098	15,957,221
Less: accumulated depreciation and amortization	(2,821,128)	(2,601,874)
Net property, plant and equipment (1)	$15,063,970	$13,355,347

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(1) Net property, plant and equipment includes plant acquisition adjustments of $(28.5) million and $(37.8) million at September 30, 2021 and 2020.

Deferred charges and other assets

Deferred charges and other assets as of September 30, 2021 and 2020 were comprised of the following accounts.

	September 30	
	2021	2020
	(In thousands)	
Marketable securities	$108,071	$103,952
Regulatory assets (See Note 2)	351,843	371,707
Operating lease right of use assets (See Note 6)	222,446	227,146
Winter Storm Uri incremental costs (1)	89,009	—
Assets from risk management activities	175,613	74,991
Other	27,738	23,374
Total	$974,720	$801,170

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(1) Includes $76.7 million of gas purchases and $12.3 million of carrying costs that were deferred pursuant to regulatory orders. See Note 9 to the consolidated financial statements for additional details.

Accounts payable and accrued liabilities

Accounts payable and accrued liabilities as of September 30, 2021 and 2020 were comprised of the following accounts.

	September 30	
	2021	2020
	(In thousands)	
Trade accounts payable	$224,873	$141,075
Accrued gas payable	100,699	42,054
Accrued liabilities	97,650	52,646
Total	$423,222	$235,775

Other current liabilities

Other current liabilities as of September 30, 2021 and 2020 were comprised of the following accounts.

	September 30	
	2021	2020
	(In thousands)	
Customer credit balances and deposits	$ 49,722	$ 56,485
Accrued employee costs	50,517	48,057
Deferred gas costs	52,553	19,985
Operating lease liabilities (See Note 6)	37,688	35,716
Accrued interest	55,164	53,554
Liabilities from risk management activities	5,269	2,015
Taxes payable	160,986	148,292
Pension and postretirement liabilities	4,863	29,609
Regulatory cost of removal obligation	72,823	73,908
APT annual adjustment mechanism	22,694	43,893
Regulatory excess deferred taxes (See Note 14)	155,857	20,887
Other	18,545	14,060
Total	$686,681	$546,461

Deferred credits and other liabilities

Deferred credits and other liabilities as of September 30, 2021 and 2020 were comprised of the following accounts.

	September 30	
	2021	2020
	(In thousands)	
Pension and post retirement liabilities	$185,617	$337,303
Operating lease liabilities (See Note 6)	194,745	201,071
Customer advances for construction	9,879	10,060
Other regulatory liabilities (See Note 2)	75,506	17,838
Asset retirement obligation	18,373	20,348
APT annual adjustment mechanism	8,416	13,486
Unrecognized tax benefits	32,792	30,921
Other	12,161	11,101
Total	$537,489	$642,128

Statement of Comprehensive Income

Other non-operating income (expense)

Other non-operating income (expense) for the fiscal years ended September 30, 2021, 2020 and 2019 were comprised of the following accounts.

	Year Ended September 30		
	2021	2020	2019
		(In thousands)	
Equity component of AFUDC	$ 32,749	$ 23,493	$ 11,165
Performance-based rate program	6,362	6,771	6,737
Pension and other postretirement non-service credit (cost)	(19,238)	(3,189)	3,016
Interest income	2,144	2,932	4,160
Community support spending	(14,460)	(11,728)	(4,771)
Miscellaneous	(9,702)	(11,108)	(12,903)
Total	$ (2,145)	$ 7,171	$ 7,404

Statement of Cash Flows

Supplemental disclosures of cash flow information for the fiscal years ended September 30, 2021, 2020 and 2019 were as follows:

	Year Ended September 30		
	2021	2020	2019
		(In thousands)	
Cash Paid (Received) During The Period For:			
Interest (1)	$ 207,555	$ 194,993	$ 184,852
Income taxes	$ 8,199	$ (3,071)	$ 11,467
Non-Cash Transactions:			
Capital expenditures included in current liabilities	$ 184,786	$ 113,365	$ 149,993

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(1) Cash paid during the period for interest, net of amounts capitalized was $81.9 million, $82.3 million and $91.3 million for the fiscal years ended September 30, 2021, 2020 and 2019.

13. Commitments and Contingencies

Litigation and Environmental Matters

In the normal course of business, we are subject to various legal and regulatory proceedings. For such matters, we record liabilities when they are considered probable and estimable, based on currently available facts, our historical experience and our estimates of the ultimate outcome or resolution of the liability in the future. While the outcome of these proceedings is uncertain and a loss in excess of the amount we have accrued is possible though not reasonably estimable, it is the opinion of management that any amounts exceeding the accruals will not have a material adverse impact on our financial position, results of operations or cash flows.

The National Transportation Safety Board (NTSB) held a public meeting on January 12, 2021 to determine the probable cause of the incident that occurred at a Dallas, Texas residence on February 23, 2018 that resulted in one fatality and injuries to four other residents. At the meeting, the Board deliberated and voted on proposed findings of fact, a probable cause statement, and safety recommendations. On February 8, 2021, the NTSB issued its final report that included an Executive Summary, Findings, Probable Cause, and Recommendations. Also on February 8, 2021, safety recommendations letters were distributed to recommendation recipients, including Atmos Energy. Atmos Energy timely provided a written response on May 7, 2021. Following the release of the

NTSB's final report, the Railroad Commission of Texas (RRC) completed its safety evaluation related to the same incident finding four alleged violations and initiated an enforcement proceeding to pursue administrative penalties totaling $1.6 million. Atmos Energy is working with the RRC to resolve the alleged violations and satisfy the administrative penalties.

The NTSB is investigating a worksite accident that occurred in Farmersville, Texas on June 28, 2021 that resulted in two fatalities and injuries to two others. Together with the Railroad Commission of Texas and the Pipeline and Hazardous Materials Safety Administration, Atmos Energy is a party to the investigation and in that capacity is working closely with all parties to help determine the cause of this incident. On July 16, 2021 and July 28, 2021, two civil actions were filed in Dallas, Texas against Atmos Energy and one of its contractors in response to the accident.

We are a party to various other litigation and environmental-related matters or claims that have arisen in the ordinary course of our business. While the results of such litigation and response actions to such environmental-related matters or claims cannot be predicted with certainty, we continue to believe the final outcome of such litigation and matters or claims will not have a material adverse effect on our financial condition, results of operations or cash flows.

Purchase Commitments

Our distribution divisions maintain supply contracts with several vendors that generally cover a period of up to one year. Commitments for estimated base gas volumes are established under these contracts on a monthly basis at contractually negotiated prices. Commitments for incremental daily purchases are made as necessary during the month in accordance with the terms of the individual contract.

Our Mid-Tex Division also maintains a limited number of long-term supply contracts to ensure a reliable source of gas for our customers in its service area, which obligate it to purchase specified volumes at prices under contracts indexed to natural gas trading hubs or fixed price contracts. At September 30, 2021, we were committed to purchase 32.4 Bcf within one year and 12.9 Bcf within two to three years under indexed contracts. At September 30, 2021, we were committed to purchase 11.9 Bcf within one year under fixed price contracts ranging from $1.86 to $7.03 per Mcf. Purchases under these contracts totaled $149.4 million, $58.5 million and $50.8 million for 2021, 2020 and 2019.

Rate Regulatory Proceedings

As of September 30, 2021, routine rate regulatory proceedings were in progress in some of our service areas, which are discussed in further detail above in the *Business — Ratemaking Activity* section.

14. Income Taxes

Income Tax Expense

The components of income tax expense from continuing operations for 2021, 2020 and 2019 were as follows:

	2021	2020	2019
		(In thousands)	
Current			
Federal	$ —	$ —	$ —
State	252	14,193	8,412
Deferred			
Federal	128,867	143,039	113,331
State (1)	24,617	(11,879)	17,160
Income tax expense	$ 153,736	$ 145,353	$ 138,903

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(1) Includes a non-cash income tax benefit of $21.0 million in fiscal 2020 resulting from the remeasurement of the rate at which state deferred taxes will reverse in the future as discussed below.

Reconciliations of the provision for income taxes computed at the statutory rate to the reported provisions for income taxes from continuing operations for 2021, 2020 and 2019 are set forth below:

	2021	2020	2019
		(In thousands)	
Tax at statutory rate [1]	$ 172,053	$ 156,827	$ 136,565
Common stock dividends deductible for tax reporting	(1,372)	(1,419)	(1,460)
State taxes (net of federal benefit)	19,647	22,791	20,202
Amortization of excess deferred taxes	(45,382)	(16,125)	(14,085)
Remeasurement due to state deferred tax rate change	—	(20,962)	—
Other, net	8,790	4,241	(2,319)
Income tax expense	$ 153,736	$ 145,353	$ 138,903

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[1] Tax expense is calculated at the statutory federal income tax rate of 21.0% for the years ended September 30, 2021, 2020 and 2019.

Deferred income taxes reflect the tax effect of differences between the basis of assets and liabilities for book and tax purposes. The tax effect of temporary differences that gave rise to significant components of the deferred tax liabilities and deferred tax assets at September 30, 2021 and 2020 are presented below:

	2021	2020
	(In thousands)	
Deferred tax assets:		
Employee benefit plans	$ 64,316	$ 66,991
Interest rate swaps	—	16,719
Net operating loss carryforwards	911,424	476,507
Charitable and other credit carryforwards	7,712	8,712
Regulatory excess deferred tax	148,200	161,565
Lease asset	52,138	53,118
Other	33,591	20,424
Total deferred tax assets	1,217,381	804,036
Valuation allowance	(663)	(1,102)
Net deferred tax assets	1,216,718	802,934
Deferred tax liabilities:		
Difference in net book value and net tax value of assets [1]	(2,258,264)	(2,138,966)
Gas cost adjustments	(26,413)	(23,209)
Winter Storm Uri regulatory asset	(471,025)	—
Lease liability	(52,138)	(53,118)
Rate deferral adjustment	(47,445)	(21,945)
Interest rate agreements	(20,156)	—
Other	(47,086)	(22,265)
Total deferred tax liabilities	(2,922,527)	(2,259,503)
Net deferred tax liabilities	$ (1,705,809)	$ (1,456,569)
Deferred credits for rate regulated entities	$ 4,181	$ 2,537

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[1] Includes $129.0 million of deferred tax liability related to goodwill as of September 30, 2021 and 2020.

We deduct our purchased gas costs for federal income tax purposes in the period they are paid. As a result of impacts from Winter Storm Uri, we recorded a $471.0 million (tax effected) increase in our deferred tax liability and an increase in our net operating loss carryforward as of September 30, 2021. At September 30, 2021, we had $850.2 million (tax effected) of federal net operating loss carryforwards. The federal net operating loss carryforwards are available to offset future taxable income. Net operating loss carryforwards incurred prior to December 22, 2017 will begin to expire in 2029. The Company also has $6.0 million in charitable contribution carryforwards to offset future taxable income. The Company's charitable contribution carryforwards expiration period begins in fiscal 2022.

The Company also has $61.2 million (tax effected) of state net operating loss carryforwards (net of $16.2 million of federal effects) and $1.7 million of state tax credits carryforwards (net of $0.5 million of federal effects). Depending on the jurisdiction in which the state net operating loss was generated, the carryforwards expiration period begins in fiscal 2023.

We believe it is more likely than not that the benefit from certain state net operating loss carryforwards and state credit carryforwards will not be realized. Due to the uncertainty of realizing a benefit from the deferred tax asset recorded for the carryforwards, a valuation allowance of $0.7 million was established for the year ended September 30, 2021.

At September 30, 2021, we had recorded liabilities associated with unrecognized tax benefits totaling $32.8 million. The following table reconciles the beginning and ending balance of our unrecognized tax benefits:

	2021	2020	2019
		(In thousands)	
Unrecognized tax benefits - beginning balance	$ 30,921	$ 27,716	$ 26,203
Increase (decrease) resulting from prior period tax positions	671	(26)	(923)
Increase resulting from current period tax positions	1,200	3,231	2,436
Unrecognized tax benefits - ending balance	32,792	30,921	27,716
Less: deferred federal and state income tax benefits	(6,886)	(6,493)	(5,820)
Total unrecognized tax benefits that, if recognized, would impact the effective income tax rate as of the end of the year	$ 25,906	$ 24,428	$ 21,896

The Company recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties included within interest charges in our consolidated statements of comprehensive income. During the years ended September 30, 2021, 2020 and 2019, the Company recognized approximately $1.4 million, $0.7 million and $2.2 million in interest and penalties. The Company had approximately $10.4 million, $8.2 million and $7.9 million for the payment of interest and penalties accrued at September 30, 2021, 2020 and 2019.

We file income tax returns in the U.S. federal jurisdiction as well as in various states where we have operations. We have concluded substantially all U.S. federal income tax matters through fiscal year 2009 and concluded substantially all Texas income tax matters through fiscal year 2010.

Regulatory Excess Deferred Taxes

Regulatory excess net deferred taxes represent changes in our net deferred tax liability related to our cost of service ratemaking due to the enactment of the Tax Cuts and Jobs Act of 2017 (the TCJA) and a Kansas legislative change enacted in fiscal 2020. As of September 30, 2021 and September 30, 2020, $155.9 million and $20.9 million is recorded in other current liabilities. This amount has increased during fiscal 2021 due to regulatory approvals received during the fiscal year that shortened the refund period in certain of our jurisdictions. As a result, our effective income tax rate decreased to 18.8% for the fiscal year ended September 30, 2021. Our effective income tax rate in the prior year period was 19.5%, which reflected the income tax benefit recognized upon enactment of the new Kansas legislation.

Currently, the regulatory excess net deferred tax liability is being returned over various periods. Of this amount, $532.3 million, is being returned to customers over 35 - 60 months. An additional $115.3 million is being returned to customers on a provisional basis over 15 - 69 years until our regulators establish the final refund periods. The refund of the remaining $12.1 million will be addressed in our next rate proceeding.

15. Financial Instruments

We currently use financial instruments to mitigate commodity price risk and interest rate risk. Our financial instruments do not contain any credit-risk-related or other contingent features that could cause accelerated payments when our financial instruments are in net liability positions.

Commodity Risk Management Activities

Our purchased gas cost adjustment mechanisms essentially insulate our distribution segment from commodity price risk; however, our customers are exposed to the effects of volatile natural gas prices. We manage this exposure through a combination of physical storage, fixed-price forward contracts and financial instruments, primarily over-the-counter swap and option contracts, in an effort to minimize the impact of natural gas price volatility on our customers during the winter heating season.

In jurisdictions where we are permitted to mitigate commodity price risk through financial instruments, the relevant regulatory authorities may establish the level of heating season gas purchases that can be hedged. Our distribution gas supply department is responsible for executing this segment's commodity risk management activities in conformity with regulatory requirements. Historically, if the regulatory authority does not establish this level, we seek to hedge between 25 and 50 percent of anticipated heating season gas purchases using financial instruments. For the 2020-2021 heating season (generally October through March), in the jurisdictions where we are permitted to utilize financial instruments, we hedged approximately 39 percent, or approximately 15.8 Bcf of the winter flowing gas requirements at a weighted average cost of approximately $2.86 per Mcf. We have not designated these financial instruments as hedges for accounting purposes.

Interest Rate Risk Management Activities

We manage interest rate risk by periodically entering into financial instruments to effectively fix the Treasury yield component of the interest cost associated with anticipated financings.

In fiscal 2021, we entered into forward starting interest rate swaps to effectively fix the Treasury yield component associated with $1.4 billion of planned issuances of senior unsecured notes. These swaps were designated as cash flow hedges at the time the agreements were executed.

In September 2021, we settled forward starting interest rate swaps with a notional amount of $600 million and received $62.2 million. On October 1, 2021, the notes were issued as planned.

Quantitative Disclosures Related to Financial Instruments

The following tables present detailed information concerning the impact of financial instruments on our consolidated balance sheet and statements of comprehensive income.

As of September 30, 2021, our financial instruments were comprised of both long and short commodity positions. A long position is a contract to purchase the commodity, while a short position is a contract to sell the commodity. As of September 30, 2021, we had 23,737 MMcf of net long commodity contracts outstanding. These contracts have not been designated as hedges.

Financial Instruments on the Balance Sheet

The following tables present the fair value and balance sheet classification of our financial instruments as of September 30, 2021 and 2020. As discussed in Note 2 to the consolidated financial statements, we report our financial instruments as risk management assets and liabilities, each of which is classified as current or non-current based upon the anticipated settlement date of the underlying financial instrument. The gross amounts of recognized assets and liabilities are netted within our consolidated balance sheets to the extent that we have netting arrangements with the counterparties. However, as of September 30, 2021 and 2020, no gross amounts and no cash collateral were netted within our consolidated balance sheet.

	Balance Sheet Location	Assets	Liabilities
		(In thousands)	
September 30, 2021			
Designated As Hedges:			
Interest rate contracts	Deferred charges and other assets / Deferred credits and other liabilities	$169,469	$ —
Total		169,469	—
Not Designated As Hedges:			
Commodity contracts	Other current assets / Other current liabilities	55,073	(5,269)
Commodity contracts	Deferred charges and other assets / Deferred credits and other liabilities	6,144	—
Total		61,217	(5,269)
Gross / Net Financial Instruments		$230,686	$(5,269)

	Balance Sheet Location	Assets	Liabilities
		(In thousands)	
September 30, 2020			
Designated As Hedges:			
Interest rate contracts	Deferred charges and other assets / Deferred credits and other liabilities	$73,055	$ —
Total		73,055	—
Not Designated As Hedges:			
Commodity contracts	Other current assets / Other current liabilities	5,687	(2,015)
Commodity contracts	Deferred charges and other assets / Deferred credits and other liabilities	1,936	—
Total		7,623	(2,015)
Gross / Net Financial Instruments		$80,678	$(2,015)

Impact of Financial Instruments on the Statement of Comprehensive Income

Cash Flow Hedges

As discussed above, our distribution segment has interest rate agreements, which we designate as cash flow hedges at the time the agreements were executed. The net loss on settled interest rate agreements reclassified from AOCI into interest charges on our consolidated statements of comprehensive income for the years ended September 30, 2021, 2020 and 2019 was $5.9 million, $5.5 million and $3.9 million.

The following table summarizes the gains and losses arising from hedging transactions that were recognized as a component of other comprehensive income (loss), net of taxes, for the years ended September 30, 2021 and 2020.

	Fiscal Year Ended September 30	
	2021	2020
	(In thousands)	
Increase in fair value:		
Interest rate agreements	$ 123,017	$ 53,241
Recognition of losses in earnings due to settlements:		
Interest rate agreements	4,566	3,647
Total other comprehensive income from hedging, net of tax	$ 127,583	$ 56,888

Deferred gains (losses) recorded in AOCI associated with our interest rate agreements are recognized in earnings as they are amortized over the terms of the underlying debt instruments. As of September 30, 2021, we had $61.7 million of net realized losses in AOCI associated with our interest rate agreements. The following amounts, net of deferred taxes, represent the expected recognition in earnings of the deferred net losses recorded in AOCI associated with our interest rate agreements, based upon the fair values of these agreements at the date of settlement. The remaining amortization periods for these settled amounts extend through fiscal 2052. However, the table below does not include the expected recognition in earnings of our outstanding interest rate agreements as those financial instruments have not yet settled.

	Interest Rate Agreements
	(In thousands)
2022	$ (2,959)
2023	(2,959)
2024	(2,959)
2025	(2,959)
2026	(2,959)
Thereafter	(46,919)
Total	$ (61,714)

Financial Instruments Not Designated as Hedges

As discussed above, commodity contracts which are used in our distribution segment are not designated as hedges. However, there is no earnings impact on our distribution segment as a result of the use of these financial instruments because the gains and losses arising from the use of these financial instruments are recognized in the consolidated statements of comprehensive income as a component of purchased gas cost when the related costs are recovered through our rates and recognized in revenue. Accordingly, the impact of these financial instruments is excluded from this presentation.

16. Fair Value Measurements

We report certain assets and liabilities at fair value, which is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). We record cash and cash equivalents, accounts receivable and accounts payable at carrying value, which substantially approximates fair value due to the short-term nature of these assets and liabilities. For other financial assets and liabilities, we primarily use quoted market prices and other observable market pricing information to minimize the use of unobservable pricing inputs in our measurements when determining fair value. The methods used to determine fair value for our assets and liabilities are fully described in Note 2 to the consolidated financial statements.

Fair value measurements also apply to the valuation of our pension and post-retirement plan assets. The fair value of these assets is presented in Note 10 to the consolidated financial statements.

Quantitative Disclosures

Financial Instruments

The classification of our fair value measurements requires judgment regarding the degree to which market data are observable or corroborated by observable market data. The following tables summarize, by level within the fair value hierarchy, our assets and liabilities that were accounted for at fair value on a recurring basis as of September 30, 2021 and 2020. As required under authoritative accounting literature, assets and liabilities are categorized in their entirety based on the lowest level of input that is significant to the fair value measurement.

	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)[1]	Significant Other Unobservable Inputs (Level 3)	Netting and Cash Collateral	September 30, 2021
			(In thousands)		
Assets:					
Financial instruments	$ —	$ 230,686	$ —	$ —	$ 230,686
Debt and equity securities					
Registered investment companies	35,175	—	—	—	35,175
Bond mutual funds	34,298	—	—	—	34,298
Bonds [2]	—	35,655	—	—	35,655
Money market funds	—	2,943	—	—	2,943
Total debt and equity securities	69,473	38,598	—	—	108,071
Total assets	$ 69,473	$ 269,284	$ —	$ —	$ 338,757
Liabilities:					
Financial instruments	$ —	$ 5,269	$ —	$ —	$ 5,269

	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)[1]	Significant Other Unobservable Inputs (Level 3)	Netting and Cash Collateral	September 30, 2020
			(In thousands)		
Assets:					
Financial instruments	$ —	$ 80,678	$ —	$ —	$ 80,678
Debt and equity securities					
Registered investment companies	37,831	—	—	—	37,831
Bond mutual funds	29,166	—	—	—	29,166
Bonds [2]	—	32,900	—	—	32,900
Money market funds	—	4,055	—	—	4,055
Total debt and equity securities	66,997	36,955	—	—	103,952
Total assets	$ 66,997	$ 117,633	$ —	$ —	$ 184,630
Liabilities:					
Financial instruments	$ —	$ 2,015	$ —	$ —	$ 2,015

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(1) Our Level 2 measurements consist of over-the-counter options and swaps, which are valued using a market-based approach in which observable market prices are adjusted for criteria specific to each instrument, such as the strike price, notional amount or basis differences, municipal and corporate bonds, which are valued based on the most recent available quoted market prices and money market funds which are valued at cost.

(2) Our investments in bonds are considered available-for-sale debt securities in accordance with current accounting guidance.

Debt and equity securities are comprised of our available-for-sale debt securities and our equity securities. As described further in Note 2 to the consolidated financial statements, we adopted ASC 326 effective October 1, 2020. In accordance with the new guidance, we evaluate the performance of our available-for-sale debt securities on an investment by investment basis for impairment, taking into consideration the investment's purpose, volatility, current returns and any intent to sell the security. As of September 30, 2021, no allowance for credit losses was recorded for our available-for-sale debt securities. At September 30, 2021 and 2020, the amortized cost of our available-for-sale debt securities was $35.6 million and $32.6 million. At September 30, 2021 we maintained investments in bonds that have contractual maturity dates ranging from October 2021 through September 2024.

Other Fair Value Measures

In addition to the financial instruments above, we have several financial and nonfinancial assets and liabilities subject to fair value measures. These financial assets and liabilities include cash and cash equivalents, accounts receivable, accounts payable, finance leases and debt, which are recorded at carrying value. The nonfinancial assets and liabilities include asset retirement obligations and pension and post-retirement plan assets. For cash and cash equivalents, accounts receivable, accounts payable and finance leases we consider carrying value to materially approximate fair value due to the short-term nature of these assets and liabilities.

Our long-term debt is recorded at carrying value. The fair value of our long-term debt, excluding finance leases, is determined using third party market value quotations, which are considered Level 1 fair value measurements for debt instruments with a recent, observable trade or Level 2 fair value measurements for debt instruments where fair value is determined using the most recent available quoted market price. The following table presents the carrying value and fair value of our long-term debt, excluding finances leases, debt issuance costs and original issue premium or discount, as of September 30, 2021:

	September 30, 2021
	(In thousands)
Carrying Amount	$ 7,360,000
Fair Value	$ 8,086,136

17. Concentration of Credit Risk

Credit risk is the risk of financial loss to us if a customer fails to perform its contractual obligations. We engage in transactions for the purchase and sale of products and services with major companies in the energy industry and with industrial, commercial, residential and municipal energy consumers. These transactions principally occur in the southern and midwestern regions of the United States. We believe that this geographic concentration does not contribute significantly to our overall exposure to credit risk. Credit risk associated with trade accounts receivable for the distribution segment is mitigated by the large number of individual customers and the diversity in our customer base. The credit risk for our pipeline and storage segment is not significant.

ITEM 9. *Changes in and Disagreements With Accountants on Accounting and Financial Disclosure.*

None.

ITEM 9A. *Controls and Procedures.*

Management's Evaluation of Disclosure Controls and Procedures

We carried out an evaluation, under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, of the effectiveness of the Company's disclosure controls and procedures, as such term is defined in Rule 13a-15(e) under the Securities Exchange Act of 1934, as amended (Exchange Act). Based on this evaluation, the Company's principal executive officer and principal financial officer have concluded that the Company's disclosure controls and procedures were effective as of September 30, 2021 to provide reasonable assurance that information required to be disclosed by us, including our consolidated entities, in the reports that we file or submit under the Exchange Act is recorded, processed, summarized, and reported within the time periods specified by the SEC's rules and forms, including a reasonable level of assurance that such information is accumulated and communicated to our management, including our principal executive and principal financial officers, as appropriate to allow timely decisions regarding required disclosure.

Management's Report on Internal Control over Financial Reporting

Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rule 13a-15(f), in providing reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we evaluated the effectiveness of our internal control over financial reporting based on the framework in *Internal Control-Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework) (COSO). Based on our evaluation under the framework in *Internal Control-Integrated Framework* issued by COSO and applicable Securities and Exchange Commission rules, our management concluded that our internal control over financial reporting was effective as of September 30, 2021, in providing reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

Ernst & Young LLP has issued its report on the effectiveness of the Company's internal control over financial reporting. That report appears below.

/s/ JOHN K. AKERS	/s/ CHRISTOPHER T. FORSYTHE
John K. Akers President, Chief Executive Officer and Director	Christopher T. Forsythe Senior Vice President and Chief Financial Officer

November 12, 2021

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Shareholders and the Board of Directors of
Atmos Energy Corporation

Opinion on Internal Control Over Financial Reporting

We have audited Atmos Energy Corporation's internal control over financial reporting as of September 30, 2021, based on criteria established in Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework) (the COSO criteria). In our opinion, Atmos Energy Corporation (the Company) maintained, in all material respects, effective internal control over financial reporting as of September 30, 2021, based on the COSO criteria.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the 2021 consolidated financial statements of the Company and our report dated November 12, 2021 expressed an unqualified opinion thereon.

Basis for Opinion

The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting included in the accompanying Management's Report on Internal Control over Financial Reporting. Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects.

Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Definition and Limitations of Internal Control Over Financial Reporting

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

/s/ Ernst & Young LLP

Dallas, Texas
November 12, 2021

Changes in Internal Control over Financial Reporting

We did not make any changes in our internal control over financial reporting (as defined in Rule 13a-15(f) and 15d-15(f) under the Act) during the fourth quarter of the fiscal year ended September 30, 2021 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

ITEM 9B. *Other Information.*

Not applicable.

PART III

ITEM 10. *Directors, Executive Officers and Corporate Governance.*

Information regarding directors is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 9, 2022. Information regarding executive officers is reported below:

INFORMATION ABOUT OUR EXECUTIVE OFFICERS

The following table sets forth certain information as of September 30, 2021, regarding the executive officers of the Company. It is followed by a brief description of the business experience of each executive officer.

Name	Age	Years of Service	Office Currently Held
John K. Akers	58	30	President, Chief Executive Officer and Director
Christopher T. Forsythe	50	18	Senior Vice President and Chief Financial Officer
David J. Park	50	27	Senior Vice President, Utility Operations
Karen E. Hartsfield	51	6	Senior Vice President, General Counsel and Corporate Secretary
John M. Robbins	51	8	Senior Vice President, Human Resources

John K. (Kevin) Akers was named President and Chief Executive Officer and was appointed to the Board of Directors effective October 1, 2019. Mr. Akers joined the company in 1991. Mr. Akers assumed increased responsibilities over time and was named President of the Mississippi Division in 2002. He was later named President of the Kentucky/Mid-States Division in May 2007, a position he held until December 2016. Effective January 1, 2017, Mr. Akers was named Senior Vice President, Safety and Enterprise Services and was responsible for customer service, facilities management, safety and supply chain management. In November 2018, Mr. Akers was named Executive Vice President and assumed oversight responsibility for APT.

Christopher T. Forsythe was named Senior Vice President and Chief Financial Officer effective February 1, 2017. Mr. Forsythe joined the Company in June 2003 and prior to this promotion, served as the Company's Vice President and Controller from May 2009 through January 2017. Prior to joining Atmos Energy, Mr. Forsythe worked in public accounting for 10 years.

David J. Park was named Senior Vice President of Utility Operations, effective January 1, 2017. In this role, Mr. Park is responsible for the operations of Atmos Energy's six utility divisions as well as gas supply. Prior to this promotion, Mr. Park served as the President of the West Texas Division from July 2012 to December 2016. Mr. Park also served as Vice President of Rates and Regulatory Affairs in the Mid-Tex Division and previously held positions in Engineering and Public Affairs. Mr. Park's years of service include 10 years at a company acquired by Atmos Energy in 2004.

Karen E. Hartsfield was named Senior Vice President, General Counsel and Corporate Secretary of Atmos Energy, effective August 7, 2017. Ms. Hartsfield joined the Company in June 2015, after having served in private practice for 19 years, most recently as Managing Partner of Jackson Lewis LLP in its Dallas office from July 2013 to June 2015. Prior to joining Jackson Lewis as a partner in January 2009, Ms. Hartsfield was a partner with Baker Botts LLP in Dallas.

John M. (Matt) Robbins was named Senior Vice President, Human Resources, effective January 1, 2017. Mr. Robbins joined the Company in May 2013 and prior to this promotion served as Vice President, Human Resources from February 2015 to December 2016. Before joining Atmos Energy, Mr. Robbins had over 20 years of experience in human resources.

Identification of the members of the Audit Committee of the Board of Directors as well as the Board of Directors' determination as to whether one or more audit committee financial experts are serving on the Audit Committee of the Board of Directors is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 9, 2022.

The Company has adopted a code of ethics for its principal executive officer, principal financial officer and principal accounting officer. Such code of ethics is represented by the Company's Code of Conduct, which is applicable to all directors, officers and employees of the Company, including the Company's principal executive officer, principal financial officer and principal accounting officer. A copy of the Company's Code of Conduct is posted on the Company's website at *www.atmosenergy.com* on the "Reports" page under "Corporate Responsibility." In addition, any amendment to or waiver granted from a provision of the Company's Code of Conduct will be posted on the Company's website also on the "Reports" page under "Corporate Responsibility."

ITEM 11. *Executive Compensation.*

Information on executive compensation is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 9, 2022, under the captions "Director Compensation," "Compensation Discussion and Analysis," "Other Executive Compensation Matters" and "Named Executive Officer Compensation."

ITEM 12. *Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters.*

Security ownership of certain beneficial owners and of management is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 9, 2022, under the heading "Beneficial Ownership of Common Stock." Information concerning our equity compensation plans is provided in Part II, Item 5, "Market for Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities", of this Annual Report on Form 10-K.

ITEM 13. *Certain Relationships and Related Transactions, and Director Independence.*

Information on certain relationships and related transactions as well as director independence is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 9, 2022, under the heading "Corporate Governance and Other Board Matters," and "Proposal One – Election of Directors."

ITEM 14. *Principal Accountant Fees and Services.*

Information on our principal accountant's fees and services is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 9, 2022, under the heading "Proposal Two – Ratification of Appointment of Independent Registered Public Accounting Firm."

PART IV

ITEM 15. *Exhibits and Financial Statement Schedules.*

(a) 1. and 2. *Financial statements and financial statement schedules.*

The financial statements listed in the Index to Financial Statements in Part II, Item 8 are filed as part of this Form 10-K. All financial statement schedules are omitted because the required information is not present, or not present in amounts sufficient to require submission of the schedule or because the information required is included in the financial statements and accompanying notes thereto.

3. *Exhibits*

Exhibit Number	Description	Page Number or Incorporation by Reference to
	Articles of Incorporation and Bylaws	
3.1	Restated Articles of Incorporation of Atmos Energy Corporation - Texas (As Amended Effective February 3, 2010)	Exhibit 3.1 to Form 10-Q dated March 31, 2010 (File No. 1-10042)
3.2	Restated Articles of Incorporation of Atmos Energy Corporation - Virginia (As Amended Effective February 3, 2010)	Exhibit 3.2 to Form 10-Q dated March 31, 2010 (File No. 1-10042)
3.3	Amended and Restated Bylaws of Atmos Energy Corporation (as of February 5, 2019)	Exhibit 3.1 to Form 8-K dated February 5, 2019 (File No. 1-10042)
	Instruments Defining Rights of Security Holders, Including Indentures	
4.1(a)	Specimen Common Stock Certificate (Atmos Energy Corporation)	Exhibit 4.1 to Form 10-K for fiscal year ended September 30, 2012 (File No. 1-10042)
4.1(b)	Description of Registrant’s Securities	
4.2	Indenture dated as of November 15, 1995 between United Cities Gas Company and Bank of America Illinois, Trustee	Exhibit 4.11(a) to Form S-3 dated August 31, 2004 (File No. 333-118706)
4.3	Indenture dated as of July 15, 1998 between Atmos Energy Corporation and U.S. Bank Trust National Association, Trustee	Exhibit 4.8 to Form S-3 dated August 31, 2004 (File No. 333-118706)
4.4	Indenture dated as of May 22, 2001 between Atmos Energy Corporation and SunTrust Bank, Trustee	Exhibit 99.3 to Form 8-K dated May 22, 2001 (File No. 1-10042)
4.5	Indenture dated as of March 26, 2009 between Atmos Energy Corporation and U.S. Bank National Corporation, Trustee	Exhibit 4.1 to Form 8-K dated March 26, 2009 (File No. 1-10042)
4.6(a)	Debenture Certificate for the 6 3/4% Debentures due 2028	Exhibit 99.2 to Form 8-K dated July 29, 1998 (File No. 1-10042)
4.6(b)	Global Security for the 5.95% Senior Notes due 2034	Exhibit 10(2)(g) to Form 10-K for fiscal year ended September 30, 2004 (File No. 1-10042)
4.6(c)	Officers’ Certificate dated June 10, 2011	Exhibit 4.1 to Form 8-K dated June 13, 2011 (File No. 1-10042)
4.6(d)	Global Security for the 5.5% Senior Notes due 2041	Exhibit 4.2 to Form 8-K dated June 13, 2011 (File No. 1-10042)
4.6(e)	Officers’ Certificate dated January 11, 2013	Exhibit 4.1 to Form 8-K dated January 15, 2013 (File No. 1-10042)

Exhibit Number	Description	Page Number or Incorporation by Reference to
4.6(f)	Global Security for the 4.15% Senior Notes due 2043	Exhibit 4.2 to Form 8-K dated January 15, 2013 (File No. 1-10042)
4.6(g)	Officers’ Certificate dated October 15, 2014	Exhibit 4.1 to Form 8-K dated October 17, 2014 (File No. 1-10042)
4.6(h)	Global Security for the 4.125% Senior Notes due 2044	Exhibit 4.2 to Form 8-K dated October 17, 2014 (File No. 1-10042)
4.6(i)	Officers’ Certificate dated June 8, 2017	Exhibit 4.1 to Form 8-K dated June 8, 2017 (File No. 1-10042)
4.6(j)	Officers’ Certificate dated October 4, 2018	Exhibit 4.1 to Form 8-K dated October 4, 2018 (File No. 1-10042)
4.6(k)	Global Security for the 4.300% Senior Notes due 2048	Exhibit 4.2 to Form 8-K dated October 4, 2018 (File No. 1-10042)
4.6(l)	Global Security for the 4.300% Senior Notes due 2048	Exhibit 4.3 to Form 8-K dated October 4, 2018 (File No. 1-10042)
4.6(m)	Officers’ Certificate dated March 4, 2019	Exhibit 4.1 to Form 8-K dated March 4, 2019 (File No. 1-10042)
4.6(n)	Global Security for the 4.125% Senior Notes due 2049	Exhibit 4.2 to Form 8-K dated March 4, 2019 (File No. 1-10042)
4.6(o)	Officers’ Certificate dated October 2, 2019	Exhibit 4.1 to Form 8-K dated October 2, 2019 (File No. 1-10042)
4.6(p)	Global Security for the 2.625% Senior Notes due 2029	Exhibit 4.2 to Form 8-K dated October 2, 2019 (File No. 1-10042)
4.6(q)	Global Security for the 3.375% Senior Notes due 2049	Exhibit 4.3 to Form 8-K dated October 2, 2019 (File No. 1-10042)
4.6(r)	Officers’ Certificate dated October 1, 2020	Exhibit 4.1 to Form 8-K dated October 1, 2020 (File No. 1-10042)
4.6(s)	Global Security for the 1.500% Senior Notes due 2031	Exhibit 4.2 to Form 8-K dated October 1, 2020 (File No. 1-10042)
4.6(t)	Global Security for the 1.500% Senior Notes due 2031	Exhibit 4.3 to Form 8-K dated October 1, 2020 (File No. 1-10042)
4.6(u)	Fixed Rate Notes Officers’ Certificate dated March 9, 2021	Exhibit 4.1 to Form 8-K dated March 9, 2021 (File No. 1-10042)
4.6(v)	Floating Rate Notes Officers’ Certificate dated March 9, 2021	Exhibit 4.2 to Form 8-K dated March 9, 2021 (File No. 1-10042)
4.6(w)	Global Security for the 0.625% Senior Notes due 2023	Exhibit 4.3 to Form 8-K dated March 9, 2021 (File No. 1-10042)
4.6(x)	Global Security for the 0.625% Senior Notes due 2023	Exhibit 4.4 to Form 8-K dated March 9, 2021 (File No. 1-10042)
4.6(y)	Global Security for the 0.625% Senior Notes due 2023	Exhibit 4.5 to Form 8-K dated March 9, 2021 (File No. 1-10042)
4.6(z)	Global Security for the Floating Rate Senior Notes due 2023	Exhibit 4.6 to Form 8-K dated March 9, 2021 (File No. 1-10042)
4.6(aa)	Global Security for the Floating Rate Senior Notes due 2023	Exhibit 4.7 to Form 8-K dated March 9, 2021 (File No. 1-10042)
4.6(bb)	Global Security for the Floating Rate Senior Notes due 2023	Exhibit 4.8 to Form 8-K dated March 9, 2021 (File No. 1-10042)
4.6(cc)	Officers’ Certificate dated October 1, 2021	Exhibit 4.1 to Form 8-K dated October 1, 2021 (File No. 1-10042)

Exhibit Number	Description	Page Number or Incorporation by Reference to
4.6(dd)	Global Security for the 2.850% Senior Notes due 2052	Exhibit 4.2 to Form 8-K dated October 1, 2021 (File No. 1-10042)
4.6(ee)	Global Security for the 2.850% Senior Notes due 2052	Exhibit 4.3 to Form 8-K dated October 1, 2021 (File No. 1-10042)
	Material Contracts	
10.1	Revolving Credit Agreement, dated as of March 31, 2021, among Atmos Energy Corporation, Crédit Agricole Corporate and Investment Bank, as the Administrative Agent, the agents, arrangers and bookrunners named therein, and the lenders named therein	Exhibit 10.1 to Form 8-K dated March 31, 2021 (File No. 1-10042)
10.2	Revolving Credit Agreement, dated as of March 31, 2021, among Atmos Energy Corporation, Crédit Agricole Corporate and Investment Bank, as the Administrative Agent, the agents, arrangers and bookrunners named therein, and the lenders named therein	Exhibit 10.2 to Form 8-K dated March 31, 2021 (File No. 1-10042)
10.3	Term Loan Agreement, dated as of April 9, 2020, among Atmos Energy Corporation, Credit Agricole Corporate and Investment Bank, as the Administrative Agent, Canadian Imperial Bank of Commerce, New York Branch, as Syndication Agent, Credit Agricole Corporate and Investment Bank and Canadian Imperial Bank of Commerce, New York Branch, as Joint Lead Arrangers and Joint-Bookrunners, and the lenders named therein	Exhibit 10.1 to Form 8-K dated April 13, 2020 (File No. 1-10042)
10.4(a)	Equity Distribution Agreement, dated as of February 12, 2020, among Atmos Energy Corporation and the Managers and Forward Purchasers named in Schedule A thereto	Exhibit 1.1 to Form 8-K dated February 12, 2020 (File No. 1-10042)
10.4(b)	Form of Master Forward Sale Confirmation	Exhibit 1.2 to Form 8-K dated February 12, 2020 (File No. 1-10042)
10.5(a)	Equity Distribution Agreement, dated as of June 29, 2021, among Atmos Energy Corporation and the Managers and Forward Purchasers named in Schedule A thereto	Exhibit 1.1 to Form 8-K dated June 29, 2021 (File No. 1-10042)
10.5(b)	Form of Master Forward Sale Confirmation	Exhibit 1.2 to Form 8-K dated June 29, 2021 (File No. 1-10042)
	Executive Compensation Plans and Arrangements	
10.6(a)*	Form of Atmos Energy Corporation Change in Control Severance Agreement - Tier I	Exhibit 10.7(a) to Form 10-K for fiscal year ended September 30, 2010 (File No. 1-10042)
10.6(b)*	Form of Atmos Energy Corporation Change in Control Severance Agreement - Tier II	Exhibit 10.7(b) to Form 10-K for fiscal year ended September 30, 2010 (File No. 1-10042)
10.7(a)*	Atmos Energy Corporation Executive Retiree Life Plan	Exhibit 10.31 to Form 10-K for fiscal year ended September 30, 1997 (File No. 1-10042)
10.7(b)*	Amendment No. 1 to the Atmos Energy Corporation Executive Retiree Life Plan	Exhibit 10.31(a) to Form 10-K for fiscal year ended September 30, 1997 (File No. 1-10042)

Exhibit Number	Description	Page Number or Incorporation by Reference to
10.8*	Atmos Energy Corporation Annual Incentive Plan for Management (as amended and restated August 3, 2021)	Exhibit 10.1 to Form 8-K dated August 3, 2021 (File No. 1-10042)
10.9(a)*	Atmos Energy Corporation Supplemental Executive Benefits Plan, Amended and Restated in its Entirety August 7, 2007	Exhibit 10.8(a) to Form 10-K for fiscal year ended September 30, 2008 (File No. 1-10042)
10.9(b)*	Form of Individual Trust Agreement for the Supplemental Executive Benefits Plan	Exhibit 10.3 to Form 10-Q for quarter ended December 31, 2000 (File No. 1-10042)
10.10(a)*	Atmos Energy Corporation Supplemental Executive Retirement Plan (As Amended and Restated, Effective as of January 1, 2016)	Exhibit 10.7(a) to Form 10-K for fiscal year ended September 30, 2016 (File No. 1-10042)
10.10(b)*	Atmos Energy Corporation Performance-Based Supplemental Executive Benefits Plan Trust Agreement, Effective Date December 1, 2000	Exhibit 10.1 to Form 10-Q for quarter ended December 31, 2000 (File No. 1-10042)
10.11*	Atmos Energy Corporation Account Balance Supplemental Executive Retirement Plan (As Amended and Restated, Effective as of January 1, 2016)	Exhibit 10.8 to Form 10-K for fiscal year ended September 30, 2016 (File No. 1-10042)
10.12(a)*	Mini-Med/Dental Benefit Extension Agreement dated October 1, 1994	Exhibit 10.28(f) to Form 10-K for fiscal year ended September 30, 2001 (File No. 1-10042)
10.12(b)*	Amendment No. 1 to Mini-Med/Dental Benefit Extension Agreement dated August 14, 2001	Exhibit 10.28(g) to Form 10-K for fiscal year ended September 30, 2001 (File No. 1-10042)
10.12(c)*	Amendment No. 2 to Mini-Med/Dental Benefit Extension Agreement dated December 31, 2002	Exhibit 10.1 to Form 10-Q for quarter ended December 31, 2002 (File No. 1-10042)
10.13*	Atmos Energy Corporation Equity Incentive and Deferred Compensation Plan for Non-Employee Directors, Amended and Restated as of January 1, 2012	Exhibit 10.1 to Form 10-Q for quarter ended December 31, 2011 (File No. 1-10042)
10.14(a)*	Atmos Energy Corporation 1998 Long-Term Incentive Plan (as amended and restated November 6, 2019)	Exhibit 10.11(a) to Form 10-K for fiscal year ended September 30, 2019 (File No. 1-10042)
10.14(b)*	Form of Award Agreement of Time-Lapse Restricted Stock Units under the Atmos Energy Corporation 1998 Long-Term Incentive Plan	Exhibit 10.13(b) to Form 10-K for fiscal year ended September 20, 2020 (File No. 1-10042)
10.14(c)*	Form of Award Agreement of Performance-Based Restricted Stock Units under the Atmos Energy Corporation 1998 Long-Term Incentive Plan	Exhibit 10.13(c) to Form 10-K for fiscal year ended September 20, 2020 (File No. 1-10042)
10.14(d)*	Form of Non-Employee Director Award Agreement of Time-Lapse Restricted Stock Units Under the Atmos Energy Corporation 1998 Long-Term Incentive Plan	Exhibit 10.11(d) to Form 10-K for fiscal year ended September 30, 2019 (File No. 1-10042)
10.14(e)*	Form of Non-Employee Director Award Agreement of Stock Unit Awards Under The Atmos Energy Corporation 1998 Long-Term Incentive Plan	Exhibit 10.11(e) to Form 10-K for fiscal year ended September 30, 2019 (File No. 1-10042)
	Other Exhibits, as indicated	
21	Subsidiaries of the registrant	

Exhibit Number	Description	Page Number or Incorporation by Reference to
23.1	Consent of independent registered public accounting firm, Ernst & Young LLP	
24	Power of Attorney	Signature page of Form 10-K for fiscal year ended September 30, 2021
31	Rule 13a-14(a)/15d-14(a) Certifications	
32	Section 1350 Certifications**	
	Interactive Data File	
101.INS	XBRL Instance Document - the Instance Document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document	
101.SCH	Inline XBRL Taxonomy Extension Schema	
101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase	
101.DEF	Inline XBRL Taxonomy Extension Definition Linkbase	
101.LAB	Inline XBRL Taxonomy Extension Labels Linkbase	
101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase	
104	Cover Page Interactive Data File - the cover page interactive data file does not appear in the interactive data file because its XBRL tags are embedded within the Inline XBRL document	

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* This exhibit constitutes a “management contract or compensatory plan, contract, or arrangement.”

** These certifications pursuant to 18 U.S.C. Section 1350 by the Company’s Chief Executive Officer and Chief Financial Officer, furnished as Exhibit 32 to this Annual Report on Form 10-K, will not be deemed to be filed with the Securities and Exchange Commission or incorporated by reference into any filing by the Company under the Securities Act of 1933 or the Securities Exchange Act of 1934, except to the extent that the Company specifically incorporates such certifications by reference.

ITEM 16. *Form 10-K Summary.*

Not applicable.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ATMOS ENERGY CORPORATION
(Registrant)

By: /s/ CHRISTOPHER T. FORSYTHE
Christopher T. Forsythe
Senior Vice President and Chief Financial Officer

Date: November 12, 2021

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints John K. Akers and Christopher T. Forsythe, or either of them acting alone or together, as his true and lawful attorney-in-fact and agent with full power to act alone, for him and in his name, place and stead, in any and all capacities, to sign any and all amendments to this Annual Report on Form 10-K, and to file the same, with all exhibits thereto, and all other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the date indicated:

/s/ KIM R. COCKLIN Kim R. Cocklin	Chairman of the Board	November 12, 2021
/s/ JOHN K. AKERS John K. Akers	President, Chief Executive Officer and Director	November 12, 2021
/s/ CHRISTOPHER T. FORSYTHE Christopher T. Forsythe	Senior Vice President and Chief Financial Officer	November 12, 2021
/s/ RICHARD M. THOMAS Richard M. Thomas	Vice President and Controller (Principal Accounting Officer)	November 12, 2021
/s/ ROBERT W. BEST Robert W. Best	Director	November 12, 2021
/s/ KELLY H. COMPTON Kelly H. Compton	Director	November 12, 2021
/s/ SEAN DONOHUE Sean Donohue	Director	November 12, 2021
/s/ RAFAEL G. GARZA Rafael G. Garza	Director	November 12, 2021
/s/ RICHARD K. GORDON Richard K. Gordon	Director	November 12, 2021
/s/ ROBERT C. GRABLE Robert C. Grable	Director	November 12, 2021
/s/ NANCY K. QUINN Nancy K. Quinn	Director	November 12, 2021
/s/ RICHARD A. SAMPSON Richard A. Sampson	Director	November 12, 2021
/s/ STEPHEN R. SPRINGER Stephen R. Springer	Director	November 12, 2021
/s/ DIANA J. WALTERS Diana J. Walters	Director	November 12, 2021
/s/ RICHARD WARE II Richard Ware II	Director	November 12, 2021
/s/ FRANK YOHO Frank Yoho	Director	November 12, 2021

Forward-Looking Statements

The matters discussed or incorporated by reference in this Annual Report may contain “forward-looking statements” within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. All statements other than statements of historical fact included in this report are forward-looking statements made in good faith by the Company and are intended to qualify for the safe harbor from liability established by the Private Securities Litigation Reform Act of 1995. When used in this report or any other of the Company’s documents or oral presentations, the words “anticipate,” “believe,” “estimate,” “expect,” “forecast,” “goal,” “intend,” “objective,” “plan,” “projection,” “seek,” “strategy” or similar words are intended to identify forward-looking statements. Such forward-looking statements are subject to risks and uncertainties that could cause actual results to differ materially from those discussed in this report. These risks and uncertainties are discussed in the Company’s Annual Report on Form 10-K for the fiscal year ended September 30, 2021. Although the Company believes these forward-looking statements to be reasonable, there can be no assurance that they will approximate actual experience or that the expectations derived from them will be realized. Further, the Company undertakes no obligation to update or revise any of its forward-looking statements, whether as a result of new information, future events or otherwise.

Board of Directors

J. Kevin Akers
President and Chief Executive Officer,
Atmos Energy Corporation, Dallas, Texas
Board member since 2019

Robert W. Best
Former Chairman of the Board,
Atmos Energy Corporation, Dallas, Texas
Board member since 1997
Committee: Corporate Responsibility,
Sustainability, & Safety

Kim R. Cocklin
Chairman of the Board,
Atmos Energy Corporation, Dallas, Texas
Board member since 2009

Kelly H. Compton
Executive Director,
The Hoglund Foundation, Dallas, Texas
Board member since 2016
Committees: Audit, Human Resources

Sean Donohue
Chief Executive Officer
Dallas/Fort Worth
International Airport
Dallas, Texas
Board member since 2018
Committees: Corporate Responsibility,
Sustainability, & Safety, Nominating
and Corporate Governance

Rafael G. Garza
President and Founder, RGG
Capital Partners, LLC,
Fort Worth, Texas
Board member since 2016
Committees: Audit, Nominating
and Corporate Governance

Richard K. Gordon
General Partner, Juniper Capital LP
and Juniper Energy LP; Senior Advisor,
Juniper Capital II and
Juniper Capital III, Houston, Texas
Board member since 2001
Lead Director since 2016
Committees: Corporate Responsibility,
Sustainability, & Safety (Chair),
Executive (Chair), Human Resources,
Nominating and Corporate Governance

Robert C. Grable
Founding Partner, Kelly Hart & Hallman LLP
Fort Worth, Texas
Board member since 2009
Committees: Audit, Executive,
Nominating and Corporate
Governance (Chair)

Nancy K. Quinn
Independent Energy Consultant
Key Biscayne, Florida
Board member since 2004
Former Lead Director
Committees: Audit, Executive,
Human Resources (Chair), Corporate
Responsibility, Sustainability, & Safety

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

Stephen R. Springer
Retired Senior Vice President
and General Manager, Midstream Division,
The Williams Companies, Inc.
Fort Myers Beach, Florida
Board member since 2005
Committee: Corporate Responsibility,
Sustainability, & Safety

Diana J. Walters
Founder and Managing Member,
Amichel, LLC, Magnolia, Texas
Board member since 2018
Committees: Corporate Responsibility,
Sustainability, & Safety, Human Resources

Richard Ware II
Chairman, Amarillo National Bank,
Amarillo, Texas
Board member since 1994
Committees: Audit, Nominating and
Corporate Governance

Frank Yoho
Former Executive Vice President and
President of Natural Gas, Duke Energy
Charlotte, North Carolina
Board member since 2020
Committees: Audit, Corporate Responsibility,
Sustainability, & Safety

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

Senior Management Team

J. Kevin Akers
President and Chief Executive Officer

Christopher T. Forsythe
Senior Vice President and Chief Financial Officer

Karen E. Hartsfield
Senior Vice President, General
Counsel and Corporate Secretary

John S. McDill
Senior Vice President, Utility Operations

J. Matt Robbins
Senior Vice President, Human Resources

Corporate Information

Common Stock Listing
New York Stock Exchange. Trading symbol: ATO

Stock Transfer Agent and Registrar
Broadridge Corporate Issuer Solutions, Inc.
P.O. Box 1342
Brentwood, NY 11717
800-543-3038

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

To speak to a Broadridge customer service representative, please call the same number between 9 a.m. and 6 pm. Eastern time, Monday through Friday.

You may also find more information at https://shareholder.broadridge.com/ATO.

Independent Registered Public Accounting Firm
Ernst & Young LLP
One Victory Park
Suite 2000
2323 Victory Avenue
Dallas, Texas 75219
214-969-8000

Annual Report
Atmos Energy Corporation's 2021 Annual Report including our Form 10-K is available at no charge from Investor Relations, Atmos Energy Corporation, P.O. Box 650205, Dallas, Texas 75265-0205 or by calling 972-855-3729, Monday through Friday, between 8 a.m. and 5 p.m. Central time. Atmos Energy's 2021 Annual Report also may be viewed on Atmos Energy's website at www.atmosenergy.com.

Annual Meeting of Shareholders
The 2022 Annual Meeting of Shareholders will be on Wednesday, February 9, 2022, at 9:00 a.m. Central time, and will be conducted virtually via webcast. Please see your proxy materials for further information.

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

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

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

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

Securities analysts and investment managers, please contact:
Dan Meziere
Vice President, Investor Relations and Treasurer
972-855-3729 (voice) 972-855-3040 (fax)
InvestorRelations@atmosenergy.com

Atmos Energy Corporation
P.O. Box 650205
Dallas, Texas 75265-0205
atmosenergy.com

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Form 10-K

(Mark One)

☑ **ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the fiscal year ended September 30, 2021

OR

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from to

Commission file number 1-10042

Atmos Energy Corporation

(Exact name of registrant as specified in its charter)

Texas and Virginia	**75-1743247**
(State or other jurisdiction of incorporation or organization)	*(IRS employer identification no.)*
1800 Three Lincoln Centre **5430 LBJ Freeway** **Dallas, Texas**	**75240**
(Address of principal executive offices)	*(Zip code)*

Registrant's telephone number, including area code:

(972) 934-9227

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

Table of each class	Trading Symbol	Name of each exchange on which registered
Common stock No Par Value	ATO	New York Stock Exchange

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

None

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

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

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

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes ☑ No ☐

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

Large accelerated filer ☑ Accelerated filer ☐ Non-accelerated filer ☐ Smaller reporting company ☐ Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report. ☑

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

The aggregate market value of the common voting stock held by non-affiliates of the registrant as of the last business day of the registrant's most recently completed second fiscal quarter, March 31, 2021, was $12,737,499,573.

As of November 5, 2021, the registrant had 132,425,817 shares of common stock outstanding.

DOCUMENTS INCORPORATED BY REFERENCE

Portions of the registrant's Definitive Proxy Statement to be filed for the Annual Meeting of Shareholders on February 9, 2022 are incorporated by reference into Part III of this report.

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GLOSSARY OF KEY TERMS

Adjusted diluted net income per share	Non-GAAP measure defined as diluted net income per share before the one-time, non-cash income tax benefit
Adjusted net income	Non-GAAP measure defined as net income before the one-time, non-cash income tax benefit
AFUDC	Allowance for funds used during construction
AOCI	Accumulated Other Comprehensive Income
ARM	Annual Rate Mechanism
ATO	Trading symbol for Atmos Energy Corporation common stock on the NYSE
Bcf	Billion cubic feet
COSO	Committee of Sponsoring Organizations of the Treadway Commission
DARR	Dallas Annual Rate Review
ERISA	Employee Retirement Income Security Act of 1974
FASB	Financial Accounting Standards Board
FERC	Federal Energy Regulatory Commission
GAAP	Generally Accepted Accounting Principles
GRIP	Gas Reliability Infrastructure Program
GSRS	Gas System Reliability Surcharge
LIBOR	London Interbank Offered Rate
LTIP	1998 Long-Term Incentive Plan
Mcf	Thousand cubic feet
MDWQ	Maximum daily withdrawal quantity
Mid-Tex ATM Cities	Represents a coalition of 47 incorporated cities or approximately 10 percent of the Mid-Tex Division's customers.
Mid-Tex Cities	Represents all incorporated cities other than Dallas and Mid-Tex ATM Cities, or approximately 72 percent of the Mid-Tex Division’s customers.
MMcf	Million cubic feet
Moody’s	Moody’s Investor Service, Inc.
NGPA	Natural Gas Policy Act of 1978
NTSB	National Transportation Safety Board
NYSE	New York Stock Exchange
PHMSA	Pipeline and Hazardous Materials Safety Administration
PPA	Pension Protection Act of 2006
PRP	Pipeline Replacement Program
RRC	Railroad Commission of Texas
RRM	Rate Review Mechanism
RSC	Rate Stabilization Clause
S&P	Standard & Poor’s Corporation
SAVE	Steps to Advance Virginia Energy
SEC	United States Securities and Exchange Commission
SIR	System Integrity Rider
SRF	Stable Rate Filing
SSIR	System Safety and Integrity Rider
TCJA	Tax Cuts and Jobs Act of 2017
WNA	Weather Normalization Adjustment

PART I

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

ITEM 1. *Business.*

Overview and Strategy

Atmos Energy Corporation, headquartered in Dallas, Texas, and incorporated in Texas and Virginia, is the country’s largest natural-gas-only distributor based on number of customers. We safely deliver reliable, affordable, efficient and abundant natural gas through regulated sales and transportation arrangements to over three million residential, commercial, public authority and industrial customers in eight states located primarily in the South. We also operate one of the largest intrastate pipelines in Texas based on miles of pipe.

Atmos Energy's vision is to be the safest provider of natural gas services. We intend to achieve this vision by:

- operating our business exceptionally well
- investing in safety, innovation and environmental sustainability, and
- achieving superior financial results.

Since 2011, our operating strategy has focused on modernizing our distribution and transmission system while reducing regulatory lag. This operating strategy has allowed us to increase our capital expenditures approximately 13 percent per year to improve safety and reliability and to reduce methane emissions from our system.

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

Operating Segments

As of September 30, 2021, we manage and review our consolidated operations through the following reportable segments:

- The *distribution segment* is primarily comprised of our regulated natural gas distribution and related sales operations in eight states.
- The *pipeline and storage segment* is comprised primarily of the pipeline and storage operations of our Atmos Pipeline-Texas division and our natural gas transmission operations in Louisiana.

Distribution Segment Overview

The following table summarizes key information about our six regulated natural gas distribution divisions, presented in order of total rate base.

Division	Service Areas	Communities Served	Customer Meters
Mid-Tex	Texas, including the Dallas/Fort Worth Metroplex	550	1,791,482
Kentucky/Mid-States	Kentucky	230	183,937
	Tennessee		159,461
	Virginia		24,746
Louisiana	Louisiana	270	373,207
West Texas	Amarillo, Lubbock, Midland	80	326,419
Mississippi	Mississippi	110	272,993
Colorado-Kansas	Colorado	170	125,241
	Kansas		139,763

We operate in our service areas under terms of non-exclusive franchise agreements granted by the various cities and towns that we serve. At September 30, 2021, we held 1,025 franchises having terms generally ranging from five to 35 years. A significant number of our franchises expire each year, which require renewal prior to the end of their terms. Historically, we have successfully renewed these franchises and believe that we will continue to be able to renew our franchises as they expire.

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

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

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

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

Our supply of natural gas is provided by a variety of suppliers, including independent producers and marketers. The gas is delivered into our systems by various pipeline companies, withdrawals of gas from proprietary and contracted storage assets and base load and peaking arrangements, as needed.

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

Except for local production purchases, we select our natural gas suppliers through a competitive bidding process by periodically requesting proposals from suppliers. We select these suppliers based on their ability to reliably deliver gas supply to our designated firm pipeline receipt points at the lowest reasonable cost. Major suppliers during fiscal 2021 were Castleton Commodities Merchant Trading L.P., Cima Energy, LP, Concord Energy LLC, EnLink Gas Marketing LP, ETC Gas Marketing LTD, Hartree Partners, L.P., Kinder Morgan Texas Pipeline LLC, Symmetry Energy Solutions, LLC, Targa Gas Marketing LLC and Twin Eagle Resources Management, LLC.

The combination of base load and peaking agreements, coupled with the withdrawal of gas held in storage, allows us the flexibility to adjust to changes in weather, which minimizes our need to enter into long-term firm commitments. We estimate our peak-day availability of natural gas supply to be approximately 4.4 Bcf. The peak-day demand for our distribution operations in fiscal 2021 was on February 14, 2021, when sales to customers reached approximately 4.3 Bcf.

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

To maintain our deliveries to high priority customers, we have the ability, and have exercised our right, to interrupt or curtail service to certain customers pursuant to contracts and applicable state regulations or statutes. Our customers’ demand on our system is not necessarily indicative of our ability to meet current or anticipated market demands or immediate delivery requirements because of factors such as the physical limitations of gathering, storage and transmission systems, the duration and severity of cold weather, the availability of gas reserves from our suppliers, the ability to purchase additional supplies on a short-term basis and actions by federal and state regulatory authorities. Interruption and curtailment rights provide us the flexibility to meet the human-needs requirements of our customers on a reliable basis. Priority allocations imposed by federal and state regulatory agencies, as well as other factors beyond our control, may affect our ability to meet the demands of some of our customers.

Pipeline and Storage Segment Overview

Our pipeline and storage segment consists of the pipeline and storage operations of APT and our natural gas transmission operations in Louisiana. APT is one of the largest intrastate pipeline operations in Texas with a heavy concentration in the established natural gas-producing areas of central, northern and eastern Texas, extending into or near the major producing areas of the Barnett Shale, the Texas Gulf Coast and the Permian Basin of West Texas. Through its system, APT provides transportation and storage services to our Mid-Tex Division, other third party local distribution companies, industrial and electric generation customers, marketers and producers. As part of its pipeline operations, APT owns and operates five underground storage reservoirs in Texas.

Revenues earned from transportation and storage services for APT are subject to traditional ratemaking governed by the RRC. Rates are updated through periodic filings made under Texas' GRIP. GRIP allows us to include in our rate base annually approved capital costs incurred in the prior calendar year provided that we file a complete rate case at least once every five years; the most recent of which was completed in August 2017. APT's existing regulatory mechanisms allow certain transportation and storage services to be provided under market-based rates.

Our natural gas transmission operations in Louisiana are comprised of a 21-mile pipeline located in the New Orleans, Louisiana area that is primarily used to aggregate gas supply for our distribution division in Louisiana under a long-term contract and, on a more limited basis, to third parties. The demand fee charged to our Louisiana distribution division for these services is subject to regulatory approval by the Louisiana Public Service Commission. We also manage two asset management plans in Louisiana that serve distribution affiliates of the Company, which have been approved by applicable state regulatory commissions. Generally, these asset management plans require us to share with our distribution customers a significant portion of the cost savings earned from these arrangements.

Ratemaking Activity

Overview

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

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

- Formula rate mechanisms in place in four states that provide for an annual rate review and adjustment to rates.
- Infrastructure programs in place in all of our states that provide for an annual adjustment to rates for qualifying capital expenditures. Through our annual formula rate mechanisms and infrastructure programs, we have the ability to recover approximately 90 percent of our capital expenditures within six months and substantially all of our capital expenditures within twelve months.
- Authorization in tariffs, statute or commission rules that allows us to defer certain elements of our cost of service such as depreciation, ad valorem taxes and pension costs, until they are included in rates.
- WNA mechanisms in seven states that serve to minimize the effects of weather on approximately 96 percent of our distribution residential and commercial revenues.
- The ability to recover the gas cost portion of bad debts in five states.

The following table provides a jurisdictional rate summary for our regulated operations as of September 30, 2021. This information is for regulatory purposes only and may not be representative of our actual financial position.

Division	Jurisdiction	Effective Date of Last Rate/ GRIP Action	Rate Base (thousands)[1]	Authorized Rate of Return[1]	Authorized Debt/ Equity Ratio[1]	Authorized Return on Equity[1]
Atmos Pipeline — Texas	Texas	05/11/2021	$2,924,585	8.87%	47/53	11.50%
Colorado-Kansas	Colorado	05/03/2018	134,726	7.55%	44/56	9.45%
	Colorado SSIR	01/01/2021	78,265	7.55%	44/56	9.45%
	Kansas	04/01/2020	242,314	7.03%	44/56	9.10%
	Kansas GSRS	02/01/2021	16,917	7.03%	44/56	9.10%
Kentucky/Mid-States	Kentucky	05/08/2019	424,929	7.49%	42/58	9.65%
	Kentucky-PRP	10/01/2020	39,368	7.49%	42/58	9.65%
	Tennessee	06/01/2021	421,189	7.62%	40/60	9.80%
	Virginia	04/01/2019	47,827	7.43%	42/58	9.20%
	Virginia-SAVE	10/01/2020	3,509	7.43%	42/58	9.20%
Louisiana	Louisiana	07/01/2021	837,325	7.30%	(4)	(4)
Mid-Tex	Mid-Tex Cities(6)	12/01/2020	3,726,295(5)	7.53%	42/58	9.80%
	Mid-Tex - ATM Cities	06/11/2021	4,307,060(5)	7.97%	40/60	9.80%
	Mid-Tex - Environs	09/01/2021	4,307,060(5)	7.97%	40/60	9.80%
	Dallas	06/09/2021	4,293,195(5)	7.57%	41/59	9.80%
Mississippi	Mississippi(7)	11/01/2020	474,216	7.81%	(4)	(4)
	Mississippi - SIR(7)	11/01/2020	247,414	7.81%	(4)	(4)
West Texas	West Texas Cities(8) (10)	12/01/2020	660,893(9)	7.53%	42/58	9.80%
	West Texas - ALDC	06/01/2021	751,829(9)	7.35%	(4)	(4)
	West Texas - Environs	06/11/2021	765,101(9)	7.97%	40/60	9.80%

Division	Jurisdiction	Bad Debt Rider[2]	Formula Rate	Infrastructure Mechanism	Performance Based Rate Program[3]	WNA Period
Atmos Pipeline — Texas	Texas	No	Yes	Yes	N/A	N/A
Colorado-Kansas	Colorado	No	No	Yes	No	N/A
	Kansas	Yes	No	Yes	Yes	October-May
Kentucky/Mid-States	Kentucky	Yes	No	Yes	Yes	November-April
	Tennessee	Yes	Yes	Yes	Yes	October-April
	Virginia	Yes	No	Yes	No	January-December
Louisiana	Louisiana	No	Yes	Yes	No	December-March
Mid-Tex Cities	Texas	Yes	Yes	Yes	No	November-April
Mid-Tex — Dallas	Texas	Yes	Yes	Yes	No	November-April
Mississippi	Mississippi	No	Yes	Yes	No	November-April
West Texas	Texas	Yes	Yes	Yes	No	October-May

(1) The rate base, authorized rate of return, authorized debt/equity ratio and authorized return on equity presented in this table are those from the most recent regulatory filing for each jurisdiction. These rate bases, rates of return, debt/equity ratios and returns on equity are not necessarily indicative of current or future rate bases, rates of return or returns on equity.
(2) The bad debt rider allows us to recover from customers the gas cost portion of bad debts.
(3) The performance-based rate program provides incentives to distribution companies to minimize purchased gas costs by allowing the companies and their customers to share the purchased gas costs savings.
(4) A rate base, rate of return, return on equity or debt/equity ratio was not included in the respective state commission's final decision.
(5) The Mid-Tex rate base represents a "system-wide," or 100 percent, of the Mid-Tex Division's rate base.
(6) The Mid-Tex Cities approved the Formula Rate Mechanism filing with rates effective December 1, 2021, which included a rate base of $4,394.5 million, an authorized return of 7.36%, a debt/equity ratio of 42/58 and an authorized ROE of 9.80%.
(7) The Mississippi Public Service Commission approved a settlement at its meeting on October 14, 2021, which included a rate base of $797.6 million and an authorized return of 7.81%. New rates were implemented November 1, 2021.
(8) The West Texas Cities includes all West Texas Division cities except Amarillo, Channing, Dalhart and Lubbock (ALDC).
(9) The West Texas rate base represents a "system-wide," or 100 percent, of the West Texas Division's rate base.
(10) The West Texas Cities approved the Formula Rate Mechanism filing with rates effective December 1, 2021, which included a rate base of $759.0 million, an authorized return of 7.36%, a debt/equity ratio of 42/58 and an authorized ROE of 9.80%.

Although substantial progress has been made in recent years to improve rate design and recovery of investment across our service areas, we are continuing to seek improvements in rate design to address cost variations and pursue tariffs that reduce regulatory lag associated with investments. Further, potential changes in federal energy policy, federal safety regulations and changing economic conditions will necessitate continued vigilance by the Company and our regulators in meeting the challenges presented by these external factors.

Recent Ratemaking Activity

The amounts described in the following sections represent the annual operating income that was requested or received in each rate filing, which may not necessarily reflect the stated amount referenced in the final order, as certain operating costs may have changed as a result of the commission's or other governmental authority's final ruling. The following table summarizes the annualized ratemaking outcomes we implemented in each of the last three fiscal years.

	Annual Increase (Decrease) to Operating Income For the Fiscal Year Ended September 30		
Rate Action	**2021**	**2020**	**2019**
		(In thousands)	
Annual formula rate mechanisms	$ 181,459	$ 160,857	$ 114,810
Rate case filings	5,119	(1,057)	1,656
Other ratemaking activity	(877)	353	214
	$ 185,701	$ 160,153	$ 116,680

Additionally, the ratemaking outcomes for the rate activity in fiscal 2021 include the refund of excess deferred income taxes resulting from previously enacted tax reform legislation and do not reflect the true economic benefit of the outcomes because they do not include the corresponding income tax benefit. Excluding these amounts, our total fiscal 2021 rate outcomes for ratemaking activities were $226.2 million.

The following ratemaking efforts seeking $56.5 million in annual operating income were initiated during fiscal 2021 but had not been completed or implemented as of September 30, 2021:

Division	Rate Action	Jurisdiction	Operating Income Requested
			(In thousands)
Kentucky/Mid-States	Infrastructure Mechanism	Virginia (1)	$ 350
Kentucky/Mid-States	Rate Case	Kentucky (2)	14,394
Kentucky/Mid-States	Infrastructure Mechanism	Kentucky	3,506
Mid-Tex	Formula Rate Mechanism	Mid-Tex Cities (3)	29,707
Mississippi	Infrastructure Mechanism	Mississippi (4)	8,354
Mississippi	Formula Rate Mechanism	Mississippi (4)	(730)
West Texas	Formula Rate Mechanism	West Texas Cities (5)	903
			$ 56,484

(1) On August 23, 2021, the State Corporation Commission of Virginia approved a rate increase of $0.3 million effective October 1, 2021.
(2) The Kentucky rate case filing also includes the $3.5 million related to the annual Kentucky pipeline replacement program.
(3) The Mid-Tex Cities approved a rate increase of $21.7 million, which includes $33.8 million related to the refund of excess deferred income taxes that will be offset by lower income tax expense. New rates will be implemented on December 1, 2021.

(4) The Mississippi Public Service Commission (MPSC) approved an increase in operating income of $8.4 million for the SIR filing, which includes $2.1 million related to the refund of excess deferred income taxes that will be offset by lower income tax expense. The MPSC also approved a reduction in operating income of $5.6 million for the SRF filing, which includes $4.3 million related to the refund of excess deferred income taxes that will be offset by lower income tax expense. New rates for both filings were implemented November 1, 2021.

(5) The West Texas Cities approved a rate increase of $0.2 million, which includes $3.3 million related to the refund of excess deferred income taxes that will be offset by lower income tax expense. New rates will be implemented on December 1, 2021.

Our recent ratemaking activity is discussed in greater detail below.

Annual Formula Rate Mechanisms

As an instrument to reduce regulatory lag, formula rate mechanisms allow us to refresh our rates on an annual basis without filing a formal rate case. However, these filings still involve discovery by the appropriate regulatory authorities prior to the final determination of rates under these mechanisms. We currently have specific infrastructure programs in substantially all of our distribution divisions with tariffs in place to permit the investment associated with these programs to have their surcharge rate adjusted annually to recover approved capital costs incurred in a prior test-year period. The following table summarizes our annual formula rate mechanisms by state.

	Annual Formula Rate Mechanisms	
State	**Infrastructure Programs**	**Formula Rate Mechanisms**
Colorado	System Safety and Integrity Rider (SSIR)	—
Kansas	Gas System Reliability Surcharge (GSRS)	—
Kentucky	Pipeline Replacement Program (PRP)	—
Louisiana	(1)	Rate Stabilization Clause (RSC)
Mississippi	System Integrity Rider (SIR)	Stable Rate Filing (SRF)
Tennessee	(1)	Annual Rate Mechanism (ARM)
Texas	Gas Reliability Infrastructure Program (GRIP), (1)	Dallas Annual Rate Review (DARR), Rate Review Mechanism (RRM)
Virginia	Steps to Advance Virginia Energy (SAVE)	—

(1) Infrastructure mechanisms in Texas, Louisiana and Tennessee allow for the deferral of all expenses associated with capital expenditures incurred pursuant to these rules, which primarily consists of interest, depreciation and other taxes (Texas only), until the next rate proceeding (rate case or annual rate filing), at which time investment and costs would be recoverable through base rates.

The following table summarizes our annual formula rate mechanisms with effective dates during the fiscal years ended September 30, 2021, 2020 and 2019:

Division	**Jurisdiction**	**Test Year Ended**	**Increase (Decrease) in Annual Operating Income**	**Effective Date**
			(In thousands)	
2021 Filings:				
Mid-Tex	Environs	12/2020	$ 4,632	09/01/2021
Louisiana	Louisiana (1) (4)	12/2020	(2,407)	07/01/2021
Mid-Tex	ATM Cities (2)	12/2020	11,085	06/11/2021
West Texas	Triangle (2)	12/2020	416	06/11/2021
West Texas	Environs (2)	12/2020	1,267	06/11/2021
Mid-Tex	DARR (2) (4)	09/2020	1,708	06/09/2021
Kentucky/Mid-States	Tennessee ARM	09/2020	10,260	06/01/2021
Atmos Pipeline - Texas	Texas	12/2020	43,868	05/11/2021
Colorado-Kansas	Kansas GSRS	09/2020	1,695	02/01/2021
Colorado-Kansas	Colorado SSIR	12/2021	2,366	01/01/2021
Mid-Tex	Mid-Tex Cities RRM	12/2019	82,645	12/01/2020
West Texas	West Texas Cities RRM	12/2019	5,645	12/01/2020
Mississippi	Mississippi - SIR	10/2021	10,556	11/01/2020

Mississippi	Mississippi - SRF	10/2021	5,856	11/01/2020
Kentucky/Mid-States	Virginia - SAVE	09/2021	305	10/01/2020
Kentucky/Mid-States	Kentucky PRP	09/2021	1,562	10/01/2020
Total 2021 Filings (4)			$ 181,459	
2020 Filings:				
Mid-Tex	DARR	09/2019	$ 14,746	09/01/2020
Louisiana	Louisiana (1)	12/2019	14,781	07/01/2020
West Texas	Environs (3)	12/2019	1,031	06/16/2020
Kentucky/Mid-States	Tennessee ARM	05/2019	714	06/15/2020
Mid-Tex	ATM Cities (3)	12/2019	11,148	06/12/2020
Mid-Tex	Environs (3)	12/2019	4,440	05/20/2020
Atmos Pipeline - Texas	Texas	12/2019	49,251	05/20/2020
West Texas	Amarillo, Lubbock, Dalhart and Channing (3)	12/2019	5,937	04/28/2020
Colorado-Kansas	Colorado SSIR	12/2020	2,082	01/01/2020
Mississippi	Mississippi - SIR	10/2020	7,586	11/01/2019
Mississippi	Mississippi - SRF	10/2020	6,886	11/01/2019
Kentucky/Mid-States	Virginia - SAVE	09/2020	84	10/01/2019
Kentucky/Mid-States	Kentucky PRP	09/2020	2,912	10/01/2019
Mid-Tex	Mid-Tex RRM Cities	12/2018	34,380	10/01/2019
West Texas	West Texas Cities RRM	12/2018	4,879	10/01/2019
Total 2020 Filings			$ 160,857	
2019 Filings:				
Mid-Tex	ATM Cities	12/2018	$ 6,591	09/26/2019
Louisiana	LGS	12/2018	7,124	07/01/2019
Mid-Tex	Environs	12/2018	2,435	06/04/2019
West Texas	Environs	12/2018	1,005	06/04/2019
Mid-Tex	DARR	09/2018	9,452	06/01/2019
Kentucky/Mid-States	Tennessee ARM	05/2020	2,393	06/01/2019
Atmos Pipeline - Texas	Texas	12/2018	49,225	05/07/2019
West Texas	Amarillo, Lubbock, Dalhart and Channing	12/2018	5,692	05/01/2019
Colorado-Kansas	Kansas GSRS	12/2018	1,562	05/01/2019
Louisiana	Trans La	09/2018	4,719	04/01/2019
Colorado-Kansas	Colorado GIS	12/2019	87	04/01/2019
Colorado-Kansas	Colorado SSIR	12/2019	2,147	01/01/2019
Mississippi	Mississippi - SIR	10/2019	7,135	11/01/2018
Mississippi	Mississippi - SRF	10/2019	(118)	11/01/2018
Kentucky/Mid-States	Tennessee ARM	05/2019	(5,032)	10/15/2018
Mid-Tex	Mid-Tex RRM Cities	12/2017	17,633	10/01/2018
West Texas	West Texas Cities RRM	12/2017	2,760	10/01/2018
Total 2019 Filings			$ 114,810	

(1) Beginning in fiscal 2020, our Trans La and LGS filings were combined into one filing, per Commission order.

(2) The rate increases for these filings were approved based on the effective dates herein; however, the new rates were implemented beginning September 1, 2021.

(3) The rate increases for our Texas GRIP filings were approved based on the effective date herein; however, the new rates were implemented beginning September 1, 2020.

(4) The rate change for the DARR and RSC filings include $15.1 million for the DARR filing and $24.2 million for the RSC filing related to the refund of excess deferred income taxes that will be offset by lower income tax expense. Excluding the amounts related to the refund of excess deferred taxes, our total fiscal 2021 rate outcomes for our formula rate mechanisms were $220.8 million.

Rate Case Filings

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

The following table summarizes our recent rate cases:

Division	**State**	**Increase (Decrease) in Annual Operating Income**	**Effective Date**
		(In thousands)	
2021 Rate Case Filings:			
West Texas (ALDC) [1]	Texas	$ 5,119	06/01/2021
Total 2021 Rate Case Filings		$ 5,119	
2020 Rate Case Filings:			
West Texas (Triangle)	Texas	$ (808)	04/21/2020
Colorado-Kansas	Kansas	(249)	04/01/2020
Total 2020 Rate Case Filings		$ (1,057)	
2019 Rate Case Filings:			
Mid-Tex (ATM Cities)	Texas	$ 2,113	06/01/2019
Kentucky/Mid-States	Kentucky	3,441	05/08/2019
Kentucky/Mid-States	Virginia	(400)	04/01/2019
Mid-Tex (Environs)	Texas	(2,674)	01/01/2019
West Texas (Environs)	Texas	(824)	01/01/2019
Total 2019 Rate Case Filings		$ 1,656	

(1) The rate change for the West Texas (ALDC) filing includes $1.2 million related to the refund of excess deferred income taxes, which will be offset by lower income tax expense. Excluding this amount related to the refund of excess deferred income taxes, the increase to operating income for this filing was $6.3 million.

Other Ratemaking Activity

The following table summarizes other ratemaking activity during the fiscal years ended September 30, 2021, 2020 and 2019:

Division	**Jurisdiction**	**Rate Activity**	**Increase (Decrease) in Annual Operating Income**	**Effective Date**
			(In thousands)	
2021 Other Rate Activity:				
Colorado-Kansas	Kansas	Ad Valorem [1]	$ (877)	02/01/2021
Total 2021 Other Rate Activity			$ (877)	
2020 Other Rate Activity:				
Colorado-Kansas	Kansas	Ad Valorem[1]	$ 353	02/01/2020
Total 2020 Other Rate Activity			$ 353	
2019 Other Rate Activity:				
Colorado-Kansas	Kansas	Ad-Valorem[1]	$ 214	02/01/2019
Total 2019 Other Rate Activity			$ 214	

(1) The Ad Valorem filing relates to property taxes that are either over or undercollected compared to the amount included in our Kansas service area's base rates.

Other Regulation

We are regulated by various state or local public utility authorities. We are also subject to regulation by the United States Department of Transportation with respect to safety requirements in the operation and maintenance of our transmission and distribution facilities. In addition, our operations are also subject to various state and federal laws regulating environmental matters. From time to time, we receive inquiries regarding various environmental matters. We believe that our properties and operations comply with, and are operated in conformity with, applicable safety and environmental statutes and regulations. There are no administrative or judicial proceedings arising under environmental quality statutes pending or known to be contemplated by governmental agencies which would have a material adverse effect on us or our operations. The Pipeline and Hazardous Materials Safety Administration (PHMSA), within the U.S. Department of Transportation, develops and enforces regulations for the safe, reliable and environmentally sound operation of the pipeline transportation system. The PHMSA pipeline safety statutes provide for states to assume safety authority over intrastate natural transmission and distribution gas pipelines. State pipeline safety programs are responsible for adopting and enforcing the federal and state pipeline safety regulations for intrastate natural gas transmission and distribution pipelines.

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

The SEC and the Commodities Futures Trading Commission, pursuant to the Dodd–Frank Act, established numerous regulations relating to U.S. financial markets. We enacted procedures and modified existing business practices and contractual arrangements to comply with such regulations. There are, however, some rulemaking proceedings that have not yet been finalized, including those relating to capital and margin rules for (non–cleared) swaps. We do not expect these rules to directly impact our business practices or collateral requirements. However, depending on the substance of these final rules, in addition to certain international regulatory requirements still under development that are similar to Dodd–Frank, our swap counterparties could be subject to additional and potentially significant capitalization requirements. These regulations could motivate counterparties to increase our collateral requirements or cash postings.

Competition

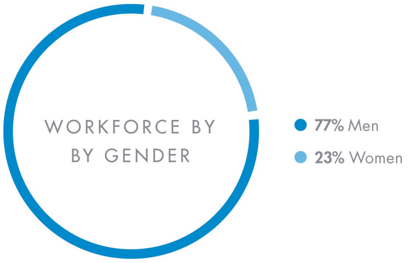
Although our regulated distribution operations are not currently in significant direct competition with any other distributors of natural gas to residential and commercial customers within our service areas, we do compete with other natural gas suppliers and suppliers of alternative fuels for sales to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

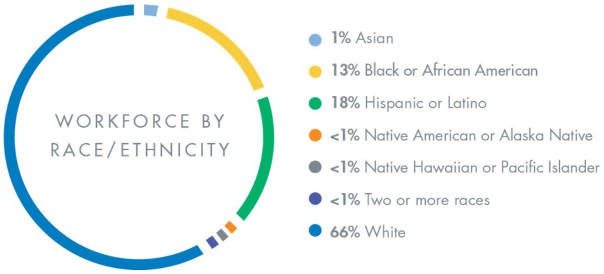
Our pipeline and storage operations have historically faced competition from other existing intrastate pipelines seeking to provide or arrange transportation, storage and other services for customers. In the last few years, several new pipelines have been completed, which has increased the level of competition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

Employees

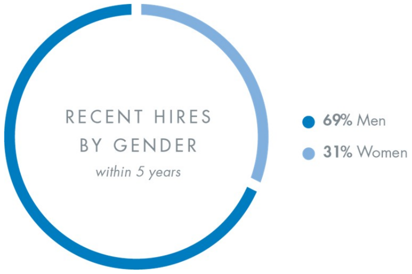
The Corporate Responsibility, Sustainability, and Safety Committee of the Board of Directors oversees matters relating to equal employment opportunities, diversity, and inclusion; human workplace rights; employee health and safety; and the Company’s vision, values, and culture. It also assists management in integrating responsibility and sustainability into strategic business activities to create long-term shareholder value.

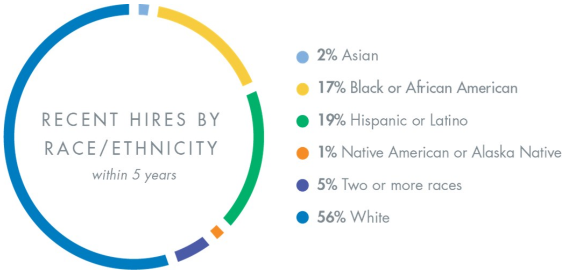
Our culture respects and appreciates inclusion and diversity. Thus, we strive to have a workforce that reflects the unique 1,400 communities that we serve. At September 30, 2021, we had 4,684 employees, substantially unchanged from last year. We monitor our workforce data on a calendar year basis. As of December 31, 2020, 61 percent of our employees worked in field roles and 39 percent worked in support/shared services roles. No employees are subject to a collective bargaining agreement.





To recruit and hire individuals with a variety of skills, talents, backgrounds and experiences, we value and cultivate our strong relationships with hundreds of community and diversity outreach sources. We also target jobs fairs including those focused on minority, veteran and women candidates and partner with local colleges and universities to identify and recruit qualified applicants in each of the cities and towns we serve. Over the last five calendar years, we hired over 2,000 employees. Our culture is also reflected in our employee benefits. The physical, mental and financial health of our employees and their families is a top priority for the Company, which is why we have a strong, competitive benefits program to help employees and their families manage and protect their health, wealth and time.





We perform succession planning annually to ensure that we develop and sustain a strong bench of talent capable of performing at the highest levels. Not only is talent identified, but potential paths of development are discussed to ensure that employees have an opportunity to build their skills and are well-prepared for future roles. The strength of our succession planning process is evident through our long history of promoting our leaders from within the organization.

Available Information

Our Annual Reports on Form 10-K, Quarterly Reports on Form 10-Q, Current Reports on Form 8-K and other reports, and amendments to those reports, and other forms that we file with or furnish to the Securities and Exchange Commission (SEC) at their website, *www.sec.gov*, are also available free of charge at our website, *www.atmosenergy.com*, under “Publications and SEC Filings” under the “Investors” tab under "Our Company", as soon as reasonably practicable, after we electronically file these reports with, or furnish these reports to, the SEC. We will also provide copies of these reports free of charge upon request to Shareholder Relations at the address and telephone number appearing below:

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

Corporate Governance

In accordance with and pursuant to relevant related rules and regulations of the SEC as well as corporate governance-related listing standards of the New York Stock Exchange (NYSE), the Board of Directors of the Company has established and periodically updated our Corporate Governance Guidelines and Code of Conduct, which is applicable to all directors, officers and employees of the Company. In addition, in accordance with and pursuant to such NYSE listing standards, our Chief Executive Officer during fiscal 2021, John K. Akers, certified to the New York Stock Exchange that he was not aware of any violations by the Company of NYSE corporate governance listing standards. The Board of Directors also annually reviews and updates, if necessary, the charters for each of its Audit, Human Resources, Nominating and Corporate Governance and Corporate Responsibility, Sustainability and Safety Committees. All of the foregoing documents are posted on our website, *www.atmosenergy.com*, on the "Reports" page under "Corporate Responsibility." We will also provide copies of all corporate governance documents free of charge upon request to Shareholder Relations at the address listed above.

ITEM 1A. *Risk Factors.*

Our financial and operating results are subject to a number of risk factors, many of which are not within our control. Investors should carefully consider the following discussion of risk factors as well as other information appearing in this report. These factors include the following, which are organized by category:

Regulatory and Legislative Risks

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

We are subject to regulatory oversight from various federal, state and local regulatory authorities in the eight states that we serve. Therefore, our returns are continuously monitored and are subject to challenge for their reasonableness by the appropriate regulatory authorities or other third-party intervenors. In the normal course of business, as a regulated entity, we often need to place assets in service and establish historical test periods before rate cases that seek to adjust our allowed returns to recover that investment can be filed. Further, the regulatory review process can be lengthy in the context of traditional ratemaking. Because of this process, we suffer the negative financial effects of having placed assets in service without the benefit of rate relief, which is commonly referred to as “regulatory lag.”

However, in the last several years, a number of regulatory authorities in the states we serve have approved rate mechanisms that provide for annual adjustments to rates that allow us to recover the cost of investments made to replace existing infrastructure or reflect changes in our cost of service. These mechanisms work to effectively reduce the regulatory lag inherent in the ratemaking process. However, regulatory lag could significantly increase if the regulatory authorities modify or terminate these rate mechanisms. The regulatory process also involves the risk that regulatory authorities may (i) review our purchases of natural gas and adjust the amount of our gas costs that we pass through to our customers or (ii) limit the costs we may have incurred from our cost of service that can be recovered from customers.

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

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

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

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

The safety and protection of the public, our customers and our employees is our top priority. We constantly monitor and maintain our pipeline and distribution systems to ensure that natural gas is delivered safely, reliably and efficiently through our network of more than 75,000 miles of distribution and transmission lines. As in recent years, natural gas distribution and pipeline companies are continuing to encounter increasing federal, state and local oversight of the safety of their operations. Although we believe these are costs ultimately recoverable through our rates, the costs of complying with new laws and regulations may have at least a short-term adverse impact on our operating costs and financial results.

Greenhouse gas emissions or other legislation or regulations intended to address climate change could increase our operating costs, adversely affecting our financial results, growth, cash flows and results of operations.

Six of the eight states in which we operate have passed legislation to block attempts by local governments to limit the types of energy available to customers. However, federal, regional and/or state legislative and/or regulatory initiatives may attempt to control or limit the causes of climate change, including greenhouse gas emissions, such as carbon dioxide and methane. Such laws or regulations could impose costs tied to greenhouse gas emissions, operational requirements or restrictions, or additional charges to fund energy efficiency activities. They could also provide a cost advantage to alternative energy sources, impose costs or restrictions on end users of natural gas, or result in other costs or requirements, such as costs associated with the adoption of new infrastructure and technology to respond to new mandates. The focus on climate change could adversely impact the reputation of fossil fuel products or services. The occurrence of the foregoing events could put upward pressure on the cost of natural gas relative to other energy sources, increase our costs and the prices we charge to customers, reduce the demand for natural gas or cause fuel switching to other energy sources, and impact the competitive position of natural gas and the ability to serve new or existing customers, adversely affecting our business, results of operations and cash flows.

Operational Risks

We may incur significant costs and liabilities resulting from pipeline integrity and other similar programs and related repairs.

PHMSA requires pipeline operators to develop integrity management programs to comprehensively evaluate certain areas along their pipelines and to take additional measures to protect pipeline segments located in "high consequence areas" where a leak or rupture could potentially do the most harm. As a pipeline operator, the Company is required to:

- perform ongoing assessments of pipeline integrity;
- identify and characterize applicable threats to pipeline segments that could impact a "high consequence area";
- improve data collection, integration and analysis;
- repair and remediate the pipeline as necessary; and
- implement preventative and mitigating actions.

The Company incurs significant costs associated with its compliance with existing PHMSA and comparable state regulations. Although we believe these are costs ultimately recoverable through our rates, the costs of complying with new laws and regulations may have at least a short-term adverse impact on our operating costs and financial results. For example, the adoption of new regulations requiring more comprehensive or stringent safety standards could require installation of new or modified safety controls, new capital projects, or accelerated maintenance programs, all of which could require a potentially significant increase in operating costs.

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

Our operations involve a number of hazards and operating risks inherent in storing and transporting natural gas that could affect the public safety and reliability of our distribution system. While Atmos Energy, with the support from each of its regulatory commissions, is accelerating the replacement of pipeline infrastructure, operating issues such as leaks, accidents, equipment problems and incidents, including explosions and fire, could result in legal liability, repair and remediation costs, increased operating costs, significant increased capital expenditures, regulatory fines and penalties and other costs and a loss of customer confidence. We maintain liability and property insurance coverage in place for many of these hazards and risks. However, because some of our transmission pipeline and storage facilities are near or are in populated areas, any loss of human life or adverse financial results resulting from such events could be large. If these events were not fully covered by our general liability and property insurance, which policies are subject to certain limits and deductibles, our operations or financial results could be adversely affected.

If contracted gas supplies, interstate pipeline and/or storage services are not available or delivered in a timely manner, our ability to meet our customers' natural gas requirements may be impaired and our financial condition may be adversely affected.

In order to meet our customers' annual and seasonal natural gas demands, we must obtain a sufficient supply of natural gas, interstate pipeline capacity and storage capacity. If we are unable to obtain these, either from our suppliers' inability to deliver the contracted commodity or the inability to secure replacement quantities, our financial condition and results of operations may be adversely affected. If a substantial disruption to or reduction in interstate natural gas pipelines' transmission and storage capacity occurred due to operational failures or disruptions, legislative or regulatory actions, hurricanes, tornadoes, floods, extreme cold weather, terrorist or cyber-attacks or acts of war, our operations or financial results could be adversely affected.

Our operations are subject to increased competition.

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

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

Adverse weather conditions could affect our operations or financial results.

We have weather-normalized rates for approximately 96 percent of our residential and commercial revenues in our distribution operations, which substantially mitigates the adverse effects of warmer-than-normal weather for meters in those service areas. However, there is no assurance that we will continue to receive such regulatory protection from adverse weather in our rates in the future. The loss of such weather-normalized rates could have an adverse effect on our operations and financial results. In addition, our operating results may continue to vary somewhat with the actual temperatures during the winter heating season. Additionally, sustained cold weather could challenge our ability to adequately meet customer demand in our operations.

The operations and financial results of the Company could be adversely impacted as a result of climate change.

As climate change occurs, our businesses could be adversely impacted, although we believe it is likely that any such resulting impacts would occur very gradually over a long period of time and thus would be difficult to quantify with any degree of specificity. To the extent climate change results in temperatures that differ materially from temperatures we are currently experiencing, financial results could be adversely affected through lower gas volumes and revenues. Climate change could also cause shifts in population, including customers moving away from our service territories.

It could also result in more frequent and more severe weather events, such as hurricanes and tornadoes, which could increase our costs to repair damaged facilities and restore service to our customers or impact the cost of gas. If we were unable to deliver natural gas to our customers, our financial results would be impacted by lost revenues, and we generally would have to seek approval from regulators to recover restoration costs. To the extent we would be unable to recover those costs, or if higher rates resulting from our recovery of such costs would result in reduced demand for our services, our future business, financial condition or financial results could be adversely impacted.

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

Although the average age of the employee base of Atmos Energy is not significantly changing year over year, there are still a number of employees who will become eligible to retire within the next five to 10 years. If we were unable to hire appropriate personnel or contractors to fill future needs, the Company could encounter operating challenges and increased costs, primarily due to a loss of knowledge, errors due to inexperience or the lengthy time period typically required to adequately train replacement personnel. In addition, higher costs could result from loss of productivity or increased safety compliance issues. The inability to hire, train and retain new operational, technical and managerial personnel adequately and to transfer institutional knowledge and expertise could adversely affect our ability to manage and operate our business. If we were unable to hire, train and retain appropriately qualified personnel, our results of operations could be adversely affected.

Increased dependence on technology may hinder the Company's business operations and adversely affect its financial condition and results of operations if such technologies fail.

Over the last several years, the Company has implemented or acquired a variety of technological tools including both Company-owned information technology and technological services provided by outside parties. These tools and systems support critical functions including, scheduling and dispatching of service technicians, automated meter reading systems, customer care and billing, operational plant logistics, management reporting, and external financial reporting. The failure of these or other similarly important technologies, or the Company's inability to have these technologies supported, updated, expanded, or integrated into other technologies, could hinder its business operations and adversely impact its financial condition and results of operations.

Although the Company has, when possible, developed alternative sources of technology and built redundancy into its computer networks and tools, there can be no assurance that these efforts would protect against all potential issues related to the loss of any such technologies.

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

Our business operations and information technology systems may be vulnerable to an attack by individuals or organizations intending to disrupt our business operations and information technology systems, even though the Company has implemented policies, procedures and controls to prevent and detect these activities. We use our information technology systems to manage our distribution and intrastate pipeline and storage operations and other business processes. Disruption of those systems could adversely impact our ability to safely deliver natural gas to our customers, operate our pipeline and storage systems or serve our customers timely. Accordingly, if such an attack or act of terrorism were to occur, our operations and financial results could be adversely affected.

In addition, we use our information technology systems to protect confidential or sensitive customer, employee and Company information developed and maintained in the normal course of our business. Any attack on such systems that would result in the unauthorized release of customer, employee or other confidential or sensitive data could have a material adverse effect on our business reputation, increase our costs and expose us to additional material legal claims and liability. Even though we have insurance coverage in place for many of these cyber-related risks, if such an attack or act of terrorism were to occur, our operations and financial results could be adversely affected to the extent not fully covered by such insurance coverage.

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

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

Financial, Economic and Market Risks

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

Our operations are capital-intensive. We must make significant capital expenditures on a long-term basis to modernize our distribution and transmission system and to comply with the safety rules and regulations issued by the regulatory authorities responsible for the service areas we operate. In addition, we must continually build new capacity to serve the growing needs of the communities we serve. The magnitude of these expenditures may be affected by a number of factors, including new regulations, the general state of the economy and weather.

The liquidity required to fund our working capital, capital expenditures and other cash needs is provided from a combination of internally generated cash flows and external debt and equity financing. The cost and availability of borrowing funds from third party lenders or issuing equity is dependent on the liquidity of the credit markets, interest rates and other market conditions. This in turn may limit the amount of funds we can invest in our infrastructure.

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

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

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

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

We are subject to market risks beyond our control, including (i) commodity price volatility caused by market supply and demand dynamics, counterparty performance or counterparty creditworthiness, and (ii) interest rate risk. We are generally insulated from commodity price risk through our purchased gas cost mechanisms. With respect to interest rate risk, we have been operating in a relatively low interest-rate environment in recent years compared to historical norms for both short and long-term interest rates. However, increases in interest rates could adversely affect our future financial results to the extent that we do not recover our actual interest expense in our rates.

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

Approximately 70 percent of our consolidated operations are located in the State of Texas. This concentration of our business in Texas means that our operations and financial results may be significantly affected by changes in the Texas economy in general, weather patterns and regulatory decisions by state and local regulatory authorities in Texas.

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

Any adverse changes in economic conditions in the United States, especially in the states in which we operate, could adversely affect the financial resources of many domestic households. As a result, our customers could seek to use less gas and it may be more difficult for them to pay their gas bills. This would likely lead to slower collections and higher than normal levels of accounts receivable. This, in turn, could increase our financing requirements. Additionally, should economic conditions deteriorate, our industrial customers could seek alternative energy sources, which could result in lower transportation volumes.

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

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

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

We provide health care benefits, a cash-balance pension plan and postretirement health care benefits to eligible full-time employees. The costs of providing health care benefits to our employees could significantly increase over time due to rapidly increasing health care inflation, and any future legislative changes related to the provision of health care benefits. The impact of additional costs which are likely to be passed on to the Company is difficult to measure at this time.

The costs of providing a cash-balance pension plan to eligible full-time employees prior to 2011 and postretirement health care benefits to eligible full-time employees and related funding requirements could be influenced by changes in the market value of the assets funding our pension and postretirement health care plans. Any significant declines in the value of these investments due to sustained declines in equity markets or a reduction in bond yields could increase the costs of our pension and postretirement health care plans and related funding requirements in the future. Further, our costs of providing such benefits and related funding requirements are also subject to a number of factors, including (i) changing demographics, including longer life expectancy of beneficiaries and an expected increase in the number of eligible former employees over the next five to ten years; (ii) various actuarial calculations and assumptions which may differ materially from actual results due primarily to changing market and economic conditions, including changes in interest rates, and higher or lower withdrawal rates; and (iii) future government regulation.

The costs to the Company of providing these benefits and related funding requirements could also increase materially in the future, should there be a material reduction in the amount of the recovery of these costs through our rates or should significant delays develop in the timing of the recovery of such costs, which could adversely affect our financial results.

The outbreak of COVID-19 or any other pandemic and their impact on business and economic conditions could negatively affect our business, results of operations and financial condition.

The scale and scope of the COVID-19 outbreak, the resulting pandemic, any other future pandemic, and their impact on the economy and financial markets could adversely affect the Company’s business, results of operations and financial condition. Regarding COVID-19, as an essential business, the Company continues to provide natural gas services and has implemented business continuity and emergency response plans to continue to provide natural gas services to customers and support the Company’s operations, while taking health and safety measures such as implementing worker distancing measures and using a remote workforce where possible. However, there is no assurance that the continued spread of COVID-19 and efforts to contain the virus will not materially impact our business, results of operations and financial condition.

ITEM 1B. *Unresolved Staff Comments.*

Not applicable.

ITEM 2. *Properties.*

Distribution, transmission and related assets

At September 30, 2021, in our distribution segment, we owned an aggregate of 71,921 miles of underground distribution and transmission mains throughout our distribution systems. These mains are located on easements or rights-of-way. We maintain our mains through a program of continuous inspection and repair and believe that our system of mains is in good condition. Through our pipeline and storage segment we also owned 5,699 miles of gas transmission lines.

Storage Assets

We own underground gas storage facilities in several states to supplement the supply of natural gas in periods of peak demand. The following table summarizes certain information regarding our underground gas storage facilities at September 30, 2021:

State	Usable Capacity (Mcf)	Cushion Gas (Mcf)[1]	Total Capacity (Mcf)	Maximum Daily Delivery Capability (Mcf)
Distribution Segment				
Kentucky	7,956,991	9,562,283	17,519,274	146,660
Kansas	3,239,000	2,300,000	5,539,000	32,000
Mississippi	1,907,571	2,442,917	4,350,488	29,136
Total	13,103,562	14,305,200	27,408,762	207,796
Pipeline and Storage Segment				
Texas	46,083,549	15,878,025	61,961,574	1,710,000
Louisiana	411,040	256,900	667,940	56,000
Total	46,494,589	16,134,925	62,629,514	1,766,000
Total	59,598,151	30,440,125	90,038,276	1,973,796

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

Additionally, we contract for storage service in underground storage facilities on many of the interstate and intrastate pipelines serving us to supplement our proprietary storage capacity. The following table summarizes our contracted storage capacity at September 30, 2021:

Segment	Division/Company	Maximum Storage Quantity (MMBtu)	Maximum Daily Withdrawal Quantity (MDWQ)[1]
Distribution Segment			
	Colorado-Kansas Division	6,343,728	147,965
	Kentucky/Mid-States Division	8,175,103	226,320
	Louisiana Division	2,594,875	177,765
	Mid-Tex Division	5,000,000	190,000
	Mississippi Division	5,099,536	164,764
	West Texas Division	5,500,000	176,000
Total		32,713,242	1,082,814
Pipeline and Storage Segment			
	Trans Louisiana Gas Pipeline, Inc.	1,000,000	47,500
Total Contracted Storage Capacity		33,713,242	1,130,314

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

ITEM 3. *Legal Proceedings.*

See Note 13 to the consolidated financial statements, which is incorporated in this Item 3 by reference.

ITEM 4. *Mine Safety Disclosures.*

Not applicable.

PART II

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

Our stock trades on the New York Stock Exchange under the trading symbol "ATO." The dividends paid per share of our common stock for fiscal 2021 and 2020 are listed below.

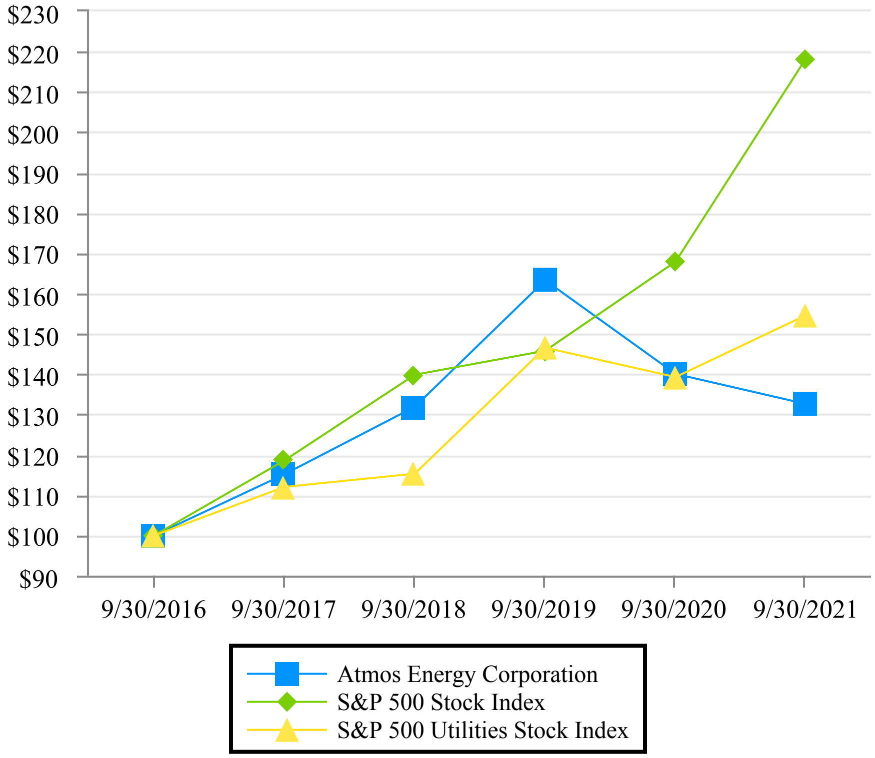
	Fiscal 2021	Fiscal 2020
Quarter ended:		
December 31	$ 0.625	$ 0.575
March 31	0.625	0.575
June 30	0.625	0.575
September 30	0.625	0.575
	$ 2.50	$ 2.30

Dividends are payable at the discretion of our Board of Directors out of legally available funds. The Board of Directors typically declares dividends in the same fiscal quarter in which they are paid. As of October 31, 2021, there were 10,590 holders of record of our common stock. Future payments of dividends, and the amounts of these dividends, will depend on our financial condition, results of operations, capital requirements and other factors. We sold no securities during fiscal 2021 that were not registered under the Securities Act of 1933, as amended.

Performance Graph

The performance graph and table below compares the yearly percentage change in our total return to shareholders for the last five fiscal years with the total return of the S&P 500 Stock Index (S&P 500) and the total return of the S&P 500 Utilities Industry Index. The graph and table below assume that $100.00 was invested on September 30, 2016 in our common stock, the S&P 500 and the S&P 500 Utilities Industry Index ax, as well as a reinvestment of dividends paid on such investments throughout the period.

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



	Cumulative Total Return					
	9/30/2016	9/30/2017	9/30/2018	9/30/2019	9/30/2020	9/30/2021
Atmos Energy Corporation	100.00	115.17	131.91	163.30	140.06	132.61
S&P 500 Stock Index	100.00	118.61	139.85	145.80	167.89	218.27
S&P 500 Utilities Stock Index	100.00	112.03	115.31	146.56	139.28	154.61

The following table sets forth the number of securities authorized for issuance under our equity compensation plans at September 30, 2021.

	Number of securities to be issued upon exercise of outstanding options, warrants and rights	Weighted-average exercise price of outstanding options, warrants and rights	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a))
	(a)	(b)	(c)
Equity compensation plans approved by security holders:			
1998 Long-Term Incentive Plan	944,962 (1)	$ —	1,054,190
Total equity compensation plans approved by security holders	944,962	—	1,054,190
Equity compensation plans not approved by security holders	—	—	—
Total	944,962	$ —	1,054,190

(1) Comprised of a total of 328,369 time-lapse restricted stock units, 377,385 director share units and 239,208 performance-based restricted stock units at the target level of performance granted under our 1998 Long-Term Incentive Plan.

ITEM 6. *Selected Financial Data.*

No disclosure required by Regulation S-K.

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

INTRODUCTION

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

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

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

The statements contained in this Annual Report on Form 10-K may contain "forward-looking statements" within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. All statements other than statements of historical fact included in this Report are forward-looking statements made in good faith by us and are intended to qualify for the safe harbor from liability established by the Private Securities Litigation Reform Act of 1995. When used in this Report, or any other of our documents or oral presentations, the words "anticipate", "believe", "estimate", "expect", "forecast", "goal", "intend", "objective", "plan", "projection", "seek", "strategy" or similar words are intended to identify forward-looking statements. Such forward-looking statements are subject to risks and uncertainties that could cause actual results to differ materially from those expressed or implied in the statements relating to our strategy, operations, markets, services, rates, recovery of costs, availability of gas supply and other factors. These risks and uncertainties include the following: federal, state and local regulatory and political trends and decisions, including the impact of rate proceedings before various state regulatory commissions; increased federal regulatory oversight and potential penalties; possible increased federal, state and local regulation of the safety of our operations; the impact of greenhouse gas emissions or other legislation or regulations intended to address climate change; possible significant costs and liabilities resulting from pipeline integrity and other similar programs and related repairs; the inherent hazards and risks involved in distributing, transporting and storing natural gas; the availability and accessibility of contracted gas supplies, interstate pipeline and/or storage services; increased competition from energy suppliers and alternative forms of energy; adverse weather conditions; the impact of climate change; the inability to continue to hire, train and retain operational, technical and managerial personnel; increased dependence on technology that may hinder the Company's business if such technologies fail; the threat of cyber-attacks or acts of cyber-terrorism that could disrupt our business operations and information technology systems or result in the loss or exposure of confidential or sensitive customer, employee or Company information; natural disasters, terrorist activities or other events and other risks and uncertainties discussed herein, all of which are difficult to predict and many of which are beyond our control; the capital-intensive nature of our business; our ability to continue to access the credit and capital markets to execute our business strategy; market risks beyond our control affecting our risk management activities, including commodity price volatility, counterparty performance or creditworthiness and interest rate risk; the concentration of our operations in Texas; the impact of adverse economic conditions on our customers; changes in the availability and price of natural gas; increased costs of providing health care benefits, along with pension and postretirement health care benefits and increased funding requirements; and the outbreak of COVID-19 and its impact on business and economic conditions. Accordingly, while we believe these forward-looking statements to be reasonable, there can be no assurance that they will approximate actual experience or that the expectations derived from them will be realized. Further, we undertake no obligation to update or revise any of our forward-looking statements whether as a result of new information, future events or otherwise.

CRITICAL ACCOUNTING POLICIES

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

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

Critical Accounting Policy	Summary of Policy	Factors Influencing Application of the Policy
Regulation	Our distribution and pipeline operations meet the criteria of a cost-based, rate-regulated entity under accounting principles generally accepted in the United States. Accordingly, the financial results for these operations reflect the effects of the ratemaking and accounting practices and policies of the various regulatory commissions to which we are subject. As a result, certain costs that would normally be expensed under accounting principles generally accepted in the United States are permitted to be capitalized or deferred on the balance sheet because it is probable they can be recovered through rates. Further, regulation may impact the period in which revenues or expenses are recognized. The amounts expected to be recovered or recognized are based upon historical experience and our understanding of the regulations. Discontinuing the application of this method of accounting for regulatory assets and liabilities or changes in the accounting for our various regulatory mechanisms could significantly increase our operating expenses as fewer costs would likely be capitalized or deferred on the balance sheet, which could reduce our net income.	Decisions of regulatory authorities Issuance of new regulations or regulatory mechanisms Assessing the probability of the recoverability of deferred costs Continuing to meet the criteria of a cost-based, rate regulated entity for accounting purposes

Critical Accounting Policy	Summary of Policy	Factors Influencing Application of the Policy
Unbilled Revenue	We follow the revenue accrual method of accounting for distribution segment revenues whereby revenues attributable to gas delivered to customers, but not yet billed under the cycle billing method, are estimated and accrued and the related costs are charged to expense. When permitted, we implement rates that have not been formally approved by our regulatory authorities, subject to refund.We recognize this revenue and establish a reserve for amounts that could be refunded based on our experience for the jurisdiction in which the rates were implemented.	Estimates of delivered sales volumes based on actual tariff information and weather information and estimates of customer consumption and/or behavior Estimates of purchased gas costs related to estimated deliveries Estimates of amounts billed subject to refund

Critical Accounting Policy	Summary of Policy	Factors Influencing Application of the Policy
Pension and other postretirement plans	Pension and other postretirement plan costs and liabilities are determined on an actuarial basis using a September 30 measurement date and are affected by numerous assumptions and estimates including the market value of plan assets, estimates of the expected return on plan assets, assumed discount rates and current demographic and actuarial mortality data. The assumed discount rate and the expected return are the assumptions that generally have the most significant impact on our pension costs and liabilities. The assumed discount rate, the assumed health care cost trend rate and assumed rates of retirement generally have the most significant impact on our postretirement plan costs and liabilities. The discount rate is utilized principally in calculating the actuarial present value of our pension and postretirement obligations and net periodic pension and postretirement benefit plan costs. When establishing our discount rate, we consider high quality corporate bond rates based on bonds available in the marketplace that are suitable for settling the obligations, changes in those rates from the prior year and the implied discount rate that is derived from matching our projected benefit disbursements with currently available high quality corporate bonds. The expected long-term rate of return on assets is utilized in calculating the expected return on plan assets component of our annual pension and postretirement plan costs. We estimate the expected return on plan assets by evaluating expected bond returns, equity risk premiums, asset allocations, the effects of active plan management, the impact of periodic plan asset rebalancing and historical performance. We also consider the guidance from our investment advisors in making a final determination of our expected rate of return on assets. To the extent the actual rate of return on assets realized over the course of a year is greater than or less than the assumed rate, that year's annual pension or postretirement plan costs are not affected. Rather, this gain or loss reduces or increases future pension or postretirement plan costs over a period of approximately ten to twelve years. The market-related value of our plan assets represents the fair market value of the plan assets, adjusted to smooth out short-term market fluctuations over a five-year period. The use of this methodology will delay the impact of current market fluctuations on the pension expense for the period. We estimate the assumed health care cost trend rate used in determining our postretirement net expense based upon our actual health care cost experience, the effects of recently enacted legislation and general economic conditions. Our assumed rate of retirement is estimated based upon our annual review of our participant census information as of the measurement date.	General economic and market conditions Assumed investment returns by asset class Assumed future salary increases Assumed discount rate Projected timing of future cash disbursements Health care cost experience trends Participant demographic information Actuarial mortality assumptions Impact of legislation Impact of regulation
Impairment assessments	We review the carrying value of our long-lived assets, including goodwill and identifiable intangibles, whenever events or changes in circumstance indicate that such carrying values may not be recoverable, and at least annually for goodwill, as required by U.S. accounting standards. The evaluation of our goodwill balances and other long-lived assets or identifiable assets for which uncertainty exists regarding the recoverability of the carrying value of such assets involves the assessment of future cash flows and external market conditions and other subjective factors that could impact the estimation of future cash flows including, but not limited to the commodity prices, the amount and timing of future cash flows, future growth rates and the discount rate. Unforeseen events and changes in circumstances or market conditions could adversely affect these estimates, which could result in an impairment charge.	General economic and market conditions Projected timing and amount of future discounted cash flows Judgment in the evaluation of relevant data

Non-GAAP Financial Measures

As described further in Note 14 to the consolidated financial statements, due to the passage of Kansas House Bill 2585, we remeasured our deferred tax liability and updated our state deferred tax rate. As a result, we recorded a non-cash income tax benefit of $21.0 million for the fiscal year ended September 30, 2020. Due to the non-recurring nature of this benefit, we believe that net income and diluted net income per share before the non-cash income tax benefit provide a more relevant measure to analyze our financial performance than net income and diluted net income per share in order to allow investors to better analyze our core results and allow the information to be presented on a comparative basis. Accordingly, the following discussion and analysis of our financial performance will reference adjusted net income and adjusted diluted earnings per share, non-GAAP measures, which are calculated as follows:

	For the Fiscal Year Ended September 30				
	2021	2020	2019	2021 vs. 2020	2020 vs. 2019
	(In thousands, except per share data)				
Net income	$ 665,563	$ 601,443	$ 511,406	$ 64,120	$ 90,037
Non-cash income tax benefits	—	(20,962)	—	20,962	(20,962)
Adjusted net income	$ 665,563	$ 580,481	$ 511,406	$ 85,082	$ 69,075
Diluted net income per share	$ 5.12	$ 4.89	$ 4.35	$ 0.23	$ 0.54
Diluted EPS from non-cash income tax benefits	—	(0.17)	—	0.17	(0.17)
Adjusted diluted net income per share	$ 5.12	$ 4.72	$ 4.35	$ 0.40	$ 0.37

RESULTS OF OPERATIONS

Overview

Atmos Energy strives to operate its businesses safely and reliably while delivering superior shareholder value. Our commitment to modernizing our natural gas distribution and transmission systems requires a significant level of capital spending. We have the ability to begin recovering a significant portion of these investments timely through rate designs and mechanisms that reduce or eliminate regulatory lag and separate the recovery of our approved rate from customer usage patterns. The execution of our capital spending program, the ability to recover these investments timely and our ability to access the capital markets to satisfy our financing needs are the primary drivers that affect our financial performance.

The following table details our consolidated net income by segment during the last three fiscal years:

	For the Fiscal Year Ended September 30		
	2021	2020	2019
	(In thousands)		
Distribution segment	$ 445,862	$ 395,664	$ 328,814
Pipeline and storage segment	219,701	205,779	182,592
Net income	$ 665,563	$ 601,443	$ 511,406

During fiscal 2021, we recorded net income of $665.6 million, or $5.12 per diluted share, compared to net income of $601.4 million, or $4.89 per diluted share in the prior year. After adjusting for a nonrecurring income tax benefit recognized during fiscal 2020, adjusted net income was $580.5 million, or $4.72 per diluted share in the prior year. The year-over-year increase in adjusted net income of $85.1 million largely reflects positive rate outcomes driven by safety and reliability spending and distribution customer growth, partially offset by lower service order revenues and higher bad debt expense in our distribution segment due to the temporary suspension of collection activities during the pandemic and increased spending on system maintenance activities.

During the year ended September 30, 2021, we implemented ratemaking regulatory actions which resulted in an increase in annual operating income of $185.7 million. Excluding the impact of the refund of excess deferred income taxes resulting from previously enacted tax reform legislation, our total fiscal 2021 rate outcomes were $226.2 million. Additionally, we had ratemaking efforts in progress at September 30, 2021, seeking a total increase in annual operating income of $56.5 million. As of the date of this report, we have received approval to implement $25.0 million of this amount in the first quarter of fiscal 2022. Excluding the impact of the refund of excess deferred income taxes resulting from previously enacted tax reform legislation, we have received approval to implement $68.5 million during the first quarter of fiscal 2022.

During fiscal year 2021, we refunded $55.9 million in excess deferred tax liabilities to customers. The refunds reduced operating income and reduced our annual effective income tax rate to 18.8% in fiscal 2021 compared with 19.5% in fiscal 2020.

Capital expenditures for fiscal 2021 increased 2 percent period-over-period, to $2.0 billion. Over 85 percent was invested to improve the safety and reliability of our distribution and transportation systems, with a significant portion of this investment incurred under regulatory mechanisms that reduce regulatory lag to six months or less.

During fiscal 2021, we completed over $3.4 billion of long-term debt and equity financing, including $2.2 billion of incremental financing issued to pay for the purchased gas costs incurred during Winter Storm Uri. As of September 30, 2021, our equity capitalization was 51.9 percent. Excluding the $2.2 billion of incremental financing, our equity capitalization was 60.6 percent. As of September 30, 2021, we had approximately $2.9 billion in total liquidity, including cash and cash equivalents and funds available through equity forward sales agreements.

As a result of the continued stability of our earnings, cash flows and capital structure, our Board of Directors increased the quarterly dividend by 8.8% percent for fiscal 2022.

Distribution Segment

The distribution segment is primarily comprised of our regulated natural gas distribution and related sales operations in eight states. The primary factors that impact the results of our distribution operations are our ability to earn our authorized rates of return, competitive factors in the energy industry and economic conditions in our service areas.

Our ability to earn our authorized rates is based primarily on our ability to improve the rate design in our various ratemaking jurisdictions to minimize regulatory lag and, ultimately, separate the recovery of our approved rates from customer usage patterns. Improving rate design is a long-term process and is further complicated by the fact that we operate in multiple rate jurisdictions. The “Ratemaking Activity” section of this Form 10-K describes our current rate strategy, progress towards implementing that strategy and recent ratemaking initiatives in more detail. During fiscal 2021, we completed regulatory proceedings in our distribution segment resulting in a $141.8 million increase in annual operating income. Excluding the impact of the refund of excess deferred income taxes resulting from previously enacted tax reform legislation, our total fiscal 2021 annualized rate outcomes in our distribution segment were $182.3 million.

Our distribution operations are also affected by the cost of natural gas. We are generally able to pass the cost of gas through to our customers without markup under purchased gas cost adjustment mechanisms; therefore, increases in the cost of gas are offset by a corresponding increase in revenues. Revenues in our Texas and Mississippi service areas include franchise fees and gross receipts taxes, which are calculated as a percentage of revenue (inclusive of gas costs). Therefore, the amount of these taxes included in revenues is influenced by the cost of gas and the level of gas sales volumes. We record the associated tax expense as a component of taxes, other than income.

The cost of gas typically does not have a direct impact on our operating income because these costs are recovered through our purchased gas cost adjustment mechanisms. However, higher gas costs may adversely impact our accounts receivable collections, resulting in higher bad debt expense. This risk is currently mitigated by rate design that allows us to collect from our customers the gas cost portion of our bad debt expense on approximately 79 percent of our residential and commercial revenues. Additionally, higher gas costs may require us to increase borrowings under our credit facilities, resulting in higher interest expense. Finally, higher gas costs, as well as competitive factors in the industry and general economic conditions may cause customers to conserve or, in the case of industrial consumers, to use alternative energy sources.

Review of Financial and Operating Results

Financial and operational highlights for our distribution segment for the fiscal years ended September 30, 2021, 2020 and 2019 are presented below.

	For the Fiscal Year Ended September 30				
	2021	2020	2019	2021 vs. 2020	2020 vs. 2019
	(In thousands, unless otherwise noted)				
Operating revenues	$ 3,241,973	$ 2,626,993	$ 2,745,461	$ 614,980	$ (118,468)
Purchased gas cost	1,501,695	1,071,227	1,268,591	430,468	(197,364)
Operating expenses	1,121,764	1,027,523	1,006,098	94,241	21,425
Operating income	618,514	528,243	470,772	90,271	57,471
Other non-operating income (expense)	(20,694)	(1,265)	6,241	(19,429)	(7,506)
Interest charges	36,629	39,634	60,031	(3,005)	(20,397)
Income before income taxes	561,191	487,344	416,982	73,847	70,362
Income tax expense	115,329	105,147	88,168	10,182	16,979
Non-cash income tax benefit (1)	—	(13,467)	—	13,467	(13,467)
Net income	$ 445,862	$ 395,664	$ 328,814	$ 50,198	$ 66,850
Consolidated distribution sales volumes — MMcf	308,833	291,650	315,476	17,183	(23,826)
Consolidated distribution transportation volumes — MMcf	152,513	147,387	155,078	5,126	(7,691)
Total consolidated distribution throughput — MMcf	461,346	439,037	470,554	22,309	(31,517)
Consolidated distribution average cost of gas per Mcf sold	$ 4.86	$ 3.67	$ 4.02	$ 1.19	$ (0.35)

(1) See Note 14 to the consolidated financial statements for further information.

Fiscal year ended September 30, 2021 compared with fiscal year ended September 30, 2020

Operating income for our distribution segment increased 17 percent, which primarily reflects:

- a $150.6 million increase in rate adjustments, primarily in our Mid-Tex, Mississippi, Louisiana and West Texas Divisions.
- a $19.2 million increase from customer growth primarily in our Mid-Tex Division.
- a $3.8 million decrease in employee related costs.
- a $5.0 million decrease in travel and entertainment expense.

Partially offset by:

- a $43.6 million increase in depreciation expense and property taxes associated with increased capital investments.
- an $18.2 million increase in bad debt expense primarily due to the temporary suspension of collection activities.
- a $12.8 million increase in pipeline maintenance and related activities.
- a $5.1 million increase in insurance expense.
- an $8.4 million decrease in service order revenues primarily due to the temporary suspension of collection activities.

The year-over- year change in other non-operating expense and interest charges of $22.4 million primarily reflects increased amortization of prior service cost associated with our Retiree Medical Plan, as presented in Note 12 to the consolidated financial statements.

During fiscal 2021, we refunded $29.4 million in excess deferred taxes in the distribution segment, which reduced operating income year over year and reduced the annual effective income tax rate for this segment to 20.6% compared with 21.6% in the prior year.

The fiscal year ended September 30, 2020 compared with fiscal year ended September 30, 2019 for our distribution segment is described in Item 7 "Management's Discussion and Analysis of Financial Condition and Results of Operations" of our Annual Report on Form 10-K for the fiscal year ended September 30, 2020.

The following table shows our operating income by distribution division, in order of total rate base, for the fiscal years ended September 30, 2021, 2020 and 2019. The presentation of our distribution operating income is included for financial reporting purposes and may not be appropriate for ratemaking purposes.

	For the Fiscal Year Ended September 30				
	2021	2020	2019	2021 vs. 2020	2020 vs. 2019
			(In thousands)		
Mid-Tex	$ 310,293	$ 236,066	$ 202,050	$ 74,227	$ 34,016
Kentucky/Mid-States	73,259	76,745	73,965	(3,486)	2,780
Louisiana	72,388	71,892	70,440	496	1,452
West Texas	51,104	52,493	44,902	(1,389)	7,591
Mississippi	65,337	55,938	46,229	9,399	9,709
Colorado-Kansas	32,778	34,039	34,362	(1,261)	(323)
Other	13,355	1,070	(1,176)	12,285	2,246
Total	$ 618,514	$ 528,243	$ 470,772	$ 90,271	$ 57,471

Pipeline and Storage Segment

Our pipeline and storage segment consists of the pipeline and storage operations of our Atmos Pipeline–Texas Division (APT) and our natural gas transmission operations in Louisiana. APT is one of the largest intrastate pipeline operations in Texas with a heavy concentration in the established natural gas producing areas of central, northern and eastern Texas, extending into or near the major producing areas of the Barnett Shale, the Texas Gulf Coast and the Permian Basin of West Texas. APT provides transportation and storage services to our Mid-Tex Division, other third-party local distribution companies, industrial and electric generation customers, as well as marketers and producers. Over 80 percent of this segment's revenues are derived from these services. As part of its pipeline operations, APT owns and operates five underground storage facilities in Texas.

Our natural gas transmission operations in Louisiana are comprised of a 21-mile pipeline located in the New Orleans, Louisiana area that is primarily used to aggregate gas supply for our distribution division in Louisiana under a long-term contract and, on a more limited basis, to third parties. The demand fee charged to our Louisiana distribution division for these services is subject to regulatory approval by the Louisiana Public Service Commission. We also manage two asset management plans, which have been approved by applicable state regulatory commissions. Generally, these asset management plans require us to share with our distribution customers a significant portion of the cost savings earned from these arrangements.

Our pipeline and storage segment is impacted by seasonal weather patterns, competitive factors in the energy industry and economic conditions in our Texas and Louisiana service areas. Natural gas prices do not directly impact the results of this segment as revenues are derived from the transportation and storage of natural gas. However, natural gas prices and demand for natural gas could influence the level of drilling activity in the supply areas that we serve, which may influence the level of throughput we may be able to transport on our pipelines. Further, natural gas price differences between the various hubs that we serve in Texas could influence the volumes of gas transported for shippers through our Texas pipeline system and rates for such transportation.

The results of APT are also significantly impacted by the natural gas requirements of its local distribution company customers. Additionally, its operations may be impacted by the timing of when costs and expenses are incurred and when these costs and expenses are recovered through its tariffs.

APT annually uses GRIP to recover capital costs incurred in the prior calendar year. On February 12, 2021, APT made a GRIP filing that covered changes in net property, plant and equipment investment from January 1, 2020 through December 31, 2020 with a requested increase in operating income of $44.0 million. On May 11, 2021, the Texas Railroad Commission approved an increase in operating income of $43.9 million. In February 2021, the RRC approved a reduction in revenue of $106.6 million to refund excess deferred tax liabilities to customers over 35 months.

On December 21, 2016, the Louisiana Public Service Commission approved an annual increase of five percent to the demand fee charged by our natural gas transmission pipeline for each of the next 10 years, effective October 1, 2017.

Review of Financial and Operating Results

Financial and operational highlights for our pipeline and storage segment for the fiscal years ended September 30, 2021, 2020 and 2019 are presented below.

	For the Fiscal Year Ended September 30				
	2021	2020	2019	2021 vs. 2020	2020 vs. 2019
	(In thousands, unless otherwise noted)				
Mid-Tex / Affiliate transportation revenue	$ 497,730	$ 474,077	$ 428,586	$ 23,653	$ 45,491
Third-party transportation revenue	127,874	127,444	129,930	430	(2,486)
Other revenue	11,743	7,818	8,508	3,925	(690)
Total operating revenues	637,347	609,339	567,024	28,008	42,315
Total purchased gas cost	1,582	1,548	(360)	34	1,908
Operating expenses	349,281	311,935	292,098	37,346	19,837
Operating income	286,484	295,856	275,286	(9,372)	20,570
Other non-operating income	18,549	8,436	1,163	10,113	7,273
Interest charges	46,925	44,840	43,122	2,085	1,718
Income before income taxes	258,108	259,452	233,327	(1,344)	26,125
Income tax expense	38,407	61,168	50,735	(22,761)	10,433
Non-cash income tax benefit (1)	—	(7,495)	—	7,495	(7,495)
Net income	$ 219,701	$ 205,779	$ 182,592	$ 13,922	$ 23,187
Gross pipeline transportation volumes — MMcf	799,724	822,499	939,376	(22,775)	(116,877)
Consolidated pipeline transportation volumes — MMcf	585,857	621,371	721,998	(35,514)	(100,627)

(1) See Note 14 to the consolidated financial statements for further information.

Fiscal year ended September 30, 2021 compared with fiscal year ended September 30, 2020

Operating income for our pipeline and storage segment decreased three percent, which primarily reflects:

- an $8.2 million net decrease in APT's thru-system activities primarily associated with the tightening of regional spreads driven by increased competing takeaway capacity in the Permian Basin.
- a $17.1 million increase in system maintenance expense primarily due to spending on hydro testing and in-line inspections.
- a $17.0 million increase in depreciation expense and property taxes associated with increased capital investments.

Partially offset by:

- a $56.2 million increase due to rate adjustments from the GRIP filings approved in May 2020 and 2021. The increase in rates was driven by increased safety and reliability spending.

The year-over- year change in other non-operating income and interest charges of $8.0 million reflects increased allowance for funds used during construction (AFUDC) primarily due to increased capital spending, partially offset by an increase in interest expense due to the issuance of long-term debt during fiscal 2021.

During fiscal 2021 we refunded $26.5 million in excess deferred taxes in our pipeline and storage segment, which reduced operating income year over year and reduced the annual effective tax rate for this segment to 14.9% compared with 23.6% in the prior year.

The fiscal year ended September 30, 2020 compared with fiscal year ended September 30, 2019 for our pipeline and storage segment is described in Item 7 "Management's Discussion and Analysis of Financial Condition and Results of Operations" of our Annual Report on Form 10-K for the fiscal year ended September 30, 2020.

LIQUIDITY AND CAPITAL RESOURCES

The liquidity required to fund our working capital, capital expenditures and other cash needs is provided from a combination of internally generated cash flows and external debt and equity financing. Additionally, we have a $1.5 billion commercial paper program and four committed revolving credit facilities with $2.5 billion in total availability from third-party lenders. The commercial paper program and credit facilities provide cost-effective, short-term financing until it can be replaced with a balance of long-term debt and equity financing that achieves the Company's desired capital structure with an equity-to-total-capitalization ratio between 50% and 60%, inclusive of long-term and short-term debt. Additionally, we have various uncommitted trade credit lines with our gas suppliers that we utilize to purchase natural gas on a monthly basis.

We have a shelf registration statement on file with the Securities and Exchange Commission (SEC) that allows us to issue up to $5.0 billion in common stock and/or debt securities. As of the date of this report, approximately $3.4 billion of securities remained available for issuance under the shelf registration statement, which expires June 29, 2024.

We also have an at-the-market (ATM) equity sales program that allows us to issue and sell shares of our common stock up to an aggregate offering price of $1.0 billion (including shares of common stock that may be sold pursuant to forward sale agreements entered into in connection with the ATM equity sales program), which expires June 29, 2024. At September 30, 2021, approximately $760 million of equity is available for issuance under this ATM equity sales program. Additionally, as of September 30, 2021, we had $302.0 million in available proceeds from outstanding forward sale agreements that must be settled during fiscal 2022.

During fiscal 2021, we entered into forward starting interest rate swaps to effectively fix the Treasury yield component associated with $1.4 billion of planned issuances of unsecured senior notes. During fiscal 2021, we settled swaps of $600 million with a net receipt of $62.2 million. On October 1, 2021, the notes were issued as planned.

The following table summarizes our existing forward starting interest rate swaps as of September 30, 2021.

Planned Debt Issuance Date	**Amount Hedged**	**Effective Interest Rate**
	(In thousands)	
Fiscal 2023	500,000	1.66 %
Fiscal 2024	450,000	1.80 %
Fiscal 2025	600,000	1.75 %
Fiscal 2026	300,000	2.16 %
	$ 1,850,000	

The liquidity provided by these sources is expected to be sufficient to fund the Company's working capital needs and capital expenditures program. Additionally, we expect to continue to be able to obtain financing upon reasonable terms as necessary.

The following table presents our capitalization as of September 30, 2021 and 2020:

	September 30			
	2021		**2020**	
	(In thousands, except percentages)			
Short-term debt	$ —	— %	$ —	— %
Long-term debt [(1)]	7,330,657	48.1 %	4,531,944	40.0 %
Shareholders' equity [(2)]	7,906,889	51.9 %	6,791,203	60.0 %
Total capitalization, including short-term debt	$ 15,237,546	100.0 %	$ 11,323,147	100.0 %

(1) Inclusive of our finance leases.

(2) Excluding the $2.2 billion of incremental financing issued to pay for the purchased gas costs incurred during Winter Storm Uri, our equity capitalization ratio would have been 60.6%.

Cash Flows

Our internally generated funds may change in the future due to a number of factors, some of which we cannot control. These factors include regulatory changes, the price for our services, the demand for such products and services, margin requirements resulting from significant changes in commodity prices, operational risks and other factors.

Cash flows from operating, investing and financing activities for the years ended September 30, 2021, 2020 and 2019 are presented below.

	For the Fiscal Year Ended September 30				
	2021	2020	2019	2021 vs. 2020	2020 vs. 2019
			(In thousands)		
Total cash provided by (used in)					
Operating activities	$ (1,084,251)	$ 1,037,999	$ 968,769	$ (2,122,250)	$ 69,230
Investing activities	(1,963,655)	(1,925,518)	(1,683,660)	(38,137)	(241,858)
Financing activities	3,143,821	883,777	725,670	2,260,044	158,107
Change in cash and cash equivalents	95,915	(3,742)	10,779	99,657	(14,521)
Cash and cash equivalents at beginning of period	20,808	24,550	13,771	(3,742)	10,779
Cash and cash equivalents at end of period	$ 116,723	$ 20,808	$ 24,550	$ 95,915	$ (3,742)

Cash flows for the fiscal year ended September 30, 2020 compared with fiscal year ended September 30, 2019 is described in Item 7 "Management's Discussion and Analysis of Financial Condition and Results of Operations" of our Annual Report on Form 10-K for the fiscal year ended September 30, 2020.

Cash flows from operating activities

For the fiscal year ended September 30, 2021, cash flow used from operating activities was $1.1 billion compared with cash flows generated from operating activities of $1.0 billion in the prior year. The year-over-year decrease in operating cash flows reflects gas costs incurred during Winter Storm Uri and the timing of customer collections partially offset by the positive effects of successful rate case outcomes achieved in fiscal 2020 and 2021.

Cash flows from investing activities

Our capital expenditures are primarily used to improve the safety and reliability of our distribution and transmission system through pipeline replacement and system modernization and to enhance and expand our system to meet customer needs. Over the last three fiscal years, approximately 88 percent of our capital spending has been committed to improving the safety and reliability of our system.

For the fiscal year ended September 30, 2021, we had $1.97 billion in capital expenditures compared with $1.94 billion for the fiscal year ended September 30, 2020. Capital spending increased by $33.8 million, or two percent, as a result of planned increases to modernize our system.

Cash flows from financing activities

Our financing activities provided $3.1 billion and $883.8 million in cash for fiscal years 2021 and 2020.

During the fiscal year ended September 30, 2021, we received $3.4 billion in net proceeds from the issuance of long-term debt and equity. We completed a public offering of $600 million of 1.50% senior notes due 2031, $1.1 billion of 0.625% senior notes due 2023 and $1.1 billion floating rate senior notes due 2023. Net proceeds from the latter two notes were used to pay for gas costs incurred during Winter Storm Uri. Additionally, during the year ended September 30, 2021, we settled 6,130,875 shares that had been sold on a forward basis for net proceeds of $606.7 million. The net proceeds were used primarily to support capital spending and for other general corporate purposes, including the payment of natural gas purchases. Additionally, cash dividends increased due to an 8.7 percent increase in our dividend rate and an increase in shares outstanding.

During the fiscal year ended September 30, 2020, we received $1.6 billion in net proceeds from the issuance of long-term debt and equity. We completed a public offering of $300 million of 2.625% senior notes due 2029 and $500 million of 3.375% senior notes due 2049 and entered into a two year $200 million term loan. We received net proceeds from these offerings, after the underwriting discount and offering expenses, of $791.7 million. Additionally, we settled 6,101,916 shares that had been sold on a forward basis for net proceeds of approximately $624 million. The net proceeds were used primarily to support capital spending, reduce short-term debt and other general corporate purposes. Cash dividends increased due to a 9.5 percent increase in our dividend rate and an increase in shares outstanding.

The following table shows the number of shares issued for the fiscal years ended September 30, 2021, 2020 and 2019:

	For the Fiscal Year Ended September 30		
	2021	**2020**	**2019**
Shares issued:			
Direct Stock Purchase Plan	79,921	107,989	110,063
Retirement Savings Plan and Trust	84,265	78,941	81,456
1998 Long-Term Incentive Plan (LTIP)	242,216	254,706	299,612
Equity Issuance (1)	6,130,875	6,101,916	7,574,111
Total shares issued	6,537,277	6,543,552	8,065,242

(1) Share amounts do not include shares issued under forward sale agreements until the shares have been settled.

Credit Ratings

Our credit ratings directly affect our ability to obtain short-term and long-term financing, in addition to the cost of such financing. In determining our credit ratings, the rating agencies consider a number of quantitative factors, including but not limited to, debt to total capitalization, operating cash flow relative to outstanding debt, operating cash flow coverage of interest and operating cash flow less dividends to debt. In addition, the rating agencies consider qualitative factors such as consistency of our earnings over time, the risks associated with our business and the regulatory structures that govern our rates in the states where we operate.

Our debt is rated by two rating agencies: Standard & Poor's Corporation (S&P) and Moody's Investors Service (Moody's). As a result of the impacts of Winter Storm Uri, during the second quarter of fiscal 2021, S&P lowered our long-term and short-term credit ratings by one notch and placed our ratings under negative outlook and Moody's reaffirmed its long-term and short-term credit ratings and placed our ratings under negative outlook.

As of September 30, 2021, our outlook and current debt ratings, which are all considered investment grade are as follows:

	S&P	**Moody's**
Senior unsecured long-term debt	A-	A1
Short-term debt	A-2	P-1
Outlook	Negative	Negative

A significant degradation in our operating performance or a significant reduction in our liquidity caused by more limited access to the private and public credit markets as a result of deteriorating global or national financial and credit conditions could trigger a negative change in our ratings outlook or even a reduction in our credit ratings by the two credit rating agencies. This would mean more limited access to the private and public credit markets and an increase in the costs of such borrowings.

A credit rating is not a recommendation to buy, sell or hold securities. The highest investment grade credit rating is AAA for S&P and Aaa for Moody's. The lowest investment grade credit rating is BBB- for S&P and Baa3 for Moody's. Our credit ratings may be revised or withdrawn at any time by the rating agencies, and each rating should be evaluated independently of any other rating. There can be no assurance that a rating will remain in effect for any given period of time or that a rating will not be lowered, or withdrawn entirely, by a rating agency if, in its judgment, circumstances so warrant.

Debt Covenants

We were in compliance with all of our debt covenants as of September 30, 2021. Our debt covenants are described in Note 7 to the consolidated financial statements.

Contractual Obligations and Commercial Commitments

The following table provides information about contractual obligations and commercial commitments at September 30, 2021.

	Payments Due by Period				
	Total	Less than 1 year	1-3 years	3-5 years	More than 5 years
			(In thousands)		
Contractual Obligations					
Long-term debt [1]	$ 7,360,000	$ 200,000	$ 2,200,000	$ 10,000	$ 4,950,000
Interest charges [2]	4,268,559	221,325	418,664	412,654	3,215,916
Finance leases [3]	29,809	1,342	2,753	2,846	22,868
Operating leases [4]	271,074	41,822	68,043	39,359	121,850
Financial instrument obligations [5]	5,269	5,269	—	—	—
Pension and postretirement benefit plan contributions [6]	315,298	26,126	59,252	90,829	139,091
Uncertain tax positions [7]	32,792	—	32,792	—	—
Total contractual obligations	$ 12,282,801	$ 495,884	$ 2,781,504	$ 555,688	$ 8,449,725

(1) Long-term debt excludes our finance lease obligations, which are separately reported within this table. The $1.1 billion of 0.625% senior notes and $1.1 billion floating rate senior notes that were issued in March 2021 contractually mature in 2023; however, we intend to repay these after the receipt of securitization funds, which we expect will occur in the next twelve months. As such, we have classified the senior notes as current maturities of long-term debt as of September 30, 2021. See Notes 7 and 9 to the consolidated financial statements for further details.

(2) Interest charges were calculated using the effective rate for each debt issuance through the contractual maturity date.

(3) Finance lease payments shown above include interest totaling $11.1 million. See Note 6 to the consolidated financial statements.

(4) Operating lease payments shown above include interest totaling $38.6 million. See Note 6 to the consolidated financial statements.

(5) Represents liabilities for natural gas commodity financial instruments that were valued as of September 30, 2021. The ultimate settlement amounts of these remaining liabilities are unknown because they are subject to continuing market risk until the financial instruments are settled.

(6) Represents expected contributions to our defined benefit and postretirement benefit plans, which are discussed in Note 10 to the consolidated financial statements.

(7) Represents liabilities associated with uncertain tax positions claimed or expected to be claimed on tax returns. The amount does not include interest and penalties that may be applied to these positions.

We maintain supply contracts with several vendors that generally cover a period of up to one year. Commitments for estimated base gas volumes are established under these contracts on a monthly basis at contractually negotiated prices. Commitments for incremental daily purchases are made as necessary during the month in accordance with the terms of individual contracts. Our Mid-Tex Division also maintains a limited number of long-term supply contracts to ensure a reliable source of gas for our customers in its service area which obligate it to purchase specified volumes at market and fixed prices. At September 30, 2021, we were committed to purchase 32.4 Bcf within one year and 12.9 Bcf within two to three years under indexed contracts. At September 30, 2021, we were committed to purchase 11.9 Bcf within one year under fixed price contracts ranging from $1.86 to $7.03 per Mcf.

Risk Management Activities

In our distribution and pipeline and storage segments, we use a combination of physical storage, fixed physical contracts and fixed financial contracts to reduce our exposure to unusually large winter-period gas price increases. Additionally, we manage interest rate risk by entering into financial instruments to effectively fix the Treasury yield component of the interest cost associated with anticipated financings.

We record our financial instruments as a component of risk management assets and liabilities, which are classified as current or noncurrent based upon the anticipated settlement date of the underlying financial instrument. Substantially all of our financial instruments are valued using external market quotes and indices.

The following table shows the components of the change in fair value of our financial instruments for the fiscal year ended September 30, 2021 (in thousands):

Fair value of contracts at September 30, 2020	$ 78,663
Contracts realized/settled	(64,205)
Fair value of new contracts	13,136
Other changes in value	197,823
Fair value of contracts at September 30, 2021	225,417
Netting of cash collateral	—
Cash collateral and fair value of contracts at September 30, 2021	$ 225,417

The fair value of our financial instruments at September 30, 2021, is presented below by time period and fair value source:

	Fair Value of Contracts at September 30, 2021				
	Maturity in years				
Source of Fair Value	Less than 1	1-3	4-5	Greater than 5	Total Fair Value
			(In thousands)		
Prices actively quoted	$ 49,804	$ 94,522	$ 81,091	$ —	$ 225,417
Prices based on models and other valuation methods	—	—	—	—	—
Total Fair Value	$ 49,804	$ 94,522	$ 81,091	$ —	$ 225,417

RECENT ACCOUNTING DEVELOPMENTS

Recent accounting developments and their impact on our financial position, results of operations and cash flows are described in Note 2 to the consolidated financial statements.

ITEM 7A. *Quantitative and Qualitative Disclosures About Market Risk.*

We are exposed to risks associated with commodity prices and interest rates. Commodity price risk is the potential loss that we may incur as a result of changes in the fair value of a particular instrument or commodity. Interest-rate risk is the potential increased cost we could incur when we issue debt instruments or to provide financing and liquidity for our business activities. Additionally, interest-rate risk could affect our ability to issue cost effective equity instruments.

We conduct risk management activities in our distribution and pipeline and storage segments. In our distribution segment, we use a combination of physical storage, fixed-price forward contracts and financial instruments, primarily over-the-counter swap and option contracts, in an effort to minimize the impact of natural gas price volatility on our customers during the winter heating season. Our risk management activities and related accounting treatment are described in further detail in Note 15 to the consolidated financial statements. Additionally, our earnings are affected by changes in short-term interest rates as a result of our issuance of short-term commercial paper and our other short-term borrowings.

Commodity Price Risk

We purchase natural gas for our distribution operations. Substantially all of the costs of gas purchased for distribution operations are recovered from our customers through purchased gas cost adjustment mechanisms. Therefore, our distribution operations have limited commodity price risk exposure.

Interest Rate Risk

Our earnings are exposed to changes in short-term interest rates associated with our short-term commercial paper program and other short-term borrowings. We use a sensitivity analysis to estimate our short-term interest rate risk. For purposes of this analysis, we estimate our short-term interest rate risk as the difference between our actual interest expense for the period and estimated interest expense for the period assuming a hypothetical average one percent increase in the interest rates associated with our short-term borrowings. Had interest rates associated with our short-term borrowings increased by an average of one percent, our interest expense would not have materially increased during 2021.

ITEM 8. *Financial Statements and Supplementary Data.*

Index to financial statements and financial statement schedules:

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All financial statement schedules are omitted because the required information is not present, or not present in amounts sufficient to require submission of the schedule or because the information required is included in the financial statements and accompanying notes thereto.

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Shareholders and the Board of Directors of Atmos Energy Corporation

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of Atmos Energy Corporation (the "Company") as of September 30, 2021 and 2020, the related consolidated statements of comprehensive income, shareholders' equity, and cash flows, for each of the three years in the period ended September 30, 2021, and the related notes (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company at September 30, 2021 and 2020, and the results of its operations and its cash flows for each of the three years in the period ended September 30, 2021, in conformity with US generally accepted accounting principles.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the Company's internal control over financial reporting as of September 30, 2021, based on criteria established in Internal Control ─ Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework) and our report dated November 12, 2021 expressed an unqualified opinion thereon.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the US federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matter

The critical audit matter communicated below is a matter arising from the current period audit of the financial statements that was communicated or required to be communicated to the audit committee and that: (1) relates to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective or complex judgments. The communication of the critical audit matter does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

Determination of Capital Costs

Description of the Matter

As more fully described in Note 2 to the financial statements, the Company capitalizes the direct and indirect costs of construction. Once a project is completed, it is placed into service and included in the Company's rate base. Costs of maintenance and repairs that are not included in the Company's rate base are charged to expense. For the year ended September 30, 2021, the Company capitalized approximately $2.0 billion of construction-related costs for regulated property, plant and equipment.

Auditing management's identification of capital additions and maintenance and repairs expense involved significant effort and auditor judgment. These amounts have both a higher magnitude and a higher likelihood of potential misstatement. As a cost-based, rate-regulated entity, the rates charged to customers are designed to recover the entity's costs and provide a rate of return on rate base. Net property, plant and equipment is the most significant component of the Company's rate base. As a result, inappropriate capitalization of costs could affect the amount, timing and classification of revenues and expenses in the financial statements.

How We Addressed the Matter in Our Audit	We obtained an understanding, evaluated the design and tested the operating effectiveness of the Company’s controls over the initial determination and approval of expenditures for either capital additions or maintenance and repair. For example, we selected a sample of projects initiated during the year to evaluate the effectiveness of management’s review controls to determine the proper categorization of project expenditures as either capitalizable costs or current-period expense. Our audit procedures included, among others, testing a sample of projects initiated during the year, including the evaluation of the nature of the project, with Company personnel outside of accounting and financial reporting. For example, we evaluated project setup through inspection of each project’s description for compliance with the Company’s capitalization policy as described in Note 2 and a series of inquiries of the project approver to understand how they assessed whether projects should be treated as capital or expense. Other audit procedures included evaluating whether the descriptions and amounts included on third-party invoices either support or contradict the project classification as capital, evaluating the appropriateness of individuals capitalizing direct labor charges to projects by assessing the relevance of their job function to the capital project, and recalculating other overhead costs capitalized to projects.

/s/ Ernst & Young LLP

We have served as the Company‘s auditor since 1983.

Dallas, Texas
November 12, 2021

ATMOS ENERGY CORPORATION

CONSOLIDATED BALANCE SHEETS

	September 30	
	2021	2020
	(In thousands, except share data)	
ASSETS		
Property, plant and equipment	$ 17,258,547	$ 15,539,166
Construction in progress	626,551	418,055
	17,885,098	15,957,221
Less accumulated depreciation and amortization	2,821,128	2,601,874
Net property, plant and equipment	15,063,970	13,355,347
Current assets		
Cash and cash equivalents	116,723	20,808
Accounts receivable, less allowance for uncollectible accounts of $64,471 in 2021 and $29,949 in 2020	342,967	230,595
Gas stored underground	178,116	111,950
Other current assets (See Note 9)	2,200,909	107,905
Total current assets	2,838,715	471,258
Goodwill	731,257	731,257
Deferred charges and other assets (See Note 9)	974,720	801,170
	$ 19,608,662	$ 15,359,032
CAPITALIZATION AND LIABILITIES		
Shareholders' equity		
Common stock, no par value (stated at $0.005 per share); 200,000,000 shares authorized; issued and outstanding: 2021 — 132,419,754 shares; 2020 — 125,882,477 shares	$ 662	$ 629
Additional paid-in capital	5,023,751	4,377,149
Accumulated other comprehensive income (loss)	69,803	(57,589)
Retained earnings	2,812,673	2,471,014
Shareholders' equity	7,906,889	6,791,203
Long-term debt	4,930,205	4,531,779
Total capitalization	12,837,094	11,322,982
Commitments and contingencies (See Note 13)		
Current liabilities		
Accounts payable and accrued liabilities	423,222	235,775
Other current liabilities	686,681	546,461
Current maturities of long-term debt	2,400,452	165
Total current liabilities	3,510,355	782,401
Deferred income taxes	1,705,809	1,456,569
Regulatory excess deferred taxes (See Note 14)	549,227	697,764
Regulatory cost of removal obligation	468,688	457,188
Deferred credits and other liabilities	537,489	642,128
	$ 19,608,662	$ 15,359,032

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

	Year Ended September 30		
	2021	2020	2019
	(In thousands, except per share data)		
Operating revenues			
Distribution segment	$ 3,241,973	$ 2,626,993	$ 2,745,461
Pipeline and storage segment	637,347	609,339	567,024
Intersegment eliminations	(471,830)	(415,195)	(410,637)
Total operating revenues	3,407,490	2,821,137	2,901,848
Purchased gas cost			
Distribution segment	1,501,695	1,071,227	1,268,591
Pipeline and storage segment	1,582	1,548	(360)
Intersegment eliminations	(470,560)	(413,921)	(409,394)
Total purchased gas cost	1,032,717	658,854	858,837
Operation and maintenance expense	679,019	629,601	630,308
Depreciation and amortization expense	477,977	429,828	391,456
Taxes, other than income	312,779	278,755	275,189
Operating income	904,998	824,099	746,058
Other non-operating income (expense)	(2,145)	7,171	7,404
Interest charges	83,554	84,474	103,153
Income before income taxes	819,299	746,796	650,309
Income tax expense	153,736	145,353	138,903
Net Income	$ 665,563	$ 601,443	$ 511,406
Basic net income per share	$ 5.12	$ 4.89	$ 4.36
Diluted net income per share	$ 5.12	$ 4.89	$ 4.35
Weighted average shares outstanding:			
Basic	129,779	122,788	117,200
Diluted	129,834	122,872	117,461
Net income	$ 665,563	$ 601,443	$ 511,406
Other comprehensive income (loss), net of tax			
Net unrealized holding gains (losses) on available-for-sale securities, net of tax of $(55), $32 and $64	(191)	106	218
Cash flow hedges:			
Amortization and unrealized gains (losses) on interest rate agreements, net of tax of $36,875, $17,198 and $(6,782)	127,583	56,888	(22,944)
Total other comprehensive income (loss)	127,392	56,994	(22,726)
Total comprehensive income	$ 792,955	$ 658,437	$ 488,680

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION

CONSOLIDATED STATEMENTS OF SHAREHOLDERS' EQUITY

	Common stock					
	Number of Shares	Stated Value	Additional Paid-in Capital	Accumulated Other Comprehensive Income (Loss)	Retained Earnings	Total
	(In thousands, except share and per share data)					
Balance, September 30, 2018	111,273,683	$ 556	$ 2,974,926	$ (83,647)	$ 1,878,116	$ 4,769,951
Net income	—	—	—	—	511,406	511,406
Other comprehensive loss	—	—	—	(22,726)	—	(22,726)
Cash dividends ($2.10 per share)	—	—	—	—	(245,717)	(245,717)
Cumulative effect of accounting change	—	—	—	(8,210)	8,210	—
Common stock issued:						
Public offering	7,574,111	38	694,065	—	—	694,103
Direct stock purchase plan	110,063	1	11,070	—	—	11,071
Retirement savings plan	81,456	—	8,252	—	—	8,252
1998 Long-term incentive plan	299,612	2	2,946	—	—	2,948
Employee stock-based compensation	—	—	20,935	—	—	20,935
Balance, September 30, 2019	119,338,925	597	3,712,194	(114,583)	2,152,015	5,750,223
Net income	—	—	—	—	601,443	601,443
Other comprehensive income	—	—	—	56,994	—	56,994
Cash dividends ($2.30 per share)	—	—	—	—	(282,444)	(282,444)
Common stock issued:						
Public offering	6,101,916	30	624,272	—	—	624,302
Direct stock purchase plan	107,989	1	11,325	—	—	11,326
Retirement savings plan	78,941	—	8,222	—	—	8,222
1998 Long-term incentive plan	254,706	1	2,748	—	—	2,749
Employee stock-based compensation	—	—	18,388	—	—	18,388
Balance, September 30, 2020	125,882,477	629	4,377,149	(57,589)	2,471,014	6,791,203
Net income	—	—	—	—	665,563	665,563
Other comprehensive income	—	—	—	127,392	—	127,392
Cash dividends ($2.50 per share)	—	—	—	—	(323,904)	(323,904)
Common stock issued:						
Public offering	6,130,875	31	606,636	—	—	606,667
Direct stock purchase plan	79,921	—	7,715	—	—	7,715
Retirement savings plan	84,265	1	8,125	—	—	8,126
1998 Long-term incentive plan	242,216	1	3,091	—	—	3,092
Employee stock-based compensation	—	—	21,035	—	—	21,035
Balance, September 30, 2021	132,419,754	$ 662	$ 5,023,751	$ 69,803	$ 2,812,673	$ 7,906,889

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION

CONSOLIDATED STATEMENTS OF CASH FLOWS

	Year Ended September 30		
	2021	2020	2019
		(In thousands)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income	$ 665,563	$ 601,443	$ 511,406
Adjustments to reconcile net income to net cash provided by (used in) operating activities:			
Depreciation and amortization	477,977	429,828	391,456
Deferred income taxes	155,355	155,322	132,004
One-time income tax benefit	—	(20,962)	—
Stock-based compensation	11,255	9,583	11,121
Amortization of debt issuance costs	14,030	11,543	9,464
Equity component of AFUDC	(32,749)	(23,493)	(11,165)
Other	3,731	8,411	1,169
Changes in assets and liabilities:			
(Increase) decrease in accounts receivable	(113,665)	7,167	18,724
(Increase) decrease in gas stored underground	(66,166)	18,188	35,594
Increase in Winter Storm Uri current regulatory asset (see Note 9)	(2,003,659)	—	—
Increase in other current assets	(84,705)	(35,878)	(26,590)
Increase in Winter Storm Uri long-term regulatory asset (see Note 9)	(76,652)	—	—
(Increase) decrease in deferred charges and other assets	136,809	(31,935)	(58,403)
Increase in accounts payable and accrued liabilities	104,242	7,359	9,908
Decrease in other current liabilities	(166,268)	(129,543)	(103,895)
Increase (decrease) in deferred credits and other liabilities	(109,349)	30,966	47,976
Net cash provided by (used in) operating activities	(1,084,251)	1,037,999	968,769
CASH FLOWS USED IN INVESTING ACTIVITIES			
Capital expenditures	(1,969,540)	(1,935,676)	(1,693,477)
Proceeds from the sale of discontinued operations	—	—	4,000
Purchases of debt and equity securities	(49,879)	(50,517)	(29,153)
Proceeds from sale of debt and equity securities	14,957	32,339	6,070
Maturities of debt securities	28,850	18,669	20,299
Other, net	11,957	9,667	8,601
Net cash used in investing activities	(1,963,655)	(1,925,518)	(1,683,660)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net decrease in short-term debt	—	(464,915)	(110,865)
Proceeds from issuance of long-term debt, net of premium/discount	2,797,346	999,450	1,045,221
Net proceeds from equity offering	606,667	624,302	694,103
Issuance of common stock through stock purchase and employee retirement plans	15,841	19,548	19,323
Settlement of interest rate swaps	62,159	(4,426)	(90,141)
Repayment of long-term debt	—	—	(575,000)
Cash dividends paid	(323,904)	(282,444)	(245,717)
Debt issuance costs	(14,288)	(7,738)	(11,254)
Net cash provided by financing activities	3,143,821	883,777	725,670
Net increase (decrease) in cash and cash equivalents	95,915	(3,742)	10,779
Cash and cash equivalents at beginning of year	20,808	24,550	13,771
Cash and cash equivalents at end of year	$ 116,723	$ 20,808	$ 24,550

See accompanying notes to consolidated financial statements.

ATMOS ENERGY CORPORATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Nature of Business

Atmos Energy Corporation (Atmos Energy or the "Company") and its subsidiaries are engaged in the regulated natural gas distribution and pipeline and storage businesses. Through our distribution business, we deliver natural gas through sales and transportation arrangements to over three million residential, commercial, public-authority and industrial customers through our six regulated distribution divisions in the service areas described below:

Division	Service Area
Atmos Energy Colorado-Kansas Division	Colorado, Kansas
Atmos Energy Kentucky/Mid-States Division	Kentucky, Tennessee, Virginia(1)
Atmos Energy Louisiana Division	Louisiana
Atmos Energy Mid-Tex Division	Texas, including the Dallas/Fort Worth metropolitan area
Atmos Energy Mississippi Division	Mississippi
Atmos Energy West Texas Division	West Texas

(1) Denotes location where we have more limited service areas.

In addition, we transport natural gas for others through our distribution system. Our distribution business is subject to federal and state regulation and/or regulation by local authorities in each of the states in which our distribution divisions operate. Our corporate headquarters and shared-services function are located in Dallas, Texas, and our customer support centers are located in Amarillo and Waco, Texas.

Our pipeline and storage business, which is also subject to federal and state regulation, consists of the pipeline and storage operations of our Atmos Pipeline–Texas (APT) Division and our natural gas transmission business in Louisiana. The APT division provides transportation and storage services to our Mid-Tex Division, other third-party local distribution companies, industrial and electric generation customers, as well as marketers and producers. As part of its pipeline operations, APT manages five underground storage facilities in Texas. We also provide ancillary services customary to the pipeline industry including parking arrangements, lending and sales of inventory on hand. Our natural gas transmission operations in Louisiana are comprised of a 21-mile pipeline located in the New Orleans, Louisiana area that is primarily used to aggregate gas supply for our distribution division in Louisiana under a long-term contract and on a more limited basis, to third parties.

2. Summary of Significant Accounting Policies

Principles of consolidation — The accompanying consolidated financial statements include the accounts of Atmos Energy Corporation and its wholly-owned subsidiaries. All material intercompany transactions have been eliminated; however, we have not eliminated intercompany profits when such amounts are probable of recovery under the affiliates' rate regulation process.

Use of estimates — The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. The most significant estimates include the allowance for doubtful accounts, unbilled revenues, contingency accruals, pension and postretirement obligations, deferred income taxes, impairment of long-lived assets, risk management and trading activities, fair value measurements and the valuation of goodwill and other long-lived assets. Actual results could differ from those estimates.

Regulation — Our distribution and pipeline and storage operations are subject to regulation with respect to rates, service, maintenance of accounting records and various other matters by the respective regulatory authorities in the states in which we operate. Our accounting policies recognize the financial effects of the ratemaking and accounting practices and policies of the various regulatory commissions. Accounting principles generally accepted in the United States require cost-based, rate-regulated entities that meet certain criteria to reflect the authorized recovery of costs due to regulatory decisions in their financial statements. As a result, certain costs are permitted to be capitalized rather than expensed because they can be recovered through rates. We record certain costs as regulatory assets when future recovery through customer rates is considered probable. Regulatory liabilities are recorded when it is probable that revenues will be reduced for amounts that will be credited to customers through the ratemaking process. The amounts to be recovered or recognized are based upon historical experience and our understanding of the regulations. Further, regulation may impact the period in which revenues or expenses are recognized.

Substantially all of our regulatory assets are recorded as a component of other current assets and deferred charges and other assets and our regulatory liabilities are recorded as a component of other current liabilities and deferred credits and other liabilities. Deferred gas costs are recorded either in other current assets or liabilities and the long-term portion of regulatory excess deferred taxes and regulatory cost of removal obligation are reported separately. Significant regulatory assets and liabilities as of September 30, 2021 and 2020 included the following:

	September 30	
	2021	2020
	(In thousands)	
Regulatory assets:		
Pension and postretirement benefit costs	$ 45,922	$ 149,089
Infrastructure mechanisms (1)	222,795	183,943
Winter Storm Uri incremental costs (2)	2,100,728	—
Deferred gas costs	66,395	40,593
Regulatory excess deferred taxes (3)	45,370	—
Recoverable loss on reacquired debt	3,789	4,894
Deferred pipeline record collection costs	32,099	29,839
Other	4,343	6,283
	$ 2,521,441	$ 414,641
Regulatory liabilities:		
Regulatory excess deferred taxes (3)	$ 705,084	$ 718,651
Regulatory cost of removal obligation	541,511	531,096
Deferred gas costs	52,553	19,985
Asset retirement obligation	18,373	20,348
APT annual adjustment mechanism	31,110	57,379
Pension and postretirement benefit costs	56,201	—
Other	19,363	19,554
	$ 1,424,195	$ 1,367,013

(1) Infrastructure mechanisms in Texas, Louisiana and Tennessee allow for the deferral of all eligible expenses associated with capital expenditures incurred pursuant to these rules, including the recording of interest on the deferred expenses until the next rate proceeding (rate case or annual rate filing), at which time investment and costs would be recovered through base rates.

(2) Includes extraordinary gas costs incurred during Winter Storm Uri and related carrying costs. See Note 9 to the consolidated financial statements for further information. This amount is recorded within other current assets and deferred charges and other assets on the consolidated balance sheet as of September 30, 2021.

(3) Regulatory excess deferred taxes represent changes in our net deferred tax liability related to our cost of service ratemaking due to the enactment of the Tax Cuts and Jobs Act of 2017 (the "TCJA") and a Kansas legislative change enacted in fiscal 2020. See Notes 12 and 14 to the consolidated financial statements for further information.

Revenue recognition

Distribution Revenues

Distribution revenues represent the delivery of natural gas to residential, commercial, industrial and public authority customers at prices based on tariff rates established by regulatory authorities in the states in which we operate. Revenue is recognized and our performance obligation is satisfied over time when natural gas is delivered and simultaneously consumed by our customers. We have elected to use the invoice practical expedient and recognize revenue for volumes delivered that we have the right to invoice our customers. We read meters and bill our customers on a monthly cycle basis. Accordingly, we estimate volumes from the last meter read to the balance sheet date and accrue revenue for gas delivered but not yet billed.

In our Texas and Mississippi jurisdictions, we pay franchise fees and gross receipt taxes to operate in these service areas. These franchise fees and gross receipts taxes are required to be paid regardless of our ability to collect from our customers. Accordingly, we account for these amounts on a gross basis in revenue and we record the associated tax expense as a component of taxes, other than income.

Pipeline and Storage Revenues

Pipeline and storage revenues primarily represent the transportation and storage of natural gas on our APT system and the transmission of natural gas through our 21-mile pipeline in Louisiana. APT provides transportation and storage services to our

Mid-Tex Division, other third party local distribution companies and certain industrial customers under tariff rates approved by the RRC. APT also provides certain transportation and storage services to industrial and electric generation customers, as well as marketers and producers, under negotiated rates. Our pipeline in Louisiana is primarily used to aggregate gas supply for our Louisiana Division under a long-term contract and on a more limited basis to third parties. The demand fee charged to our Louisiana Division is subject to regulatory approval by the Louisiana Public Service Commission. We also manage two asset management plans with distribution affiliates of the Company at terms that have been approved by the applicable state regulatory commissions. The performance obligations for these transportation customers are satisfied by means of transporting customer-supplied gas to the designated location. Revenue is recognized and our performance obligation is satisfied over time when natural gas is delivered to the customer. Management determined that these arrangements qualify for the invoice practical expedient for recognizing revenue. For demand fee arrangements, revenue is recognized and our performance obligation is satisfied by standing ready to transport natural gas over the period of each individual month.

Alternative Revenue Program Revenues

In our distribution segment, we have weather-normalization adjustment mechanisms that serve to minimize the effects of weather on our residential and commercial revenues. Additionally, APT has a regulatory mechanism that requires that we share with its tariffed customers 75% of the difference between the total non-tariffed revenues earned during a test period and a revenue benchmark of $69.4 million that was established in its most recent rate case. Differences between actual revenues and revenues calculated under these mechanisms adjust the amount billed to customers. These mechanisms are considered to be alternative revenue programs under accounting standards generally accepted in the United States as they are deemed to be contracts between us and our regulator. Accordingly, revenue under these mechanisms are excluded from revenue from contracts with customers.

Purchased gas costs — Rates established by regulatory authorities are adjusted for increases and decreases in our purchased gas costs through purchased gas cost adjustment mechanisms. Purchased gas cost adjustment mechanisms provide gas distribution companies a method of recovering purchased gas costs on an ongoing basis without filing a rate case to address all of their non-gas costs. There is no margin generated through purchased gas cost adjustments, but they provide a dollar-for-dollar offset to increases or decreases in our distribution segment's gas costs. The effects of these purchased gas cost adjustment mechanisms are recorded as deferred gas costs on our consolidated balance sheets.

Cash and cash equivalents — We consider all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Accounts receivable and allowance for uncollectible accounts — Accounts receivable arise from natural gas sales to residential, commercial, industrial, public authority and other customers. Our accounts receivable balance includes unbilled amounts which represent a customer's consumption of gas from the date of the last cycle billing through the last day of the month. The receivable balances are short term and generally do not extend beyond one month. To minimize credit risk, we assess the credit worthiness of new customers, require deposits where necessary, assess late fees, pursue collection activities and disconnect service for nonpayment. After disconnection, accounts are written off when deemed uncollectible. At each reporting period, we assess the allowance for uncollectible accounts based on historical experience, current conditions and consideration of expected future conditions. Circumstances which could affect our estimates include, but are not limited to, customer credit issues, the level of natural gas prices, customer deposits and general economic conditions.

Gas stored underground — Our gas stored underground is comprised of natural gas injected into storage to support the winter season withdrawals for our distribution operations. The average cost method is used for all of our distribution operations. Gas in storage that is retained as cushion gas to maintain reservoir pressure is classified as property, plant and equipment and is valued at cost.

Property, plant and equipment — Regulated property, plant and equipment is stated at original cost, net of contributions in aid of construction. The cost of additions includes direct construction costs, payroll related costs (taxes, pensions and other benefits), administrative and general costs and an allowance for funds used during construction (AFUDC). AFUDC represents the capitalizable total cost of funds used to finance the construction of major projects.

The following table details amounts capitalized for the fiscal year ended September 30.

Component of AFUDC	Statement of Comprehensive Income Location	2021	2020	2019
		(In thousands)		
Debt	Interest charges	$ 11,414	$ 8,436	$ 7,643
Equity	Other non-operating income (expense)	32,749	23,493	11,165
		$ 44,163	$ 31,929	$ 18,808

Major renewals, including replacement pipe, and betterments that are recoverable through our regulatory rate base are capitalized while the costs of maintenance and repairs that are not capitalizable are charged to expense as incurred. The costs of large projects are accumulated in construction in progress until the project is completed. When the project is completed, tested and placed in service, the balance is transferred to the regulated plant in service account included in the rate base and depreciation begins.

Regulated property, plant and equipment is depreciated at various rates on a straight-line basis. These rates are approved by our regulatory commissions and are comprised of two components: one based on average service life and one based on cost of removal. Accordingly, we recognize our cost of removal expense as a component of depreciation expense. The related cost of removal accrual is reflected as a regulatory liability on the consolidated balance sheet. At the time property, plant and equipment is retired, removal expenses less salvage, are charged to the regulatory cost of removal accrual. The composite depreciation rate was 3.0 percent, 3.0 percent and 3.1 percent for the fiscal years ended September 30, 2021, 2020 and 2019.

Other property, plant and equipment is stated at cost. Depreciation is generally computed on the straight-line method for financial reporting purposes based upon estimated useful lives.

Asset retirement obligations — We record a liability at fair value for an asset retirement obligation when the legal obligation to retire the asset has been incurred with an offsetting increase to the carrying value of the related asset.

As of September 30, 2021 and 2020, we had asset retirement obligations of $18.4 million and $20.3 million. Additionally, we had $12.8 million and $14.4 million of asset retirement costs recorded as a component of property, plant and equipment that will be depreciated over the remaining life of the underlying associated assets.

We believe we have a legal obligation to retire our natural gas storage facilities. However, we have not recognized an asset retirement obligation associated with our storage facilities because we are not able to determine the settlement date of this obligation as we do not anticipate taking our storage facilities out of service permanently. Therefore, we cannot reasonably estimate the fair value of this obligation.

Impairment of long-lived assets — We evaluate whether events or circumstances have occurred that indicate that other long-lived assets may not be recoverable or that the remaining useful life may warrant revision. When such events or circumstances are present, we assess the recoverability of long-lived assets by determining whether the carrying value will be recovered through the expected future cash flows. In the event the sum of the expected future cash flows resulting from the use of the asset is less than the carrying value of the asset, an impairment loss equal to the excess of the asset's carrying value over its fair value is recorded.

Goodwill — We annually evaluate our goodwill balances for impairment during our second fiscal quarter or more frequently as impairment indicators arise. During the second quarter of fiscal 2021, we completed our annual goodwill impairment assessment. We test goodwill for impairment at the reporting unit level on an annual basis and between annual tests if an event occurs or circumstances change that would more likely than not reduce the fair value of the reporting unit. Based on the assessment performed, we determined that our goodwill was not impaired. Although not applicable for the fiscal 2021 analysis, if a qualitative goodwill assessment resulted in impairment indicators, we would then use a present value technique based on discounted cash flows to estimate the fair value of our reporting units. These calculations are dependent on several subjective factors including the timing of future cash flows, future growth rates and the discount rate. An impairment charge is recognized if the carrying value of a reporting unit's goodwill exceeds its fair value.

Lease accounting — We adopted the provisions of the new lease accounting standard beginning on October 1, 2019. Results for reporting periods beginning on October 1, 2019 are presented under the new lease accounting standard and prior periods are presented under the former lease accounting standard. Upon adoption, we recorded right of use (ROU) assets and lease liabilities within the consolidated balance sheet.

We determine if an arrangement is a lease at the inception of the agreement based on the terms and conditions in the contract. A contract contains a lease if there is an identified asset and we have the right to control the asset. We are the lessee for substantially all of our leasing activities, which primarily includes operating leases for office and warehouse space, tower space, vehicles and heavy equipment used in our operations. We are also a lessee in finance leases for service centers.

We record a lease liability and a corresponding ROU asset for all of our leases with a term greater than 12 months. For lease contracts containing renewal and termination options, we include the option period in the lease term when it is reasonably certain the option will be exercised. We most frequently assume renewal options at the inception of the arrangement for our tower and fleet leases, based on our anticipated use of the assets. Real estate leases that contain a renewal option are evaluated on a lease-by-lease basis to determine if the option period should be included in the lease term. Currently, we have not included material renewal options for real estate leases in our ROU asset or lease liability.

The lease liability represents the present value of all lease payments over the lease term. We do not include short-term leases in the calculation of our lease liabilities. The discount rate used to determine the present value of the lease liability is the rate implicit in the lease unless that rate cannot be readily determined. We use the implicit rate stated in the agreement to determine the lease liability for our fleet leases. We use our corporate collateralized incremental borrowing rate as the discount rate for all other lease agreements. This rate is appropriate because we believe it represents the rate we would have incurred to borrow funds to acquire the leased asset over a similar term. We calculated this rate using a combination of inputs, including our current credit rating, quoted market prices of interest rates for our publicly traded unsecured debt, observable market yield curve data for peer companies with a credit rating one notch higher than our current credit rating and the lease term.

The ROU asset represents the right to use the underlying asset for the lease term, and is equal to the lease liability, adjusted for prepaid or accrued lease payments and any lease incentives that have been paid to us or when we are reasonably certain to incur costs equal to or greater than the allowance defined in the contract. We bundle our lease and non-lease components as a single component for all asset classes.

Variable payments included in our leasing arrangements are expensed in the period in which the obligation for these payments is incurred. Variable payments are dependent on usage, output or may vary for other reasons. Most of our variable lease expense is related to tower leases that have escalating payments based on changes to a stated CPI index, and usage of certain office equipment.

We have not provided material residual value guarantees for our leases, nor do our leases contain material restrictions or covenants.

Marketable securities — As of September 30, 2021, we hold marketable securities classified as either equity or debt securities. Changes in fair value of our equity securities are recorded in net income, while debt securities, which are considered available for sale securities, are reported at market value with unrealized gains and losses shown as a component of accumulated other comprehensive income (loss).

We regularly evaluate the performance of our available for sale debt securities on an investment by investment basis for impairment, taking into consideration the securities' purpose, volatility and current returns. If a determination is made that a security will likely be sold before the recovery of its cost, the related investment is written down to its estimated fair value.

Financial instruments and hedging activities — We use financial instruments to mitigate commodity price risk in our distribution and pipeline and storage segments and to mitigate interest rate risk. The objectives and strategies for using financial instruments have been tailored to our business and are discussed in Note 15 to the consolidated financial statements.

We record all of our financial instruments on the balance sheet at fair value, with the exception of normal purchases and normal sales that are expected to result in physical delivery, with changes in fair value ultimately recorded in the statement of comprehensive income. These financial instruments are reported as risk management assets and liabilities and are classified as current or noncurrent other assets or liabilities based upon the anticipated settlement date of the underlying financial instrument. We record the cash flow impact of our financial instruments in operating cash flows based upon their balance sheet classification.

The timing of when changes in fair value of our financial instruments are recorded in the statement of comprehensive income depends on whether the financial instrument has been designated and qualifies as a part of a hedging relationship or if regulatory rulings require a different accounting treatment. Changes in fair value for financial instruments that do not meet one of these criteria are recognized in the statement of comprehensive income as they occur.

Financial Instruments Associated with Commodity Price Risk

In our distribution segment, the costs associated with and the realized gains and losses arising from the use of financial instruments to mitigate commodity price risk are included in our purchased gas cost adjustment mechanisms in accordance with regulatory requirements. Therefore, changes in the fair value of these financial instruments are initially recorded as a component of deferred gas costs and recognized in the consolidated statements of comprehensive income as a component of purchased gas cost when the related costs are recovered through our rates and recognized in revenue in accordance with accounting principles generally accepted in the United States. Accordingly, there is no earnings impact on our distribution segment as a result of the use of these financial instruments.

Financial Instruments Associated with Interest Rate Risk

In connection with the planned issuance of long-term debt, we may use financial instruments to manage interest rate risk. We currently manage this risk through the use of forward starting interest rate swaps to fix the Treasury yield component of the interest cost associated with anticipated financings. We designate these financial instruments as cash flow hedges at the time the agreements are executed. Unrealized gains and losses associated with the instruments are recorded as a component of accumulated other comprehensive income (loss). When the instruments settle, the realized gain or loss is recorded as a component of accumulated other comprehensive income (loss) and recognized as a component of interest charges over the life of the related financing arrangement. As of September 30, 2021 and 2020, no cash was required to be held in margin accounts.

Fair Value Measurements — We report certain assets and liabilities at fair value, which is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). We primarily use quoted market prices and other observable market pricing information in valuing our financial assets and liabilities and minimize the use of unobservable pricing inputs in our measurements.

Fair-value estimates also consider our own creditworthiness and the creditworthiness of the counterparties involved. Our counterparties consist primarily of financial institutions and major energy companies. This concentration of counterparties may materially impact our exposure to credit risk resulting from market, economic or regulatory conditions. We seek to minimize counterparty credit risk through an evaluation of their financial condition and credit ratings and the use of collateral requirements under certain circumstances.

Amounts reported at fair value are subject to potentially significant volatility based upon changes in market prices, including, but not limited to, the valuation of the portfolio of our contracts, maturity and settlement of these contracts and newly originated transactions and interest rates, each of which directly affect the estimated fair value of our financial instruments. We believe the market prices and models used to value these financial instruments represent the best information available with respect to closing exchange and over-the-counter quotations, time value and volatility factors underlying the contracts. Values are adjusted to reflect the potential impact of an orderly liquidation of our positions over a reasonable period of time under then current market conditions.

Authoritative accounting literature establishes a fair value hierarchy that prioritizes the inputs used to measure fair value based on observable and unobservable data. The hierarchy categorizes the inputs into three levels, with the highest priority given to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority given to unobservable inputs (Level 3). The levels of the hierarchy are described below:

Level 1 — Represents unadjusted quoted prices in active markets for identical assets or liabilities. An active market for the asset or liability is defined as a market in which transactions for the asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis. Prices actively quoted on national exchanges are used to determine the fair value of most of our assets and liabilities recorded on our balance sheet at fair value.

Our Level 1 measurements consist primarily of our debt and equity securities. The Level 1 measurements for investments in the Atmos Energy Corporation Master Retirement Trust (the Master Trust), Supplemental Executive Benefit Plan and postretirement benefit plan consist primarily of exchange-traded financial instruments.

Level 2 — Represents pricing inputs other than quoted prices included in Level 1 that are either directly or indirectly observable for the asset or liability as of the reporting date. These inputs are derived principally from, or corroborated by, observable market data. Our Level 2 measurements primarily consist of non-exchange-traded financial instruments, such as over-the-counter options and swaps and municipal and corporate bonds where market data for pricing is observable. The Level 2 measurements for investments in our Master Trust, Supplemental Executive Benefit Plan and postretirement benefit plan consist primarily of non-exchange traded financial instruments such as corporate bonds and government securities.

Level 3 — Represents generally unobservable pricing inputs which are developed based on the best information available, including our own internal data, in situations where there is little if any market activity for the asset or liability at the measurement date. The pricing inputs utilized reflect what a market participant would use to determine fair value. We currently do not have any Level 3 investments.

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

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

The expected long-term rate of return on assets is utilized in calculating the expected return on plan assets component of the annual pension and postretirement plan cost. We estimate the expected return on plan assets by evaluating expected bond returns, equity risk premiums, asset allocations, the effects of active plan management, the impact of periodic plan asset rebalancing and historical performance. We also consider the guidance from our investment advisors when making a final determination of our expected rate of return on assets. To the extent the actual rate of return on assets realized over the course of a year is greater than or less than the assumed rate, that year's annual pension or postretirement plan cost is not affected. Rather, this gain or loss is amortized over the expected future working lifetime of the plan participants.

The expected return on plan assets is then calculated by applying the expected long-term rate of return on plan assets to the market-related value of the plan assets. The market-related value of our plan assets represents the fair market value of the plan assets, adjusted to smooth out short-term market fluctuations over a five-year period. The use of this calculation will delay the impact of current market fluctuations on the pension expense for the period.

We use a corridor approach to amortize actuarial gains and losses. Under this approach, net gains or losses in excess of ten percent of the larger of the pension benefit obligation or the market-related value of the assets are amortized on a straight-line basis. The period of amortization is the average remaining service of active participants who are expected to receive benefits under the plan.

We estimate the assumed health care cost trend rate used in determining our annual postretirement net cost based upon our actual health care cost experience, the effects of recently enacted legislation and general economic conditions. Our assumed rate of retirement is estimated based upon the annual review of our participant census information as of the measurement date.

We present only the current service cost component of the net benefit cost within operations and maintenance expense in the consolidated statements of comprehensive income. The remaining components of net benefit cost are recorded in other non-operating income (expense) in our consolidated statements of comprehensive income. Only the service cost component of net benefit cost is eligible for capitalization and we continue to capitalize these costs into property, plant and equipment. Additionally, we defer into a regulatory asset the portion of non-service components of net periodic benefit cost that are capitalizable for regulatory purposes.

Income taxes — Income taxes are determined based on the liability method, which results in income tax assets and liabilities arising from temporary differences. Temporary differences are differences between the tax bases of assets and liabilities and their reported amounts in the financial statements that will result in taxable or deductible amounts in future years. The liability method requires the effect of tax rate changes on accumulated deferred income taxes to be reflected in the period in which the rate change was enacted. The liability method also requires that deferred tax assets be reduced by a valuation allowance unless it is more likely than not that the assets will be realized.

The Company may recognize the tax benefit from uncertain tax positions only if it is at least more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than fifty percent likelihood of being realized upon settlement with the taxing authorities. We recognize accrued interest related to unrecognized tax benefits as a component of interest charges. We recognize penalties related to unrecognized tax benefits as a component of miscellaneous income (expense) in accordance with regulatory requirements.

Tax collections — We are allowed to recover from customers revenue-related taxes that are imposed upon us. We record such taxes as operating expenses and record the corresponding customer charges as operating revenues. However, we do collect and remit various other taxes on behalf of various governmental authorities, and we record these amounts in our consolidated balance sheets on a net basis. We do not collect income taxes from our customers on behalf of governmental authorities.

Contingencies — In the normal course of business, we are confronted with issues or events that may result in a contingent liability. These generally relate to lawsuits, claims made by third parties or the action of various regulatory agencies. For such matters, we record liabilities when they are considered probable and estimable, based on currently available facts and our estimates of the ultimate outcome or resolution of the liability in the future. We maintain liability insurance for various risks associated with the operation of our natural gas pipelines and facilities, including for property damage and bodily injury. These liability insurance policies generally require us to be responsible for the first $1.0 million (self-insured retention) of each incident. To the extent a loss contingency exceeds the self-insurance retention, we record an insurance receivable when recovery is considered probable. Upon reaching a settlement, the loss contingency is deemed resolved and recorded in accounts payable and accrued liabilities until paid. Loss contingencies and any related insurance recovery receivables reflect our best estimate of these amounts as of the date of this report. Actual results may differ from estimates, depending on actual outcomes or changes in the facts or expectations surrounding each potential exposure.

Subsequent events — Except as noted in Note 6 to the consolidated financial statements regarding the commencement of finance leases, Note 7 to the consolidated financial statements regarding the public offering of senior notes and Note 9 to the consolidated financial statements regarding the most recent update to our securitization filing in the State of Texas, no events occurred subsequent to the balance sheet date that would require recognition or disclosure in the consolidated financial statements.

Recent accounting pronouncements

Accounting pronouncements adopted in fiscal 2021

Effective October 1, 2020, we adopted new accounting guidance that requires credit losses on most financial assets measured at amortized cost and certain other instruments to be measured using an expected credit loss model. Under this model, we estimate credit losses over the entire contractual term of the instrument from the date of initial recognition of that instrument. The new guidance also introduces a new impairment recognition model for available-for-sale debt securities that will require credit losses to be recorded through an allowance account. We adopted the new guidance using a modified retrospective method. The adoption of this standard did not have a material impact on our financial position, results of operations and cash flows and no adjustments were made to October 1, 2020 opening balances as a result of this adoption. As required under the modified retrospective method of adoption, results for the reporting period beginning after October 1, 2020 are presented under Accounting Standards Codification (ASC) 326, while prior period amounts are not adjusted. See Notes 5 and 16 to the consolidated financial statements for further discussion of implementation of the standard.

Accounting pronouncements that will be effective after fiscal 2021

In March 2020, the Financial Accounting Standards Board (FASB) issued optional guidance which will ease the potential burden in accounting for or recognizing the effects of reference rate reform on financial reporting. The amendments provide optional expedients and exceptions for applying U.S. GAAP to contracts, hedging relationships and other transactions affected by the cessation of the London Interbank Offered Rate (LIBOR). The amendments can be elected immediately, as of March 12, 2020, through December 31, 2022. As we implement the cessation of LIBOR into our current contracts and hedging relationships, we expect to elect the optional guidance to ease the potential burden in accounting. We are currently evaluating the potential impact on our financial position, results of operations and cash flows.

3. Segment Information

As of September 30, 2021, we manage and review our consolidated operations through the following two reportable segments:

- The *distribution segment* is primarily comprised of our regulated natural gas distribution and related sales operations in eight states.
- The *pipeline and storage segment* is comprised primarily of the pipeline and storage operations of our Atmos Pipeline-Texas division and our natural gas transmission operations in Louisiana.

Our determination of reportable segments considers the strategic operating units under which we manage sales of various products and services to customers. Although our distribution segment operations are geographically dispersed, they are aggregated and reported as a single segment as each natural gas distribution division has similar economic characteristics. In addition, because the pipeline and storage operations of our Atmos Pipeline-Texas division and our natural gas transmission operations in Louisiana have similar economic characteristics, they have been aggregated and reported as a single segment.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. We evaluate performance based on net income or loss of the respective operating units. We allocate interest and pension expense to the pipeline and storage segment; however, there is no debt or pension liability recorded on the pipeline and storage segment balance sheet. All material intercompany transactions have been eliminated; however, we have not eliminated intercompany profits when such amounts are probable of recovery under the affiliates' rate regulation process. Income taxes are allocated to each segment as if each segment's income taxes were calculated on a separate return basis.

Income statements and capital expenditures by segment are shown in the following tables.

	Year Ended September 30, 2021			
	Distribution	Pipeline and Storage	Eliminations	Consolidated
	(In thousands)			
Operating revenues from external parties	$ 3,238,753	$ 168,737	$ —	$ 3,407,490
Intersegment revenues	3,220	468,610	(471,830)	—
Total operating revenues	3,241,973	637,347	(471,830)	3,407,490
Purchased gas cost	1,501,695	1,582	(470,560)	1,032,717
Operation and maintenance expense	501,209	179,080	(1,270)	679,019
Depreciation and amortization expense	345,481	132,496	—	477,977
Taxes, other than income	275,074	37,705	—	312,779
Operating income	618,514	286,484	—	904,998
Other non-operating income (expense)	(20,694)	18,549	—	(2,145)
Interest charges	36,629	46,925	—	83,554
Income before income taxes	561,191	258,108	—	819,299
Income tax expense	115,329	38,407	—	153,736
Net income	$ 445,862	$ 219,701	$ —	$ 665,563
Capital expenditures	$ 1,454,195	$ 515,345	$ —	$ 1,969,540

	Year Ended September 30, 2020			
	Distribution	Pipeline and Storage	Eliminations	Consolidated
	(In thousands)			
Operating revenues from external parties	$ 2,624,251	$ 196,886	$ —	$ 2,821,137
Intersegment revenues	2,742	412,453	(415,195)	—
Total operating revenues	2,626,993	609,339	(415,195)	2,821,137
Purchased gas cost	1,071,227	1,548	(413,921)	658,854
Operation and maintenance expense	472,760	158,115	(1,274)	629,601
Depreciation and amortization expense	309,582	120,246	—	429,828
Taxes, other than income	245,181	33,574	—	278,755
Operating income	528,243	295,856	—	824,099
Other non-operating income (expense)	(1,265)	8,436	—	7,171
Interest charges	39,634	44,840	—	84,474
Income before income taxes	487,344	259,452	—	746,796
Income tax expense	91,680	53,673	—	145,353
Net income	$ 395,664	$ 205,779	$ —	$ 601,443
Capital expenditures	$ 1,466,631	$ 469,045	$ —	$ 1,935,676

	Year Ended September 30, 2019			
	Distribution	Pipeline and Storage	Eliminations	Consolidated
	(In thousands)			
Operating revenues from external parties	$ 2,742,824	$ 159,024	$ —	$ 2,901,848
Intersegment revenues	2,637	408,000	(410,637)	—
Total operating revenues	2,745,461	567,024	(410,637)	2,901,848
Purchased gas cost	1,268,591	(360)	(409,394)	858,837
Operation and maintenance expense	480,222	151,329	(1,243)	630,308
Depreciation and amortization expense	283,697	107,759	—	391,456
Taxes, other than income	242,179	33,010	—	275,189
Operating income	470,772	275,286	—	746,058
Other non-operating income	6,241	1,163	—	7,404
Interest charges	60,031	43,122	—	103,153
Income before income taxes	416,982	233,327	—	650,309
Income tax expense	88,168	50,735	—	138,903
Net income	$ 328,814	$ 182,592	$ —	$ 511,406
Capital expenditures	$ 1,274,613	$ 418,864	$ —	$ 1,693,477

The following table summarizes our revenues from external parties, excluding intersegment revenues, by products and services for the fiscal years ended September 30.

	2021	2020	2019
		(In thousands)	
Distribution revenues:			
Gas sales revenues:			
Residential	$ 2,117,272	$ 1,717,070	$ 1,733,548
Commercial	838,382	654,963	711,284
Industrial	113,171	89,641	118,046
Public authority and other	50,369	42,007	42,613
Total gas sales revenues	3,119,194	2,503,681	2,605,491
Transportation revenues	105,554	97,441	95,629
Other gas revenues	14,005	23,129	41,704
Total distribution revenues	3,238,753	2,624,251	2,742,824
Pipeline and storage revenues	168,737	196,886	159,024
Total operating revenues	$ 3,407,490	$ 2,821,137	$ 2,901,848

Balance sheet information at September 30, 2021 and 2020 by segment is presented in the following tables.

	September 30, 2021			
	Distribution	Pipeline and Storage	Eliminations	Consolidated
	(In thousands)			
Property, plant and equipment, net	$ 11,232,649	$ 3,831,321	$ —	$ 15,063,970
Total assets	$ 18,847,266	$ 4,076,844	$ (3,315,448)	$ 19,608,662

	September 30, 2020			
	Distribution	Pipeline and Storage	Eliminations	Consolidated
	(In thousands)			
Property, plant and equipment, net	$ 9,944,978	$ 3,410,369	$ —	$ 13,355,347
Total assets	$ 14,578,176	$ 3,647,907	$ (2,867,051)	$ 15,359,032

4. Earnings Per Share

We use the two-class method of computing earnings per share because we have participating securities in the form of non-vested restricted stock units with a nonforfeitable right to dividend equivalents, for which vesting is predicated solely on the passage of time. The calculation of earnings per share using the two-class method excludes income attributable to these participating securities from the numerator and excludes the dilutive impact of those shares from the denominator. Basic weighted average shares outstanding is calculated based upon the weighted average number of common shares outstanding during the periods presented. Also, this calculation includes fully vested stock awards that have not yet been issued as common stock. Additionally, the weighted average shares outstanding for diluted EPS includes the incremental effects of the forward sale agreements, discussed in Note 8 to the consolidated financial statements,when the impact is dilutive.

Basic and diluted earnings per share for the fiscal years ended September 30 are calculated as follows:

	2021	2020	2019
	(In thousands, except per share data)		
Basic Earnings Per Share			
Net Income	$ 665,563	$ 601,443	$ 511,406
Less: Income allocated to participating securities	465	444	416
Net Income available to common shareholders	$ 665,098	$ 600,999	$ 510,990
Basic weighted average shares outstanding	129,779	122,788	117,200
Net Income per share — Basic	$ 5.12	$ 4.89	$ 4.36
Diluted Earnings Per Share			
Net Income available to common shareholders	$ 665,098	$ 600,999	$ 510,990
Effect of dilutive shares	—	—	—
Net Income available to common shareholders	$ 665,098	$ 600,999	$ 510,990
Basic weighted average shares outstanding	129,779	122,788	117,200
Dilutive shares	55	84	261
Diluted weighted average shares outstanding	129,834	122,872	117,461
Net Income per share — Diluted	$ 5.12	$ 4.89	$ 4.35

5. Revenue and Accounts Receivable

The following tables disaggregates our revenue from contracts with customers by customer type and segment and provides a reconciliation to total operating revenues, including intersegment revenues, for the periods presented.

	Year Ended September 30, 2021	
	Distribution	Pipeline and Storage
	(In thousands)	
Gas sales revenues:		
Residential	$ 2,129,704	$ —
Commercial	841,145	—
Industrial	113,091	—
Public authority and other	50,565	—
Total gas sales revenues	3,134,505	—
Transportation revenues	107,822	646,416
Miscellaneous revenues	10,971	14,141
Revenues from contracts with customers	3,253,298	660,557
Alternative revenue program revenues (1)	(13,303)	(23,210)
Other revenues	1,978	—
Total operating revenues	$ 3,241,973	$ 637,347

	Year Ended September 30, 2020	
	Distribution	Pipeline and Storage
Gas sales revenues:		
Residential	$ 1,704,444	$ —
Commercial	650,396	—
Industrial	89,467	—
Public authority and other	41,339	—
Total gas sales revenues	2,485,646	—
Transportation revenues	99,435	636,819
Miscellaneous revenues	19,085	9,754
Revenues from contracts with customers	2,604,166	646,573
Alternative revenue program revenues (1)	20,856	(37,234)
Other revenues	1,971	—
Total operating revenues	$ 2,626,993	$ 609,339

	Year Ended September 30, 2019	
	Distribution	Pipeline and Storage
Gas sales revenues:		
Residential	$ 1,755,229	$ —
Commercial	716,757	—
Industrial	118,060	—
Public authority and other	42,796	—
Total gas sales revenues	2,632,842	—
Transportation revenues	97,495	623,808
Miscellaneous revenues	26,050	8,060
Revenues from contracts with customers	2,756,387	631,868
Alternative revenue program revenues (1)	(12,958)	(64,844)
Other revenues	2,032	—
Total operating revenues	$ 2,745,461	$ 567,024

(1) In our distribution segment, we have weather-normalization adjustment mechanisms that serve to mitigate the effects of weather on our revenue. Additionally, APT has a regulatory mechanism that requires that we share with its tariffed customers 75% of the difference between the total non-tariffed revenues earned during a test period and a revenue benchmark.

Accounts receivable and allowance for uncollectible accounts

As described in Note 2 to the consolidated financial statements, on October 1, 2020, we adopted new accounting guidance which requires credit losses on our accounts receivable to be measured using an expected credit loss model over the entire contractual term from the date of initial recognition.

Due to the COVID-19 pandemic, in March 2020 we temporarily suspended disconnecting customers for nonpayment and stopped charging late fees. We resumed disconnection activity during the third quarter of fiscal 2021. We are actively working with our customers experiencing financial hardship to offer flexible payment options and directing them to aid agencies for financial assistance. Our allowance for uncollectible accounts reflects the expected impact on our customers' ability to pay.

Rollforwards of our allowance for uncollectible accounts for the year ended September 30, 2021, 2020 and 2019 are presented in the table below. The allowance excludes the gas cost portion of customers' bills for approximately 79 percent of our customers as we have the ability to collect these gas costs through our gas cost recovery mechanisms in most of our jurisdictions.

	Allowance for uncollectible accounts
	(In thousands)
Balance, September 30, 2018	$ 14,795
Current period provisions	18,106
Write-offs charged against allowance	(19,575)
Recoveries of amounts previously written off	2,573
Balance, September 30, 2019	15,899
Current period provisions	24,796
Write-offs charged against allowance	(12,698)
Recoveries of amounts previously written off	1,952
Balance, September 30, 2020	29,949
Current period provisions	43,807
Write-offs charged against allowance	(11,019)
Recoveries of amounts previously written off	1,734
Balance, September 30, 2021	$ 64,471

6. Leases

We adopted the provisions of the new lease accounting standard beginning on October 1, 2019, using the optional transition method, which allowed us to apply the provisions of the new standard to all leases that existed as of the date of adoption. Therefore, results for reporting periods beginning on October 1, 2019 are presented under the new lease accounting standard and prior periods are presented under the former lease accounting standard.

We are the lessee for substantially all of our leasing activity, which primarily includes operating leases for office and warehouse space, tower space, vehicles and heavy equipment used in our operations. We are also a lessee in finance leases for service centers.

The following table presents our weighted average remaining lease term for our leases.

	September 30, 2021	September 30, 2020
Weighted average remaining lease term (years)		
Finance leases	19.0	19.1
Operating leases	10.2	10.6

The following table represents our weighted average discount rate:

	September 30, 2021	September 30, 2020
Weighted average discount rate		
Finance leases	5.7 %	8.0 %
Operating leases	2.8 %	2.9 %

Lease costs for the year ended September 30, 2021 and 2020 are presented in the table below. These costs include both amounts recognized in expense and amounts capitalized. For the year ended September 30, 2021 and 2020 we did not have material short-term lease costs or variable lease costs.

	September 30, 2021	September 30, 2020
	(In thousands)	
Finance lease cost	$ 1,334	$ 622
Operating lease cost	42,349	40,887
Total lease cost	$ 43,683	$ 41,509

Our ROU assets and lease liabilities are presented as follows on the consolidated balance sheets:

	Balance Sheet Classification	September 30, 2021	September 30, 2020
		(In thousands)	
Assets			
Finance leases	Net Property, Plant and Equipment	$ 18,252	$ 8,480
Operating leases	Deferred charges and other assets	222,446	227,146
Total right-of-use assets		$ 240,698	$ 235,626
Liabilities			
Current			
Finance leases	Current maturities of long-term debt	$ 452	$ 165
Operating leases	Other current liabilities	37,688	35,716
Noncurrent			
Finance leases	Long-term debt	18,287	8,466
Operating leases	Deferred credits and other liabilities	194,745	201,071
Total lease liabilities		$ 251,172	$ 245,418

Finance leases for two service centers are expected to commence in the first quarter of fiscal 2022 that impact our future lease payments. The total future lease payments for these leases are $46.5 million.

Other pertinent information related to leases was as follows. During the year ended September 30, 2021 and 2020, amounts paid in cash for our finance leases were not material.

	September 30, 2021	September 30, 2020
	(In thousands)	
Cash paid amounts included in the measurement of lease liabilities		
Operating cash flows used for operating leases	$ 42,013	$ 37,758
Right-of-use assets obtained in exchange for lease obligations		
Finance leases	$ 10,333	$ 6,083
Operating leases	$ 25,690	$ 34,169

Maturities of our lease liabilities as of September 30, 2021 were as follows:

	Total	Finance Leases	Operating Leases
		(In thousands)	
2022	$ 43,164	$ 1,342	$ 41,822
2023	38,690	1,365	37,325
2024	32,106	1,388	30,718
2025	23,927	1,411	22,516
2026	18,278	1,435	16,843
Thereafter	144,718	22,868	121,850
Total lease payments	300,883	29,809	271,074
Less: Imputed interest	49,711	11,070	38,641
Total	$ 251,172	$ 18,739	$ 232,433
Reported as of September 30, 2021			
Short-term lease liabilities	$ 38,140	$ 452	$ 37,688
Long-term lease liabilities	213,032	18,287	194,745
Total lease liabilities	$ 251,172	$ 18,739	$ 232,433

Disclosures Related to Periods Prior to Adoption of ASC 842

Consolidated lease and rental expense amounted to $40.4 million for fiscal 2019.

7. Debt

Long-term debt

Long-term debt at September 30, 2021 and 2020 consisted of the following:

	2021	2020
	(In thousands)	
Unsecured 0.625% Senior Notes, due 2023	$ 1,100,000	$ —
Unsecured 3.00% Senior Notes, due 2027	500,000	500,000
Unsecured 2.625% Senior Notes, due 2029	300,000	300,000
Unsecured 1.50% Senior Notes, due 2031	600,000	—
Unsecured 5.95% Senior Notes, due 2034	200,000	200,000
Unsecured 5.50% Senior Notes, due 2041	400,000	400,000
Unsecured 4.15% Senior Notes, due 2043	500,000	500,000
Unsecured 4.125% Senior Notes, due 2044	750,000	750,000
Unsecured 4.30% Senior Notes, due 2048	600,000	600,000
Unsecured 4.125% Senior Notes, due 2049	450,000	450,000
Unsecured 3.375% Senior Notes, due 2049	500,000	500,000
Floating-rate term loan, due April 2022	200,000	200,000
Floating-rate Senior Notes, due 2023	1,100,000	—
Medium term Series A notes, 1995-1, 6.67%, due 2025	10,000	10,000
Unsecured 6.75% Debentures, due 2028	150,000	150,000
Finance lease obligations (see Note 6)	18,739	8,631
Total long-term debt	7,378,739	4,568,631
Less:		
Net original issue (premium) / discount on unsecured senior notes and debentures	2,811	583
Debt issuance cost	45,271	36,104
Current maturities	2,400,452	165
	$ 4,930,205	$ 4,531,779

Maturities of long-term debt, excluding our finance lease obligations, at September 30, 2021 were as follows (in thousands):

2022	$ 2,400,000
2023	—
2024	—
2025	10,000
2026	—
Thereafter	4,950,000
	$ 7,360,000

On October 1, 2021, we completed a public offering of $600 million of 2.85% senior notes dues 2052, with an effective interest rate of 2.58%, after giving effect to the offering costs and settlement of our interest rate swaps. The net proceeds from the offering, after the underwriting discount and estimated offering expenses, of $589.6 million, will be used for general corporate purposes.

On March 9, 2021, we completed a public offering of $1.1 billion of 0.625% senior notes due 2023, with an effective interest rate of 0.834%, after giving effect to the offering costs, and $1.1 billion floating rate senior notes due 2023 that bear interest at a rate equal to the Three-Month LIBOR rate plus 0.38%. The net proceeds from the offering, after the underwriting discount and offering expenses, of $2.2 billion were used for the payment of unplanned natural gas costs incurred during Winter Storm Uri. The notes are subject to optional redemption at any time on or after September 9, 2021 at a price equal to 100 percent of the principal amount of the notes being redeemed, plus any accrued and unpaid interest thereon, if any, to, but excluding, the redemption date. As discussed in Note 9 to the consolidated financial statements, we intend to repay these notes in fiscal 2022 after the expected receipt of securitization funds. As such, we have classified the senior notes as current maturities of long-term debt as of September 30, 2021.

On October 1, 2020, we completed a public offering of $600 million of 1.50% senior notes due 2031, with an effective interest rate of 1.71%, after giving effect to the offering costs and settlement of our interest rate swaps. The net proceeds from the offering, after the underwriting discount and offering expenses, of $592.3 million, were used for general corporate purposes, including the repayment of working capital borrowings pursuant to our commercial paper program and the related settlement of our interest rate swaps.

Short-term Debt

We utilize short-term debt to provide cost-effective, short-term financing until it can be replaced with a balance of long-term debt and equity financing that achieves the Company's desired capital structure with an equity-to-total-capitalization ratio between 50% and 60%, inclusive of long-term and short-term debt. Our short-term borrowing requirements are driven primarily by construction work in progress and the seasonal nature of the natural gas business.

Our short-term borrowing requirements are satisfied through a combination of a $1.5 billion commercial paper program and four committed revolving credit facilities with third-party lenders that provide $2.5 billion of total working capital funding.

The primary source of our funding is our commercial paper program, which is supported by a five-year unsecured $1.5 billion credit facility that was replaced on March 31, 2021, with a new five-year unsecured $1.5 billion credit facility that expires on March 31, 2026. The new facility bears interest at a base rate or at a LIBOR-based rate for the applicable interest period, plus a margin ranging from zero to 0.25 percent for base rate advances or a margin ranging from 0.75 percent to 1.25 percent for LIBOR-based advances, based on the Company's credit ratings. Additionally, the facility contains a $250 million accordion feature, which provides the opportunity to increase the total committed loan to $1.75 billion. At September 30, 2021 and September 30, 2020, there were no amounts outstanding under our commercial paper program.

We had a $600 million 365-day unsecured revolving credit facility, which was replaced on March 31, 2021, with a new $900 million three-year unsecured revolving credit facility. This new facility will be used primarily to provide additional working capital funding. The new facility bears interest at a base rate or at a LIBOR-based rate for the applicable interest period, plus a margin ranging from zero percent to 0.25 percent for base rate advances or a margin ranging from 0.75 percent to 1.25 percent for LIBOR-based advances, based on the Company's credit ratings. Additionally, the facility contains a $100 million accordion feature, which provides the opportunity to increase the total committed loan to $1.0 billion. At September 30, 2021, there were no borrowings outstanding under this facility.

Additionally, we have a $50 million 364-day unsecured facility, which was renewed April 1, 2021 and is used to provide working capital funding. There were no borrowings outstanding under this facility as of September 30, 2021.

Finally, we have a $50 million 364-day unsecured revolving credit facility, which was renewed April 29, 2021 and is used to issue letters of credit and to provide working capital funding. At September 30, 2021, there were no borrowings outstanding under the new facility; however, outstanding letters of credit reduced the total amount available to us to $44.4 million.

Debt Covenants

The availability of funds under these credit facilities is subject to conditions specified in the respective credit agreements, all of which we currently satisfy. These conditions include our compliance with financial covenants and the continued accuracy of representations and warranties contained in these agreements. We are required by the financial covenants in each of these facilities to maintain, at the end of each fiscal quarter, a ratio of total-debt-to-total-capitalization of no greater than 70 percent. At September 30, 2021, our total-debt-to-total-capitalization ratio, as defined, was 49 percent. In addition, both the interest margin and the fee that we pay on unused amounts under each of these facilities are subject to adjustment depending upon our credit ratings.

These credit facilities and our public indentures contain usual and customary covenants for our business, including covenants substantially limiting liens, substantial asset sales and mergers. Additionally, our public debt indentures relating to our senior notes and debentures, as well as certain of our revolving credit agreements, each contain a default provision that is triggered if outstanding indebtedness arising out of any other credit agreements in amounts ranging from in excess of $15 million to in excess of $100 million becomes due by acceleration or is not paid at maturity. We were in compliance with all of our debt covenants as of September 30, 2021. If we were unable to comply with our debt covenants, we would likely be required to repay our outstanding balances on demand, provide additional collateral or take other corrective actions.

8. Shareholders' Equity

Shelf Registration, At-the-Market Equity Sales Program and Equity Issuances

On June 29, 2021, we filed a shelf registration statement with the Securities and Exchange Commission (SEC) that allows us to issue up to $5.0 billion in common stock and/or debt securities, which expires June 29, 2024. This shelf registration statement replaced our previous shelf registration statement which was filed on February 11, 2020. At September 30, 2021, approximately $4.0 billion of securities remained available for issuance under the shelf registration statement. Following the completion of the $600 million senior unsecured notes offering on October 1, 2021 (see Note 7 to the consolidated financial statements), approximately $3.4 billion of securities remained available for issuance under the shelf registration statement.

On June 29, 2021, we filed a prospectus supplement under the shelf registration statement relating to an at-the-market (ATM) equity sales program (June 2021 ATM) under which we may issue and sell shares of our common stock up to an aggregate offering price of $1.0 billion (including shares of common stock that may be sold pursuant to forward sale agreements entered into concurrently with the ATM equity sales program). This ATM equity sales program replaced our previous ATM equity sales program, filed on February 12, 2020 (February 2020 ATM).

During the year ended September 30, 2021, we executed forward sales under the February 2020 ATM and June 2021 ATM equity sales programs with various forward sellers who borrowed and sold 5,866,604 shares of our common stock at an aggregate price of $578.4 million. During the year ended September 30, 2021, we also settled forward sale agreements with respect to 6,130,875 shares that had been borrowed and sold by various forward sellers under the February 2020 ATM for net proceeds of $606.7 million. As of September 30, 2021, $760 million of equity was available for issuance under the June 2021 ATM program. Additionally, we had $302.0 million in available proceeds from outstanding forward sale agreements, as detailed below.

Maturity	Shares Available	Net Proceeds Available (In Thousands)	Forward Price
June 30, 2022	1,681,910	$ 166,989	99.29
September 30, 2022	1,389,814	134,995	97.13
Total	3,071,724	$ 301,984	98.31

Accumulated Other Comprehensive Income (Loss)

We record deferred gains (losses) in accumulated other comprehensive income (AOCI) related to available-for-sale debt securities and interest rate agreement cash flow hedges. Deferred gains (losses) for our available-for-sale debt securities are recognized in earnings upon settlement, while deferred gains (losses) related to our interest rate agreement cash flow hedges are recognized in earnings as a component of interest charges, as they are amortized. The following tables provide the components of our accumulated other comprehensive income (loss) balances, net of the related tax effects allocated to each component of other comprehensive income (loss).

	Available-for-Sale Securities	Interest Rate Agreement Cash Flow Hedges	Total
		(In thousands)	
September 30, 2020	$ 238	$ (57,827)	$ (57,589)
Other comprehensive income (loss) before reclassifications	(191)	123,017	122,826
Amounts reclassified from accumulated other comprehensive income	—	4,566	4,566
Net current-period other comprehensive income (loss)	(191)	127,583	127,392
September 30, 2021	$ 47	$ 69,756	$ 69,803

	Available-for-Sale Securities	Interest Rate Agreement Cash Flow Hedges	Total
		(In thousands)	
September 30, 2019	$ 132	$ (114,715)	$ (114,583)
Other comprehensive income before reclassifications	108	53,241	53,349
Amounts reclassified from accumulated other comprehensive income	(2)	3,647	3,645
Net current-period other comprehensive income	106	56,888	56,994
September 30, 2020	$ 238	$ (57,827)	$ (57,589)

9. Winter Storm Uri

Overview

A historic winter storm impacted supply, market pricing and demand for natural gas in our service territories in mid-February. During this time, the governors of Kansas and Texas each declared a state of emergency, and certain regulatory agencies issued emergency orders that impacted the utility and natural gas industries, including statewide utilities curtailment programs and orders encouraging or requiring jurisdictional natural gas utilities to work to ensure customers were provided with safe and reliable natural gas service.

Due to the historic nature of this winter storm, we experienced unforeseeable and unprecedented market pricing for gas costs, which resulted in aggregated natural gas purchases during the month of February of approximately $2.3 billion. These gas costs were paid by the end of March 2021.

Incremental Financing

As discussed in Note 7 to the consolidated financial statements, on March 9, 2021, we completed a public offering of $2.2 billion in debt securities and the net proceeds from the offering, after the underwriting discount and offering expenses, were used to substantially fund these purchased gas costs. As a result of this unplanned debt issuance, S&P lowered its long-term/short-term credit ratings from A/A-1 to A-/A-2 and placed our ratings under negative outlook. Moody's reaffirmed its long-term and short-term credit ratings and placed our ratings under negative outlook. These credit rating adjustments and the issuance of unplanned debt did not impact our ability to satisfy our debt covenants.

Regulatory Asset Accounting

Our purchased gas costs are recoverable through purchased gas cost adjustment mechanisms in each state where we operate. Due to the unprecedented level of purchased gas costs incurred during Winter Storm Uri, the Kansas Corporation Commission (KCC) and the Railroad Commission of Texas (RRC) issued orders authorizing natural gas utilities to record a regulatory asset to account for the extraordinary costs associated with the winter storm. Pursuant to these orders, as of September 30, 2021, we have recorded a $2.1 billion regulatory asset for incremental costs, including carrying costs, incurred in Kansas ($89.0 million) and Texas ($2,011.7 million). These costs are subject to review for prudency by each commission and may be adjusted.

Securitization

To minimize the impact on the customer bill by extending the recovery periods for these unprecedented purchased gas costs, the Kansas and Texas State Legislatures each approved securitization legislation during fiscal 2021. The following summarizes the status of the securitization of each state as of the date of this filing.

Kansas

The Kansas securitization legislation, which became effective April 9, 2021, permits a natural gas public utility, in its sole discretion, to apply to the KCC for a financing order for the recovery of qualified extraordinary costs through the issuance of bonds. Within 25 days after a complete application is filed, the KCC shall establish a procedural schedule that requires it to issue a decision on the application within 180 days from the date a complete application was filed. Utilities may apply for a recovery period of up to 32 years.

On September 14, 2021, we filed with the KCC an application to securitize $94.1 million of extraordinary gas costs incurred during Winter Storm Uri. This amount also includes an estimate of penalties, carrying costs and administrative costs that we expect to incur in connection with the resolution of this filing. Included in our filing is an allowed deferral of an equity return as part of the recoverable carrying costs. As of September 30, 2021, approximately $2.8 million is capitalized for ratemaking purposes but is not recorded as a regulatory asset on our consolidated balance sheet. We anticipate proceedings to begin in January 2022. Because we intend to securitize these costs and recover over several years, we have recorded the regulatory asset for Kansas as a long-term asset in deferred charges and other assets as of September 30, 2021.

Texas

On June 16, 2021, House Bill 1520 became effective. House Bill 1520 authorizes the RRC to issue a statewide securitization financing order directing the Texas Public Finance authority to issue bonds (customer rate relief bonds) for gas utilities that choose to participate to recover extraordinary costs incurred to secure gas supply and to provide service during Winter Storm Uri, and to restore gas utility systems after that event, thereby providing rate relief to customers by extending the period during which these extraordinary costs would otherwise be recovered and supporting the financial strength and stability of gas utility companies.

The legislation required natural gas utilities seeking to participate in the securitization program to file an application with the RRC and submit extraordinary gas costs incurred during Winter Storm Uri for a prudency review by July 30, 2021. We filed our application with the RRC on July 30, 2021 to securitize $2.0 billion of extraordinary gas costs incurred during Winter Storm Uri. This amount also included an estimate of carrying costs and administrative costs that we expect to incur in connection with the resolution of this filing.

On November 10, 2021, the RRC issued a Final Determination of the Regulatory Asset (the Final Determination). The Final Determination stipulates that all of our gas and storage costs were prudently incurred. Additionally, the Final Determination permits us to defer, through December 31, 2021 our actual carrying costs associated with the $2.2 billion of incremental financing issued in March 2021 and to recover approximately $0.6 million of our administrative costs.

The statutory deadline for the RRC to issue a Financing Order is March 27, 2022. The Financing Order will be issued to the Texas Public Financing Authority authorizing the issuance of customer rate relief bonds to securitize the aggregated extraordinary costs for all participating utilities within 180 days. The participating utilities, as servicers acting on behalf of the state of the securitization financing, will bill and collect customer rate relief charges from their current and future customers and remit the collections to the state issuer of the securitization financing.

Based on the RRC's procedural schedule, we believe we will receive the securitization funds within twelve months. We will repay the $2.2 billion in public notes issued to finance the incremental gas costs incurred during Winter Storm Uri. Accordingly, we have recorded the regulatory asset for Texas in other current assets and these notes as current maturities of long-term debt as of September 30, 2021.

10. Retirement and Post-Retirement Employee Benefit Plans

We have both funded and unfunded noncontributory defined benefit plans that together cover most of our employees. We also maintain post-retirement plans that provide health care benefits to retired employees. Finally, we sponsor a defined contribution plan that covers substantially all employees. These plans are discussed in further detail below.

As a rate regulated entity, most of our net periodic pension and other postretirement benefits costs are recoverable through our rates over a period of up to 15 years. A portion of these costs is capitalized into our rate base or deferred as a regulatory asset or liability. The remaining costs are recorded as a component of operation and maintenance expense or other non-operating expense. Additionally, the amounts that have not yet been recognized in net periodic pension cost that have been recorded as regulatory assets or liabilities are as follows:

	Defined Benefit Plan	Supplemental Executive Retirement Plans	Postretirement Plans	Total
		(In thousands)		
September 30, 2021				
Unrecognized prior service (credit) cost	$ (353)	$ —	$ (64,313)	$ (64,666)
Unrecognized actuarial (gain) loss	(3,060)	39,666	(28,141)	8,465
	$ (3,413)	$ 39,666	$ (92,454)	$ (56,201)
September 30, 2020				
Unrecognized prior service (credit) cost	$ (584)	$ —	$ 951	$ 367
Unrecognized actuarial loss	78,082	51,045	9,110	138,237
	$ 77,498	$ 51,045	$ 10,061	$ 138,604

Defined Benefit Plans

Employee Pension Plan

As of September 30, 2021, we maintained one cash balance defined benefit plan, the Atmos Energy Corporation Pension Account Plan (the Plan). The Plan was established effective January 1999 and covers most of the employees of Atmos Energy that were hired on or before September 30, 2010. Effective October 1, 2010, the plan was closed to new participants. The assets of the Plan are held within the Atmos Energy Corporation Master Retirement Trust (the Master Trust).

Opening account balances were established for participants as of January 1999 equal to the present value of their respective accrued benefits under the pension plans which were previously in effect as of December 31, 1998. The Plan credits an allocation to each participant's account at the end of each year according to a formula based on the participant's age, service and total pay (excluding incentive pay). In addition, at the end of each year, a participant's account is credited with interest on the employee's prior year account balance. Participants are fully vested in their account balances after three years of service and may choose to receive their account balances as a lump sum or an annuity.

Generally, our funding policy is to contribute annually an amount in accordance with the requirements of the Employee Retirement Income Security Act of 1974, including the funding requirements under the Pension Protection Act of 2006 (PPA). However, additional voluntary contributions are made from time to time as considered necessary. Contributions are intended to provide not only for benefits attributed to service to date but also for those expected to be earned in the future.

During fiscal 2021, we contributed $10.0 million in cash to the Plan to achieve a desired level of funding while maximizing the tax deductibility of this payment. During fiscal 2020, we did not make a contribution to the Plan. Based upon market conditions at September 30, 2021, the current funded position of the Plan and the funding requirements under the PPA, we do not anticipate a minimum required contribution for fiscal 2022. However, we may consider whether a voluntary contribution is prudent to maintain certain funding levels.

We make investment decisions and evaluate performance of the assets in the Master Trust on a medium-term horizon of at least three to five years. We also consider our current financial status when making recommendations and decisions regarding the Master Trust's assets. Finally, we strive to ensure the Master Trust's assets are appropriately invested to maintain an acceptable level of risk and meet the Master Trust's long-term asset investment policy adopted by the Board of Directors.

To achieve these objectives, we invest the Master Trust's assets in equity securities, fixed income securities, interests in commingled pension trust funds, other investment assets and cash and cash equivalents. Investments in equity securities are diversified among the market's various subsectors in an effort to diversify risk and maximize returns. Fixed income securities are invested in investment grade securities. Cash equivalents are invested in securities that either are short term (less than 180 days) or readily convertible to cash with modest risk.

The following table presents asset allocation information for the Master Trust as of September 30, 2021 and 2020.

Security Class	Targeted Allocation Range	Actual Allocation September 30	
		2021	2020
Domestic equities	35%-55%	44.5%	45.3%
International equities	10%-20%	16.9%	15.6%
Fixed income	5%-30%	16.0%	17.0%
Company stock	0%-15%	10.6%	13.0%
Other assets	0%-20%	12.0%	9.1%

At September 30, 2021 and 2020, the Plan held 716,700 shares of our common stock which represented 10.6 percent and 13.0 percent of total Plan assets. These shares generated dividend income for the Plan of approximately $1.8 million and $1.6 million during fiscal 2021 and 2020.

Our employee pension plan expenses and liabilities are determined on an actuarial basis and are affected by numerous assumptions and estimates including the market value of plan assets, estimates of the expected return on plan assets and assumed discount rates and demographic data. We review the estimates and assumptions underlying our employee pension plans annually based upon a September 30 measurement date. The development of our assumptions is fully described in our significant accounting policies in Note 2 to the consolidated financial statements. The actuarial assumptions used to determine the pension liability for the Plan was determined as of September 30, 2021 and 2020 and the actuarial assumptions used to determine the net periodic pension cost for the Plan was determined as of September 30, 2020, 2019 and 2018. In October 2021, the Society of Actuaries released its annually-updated mortality improvement scale for pension plans incorporating new assumptions surrounding life expectancies in the United States. As of September 30, 2021, we updated our assumed mortality rates to incorporate the updated mortality table.

Additional assumptions are presented in the following table:

	Pension Liability		Pension Cost		
	2021	2020	2021	2020	2019
Discount rate	2.97 %	2.80 %	2.80 %	3.29 %	4.38 %
Rate of compensation increase	3.50 %	3.50 %	3.50 %	3.50 %	3.50 %
Expected return on plan assets	6.25 %	6.25 %	6.25 %	6.50 %	6.75 %
Interest crediting rate	4.69 %	4.69 %	4.69 %	4.69 %	4.69 %

The following table presents the Plan’s accumulated benefit obligation, projected benefit obligation and funded status as of September 30, 2021 and 2020:

	2021	2020
	(In thousands)	
Accumulated benefit obligation	$ 558,639	$ 565,755
Change in projected benefit obligation:		
Benefit obligation at beginning of year	$ 604,221	$ 577,270
Service cost	17,369	17,551
Interest cost	16,883	19,028
Actuarial (gain) loss	(7,561)	22,898
Benefits paid	(34,883)	(32,526)
Benefit obligation at end of year	596,029	604,221
Change in plan assets:		
Fair value of plan assets at beginning of year	528,881	530,109
Actual return on plan assets	92,808	31,298
Employer contributions	10,000	—
Benefits paid	(34,883)	(32,526)
Fair value of plan assets at end of year	596,806	528,881
Reconciliation:		
Funded status	777	(75,340)
Unrecognized prior service cost	—	—
Unrecognized net loss	—	—
Net amount recognized	$ 777	$ (75,340)

Net periodic pension cost for the Plan for fiscal 2021, 2020 and 2019 is presented in the following table.

	Fiscal Year Ended September 30		
	2021	2020	2019
		(In thousands)	
Components of net periodic pension cost:			
Service cost	$ 17,369	$ 17,551	$ 15,311
Interest cost (1)	16,883	19,028	22,071
Expected return on assets (1)	(27,913)	(28,316)	(28,451)
Amortization of prior service cost (credit) (1)	8,686	(231)	(232)
Recognized actuarial (gain) loss (1)	(231)	9,025	4,201
Net periodic pension cost	$ 14,794	$ 17,057	$ 12,900

(1) The components of net periodic cost other than the service cost component are included in the line item other non-operating income (expense) in the consolidated statements of comprehensive income or are capitalized on the consolidated balance sheets as a regulatory asset or liability, as described in Note 2 to the consolidated financial statements.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2021 and 2020. As required by authoritative accounting literature, assets are categorized in their entirety based on the lowest level of input that is significant to the fair value measurement. The methods used to determine fair value for the assets held by the Plan are fully described in Note 2 to the consolidated financial statements. Investments in our common/collective trusts and limited partnerships that are measured at net asset value per share equivalent are not classified in the fair value hierarchy. The net asset value amounts presented are intended to reconcile the fair value hierarchy to the total investments. In addition to the assets shown below, the Plan had net accounts receivable of $2.1 million and $0.7 million at September 30, 2021 and 2020, which materially approximates fair value due to the short-term nature of these assets.

	Assets at Fair Value as of September 30, 2021			
	Level 1	Level 2	Level 3	Total
	(In thousands)			
Investments:				
Common stocks	$ 239,166	$ —	$ —	$ 239,166
Money market funds	—	7,060	—	7,060
Registered investment companies	74,236	—	—	74,236
Government securities:				
Mortgage-backed securities	—	14,048	—	14,048
U.S. treasuries	7,483	34	—	7,517
Corporate bonds	—	30,834	—	30,834
Total investments measured at fair value	$ 320,885	$ 51,976	$ —	372,861
Investments measured at net asset value:				
Common/collective trusts (1)				121,570
Limited partnerships (1)				100,299
Total investments				$ 594,730

	Assets at Fair Value as of September 30, 2020			
	Level 1	Level 2	Level 3	Total
	(In thousands)			
Investments:				
Common stocks	$ 211,244	$ —	$ —	$ 211,244
Money market funds	—	6,096	—	6,096
Registered investment companies	29,762	—	—	29,762
Government securities:				
Mortgage-backed securities	—	15,230	—	15,230
U.S. treasuries	21,755	36	—	21,791
Corporate bonds	—	52,648	—	52,648
Total investments measured at fair value	$ 262,761	$ 74,010	$ —	336,771
Investments measured at net asset value:				
Common/collective trusts (1)				122,207
Limited partnerships (1)				69,176
Total investments				$ 528,154

(1) The fair value of our common/collective trusts and limited partnerships are measured using the net asset value per share practical expedient. There are no redemption restrictions, redemption notice periods or unfunded commitments for these investments. The redemption frequency is daily.

Supplemental Executive Retirement Plans

We have three nonqualified supplemental plans which provide additional pension, disability and death benefits to our officers, division presidents and certain other employees of the Company.

The first plan is referred to as the Supplemental Executive Benefits Plan (SEBP) and covers our corporate officers and certain other employees of the Company who were employed on or before August 12, 1998. The SEBP is a defined benefit arrangement which provides a benefit equal to 75 percent of covered compensation under which benefits paid from the underlying qualified defined benefit plan are an offset to the benefits under the SEBP.

In August 1998, we adopted the Supplemental Executive Retirement Plan (SERP) (formerly known as the Performance-Based Supplemental Executive Benefits Plan), which covers all corporate officers selected to participate in the plan between August 12, 1998 and August 5, 2009. The SERP is a defined benefit arrangement which provides a benefit equal to 60 percent of covered compensation under which benefits paid from the underlying qualified defined benefit plan are an offset to the benefits under the SERP.

Effective August 5, 2009, we adopted a new defined benefit Supplemental Executive Retirement Plan (the 2009 SERP), for corporate officers or any other employees selected at the discretion of the Board. Under the 2009 SERP, a nominal account has been established for each participant, to which the Company contributes at the end of each calendar year an amount equal to ten percent (25 percent for members of the Management Committee appointed on or after January 1, 2016) of the total of each participant's base salary and cash incentive compensation earned during each prior calendar year, beginning December 31, 2009. The benefits vest after three years of service and attainment of age 55 and earn interest credits at the same annual rate as the Company's Pension Account Plan.

Due to the retirement of certain executives of the company during fiscal 2021, we recognized a settlement charge of $9.2 million and paid a $25.7 million lump sum in relation to the retirements.

Similar to our employee pension plans, we review the estimates and assumptions underlying our supplemental plans annually based upon a September 30 measurement date using the same techniques as our employee pension plans. The actuarial assumptions used to determine the pension liability for the supplemental plans were determined as of September 30, 2021 and 2020 and the actuarial assumptions used to determine the net periodic pension cost for the supplemental plans were determined as of September 30, 2020, 2019 and 2018. These assumptions are presented in the following table:

	Pension Liability		Pension Cost		
	2021	2020	2021	2020	2019
Discount rate (1)	2.57 %	2.80 %	2.90 %	3.19 %	4.38 %
Rate of compensation increase	3.50 %	3.50 %	3.50 %	3.50 %	3.50 %
Interest crediting rate	4.69 %	4.69 %	4.69 %	4.69 %	4.69 %

(1) Reflects a weighted average discount rate for pension cost for fiscal 2021 and 2020 due to the settlements during the year.

The following table presents the supplemental plans' accumulated benefit obligation, projected benefit obligation and funded status as of September 30, 2021 and 2020:

	2021	2020
	(In thousands)	
Accumulated benefit obligation	$ 100,981	$ 122,207
Change in projected benefit obligation:		
Benefit obligation at beginning of year	$ 129,140	$ 143,987
Service cost	1,067	1,074
Interest cost	3,180	4,188
Actuarial (gain) loss	1,332	7,386
Benefits paid	(4,720)	(4,766)
Settlements	(25,698)	(22,729)
Benefit obligation at end of year	104,301	129,140
Change in plan assets:		
Fair value of plan assets at beginning of year	—	—
Employer contribution	30,418	27,495
Benefits paid	(4,720)	(4,766)
Settlements	(25,698)	(22,729)
Fair value of plan assets at end of year	—	—
Reconciliation:		
Funded status	(104,301)	(129,140)
Unrecognized prior service cost	—	—
Unrecognized net loss	—	—
Accrued pension cost	$ (104,301)	$ (129,140)

Assets for the supplemental plans are held in separate rabbi trusts. At September 30, 2021 and 2020, assets held in the rabbi trusts consisted of equity securities of $38.1 million and $41.9 million, which are included in our fair value disclosures in Note 16 to the consolidated financial statements.

Net periodic pension cost for the supplemental plans for fiscal 2021, 2020 and 2019 is presented in the following table.

	Fiscal Year Ended September 30		
	2021	2020	2019
		(In thousands)	
Components of net periodic pension cost:			
Service cost	$ 1,067	$ 1,074	$ 869
Interest cost (1)	3,180	4,188	5,127
Recognized actuarial loss (1)	3,560	3,945	2,227
Settlements (1)	9,151	9,180	—
Net periodic pension cost	$ 16,958	$ 18,387	$ 8,223

(1) The components of net periodic cost other than the service cost component are included in the line item other non-operating income (expense) in the consolidated statements of comprehensive income or are capitalized on the consolidated balance sheets as a regulatory asset or liability, as described in Note 2 to the consolidated financial statements.

Estimated Future Benefit Payments

The following benefit payments for our defined benefit plans, which reflect expected future service, as appropriate, are expected to be paid in the following fiscal years:

	Pension Plan	Supplemental Plans
	(In thousands)	
2022	$ 39,020	$ 4,925
2023	39,624	11,384
2024	40,314	4,496
2025	41,085	39,769
2026	42,053	5,665
2027-2031	203,461	22,079

Postretirement Benefits

We sponsor the Retiree Medical Plan for Retirees and Disabled Employees of Atmos Energy Corporation (the Atmos Retiree Medical Plan). This plan provides medical and prescription drug protection to all qualified participants based on their date of retirement. The Atmos Retiree Medical Plan provides different levels of benefits depending on the level of coverage chosen by the participants and the terms of predecessor plans; however, we generally pay 80 percent of the projected net claims and administrative costs and participants pay the remaining 20 percent. Effective January 1, 2015, for employees who had not met the participation requirements by September 30, 2009, the contribution rates for the Company are limited to a three percent cost increase in claims and administrative costs each year, with the participant responsible for the additional costs.

Generally, our funding policy is to contribute annually an amount in accordance with the requirements of ERISA. However, additional voluntary contributions are made annually as considered necessary. Contributions are intended to provide not only for benefits attributed to service to date but also for those expected to be earned in the future. We expect to contribute between $15 million and $25 million to our postretirement benefits plan during fiscal 2022.

We maintain a formal investment policy with respect to the assets in our postretirement benefits plan to ensure the assets funding the postretirement benefit plan are appropriately invested to maintain an acceptable level of risk. We also consider our current financial status when making recommendations and decisions regarding the postretirement benefits plan.

We currently invest the assets funding our postretirement benefit plan in diversified investment funds which consist of common stocks, preferred stocks and fixed income securities. The diversified investment funds may invest up to 75 percent of assets in common stocks and convertible securities. The following table presents asset allocation information for the postretirement benefit plan assets as of September 30, 2021 and 2020.

	Actual Allocation September 30	
Security Class	2021	2020
Diversified investment funds	97.9%	97.4%
Cash and cash equivalents	2.1%	2.6%

Similar to our employee pension and supplemental plans, we review the estimates and assumptions underlying our postretirement benefit plan annually based upon a September 30 measurement date using the same techniques as our employee pension plans. The actuarial assumptions used to determine the pension liability for our postretirement plan were determined as of September 30, 2021 and 2020 and the actuarial assumptions used to determine the net periodic pension cost for the postretirement plan were determined as of September 30, 2020, 2019 and 2018.

Effective January 1, 2022, the Retiree Medical Plan for Retirees and Disabled Employees will be amended. The amendments remove the three percent cost increase limitation and change the post-65 retiree coverage to Via Benefits with an Atmos Energy funded Health Reimbursement Account. Eligible post-65 retirees and post-65 spouses will be eligible to enroll in benefits provided by Via Benefits, including those that previously deferred or declined retiree coverage. The amendments were approved by the Atmos Energy Board of Directors in May 2021 and the changes were communicated to participants beginning on July 31, 2021. These amendments to the Retiree Medical Plan for Retirees and Disabled Employees have been included in the actuarial assumptions used to determine the pension liability and net periodic for the postretirement plan as of September 30, 2020.

The assumptions are presented in the following table:

	Postretirement Liability		Postretirement Cost		
	2021	2020	2021	2020	2019
Discount rate	3.01 %	2.80 %	2.80 %	3.29 %	4.38 %
Expected return on plan assets	4.94 %	4.94 %	4.94 %	5.14 %	5.33 %
Initial trend rate	6.25 %	6.25 %	6.25 %	6.25 %	6.50 %
Ultimate trend rate	5.00 %	5.00 %	5.00 %	5.00 %	5.00 %
Ultimate trend reached in	2027	2026	2026	2025	2022

The following table presents the postretirement plan's benefit obligation and funded status as of September 30, 2021 and 2020:

	2021	2020
	(In thousands)	
Change in benefit obligation:		
Benefit obligation at beginning of year	$ 370,678	$ 316,033
Service cost	11,000	13,466
Interest cost	15,372	10,612
Plan participants' contributions	5,648	5,849
Actuarial (gain) loss	6,800	43,412
Benefits paid	(19,610)	(18,694)
Plan amendments	(34,732)	—
Benefit obligation at end of year	355,156	370,678
Change in plan assets:		
Fair value of plan assets at beginning of year	208,245	201,901
Actual return on plan assets	53,335	2,356
Employer contributions	20,581	16,833
Plan participants' contributions	5,648	5,849
Benefits paid	(19,610)	(18,694)
Fair value of plan assets at end of year	268,199	208,245
Reconciliation:		
Funded status	(86,957)	(162,433)
Unrecognized transition obligation	—	—
Unrecognized prior service cost	—	—
Unrecognized net loss	—	—
Accrued postretirement cost	$ (86,957)	$ (162,433)

Net periodic postretirement cost for fiscal 2021, 2020 and 2019 is presented in the following table.

	Fiscal Year Ended September 30		
	2021	2020	2019
		(In thousands)	
Components of net periodic postretirement cost:			
Service cost	$ 11,000	$ 13,466	$ 10,810
Interest cost (1)	15,372	10,612	11,839
Expected return on assets (1)	(10,455)	(10,499)	(10,659)
Amortization of transition obligation (1)	—	—	—
Amortization of prior service cost (1)	30,533	173	173
Recognized actuarial gain (1)	1,172	(1,337)	(8,178)
Net periodic postretirement cost	$ 47,622	$ 12,415	$ 3,985

(1) The components of net periodic cost other than the service cost component are included in the line item other non-operating income (expense) in the consolidated statements of comprehensive income or are capitalized on the consolidated balance sheets as a regulatory asset or liability, as described in Note 2 to the consolidated financial statements.

We are currently recovering other postretirement benefits costs through our regulated rates in substantially all of our service areas under accrual accounting as prescribed by accounting principles generally accepted in the United States. Other postretirement benefits costs have been specifically addressed in rate orders in each jurisdiction served by our Kentucky/Mid-States, West Texas, Mid-Tex and Mississippi Divisions as well as our Kansas jurisdiction and APT or have been included in a rate case and not disallowed. Management believes that this accounting method is appropriate and will continue to seek rate recovery of accrual-based expenses in its ratemaking jurisdictions that have not yet approved the recovery of these expenses.

The following tables set forth by level, within the fair value hierarchy, the Retiree Medical Plan's assets at fair value as of September 30, 2021 and 2020. The methods used to determine fair value for the assets held by the Retiree Medical Plan are fully described in Note 2 to the consolidated financial statements.

	Assets at Fair Value as of September 30, 2021			
	Level 1	Level 2	Level 3	Total
		(In thousands)		
Investments:				
Money market funds	$ —	$ 5,527	$ —	$ 5,527
Registered investment companies	262,672	—	—	262,672
Total investments measured at fair value	$ 262,672	$ 5,527	$ —	$ 268,199

	Assets at Fair Value as of September 30, 2020			
	Level 1	Level 2	Level 3	Total
		(In thousands)		
Investments:				
Money market funds	$ —	$ 5,525	$ —	$ 5,525
Registered investment companies	202,720	—	—	202,720
Total investments measured at fair value	$ 202,720	$ 5,525	$ —	$ 208,245

Estimated Future Benefit Payments

The following benefit payments paid by us, retirees and prescription drug subsidy payments for our postretirement benefit plans, which reflect expected future service, as appropriate, are expected to be paid in the following fiscal years. Company payments for fiscal 2021 include contributions to our postretirement plan trusts.

	Company Payments	Retiree Payments	Subsidy Payments	Total Postretirement Benefits
	(In thousands)			
2022	$ 17,701	$ 2,490	$ —	$ 20,191
2023	18,031	2,465	—	20,496
2024	18,341	2,404	—	20,745
2025	18,981	2,425	—	21,406
2026	19,414	2,395	—	21,809
2027-2031	100,312	10,641	—	110,953

Defined Contribution Plan

The Atmos Energy Corporation Retirement Savings Plan and Trust (the Retirement Savings Plan) covers substantially all employees and is subject to the provisions of Section 401(k) of the Internal Revenue Code. Effective January 1, 2007, employees automatically become participants of the Retirement Savings Plan on the date of employment. Participants may elect a salary reduction up to a maximum of 65 percent of eligible compensation, as defined by the Plan, not to exceed the maximum allowed by the Internal Revenue Service. New participants are automatically enrolled in the Plan at a contribution rate of four percent of eligible compensation, from which they may opt out. We match 100 percent of a participant's contributions, limited to four percent of the participant's salary. Prior to January 1, 2021, participants were eligible to receive matching contributions after completing one year of service, in which they are immediately vested. Effective January 1, 2021, participants are eligible to receive matching contributions immediately upon enrollment in the Retirement Savings Plan. This matching contribution vests after completing one year of service. Participants are also permitted to take out a loan against their accounts subject to certain restrictions. Employees hired on or after October 1, 2010 participate in the enhanced plan in which participants receive a fixed annual contribution of four percent of eligible earnings to their Retirement Savings Plan account. Participants will continue to be eligible for company matching contributions of up to four percent of their eligible earnings and will be fully vested in the fixed annual contribution after three years of service.

Matching and fixed annual contributions to the Retirement Savings Plan are expensed as incurred and amounted to $20.6 million, $17.9 million and $16.7 million for fiscal years 2021, 2020 and 2019. At September 30, 2021 and 2020, the Retirement Savings Plan held 1.9 percent and 2.2 percent of our outstanding common stock.

11. Stock and Other Compensation Plans

Stock-Based Compensation Plans

Total stock-based compensation cost was $24.1 million, $21.1 million and $23.9 million for the fiscal years ended September 30, 2021, 2020 and 2019. Of this amount, $12.9 million, $11.6 million and $12.8 million was capitalized.

1998 Long-Term Incentive Plan

We have the 1998 Long-Term Incentive Plan (LTIP), which provides a comprehensive, long-term incentive compensation plan providing for discretionary awards of incentive stock options, non-qualified stock options, stock appreciation rights, bonus stock, time-lapse restricted stock, time-lapse restricted stock units, performance-based restricted stock units and stock units to certain employees and non-employee directors of the Company and our subsidiaries. The objectives of this plan include attracting and retaining the best available personnel, providing for additional performance incentives and promoting our success by providing employees with the opportunity to acquire common stock.

We are authorized to grant awards up to a maximum cumulative amount of 11.2 million shares of common stock under this plan subject to certain adjustment provisions. As of September 30, 2021, non-qualified stock options, bonus stock, time-lapse restricted stock, time-lapse restricted stock units, performance-based restricted stock units and stock units had been issued under this plan, and 1.1 million shares are available for future issuance.

Restricted Stock Units Award Grants

As noted above, the LTIP provides for discretionary awards of restricted stock units to help attract, retain and reward employees of Atmos Energy and its subsidiaries. Certain of these awards vest based upon the passage of time and other awards vest based upon the passage of time and the achievement of specified performance targets. The fair value of the awards granted is based on the market price of our stock at the date of grant. We estimate forfeitures using our historical forfeiture rate. The associated expense is recognized ratably over the vesting period. We use authorized and unissued shares to meet share requirements for the vesting of restricted stock units.

Employees who are granted time-lapse restricted stock units under our LTIP have a nonforfeitable right to dividend equivalents that are paid at the same rate and at the same time at which they are paid on shares of stock without restrictions. Time-lapse restricted stock units contain only a service condition that the employee recipients render continuous services to the Company for a period of three years from the date of grant, except for accelerated vesting in the event of death, disability, change of control of the Company or termination without cause (with certain exceptions). There are no performance conditions required to be met for employees to be vested in time-lapse restricted stock units.

Employees who are granted performance-based restricted stock units under our LTIP have a forfeitable right to dividend equivalents that accrue at the same rate at which they are paid on shares of stock without restrictions. Dividend equivalents on the performance-based restricted stock units are paid either in cash or in the form of shares upon the vesting of the award. Performance-based restricted stock units contain a service condition that the employee recipients render continuous services to the Company for a period of three years from the beginning of the applicable three-year performance period, except for accelerated vesting in the event of death, disability, change of control of the Company or termination without cause (with certain exceptions) and a performance condition based on a cumulative earnings per share target amount.

The following summarizes information regarding the restricted stock units granted under the plan during the fiscal years ended September 30, 2021, 2020 and 2019:

	2021		2020		2019	
	Number of Restricted Units	Weighted Average Grant-Date Fair Value	Number of Restricted Units	Weighted Average Grant-Date Fair Value	Number of Restricted Units	Weighted Average Grant-Date Fair Value
Nonvested at beginning of year	443,279	$ 99.28	503,072	$ 91.66	538,592	$ 80.91
Granted	223,954	102.68	199,985	102.34	241,472	98.25
Vested	(271,435)	97.44	(242,975)	85.66	(269,347)	76.71
Forfeited	(17,671)	101.48	(16,803)	96.87	(7,645)	86.37
Nonvested at end of year	378,127	$ 102.45	443,279	$ 99.28	503,072	$ 91.66

As of September 30, 2021, there was $13.8 million of total unrecognized compensation cost related to nonvested restricted stock units granted under the LTIP. That cost is expected to be recognized over a weighted average period of 1.7 years. The fair value of restricted stock vested during the fiscal years ended September 30, 2021, 2020 and 2019 was $26.3 million, $20.7 million and $20.5 million.

Other Plans

Direct Stock Purchase Plan

We maintain a Direct Stock Purchase Plan, open to all investors, which allows participants to have all or part of their cash dividends paid quarterly in additional shares of our common stock. The minimum initial investment required to join the plan is $1,250. Direct Stock Purchase Plan participants may purchase additional shares of our common stock as often as weekly with voluntary cash payments of at least $25, up to an annual maximum of $100,000.

Equity Incentive and Deferred Compensation Plan for Non-Employee Directors

We have an Equity Incentive and Deferred Compensation Plan for Non–Employee Directors, which provides non-employee directors of Atmos Energy with the opportunity to defer receipt, until retirement, of compensation for services rendered to the Company and invest deferred compensation into either a cash account or a stock account.

Other Discretionary Compensation Plans

We have an annual incentive program covering substantially all employees to give each employee an opportunity to share in our financial success based on the achievement of key performance measures considered critical to achieving business objectives for a given year with minimum and maximum thresholds. The Company must meet the minimum threshold for the plan to be funded and distributed to employees. These performance measures may include earnings growth objectives, improved cash flow objectives or crucial customer satisfaction and safety results. We monitor progress towards the achievement of the performance measures throughout the year and record accruals based upon the expected payout using the best estimates available at the time the accrual is recorded. During the last several fiscal years, we have used earnings per share as our sole performance measure.

12. Details of Selected Financial Statement Captions

The following tables provide additional information regarding the composition of certain financial statement captions.

Balance Sheet

Accounts receivable

Accounts receivable was comprised of the following at September 30, 2021 and 2020:

	September 30	
	2021	2020
	(In thousands)	
Billed accounts receivable	$ 218,219	$ 140,259
Unbilled revenue	97,417	80,699
Contributions in aid of construction receivable	18,984	19,821
Insurance receivable	53,779	4,731
Other accounts receivable	19,039	15,034
Total accounts receivable	407,438	260,544
Less: allowance for uncollectible accounts	(64,471)	(29,949)
Net accounts receivable	$ 342,967	$ 230,595

Other current assets

Other current assets as of September 30, 2021 and 2020 were comprised of the following accounts.

	September 30	
	2021	2020
	(In thousands)	
Deferred gas costs	$ 66,395	$ 40,593
Winter Storm Uri incremental costs (1)	2,011,719	—
Prepaid expenses	48,766	40,340
Materials and supplies	15,581	6,829
Assets from risk management activities	55,073	5,687
Other	3,375	14,456
Total	$ 2,200,909	$ 107,905

(1) Includes $2,003.7 million of gas purchases and $8.0 million of carrying costs that were deferred pursuant to regulatory orders. See Note 9 to the consolidated financial statements for additional details.

Property, plant and equipment

Property, plant and equipment was comprised of the following as of September 30, 2021 and 2020:

	September 30	
	2021	2020
	(In thousands)	
Storage plant	$ 539,972	$ 530,985
Transmission plant	3,725,347	3,459,765
Distribution plant	12,085,654	10,680,495
General plant	868,962	829,624
Intangible plant	38,612	38,297
	17,258,547	15,539,166
Construction in progress	626,551	418,055
	17,885,098	15,957,221
Less: accumulated depreciation and amortization	(2,821,128)	(2,601,874)
Net property, plant and equipment (1)	$ 15,063,970	$ 13,355,347

(1) Net property, plant and equipment includes plant acquisition adjustments of $(28.5) million and $(37.8) million at September 30, 2021 and 2020.

Deferred charges and other assets

Deferred charges and other assets as of September 30, 2021 and 2020 were comprised of the following accounts.

	September 30	
	2021	2020
	(In thousands)	
Marketable securities	$ 108,071	$ 103,952
Regulatory assets (See Note 2)	351,843	371,707
Operating lease right of use assets (See Note 6)	222,446	227,146
Winter Storm Uri incremental costs (1)	89,009	—
Assets from risk management activities	175,613	74,991
Other	27,738	23,374
Total	$ 974,720	$ 801,170

(1) Includes $76.7 million of gas purchases and $12.3 million of carrying costs that were deferred pursuant to regulatory orders. See Note 9 to the consolidated financial statements for additional details.

Accounts payable and accrued liabilities

Accounts payable and accrued liabilities as of September 30, 2021 and 2020 were comprised of the following accounts.

	September 30	
	2021	2020
	(In thousands)	
Trade accounts payable	$ 224,873	$ 141,075
Accrued gas payable	100,699	42,054
Accrued liabilities	97,650	52,646
Total	$ 423,222	$ 235,775

Other current liabilities

Other current liabilities as of September 30, 2021 and 2020 were comprised of the following accounts.

	September 30	
	2021	2020
	(In thousands)	
Customer credit balances and deposits	$ 49,722	$ 56,485
Accrued employee costs	50,517	48,057
Deferred gas costs	52,553	19,985
Operating lease liabilities (See Note 6)	37,688	35,716
Accrued interest	55,164	53,554
Liabilities from risk management activities	5,269	2,015
Taxes payable	160,986	148,292
Pension and postretirement liabilities	4,863	29,609
Regulatory cost of removal obligation	72,823	73,908
APT annual adjustment mechanism	22,694	43,893
Regulatory excess deferred taxes (See Note 14)	155,857	20,887
Other	18,545	14,060
Total	$ 686,681	$ 546,461

Deferred credits and other liabilities

Deferred credits and other liabilities as of September 30, 2021 and 2020 were comprised of the following accounts.

	September 30	
	2021	2020
	(In thousands)	
Pension and post retirement liabilities	$ 185,617	$ 337,303
Operating lease liabilities (See Note 6)	194,745	201,071
Customer advances for construction	9,879	10,060
Other regulatory liabilities (See Note 2)	75,506	17,838
Asset retirement obligation	18,373	20,348
APT annual adjustment mechanism	8,416	13,486
Unrecognized tax benefits	32,792	30,921
Other	12,161	11,101
Total	$ 537,489	$ 642,128

Statement of Comprehensive Income

Other non-operating income (expense)

Other non-operating income (expense) for the fiscal years ended September 30, 2021, 2020 and 2019 were comprised of the following accounts.

	Year Ended September 30		
	2021	2020	2019
		(In thousands)	
Equity component of AFUDC	$ 32,749	$ 23,493	$ 11,165
Performance-based rate program	6,362	6,771	6,737
Pension and other postretirement non-service credit (cost)	(19,238)	(3,189)	3,016
Interest income	2,144	2,932	4,160
Community support spending	(14,460)	(11,728)	(4,771)
Miscellaneous	(9,702)	(11,108)	(12,903)
Total	$ (2,145)	$ 7,171	$ 7,404

Statement of Cash Flows

Supplemental disclosures of cash flow information for the fiscal years ended September 30, 2021, 2020 and 2019 were as follows:

	Year Ended September 30		
	2021	2020	2019
		(In thousands)	
Cash Paid (Received) During The Period For:			
Interest (1)	$ 207,555	$ 194,993	$ 184,852
Income taxes	$ 8,199	$ (3,071)	$ 11,467
Non-Cash Transactions:			
Capital expenditures included in current liabilities	$ 184,786	$ 113,365	$ 149,993

(1) Cash paid during the period for interest, net of amounts capitalized was $81.9 million, $82.3 million and $91.3 million for the fiscal years ended September 30, 2021, 2020 and 2019.

13. Commitments and Contingencies

Litigation and Environmental Matters

In the normal course of business, we are subject to various legal and regulatory proceedings. For such matters, we record liabilities when they are considered probable and estimable, based on currently available facts, our historical experience and our estimates of the ultimate outcome or resolution of the liability in the future. While the outcome of these proceedings is uncertain and a loss in excess of the amount we have accrued is possible though not reasonably estimable, it is the opinion of management that any amounts exceeding the accruals will not have a material adverse impact on our financial position, results of operations or cash flows.

The National Transportation Safety Board (NTSB) held a public meeting on January 12, 2021 to determine the probable cause of the incident that occurred at a Dallas, Texas residence on February 23, 2018 that resulted in one fatality and injuries to four other residents. At the meeting, the Board deliberated and voted on proposed findings of fact, a probable cause statement, and safety recommendations. On February 8, 2021, the NTSB issued its final report that included an Executive Summary, Findings, Probable Cause, and Recommendations. Also on February 8, 2021, safety recommendations letters were distributed to recommendation recipients, including Atmos Energy. Atmos Energy timely provided a written response on May 7, 2021. Following the release of the NTSB's final report, the Railroad Commission of Texas (RRC) completed its safety evaluation related to the same incident finding four alleged violations and initiated an enforcement proceeding to pursue administrative penalties totaling $1.6 million. Atmos Energy is working with the RRC to resolve the alleged violations and satisfy the administrative penalties.

The NTSB is investigating a worksite accident that occurred in Farmersville, Texas on June 28, 2021 that resulted in two fatalities and injuries to two others. Together with the Railroad Commission of Texas and the Pipeline and Hazardous Materials Safety Administration, Atmos Energy is a party to the investigation and in that capacity is working closely with all parties to help determine the cause of this incident. On July 16, 2021 and July 28, 2021, two civil actions were filed in Dallas, Texas against Atmos Energy and one of its contractors in response to the accident.

We are a party to various other litigation and environmental-related matters or claims that have arisen in the ordinary course of our business. While the results of such litigation and response actions to such environmental-related matters or claims cannot be predicted with certainty, we continue to believe the final outcome of such litigation and matters or claims will not have a material adverse effect on our financial condition, results of operations or cash flows.

Purchase Commitments

Our distribution divisions maintain supply contracts with several vendors that generally cover a period of up to one year. Commitments for estimated base gas volumes are established under these contracts on a monthly basis at contractually negotiated prices. Commitments for incremental daily purchases are made as necessary during the month in accordance with the terms of the individual contract.

Our Mid-Tex Division also maintains a limited number of long-term supply contracts to ensure a reliable source of gas for our customers in its service area, which obligate it to purchase specified volumes at prices under contracts indexed to natural gas trading hubs or fixed price contracts. At September 30, 2021, we were committed to purchase 32.4 Bcf within one year and 12.9 Bcf within two to three years under indexed contracts. At September 30, 2021, we were committed to purchase 11.9 Bcf within one year under fixed price contracts ranging from $1.86 to $7.03 per Mcf. Purchases under these contracts totaled $149.4 million, $58.5 million and $50.8 million for 2021, 2020 and 2019.

Rate Regulatory Proceedings

As of September 30, 2021, routine rate regulatory proceedings were in progress in some of our service areas, which are discussed in further detail above in the *Business — Ratemaking Activity* section.

14. Income Taxes

Income Tax Expense

The components of income tax expense from continuing operations for 2021, 2020 and 2019 were as follows:

	2021	2020	2019
		(In thousands)	
Current			
Federal	$ —	$ —	$ —
State	252	14,193	8,412
Deferred			
Federal	128,867	143,039	113,331
State (1)	24,617	(11,879)	17,160
Income tax expense	$ 153,736	$ 145,353	$ 138,903

(1) Includes a non-cash income tax benefit of $21.0 million in fiscal 2020 resulting from the remeasurement of the rate at which state deferred taxes will reverse in the future as discussed below.

Reconciliations of the provision for income taxes computed at the statutory rate to the reported provisions for income taxes from continuing operations for 2021, 2020 and 2019 are set forth below:

	2021	2020	2019
		(In thousands)	
Tax at statutory rate (1)	$ 172,053	$ 156,827	$ 136,565
Common stock dividends deductible for tax reporting	(1,372)	(1,419)	(1,460)
State taxes (net of federal benefit)	19,647	22,791	20,202
Amortization of excess deferred taxes	(45,382)	(16,125)	(14,085)
Remeasurement due to state deferred tax rate change	—	(20,962)	—
Other, net	8,790	4,241	(2,319)
Income tax expense	$ 153,736	$ 145,353	$ 138,903

(1) Tax expense is calculated at the statutory federal income tax rate of 21.0% for the years ended September 30, 2021, 2020 and 2019.

Deferred income taxes reflect the tax effect of differences between the basis of assets and liabilities for book and tax purposes. The tax effect of temporary differences that gave rise to significant components of the deferred tax liabilities and deferred tax assets at September 30, 2021 and 2020 are presented below:

	2021	2020
	(In thousands)	
Deferred tax assets:		
Employee benefit plans	$ 64,316	$ 66,991
Interest rate swaps	—	16,719
Net operating loss carryforwards	911,424	476,507
Charitable and other credit carryforwards	7,712	8,712
Regulatory excess deferred tax	148,200	161,565
Lease asset	52,138	53,118
Other	33,591	20,424
Total deferred tax assets	1,217,381	804,036
Valuation allowance	(663)	(1,102)
Net deferred tax assets	1,216,718	802,934
Deferred tax liabilities:		
Difference in net book value and net tax value of assets (1)	(2,258,264)	(2,138,966)
Gas cost adjustments	(26,413)	(23,209)
Winter Storm Uri regulatory asset	(471,025)	—
Lease liability	(52,138)	(53,118)
Rate deferral adjustment	(47,445)	(21,945)
Interest rate agreements	(20,156)	—
Other	(47,086)	(22,265)
Total deferred tax liabilities	(2,922,527)	(2,259,503)
Net deferred tax liabilities	$ (1,705,809)	$ (1,456,569)
Deferred credits for rate regulated entities	$ 4,181	$ 2,537

(1) Includes $129.0 million of deferred tax liability related to goodwill as of September 30, 2021 and 2020.

We deduct our purchased gas costs for federal income tax purposes in the period they are paid. As a result of impacts from Winter Storm Uri, we recorded a $471.0 million (tax effected) increase in our deferred tax liability and an increase in our net operating loss carryforward as of September 30, 2021. At September 30, 2021, we had $850.2 million (tax effected) of federal net operating loss carryforwards. The federal net operating loss carryforwards are available to offset future taxable income. Net operating loss carryforwards incurred prior to December 22, 2017 will begin to expire in 2029. The Company also has $6.0 million in charitable contribution carryforwards to offset future taxable income. The Company’s charitable contribution carryforwards expiration period begins in fiscal 2022.

The Company also has $61.2 million (tax effected) of state net operating loss carryforwards (net of $16.2 million of federal effects) and $1.7 million of state tax credits carryforwards (net of $0.5 million of federal effects). Depending on the jurisdiction in which the state net operating loss was generated, the carryforwards expiration period begins in fiscal 2023.

We believe it is more likely than not that the benefit from certain state net operating loss carryforwards and state credit carryforwards will not be realized. Due to the uncertainty of realizing a benefit from the deferred tax asset recorded for the carryforwards, a valuation allowance of $0.7 million was established for the year ended September 30, 2021.

At September 30, 2021, we had recorded liabilities associated with unrecognized tax benefits totaling $32.8 million. The following table reconciles the beginning and ending balance of our unrecognized tax benefits:

	2021	2020	2019
		(In thousands)	
Unrecognized tax benefits - beginning balance	$ 30,921	$ 27,716	$ 26,203
Increase (decrease) resulting from prior period tax positions	671	(26)	(923)
Increase resulting from current period tax positions	1,200	3,231	2,436
Unrecognized tax benefits - ending balance	32,792	30,921	27,716
Less: deferred federal and state income tax benefits	(6,886)	(6,493)	(5,820)
Total unrecognized tax benefits that, if recognized, would impact the effective income tax rate as of the end of the year	$ 25,906	$ 24,428	$ 21,896

The Company recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties included within interest charges in our consolidated statements of comprehensive income. During the years ended September 30, 2021, 2020 and 2019, the Company recognized approximately $1.4 million, $0.7 million and $2.2 million in interest and penalties. The Company had approximately $10.4 million, $8.2 million and $7.9 million for the payment of interest and penalties accrued at September 30, 2021, 2020 and 2019.

We file income tax returns in the U.S. federal jurisdiction as well as in various states where we have operations. We have concluded substantially all U.S. federal income tax matters through fiscal year 2009 and concluded substantially all Texas income tax matters through fiscal year 2010.

Regulatory Excess Deferred Taxes

Regulatory excess net deferred taxes represent changes in our net deferred tax liability related to our cost of service ratemaking due to the enactment of the Tax Cuts and Jobs Act of 2017 (the TCJA) and a Kansas legislative change enacted in fiscal 2020. As of September 30, 2021 and September 30, 2020, $155.9 million and $20.9 million is recorded in other current liabilities. This amount has increased during fiscal 2021 due to regulatory approvals received during the fiscal year that shortened the refund period in certain of our jurisdictions. As a result, our effective income tax rate decreased to 18.8% for the fiscal year ended September 30, 2021. Our effective income tax rate in the prior year period was 19.5%, which reflected the income tax benefit recognized upon enactment of the new Kansas legislation.

Currently, the regulatory excess net deferred tax liability is being returned over various periods. Of this amount, $532.3 million, is being returned to customers over 35 - 60 months. An additional $115.3 million is being returned to customers on a provisional basis over 15 - 69 years until our regulators establish the final refund periods. The refund of the remaining $12.1 million will be addressed in our next rate proceeding.

15. Financial Instruments

We currently use financial instruments to mitigate commodity price risk and interest rate risk. Our financial instruments do not contain any credit-risk-related or other contingent features that could cause accelerated payments when our financial instruments are in net liability positions.

Commodity Risk Management Activities

Our purchased gas cost adjustment mechanisms essentially insulate our distribution segment from commodity price risk; however, our customers are exposed to the effects of volatile natural gas prices. We manage this exposure through a combination of physical storage, fixed-price forward contracts and financial instruments, primarily over-the-counter swap and option contracts, in an effort to minimize the impact of natural gas price volatility on our customers during the winter heating season.

In jurisdictions where we are permitted to mitigate commodity price risk through financial instruments, the relevant regulatory authorities may establish the level of heating season gas purchases that can be hedged. Our distribution gas supply department is responsible for executing this segment's commodity risk management activities in conformity with regulatory requirements. Historically, if the regulatory authority does not establish this level, we seek to hedge between 25 and 50 percent of anticipated heating season gas purchases using financial instruments. For the 2020-2021 heating season (generally October through March), in the jurisdictions where we are permitted to utilize financial instruments, we hedged approximately 39 percent, or approximately 15.8 Bcf of the winter flowing gas requirements at a weighted average cost of approximately $2.86 per Mcf. We have not designated these financial instruments as hedges for accounting purposes.

Interest Rate Risk Management Activities

We manage interest rate risk by periodically entering into financial instruments to effectively fix the Treasury yield component of the interest cost associated with anticipated financings.

In fiscal 2021, we entered into forward starting interest rate swaps to effectively fix the Treasury yield component associated with $1.4 billion of planned issuances of senior unsecured notes. These swaps were designated as cash flow hedges at the time the agreements were executed.

In September 2021, we settled forward starting interest rate swaps with a notional amount of $600 million and received $62.2 million. On October 1, 2021, the notes were issued as planned.

Quantitative Disclosures Related to Financial Instruments

The following tables present detailed information concerning the impact of financial instruments on our consolidated balance sheet and statements of comprehensive income.

As of September 30, 2021, our financial instruments were comprised of both long and short commodity positions. A long position is a contract to purchase the commodity, while a short position is a contract to sell the commodity. As of September 30, 2021, we had 23,737 MMcf of net long commodity contracts outstanding. These contracts have not been designated as hedges.

Financial Instruments on the Balance Sheet

The following tables present the fair value and balance sheet classification of our financial instruments as of September 30, 2021 and 2020. As discussed in Note 2 to the consolidated financial statements, we report our financial instruments as risk management assets and liabilities, each of which is classified as current or noncurrent based upon the anticipated settlement date of the underlying financial instrument. The gross amounts of recognized assets and liabilities are netted within our consolidated balance sheets to the extent that we have netting arrangements with the counterparties. However, as of September 30, 2021 and 2020, no gross amounts and no cash collateral were netted within our consolidated balance sheet.

	Balance Sheet Location	Assets	Liabilities
		(In thousands)	
September 30, 2021			
Designated As Hedges:			
Interest rate contracts	Deferred charges and other assets / Deferred credits and other liabilities	$ 169,469	$ —
Total		169,469	—
Not Designated As Hedges:			
Commodity contracts	Other current assets / Other current liabilities	55,073	(5,269)
Commodity contracts	Deferred charges and other assets / Deferred credits and other liabilities	6,144	—
Total		61,217	(5,269)
Gross / Net Financial Instruments		$ 230,686	$ (5,269)

	Balance Sheet Location	Assets	Liabilities
		(In thousands)	
September 30, 2020			
Designated As Hedges:			
Interest rate contracts	Deferred charges and other assets / Deferred credits and other liabilities	$ 73,055	$ —
Total		73,055	—
Not Designated As Hedges:			
Commodity contracts	Other current assets / Other current liabilities	5,687	(2,015)
Commodity contracts	Deferred charges and other assets / Deferred credits and other liabilities	1,936	—
Total		7,623	(2,015)
Gross / Net Financial Instruments		$ 80,678	$ (2,015)

Impact of Financial Instruments on the Statement of Comprehensive Income

Cash Flow Hedges

As discussed above, our distribution segment has interest rate agreements, which we designate as cash flow hedges at the time the agreements were executed. The net loss on settled interest rate agreements reclassified from AOCI into interest charges on our consolidated statements of comprehensive income for the years ended September 30, 2021, 2020 and 2019 was $5.9 million, $5.5 million and $3.9 million.

The following table summarizes the gains and losses arising from hedging transactions that were recognized as a component of other comprehensive income (loss), net of taxes, for the years ended September 30, 2021 and 2020.

	Fiscal Year Ended September 30	
	2021	2020
	(In thousands)	
Increase in fair value:		
Interest rate agreements	$ 123,017	$ 53,241
Recognition of losses in earnings due to settlements:		
Interest rate agreements	4,566	3,647
Total other comprehensive income from hedging, net of tax	$ 127,583	$ 56,888

Deferred gains (losses) recorded in AOCI associated with our interest rate agreements are recognized in earnings as they are amortized over the terms of the underlying debt instruments. As of September 30, 2021, we had $61.7 million of net realized losses in AOCI associated with our interest rate agreements. The following amounts, net of deferred taxes, represent the expected recognition in earnings of the deferred net losses recorded in AOCI associated with our interest rate agreements, based upon the fair values of these agreements at the date of settlement. The remaining amortization periods for these settled amounts extend through fiscal 2052. However, the table below does not include the expected recognition in earnings of our outstanding interest rate agreements as those financial instruments have not yet settled.

	Interest Rate Agreements
	(In thousands)
2022	$ (2,959)
2023	(2,959)
2024	(2,959)
2025	(2,959)
2026	(2,959)
Thereafter	(46,919)
Total	$ (61,714)

Financial Instruments Not Designated as Hedges

As discussed above, commodity contracts which are used in our distribution segment are not designated as hedges. However, there is no earnings impact on our distribution segment as a result of the use of these financial instruments because the gains and losses arising from the use of these financial instruments are recognized in the consolidated statements of comprehensive income as a component of purchased gas cost when the related costs are recovered through our rates and recognized in revenue. Accordingly, the impact of these financial instruments is excluded from this presentation.

16. Fair Value Measurements

We report certain assets and liabilities at fair value, which is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (exit price). We record cash and cash equivalents, accounts receivable and accounts payable at carrying value, which substantially approximates fair value due to the short-term nature of these assets and liabilities. For other financial assets and liabilities, we primarily use quoted market prices and other observable market pricing information to minimize the use of unobservable pricing inputs in our measurements when determining fair value. The methods used to determine fair value for our assets and liabilities are fully described in Note 2 to the consolidated financial statements.

Fair value measurements also apply to the valuation of our pension and post-retirement plan assets. The fair value of these assets is presented in Note 10 to the consolidated financial statements.

Quantitative Disclosures

Financial Instruments

The classification of our fair value measurements requires judgment regarding the degree to which market data are observable or corroborated by observable market data. The following tables summarize, by level within the fair value hierarchy, our assets and liabilities that were accounted for at fair value on a recurring basis as of September 30, 2021 and 2020. As required under authoritative accounting literature, assets and liabilities are categorized in their entirety based on the lowest level of input that is significant to the fair value measurement.

	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)(1)	Significant Other Unobservable Inputs (Level 3)	Netting and Cash Collateral	September 30, 2021
			(In thousands)		
Assets:					
Financial instruments	$ —	$ 230,686	$ —	$ —	$ 230,686
Debt and equity securities					
Registered investment companies	35,175	—	—	—	35,175
Bond mutual funds	34,298	—	—	—	34,298
Bonds [2]	—	35,655	—	—	35,655
Money market funds	—	2,943	—	—	2,943
Total debt and equity securities	69,473	38,598	—	—	108,071
Total assets	$ 69,473	$ 269,284	$ —	$ —	$ 338,757
Liabilities:					
Financial instruments	$ —	$ 5,269	$ —	$ —	$ 5,269

	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)(1)	Significant Other Unobservable Inputs (Level 3)	Netting and Cash Collateral	September 30, 2020
			(In thousands)		
Assets:					
Financial instruments	$ —	$ 80,678	$ —	$ —	$ 80,678
Debt and equity securities					
Registered investment companies	37,831	—	—	—	37,831
Bond mutual funds	29,166	—	—	—	29,166
Bonds [2]	—	32,900	—	—	32,900
Money market funds	—	4,055	—	—	4,055
Total debt and equity securities	66,997	36,955	—	—	103,952
Total assets	$ 66,997	$ 117,633	$ —	$ —	$ 184,630
Liabilities:					
Financial instruments	$ —	$ 2,015	$ —	$ —	$ 2,015

(1) Our Level 2 measurements consist of over-the-counter options and swaps, which are valued using a market-based approach in which observable market prices are adjusted for criteria specific to each instrument, such as the strike price, notional amount or basis differences, municipal and corporate bonds, which are valued based on the most recent available quoted market prices and money market funds which are valued at cost.

(2) Our investments in bonds are considered available-for-sale debt securities in accordance with current accounting guidance.

Debt and equity securities are comprised of our available-for-sale debt securities and our equity securities. As described further in Note 2 to the consolidated financial statements, we adopted ASC 326 effective October 1, 2020. In accordance with the new guidance, we evaluate the performance of our available-for-sale debt securities on an investment by investment basis for impairment, taking into consideration the investment's purpose, volatility, current returns and any intent to sell the security. As of September 30, 2021, no allowance for credit losses was recorded for our available-for-sale debt securities. At

September 30, 2021 and 2020, the amortized cost of our available-for-sale debt securities was $35.6 million and $32.6 million. At September 30, 2021 we maintained investments in bonds that have contractual maturity dates ranging from October 2021 through September 2024.

Other Fair Value Measures

In addition to the financial instruments above, we have several financial and nonfinancial assets and liabilities subject to fair value measures. These financial assets and liabilities include cash and cash equivalents, accounts receivable, accounts payable, finance leases and debt, which are recorded at carrying value. The nonfinancial assets and liabilities include asset retirement obligations and pension and post-retirement plan assets. For cash and cash equivalents, accounts receivable, accounts payable and finance leases we consider carrying value to materially approximate fair value due to the short-term nature of these assets and liabilities.

Our long-term debt is recorded at carrying value. The fair value of our long-term debt, excluding finance leases, is determined using third party market value quotations, which are considered Level 1 fair value measurements for debt instruments with a recent, observable trade or Level 2 fair value measurements for debt instruments where fair value is determined using the most recent available quoted market price. The following table presents the carrying value and fair value of our long-term debt, excluding finances leases, debt issuance costs and original issue premium or discount, as of September 30, 2021:

	September 30, 2021 (In thousands)
Carrying Amount	$ 7,360,000
Fair Value	$ 8,086,136

17. Concentration of Credit Risk

Credit risk is the risk of financial loss to us if a customer fails to perform its contractual obligations. We engage in transactions for the purchase and sale of products and services with major companies in the energy industry and with industrial, commercial, residential and municipal energy consumers. These transactions principally occur in the southern and midwestern regions of the United States. We believe that this geographic concentration does not contribute significantly to our overall exposure to credit risk. Credit risk associated with trade accounts receivable for the distribution segment is mitigated by the large number of individual customers and the diversity in our customer base. The credit risk for our pipeline and storage segment is not significant.

ITEM 9. *Changes in and Disagreements With Accountants on Accounting and Financial Disclosure.*

None.

ITEM 9A. *Controls and Procedures.*

Management’s Evaluation of Disclosure Controls and Procedures

We carried out an evaluation, under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, of the effectiveness of the Company’s disclosure controls and procedures, as such term is defined in Rule 13a-15(e) under the Securities Exchange Act of 1934, as amended (Exchange Act). Based on this evaluation, the Company’s principal executive officer and principal financial officer have concluded that the Company’s disclosure controls and procedures were effective as of September 30, 2021 to provide reasonable assurance that information required to be disclosed by us, including our consolidated entities, in the reports that we file or submit under the Exchange Act is recorded, processed, summarized, and reported within the time periods specified by the SEC’s rules and forms, including a reasonable level of assurance that such information is accumulated and communicated to our management, including our principal executive and principal financial officers, as appropriate to allow timely decisions regarding required disclosure.

Management’s Report on Internal Control over Financial Reporting

Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rule 13a-15(f), in providing reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we evaluated the effectiveness of our internal control over financial reporting based on the framework in *Internal Control-Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework) (COSO). Based on our evaluation under the framework in *Internal Control-Integrated Framework* issued by COSO and applicable Securities and Exchange Commission rules, our management concluded that our internal control over financial reporting was effective as of September 30, 2021, in providing reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

Ernst & Young LLP has issued its report on the effectiveness of the Company’s internal control over financial reporting. That report appears below.

/s/ JOHN K. AKERS	/s/ CHRISTOPHER T. FORSYTHE
John K. Akers	Christopher T. Forsythe
President, Chief Executive Officer and Director	Senior Vice President and Chief Financial Officer

November 12, 2021

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Shareholders and the Board of Directors of Atmos Energy Corporation

Opinion on Internal Control Over Financial Reporting

We have audited Atmos Energy Corporation’s internal control over financial reporting as of September 30, 2021, based on criteria established in Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework) (the COSO criteria). In our opinion, Atmos Energy Corporation (the Company) maintained, in all material respects, effective internal control over financial reporting as of September 30, 2021, based on the COSO criteria.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the 2021 consolidated financial statements of the Company and our report dated November 12, 2021 expressed an unqualified opinion thereon.

Basis for Opinion

The Company’s management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting included in the accompanying Management’s Report on Internal Control over Financial Reporting. Our responsibility is to express an opinion on the Company’s internal control over financial reporting based on our audit. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects.

Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Definition and Limitations of Internal Control Over Financial Reporting

A company’s internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

/s/ Ernst & Young LLP

Dallas, Texas
November 12, 2021

Changes in Internal Control over Financial Reporting

We did not make any changes in our internal control over financial reporting (as defined in Rule 13a-15(f) and 15d-15(f) under the Act) during the fourth quarter of the fiscal year ended September 30, 2021 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

ITEM 9B. *Other Information.*

Not applicable.

PART III

ITEM 10. *Directors, Executive Officers and Corporate Governance.*

Information regarding directors is incorporated herein by reference to the Company's Definitive Proxy Statement for the Annual Meeting of Shareholders on February 9, 2022. Information regarding executive officers is reported below:

INFORMATION ABOUT OUR EXECUTIVE OFFICERS

The following table sets forth certain information as of September 30, 2021, regarding the executive officers of the Company. It is followed by a brief description of the business experience of each executive officer.

Name	Age	Years of Service	Office Currently Held
John K. Akers	58	30	President, Chief Executive Officer and Director
Christopher T. Forsythe	50	18	Senior Vice President and Chief Financial Officer
David J. Park	50	27	Senior Vice President, Utility Operations
Karen E. Hartsfield	51	6	Senior Vice President, General Counsel and Corporate Secretary
John M. Robbins	51	8	Senior Vice President, Human Resources

John K. (Kevin) Akers was named President and Chief Executive Officer and was appointed to the Board of Directors effective October 1, 2019. Mr. Akers joined the company in 1991. Mr. Akers assumed increased responsibilities over time and was named President of the Mississippi Division in 2002. He was later named President of the Kentucky/Mid-States Division in May 2007, a position he held until December 2016. Effective January 1, 2017, Mr. Akers was named Senior Vice President, Safety and Enterprise Services and was responsible for customer service, facilities management, safety and supply chain management. In November 2018, Mr. Akers was named Executive Vice President and assumed oversight responsibility for APT.

Christopher T. Forsythe was named Senior Vice President and Chief Financial Officer effective February 1, 2017. Mr. Forsythe joined the Company in June 2003 and prior to this promotion, served as the Company's Vice President and Controller from May 2009 through January 2017. Prior to joining Atmos Energy, Mr. Forsythe worked in public accounting for 10 years.

David J. Park was named Senior Vice President of Utility Operations, effective January 1, 2017. In this role, Mr. Park is responsible for the operations of Atmos Energy's six utility divisions as well as gas supply. Prior to this promotion, Mr. Park served as the President of the West Texas Division from July 2012 to December 2016. Mr. Park also served as Vice President of Rates and Regulatory Affairs in the Mid-Tex Division and previously held positions in Engineering and Public Affairs. Mr. Park's years of service include 10 years at a company acquired by Atmos Energy in 2004.

Karen E. Hartsfield was named Senior Vice President, General Counsel and Corporate Secretary of Atmos Energy, effective August 7, 2017. Ms. Hartsfield joined the Company in June 2015, after having served in private practice for 19 years, most recently as Managing Partner of Jackson Lewis LLP in its Dallas office from July 2013 to June 2015. Prior to joining Jackson Lewis as a partner in January 2009, Ms. Hartsfield was a partner with Baker Botts LLP in Dallas.

John M. (Matt) Robbins was named Senior Vice President, Human Resources, effective January 1, 2017. Mr. Robbins joined the Company in May 2013 and prior to this promotion served as Vice President, Human Resources from February 2015 to December 2016. Before joining Atmos Energy, Mr. Robbins had over 20 years of experience in human resources.

Identification of the members of the Audit Committee of the Board of Directors as well as the Board of Directors' determination as to whether one or more audit committee financial experts are serving on the Audit Committee of the Board of

Directors is incorporated herein by reference to the Company’s Definitive Proxy Statement for the Annual Meeting of Shareholders on February 9, 2022.

The Company has adopted a code of ethics for its principal executive officer, principal financial officer and principal accounting officer. Such code of ethics is represented by the Company’s Code of Conduct, which is applicable to all directors, officers and employees of the Company, including the Company’s principal executive officer, principal financial officer and principal accounting officer. A copy of the Company's Code of Conduct is posted on the Company's website at *www.atmosenergy.com* on the "Reports" page under "Corporate Responsibility." In addition, any amendment to or waiver granted from a provision of the Company's Code of Conduct will be posted on the Company's website also on the "Reports" page under "Corporate Responsibility."

ITEM 11. *Executive Compensation.*

Information on executive compensation is incorporated herein by reference to the Company’s Definitive Proxy Statement for the Annual Meeting of Shareholders on February 9, 2022, under the captions "Director Compensation," "Compensation Discussion and Analysis," "Other Executive Compensation Matters" and "Named Executive Officer Compensation."

ITEM 12. *Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters.*

Security ownership of certain beneficial owners and of management is incorporated herein by reference to the Company’s Definitive Proxy Statement for the Annual Meeting of Shareholders on February 9, 2022, under the heading "Beneficial Ownership of Common Stock." Information concerning our equity compensation plans is provided in Part II, Item 5, “Market for Registrant’s Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities”, of this Annual Report on Form 10-K.

ITEM 13. *Certain Relationships and Related Transactions, and Director Independence.*

Information on certain relationships and related transactions as well as director independence is incorporated herein by reference to the Company’s Definitive Proxy Statement for the Annual Meeting of Shareholders on February 9, 2022, under the heading "Corporate Governance and Other Board Matters," and "Proposal One – Election of Directors."

ITEM 14. *Principal Accountant Fees and Services.*

Information on our principal accountant’s fees and services is incorporated herein by reference to the Company’s Definitive Proxy Statement for the Annual Meeting of Shareholders on February 9, 2022, under the heading "Proposal Two – Ratification of Appointment of Independent Registered Public Accounting Firm."

PART IV

ITEM 15. *Exhibits and Financial Statement Schedules.*

(a) 1. and 2. *Financial statements and financial statement schedules.*

The financial statements listed in the Index to Financial Statements in Part II, Item 8 are filed as part of this Form 10-K. All financial statement schedules are omitted because the required information is not present, or not present in amounts sufficient to require submission of the schedule or because the information required is included in the financial statements and accompanying notes thereto.

3. *Exhibits*

Exhibit Number	Description	Page Number or Incorporation by Reference to
	Articles of Incorporation and Bylaws	
3.1	Restated Articles of Incorporation of Atmos Energy Corporation - Texas (As Amended Effective February 3, 2010)	Exhibit 3.1 to Form 10-Q dated March 31, 2010 (File No. 1-10042)

3.2	Restated Articles of Incorporation of Atmos Energy Corporation - Virginia (As Amended Effective February 3, 2010)	Exhibit 3.2 to Form 10-Q dated March 31, 2010 (File No. 1-10042)
3.3	Amended and Restated Bylaws of Atmos Energy Corporation (as of February 5, 2019)	Exhibit 3.1 to Form 8-K dated February 5, 2019 (File No. 1-10042)
	Instruments Defining Rights of Security Holders, Including Indentures	
4.1(a)	Specimen Common Stock Certificate (Atmos Energy Corporation)	Exhibit 4.1 to Form 10-K for fiscal year ended September 30, 2012 (File No. 1-10042)
4.1(b)	Description of Registrant's Securities	
4.2	Indenture dated as of November 15, 1995 between United Cities Gas Company and Bank of America Illinois, Trustee	Exhibit 4.11(a) to Form S-3 dated August 31, 2004 (File No. 333-118706)
4.3	Indenture dated as of July 15, 1998 between Atmos Energy Corporation and U.S. Bank Trust National Association, Trustee	Exhibit 4.8 to Form S-3 dated August 31, 2004 (File No. 333-118706)
4.4	Indenture dated as of May 22, 2001 between Atmos Energy Corporation and SunTrust Bank, Trustee	Exhibit 99.3 to Form 8-K dated May 22, 2001 (File No. 1-10042)
4.5	Indenture dated as of March 26, 2009 between Atmos Energy Corporation and U.S. Bank National Corporation, Trustee	Exhibit 4.1 to Form 8-K dated March 26, 2009 (File No. 1-10042)
4.6(a)	Debenture Certificate for the 6 3/4% Debentures due 2028	Exhibit 99.2 to Form 8-K dated July 29, 1998 (File No. 1-10042)
4.6(b)	Global Security for the 5.95% Senior Notes due 2034	Exhibit 10(2)(g) to Form 10-K for fiscal year ended September 30, 2004 (File No. 1-10042)
4.6(c)	Officers' Certificate dated June 10, 2011	Exhibit 4.1 to Form 8-K dated June 13, 2011 (File No. 1-10042)
4.6(d)	Global Security for the 5.5% Senior Notes due 2041	Exhibit 4.2 to Form 8-K dated June 13, 2011 (File No. 1-10042)
4.6(e)	Officers' Certificate dated January 11, 2013	Exhibit 4.1 to Form 8-K dated January 15, 2013 (File No. 1-10042)
4.6(f)	Global Security for the 4.15% Senior Notes due 2043	Exhibit 4.2 to Form 8-K dated January 15, 2013 (File No. 1-10042)
4.6(g)	Officers' Certificate dated October 15, 2014	Exhibit 4.1 to Form 8-K dated October 17, 2014 (File No. 1-10042)
4.6(h)	Global Security for the 4.125% Senior Notes due 2044	Exhibit 4.2 to Form 8-K dated October 17, 2014 (File No. 1-10042)
4.6(i)	Officers' Certificate dated June 8, 2017	Exhibit 4.1 to Form 8-K dated June 8, 2017 (File No. 1-10042)
4.6(j)	Officers' Certificate dated October 4, 2018	Exhibit 4.1 to Form 8-K dated October 4, 2018 (File No. 1-10042)
4.6(k)	Global Security for the 4.300% Senior Notes due 2048	Exhibit 4.2 to Form 8-K dated October 4, 2018 (File No. 1-10042)
4.6(l)	Global Security for the 4.300% Senior Notes due 2048	Exhibit 4.3 to Form 8-K dated October 4, 2018 (File No. 1-10042)
4.6(m)	Officers' Certificate dated March 4, 2019	Exhibit 4.1 to Form 8-K dated March 4, 2019 (File No. 1-10042)
4.6(n)	Global Security for the 4.125% Senior Notes due 2049	Exhibit 4.2 to Form 8-K dated March 4, 2019 (File No. 1-10042)

4.6(o)	Officers' Certificate dated October 2, 2019	Exhibit 4.1 to Form 8-K dated October 2, 2019 (File No. 1-10042)
4.6(p)	Global Security for the 2.625% Senior Notes due 2029	Exhibit 4.2 to Form 8-K dated October 2, 2019 (File No. 1-10042)
4.6(q)	Global Security for the 3.375% Senior Notes due 2049	Exhibit 4.3 to Form 8-K dated October 2, 2019 (File No. 1-10042)
4.6(r)	Officers' Certificate dated October 1, 2020	Exhibit 4.1 to Form 8-K dated October 1, 2020 (File No. 1-10042)
4.6(s)	Global Security for the 1.500% Senior Notes due 2031	Exhibit 4.2 to Form 8-K dated October 1, 2020 (File No. 1-10042)
4.6(t)	Global Security for the 1.500% Senior Notes due 2031	Exhibit 4.3 to Form 8-K dated October 1, 2020 (File No. 1-10042)
4.6(u)	Fixed Rate Notes Officers' Certificate dated March 9, 2021	Exhibit 4.1 to Form 8-K dated March 9, 2021 (File No. 1-10042)
4.6(v)	Floating Rate Notes Officers' Certificate dated March 9, 2021	Exhibit 4.2 to Form 8-K dated March 9, 2021 (File No. 1-10042)
4.6(w)	Global Security for the 0.625% Senior Notes due 2023	Exhibit 4.3 to Form 8-K dated March 9, 2021 (File No. 1-10042)
4.6(x)	Global Security for the 0.625% Senior Notes due 2023	Exhibit 4.4 to Form 8-K dated March 9, 2021 (File No. 1-10042)
4.6(y)	Global Security for the 0.625% Senior Notes due 2023	Exhibit 4.5 to Form 8-K dated March 9, 2021 (File No. 1-10042)
4.6(z)	Global Security for the Floating Rate Senior Notes due 2023	Exhibit 4.6 to Form 8-K dated March 9, 2021 (File No. 1-10042)
4.6(aa)	Global Security for the Floating Rate Senior Notes due 2023	Exhibit 4.7 to Form 8-K dated March 9, 2021 (File No. 1-10042)
4.6(bb)	Global Security for the Floating Rate Senior Notes due 2023	Exhibit 4.8 to Form 8-K dated March 9, 2021 (File No. 1-10042)
4.6(cc)	Officers' Certificate dated October 1, 2021	Exhibit 4.1 to Form 8-K dated October 1, 2021 (File No. 1-10042)
4.6(dd)	Global Security for the 2.850% Senior Notes due 2052	Exhibit 4.2 to Form 8-K dated October 1, 2021 (File No. 1-10042)
4.6(ee)	Global Security for the 2.850% Senior Notes due 2052	Exhibit 4.3 to Form 8-K dated October 1, 2021 (File No. 1-10042)
	Material Contracts	
10.1	Revolving Credit Agreement, dated as of March 31, 2021, among Atmos Energy Corporation, Crédit Agricole Corporate and Investment Bank, as the Administrative Agent, the agents, arrangers and bookrunners named therein, and the lenders named therein	Exhibit 10.1 to Form 8-K dated March 31, 2021 (File No. 1-10042)
10.2	Revolving Credit Agreement, dated as of March 31, 2021, among Atmos Energy Corporation, Crédit Agricole Corporate and Investment Bank, as the Administrative Agent, the agents, arrangers and bookrunners named therein, and the lenders named therein	Exhibit 10.2 to Form 8-K dated March 31, 2021 (File No. 1-10042)
10.3	Term Loan Agreement, dated as of April 9, 2020, among Atmos Energy Corporation, Credit Agricole Corporate and Investment Bank, as the Administrative Agent, Canadian Imperial Bank of Commerce, New York Branch, as Syndication Agent, Credit Agricole Corporate and Investment Bank and Canadian Imperial Bank of Commerce, New York Branch, as Joint Lead Arrangers and Joint-Bookrunners, and the lenders named therein	Exhibit 10.1 to Form 8-K dated April 13, 2020 (File No. 1-10042)

10.4(a)	Equity Distribution Agreement, dated as of February 12, 2020, among Atmos Energy Corporation and the Managers and Forward Purchasers named in Schedule A thereto	Exhibit 1.1 to Form 8-K dated February 12, 2020 (File No. 1-10042)
10.4(b)	Form of Master Forward Sale Confirmation	Exhibit 1.2 to Form 8-K dated February 12, 2020 (File No. 1-10042)
10.5(a)	Equity Distribution Agreement, dated as of June 29, 2021, among Atmos Energy Corporation and the Managers and Forward Purchasers named in Schedule A thereto	Exhibit 1.1 to Form 8-K dated June 29, 2021 (File No. 1-10042)
10.5(b)	Form of Master Forward Sale Confirmation	Exhibit 1.2 to Form 8-K dated June 29, 2021 (File No. 1-10042)
	Executive Compensation Plans and Arrangements	
10.6(a)*	Form of Atmos Energy Corporation Change in Control Severance Agreement - Tier I	Exhibit 10.7(a) to Form 10-K for fiscal year ended September 30, 2010 (File No. 1-10042)
10.6(b)*	Form of Atmos Energy Corporation Change in Control Severance Agreement - Tier II	Exhibit 10.7(b) to Form 10-K for fiscal year ended September 30, 2010 (File No. 1-10042)
10.7(a)*	Atmos Energy Corporation Executive Retiree Life Plan	Exhibit 10.31 to Form 10-K for fiscal year ended September 30, 1997 (File No. 1-10042)
10.7(b)*	Amendment No. 1 to the Atmos Energy Corporation Executive Retiree Life Plan	Exhibit 10.31(a) to Form 10-K for fiscal year ended September 30, 1997 (File No. 1-10042)
10.8*	Atmos Energy Corporation Annual Incentive Plan for Management (as amended and restated August 3, 2021)	Exhibit 10.1 to Form 8-K dated August 3, 2021 (File No. 1-10042)
10.9(a)*	Atmos Energy Corporation Supplemental Executive Benefits Plan, Amended and Restated in its Entirety August 7, 2007	Exhibit 10.8(a) to Form 10-K for fiscal year ended September 30, 2008 (File No. 1-10042)
10.9(b)*	Form of Individual Trust Agreement for the Supplemental Executive Benefits Plan	Exhibit 10.3 to Form 10-Q for quarter ended December 31, 2000 (File No. 1-10042)
10.10(a)*	Atmos Energy Corporation Supplemental Executive Retirement Plan (As Amended and Restated, Effective as of January 1, 2016)	Exhibit 10.7(a) to Form 10-K for fiscal year ended September 30, 2016 (File No. 1-10042)
10.10(b)*	Atmos Energy Corporation Performance-Based Supplemental Executive Benefits Plan Trust Agreement, Effective Date December 1, 2000	Exhibit 10.1 to Form 10-Q for quarter ended December 31, 2000 (File No. 1-10042)
10.11*	Atmos Energy Corporation Account Balance Supplemental Executive Retirement Plan (As Amended and Restated, Effective as of January 1, 2016)	Exhibit 10.8 to Form 10-K for fiscal year ended September 30, 2016 (File No. 1-10042)
10.12(a)*	Mini-Med/Dental Benefit Extension Agreement dated October 1, 1994	Exhibit 10.28(f) to Form 10-K for fiscal year ended September 30, 2001 (File No. 1-10042)
10.12(b)*	Amendment No. 1 to Mini-Med/Dental Benefit Extension Agreement dated August 14, 2001	Exhibit 10.28(g) to Form 10-K for fiscal year ended September 30, 2001 (File No. 1-10042)
10.12(c)*	Amendment No. 2 to Mini-Med/Dental Benefit Extension Agreement dated December 31, 2002	Exhibit 10.1 to Form 10-Q for quarter ended December 31, 2002 (File No. 1-10042)
10.13*	Atmos Energy Corporation Equity Incentive and Deferred Compensation Plan for Non-Employee Directors, Amended and Restated as of January 1, 2012	Exhibit 10.1 to Form 10-Q for quarter ended December 31, 2011 (File No. 1-10042)

10.14(a)*	Atmos Energy Corporation 1998 Long-Term Incentive Plan (as amended and restated November 6, 2019)	Exhibit 10.11(a) to Form 10-K for fiscal year ended September 30, 2019 (File No. 1-10042)
10.14(b)*	Form of Award Agreement of Time-Lapse Restricted Stock Units under the Atmos Energy Corporation 1998 Long-Term Incentive Plan	Exhibit 10.13(b) to Form 10-K for fiscal year ended September 20, 2020 (File No. 1-10042)
10.14(c)*	Form of Award Agreement of Performance-Based Restricted Stock Units under the Atmos Energy Corporation 1998 Long-Term Incentive Plan	Exhibit 10.13(c) to Form 10-K for fiscal year ended September 20, 2020 (File No. 1-10042)
10.14(d)*	Form of Non-Employee Director Award Agreement of Time-Lapse Restricted Stock Units Under the Atmos Energy Corporation 1998 Long-Term Incentive Plan	Exhibit 10.11(d) to Form 10-K for fiscal year ended September 30, 2019 (File No. 1-10042)
10.14(e)*	Form of Non-Employee Director Award Agreement of Stock Unit Awards Under The Atmos Energy Corporation 1998 Long-Term Incentive Plan	Exhibit 10.11(e) to Form 10-K for fiscal year ended September 30, 2019 (File No. 1-10042)
	Other Exhibits, as indicated	
21	Subsidiaries of the registrant	
23.1	Consent of independent registered public accounting firm, Ernst & Young LLP	
24	Power of Attorney	Signature page of Form 10-K for fiscal year ended September 30, 2021
31	Rule 13a-14(a)/15d-14(a) Certifications	
32	Section 1350 Certifications**	
	Interactive Data File	
101.INS	XBRL Instance Document - the Instance Document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document	
101.SCH	Inline XBRL Taxonomy Extension Schema	
101.CAL	Inline XBRL Taxonomy Extension Calculation Linkbase	
101.DEF	Inline XBRL Taxonomy Extension Definition Linkbase	
101.LAB	Inline XBRL Taxonomy Extension Labels Linkbase	
101.PRE	Inline XBRL Taxonomy Extension Presentation Linkbase	
104	Cover Page Interactive Data File - the cover page interactive data file does not appear in the interactive data file because its XBRL tags are embedded within the Inline XBRL document	

* This exhibit constitutes a "management contract or compensatory plan, contract, or arrangement."

** These certifications pursuant to 18 U.S.C. Section 1350 by the Company’s Chief Executive Officer and Chief Financial Officer, furnished as Exhibit 32 to this Annual Report on Form 10-K, will not be deemed to be filed with the Securities and Exchange Commission or incorporated by reference into any filing by the Company under the Securities Act of 1933 or the Securities Exchange Act of 1934, except to the extent that the Company specifically incorporates such certifications by reference.

ITEM 16. *Form 10-K Summary.*

Not applicable.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ATMOS ENERGY CORPORATION
(Registrant)

By: /s/ CHRISTOPHER T. FORSYTHE
Christopher T. Forsythe
Senior Vice President and
Chief Financial Officer

Date: November 12, 2021

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints John K. Akers and Christopher T. Forsythe, or either of them acting alone or together, as his true and lawful attorney-in-fact and agent with full power to act alone, for him and in his name, place and stead, in any and all capacities, to sign any and all amendments to this Annual Report on Form 10-K, and to file the same, with all exhibits thereto, and all other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the date indicated:

/s/ KIM R. COCKLIN Kim R. Cocklin	Chairman of the Board	November 12, 2021
/s/ JOHN K. AKERS John K. Akers	President, Chief Executive Officer and Director	November 12, 2021
/s/ CHRISTOPHER T. FORSYTHE Christopher T. Forsythe	Senior Vice President and Chief Financial Officer	November 12, 2021
/s/ RICHARD M. THOMAS Richard M. Thomas	Vice President and Controller (Principal Accounting Officer)	November 12, 2021
/s/ ROBERT W. BEST Robert W. Best	Director	November 12, 2021
/s/ KELLY H. COMPTON Kelly H. Compton	Director	November 12, 2021
/s/ SEAN DONOHUE Sean Donohue	Director	November 12, 2021
/s/ RAFAEL G. GARZA Rafael G. Garza	Director	November 12, 2021
/s/ RICHARD K. GORDON Richard K. Gordon	Director	November 12, 2021
/s/ ROBERT C. GRABLE Robert C. Grable	Director	November 12, 2021
/s/ NANCY K. QUINN Nancy K. Quinn	Director	November 12, 2021
/s/ RICHARD A. SAMPSON Richard A. Sampson	Director	November 12, 2021
/s/ STEPHEN R. SPRINGER Stephen R. Springer	Director	November 12, 2021
/s/ DIANA J. WALTERS Diana J. Walters	Director	November 12, 2021
/s/ RICHARD WARE II Richard Ware II	Director	November 12, 2021
/s/ FRANK YOHO Frank Yoho	Director	November 12, 2021

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 14
Class Cost Allocation Study
Test Year Ending March 31, 2022

Atmos Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 22-ATMG-___-RTS
Test Year Ending March 31, 2022

SUMMARY OF RESULTS

1														
2														
3														
4			**Total**	**Residential**	**Com/PA**	**Schools**	**Industrial**	**SGS**	**Irrigation**	**Interruptible**	**Firm**	**Schools**	**Irrigation**	**Interruptible**
5			**Company**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Transport**	**Transport**	**Transport**	**Transport**
6			$											
7														
8	Operating Revenues		66,113,077	47,210,516	11,700,486	119,312	114,155	42,466	1,362,976	75,531	3,206,231	747,776	170,231	1,363,397
9														
10	Operating Expenses:													
11														
12	Operating & Maintenance		26,572,189	21,270,732	3,741,051	39,616	50,195	8,658	482,828	3,951	707,294	218,409	40,200	9,255
13	Interest on Customer Deposits		1,368	1,334	26	0	0	0	8	0	1	0	0	0
14	Depreciation & Amortization		14,477,758	11,331,855	2,097,591	23,413	26,233	4,933	306,658	5,679	481,411	160,183	26,737	13,066
15	Taxes Other Than Income		9,850,342	7,702,157	1,436,053	16,002	18,195	3,314	209,424	3,754	326,396	107,874	18,167	9,006
16														
17	Total Operating Expenses		50,901,657	40,306,078	7,274,721	79,031	94,624	16,905	998,917	13,384	1,515,102	486,466	85,104	31,326
18														
19	Income Before Taxes		15,211,420	6,904,438	4,425,766	40,281	19,531	25,561	364,059	62,147	1,691,129	261,309	85,127	1,332,071
20														
21	Interest Expense		4,506,689	3,525,566	668,720	7,419	8,531	1,514	91,489	1,776	141,790	47,778	7,907	4,198
22														
23	Income Taxes:													
24														
25	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
26	Federal Income Taxes	21.00%	2,247,994	709,563	788,980	6,901	2,310	5,050	57,240	12,678	325,361	44,842	16,216	278,853
27	Total Deferred Income Taxes		(4,867,354)	(1,536,346)	(1,708,298)	(14,942)	(5,002)	(10,934)	(123,935)	(27,450)	(704,472)	(97,091)	(35,111)	(603,773)
28														
29	Total Income Taxes		(2,619,360)	(826,782)	(919,318)	(8,041)	(2,692)	(5,884)	(66,696)	(14,772)	(379,111)	(52,249)	(18,895)	(324,920)
30														
31	Net Income		17,830,780	7,731,220	5,345,084	48,322	22,223	31,445	430,755	76,919	2,070,240	313,559	104,022	1,656,991
32														
33	Total Rate Base		302,393,628	234,666,454	45,812,074	510,624	603,210	97,708	6,458,778	114,578	10,005,617	3,293,854	556,140	274,590
34														
35	Rate of Return		5.8965%	3.2946%	11.6674%	9.4634%	3.6841%	32.1823%	6.6693%	67.1325%	20.6908%	9.5195%	18.7043%	603.4413%
36	Relative Rate of Return		1.00	0.56	1.98	1.60	0.62	5.46	1.13	11.39	3.51	1.61	3.17	102.34
37														
38	Equalized ROR:													
39														
40	Net Income Increase		6,905,019	11,464,495	(1,597,656)	(6,553)	27,119	(23,452)	97,573	(67,547)	(1,251,780)	(44,121)	(58,530)	(1,634,529)
41	Uncollectibles/PSC Fees	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0
42	Income Taxes		1,835,511	3,047,524	(424,693)	(1,742)	7,209	(6,234)	25,937	(17,955)	(332,752)	(11,728)	(15,559)	(434,495)
43	Gross Revenue After Increase		74,853,607	61,722,535	9,678,137	111,017	148,484	12,779	1,486,486	(9,972)	1,621,699	691,926	96,143	(705,627)
44	Revenue Increase		8,740,530	14,512,020	(2,022,350)	(8,295)	34,328	(29,686)	123,510	(85,502)	(1,584,532)	(55,850)	(74,088)	(2,069,024)
45	Rate of Return		8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%
46	Relative Rate of Return		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
47	Percent Increase		13.2206%	30.7390%	-17.2843%	-6.9527%	30.0718%	-69.9065%	9.0618%	-113.2020%	-49.4204%	-7.4688%	-43.5222%	-151.7551%
48														
49	Proposed Rate Levels:													
50														
51	Net Income Increase		6,905,019	6,791,025	0	0	16,421	0	97,573	0	0	0	0	0
52	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0	0
53	Income Taxes		1,835,511	1,805,209	0	0	4,365	0	25,937	0	0	0	0	0
54	Gross Revenue After Increase		74,853,607	55,806,750	11,700,486	119,312	134,941	42,466	1,486,486	75,531	3,206,231	747,776	170,231	1,363,397
55	Revenue Increase		8,740,530	8,596,234	0	0	20,786	0	123,510	0	0	0	0	0
56	Rate of Return		8.1800%	6.1885%	11.6674%	9.4634%	6.4064%	32.1823%	8.1800%	67.1325%	20.6908%	9.5195%	18.7043%	603.4413%
57	Relative Rate of Return		1.00	0.76	1.43	1.16	0.78	3.93	1.00	8.21	2.53	1.16	2.29	73.77
58	Percent Increase		13.2206%	18.2083%	0.0000%	0.0000%	18.2083%	0.0000%	9.0618%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Colorado-Kansas Division
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SUMMARY OF CUSTOMER COSTS

			Total Company $	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
1	Rate Base		179,781,065	157,904,244	18,254,808	182,093	66,295	95,563	766,751	101,071	1,157,169	1,121,984	78,927	52,159
2														
3	Return @ Realized ROR		10,600,874	5,309,972	2,808,710	22,671	(4,835)	22,464	77,915	51,934	1,038,162	144,352	51,326	1,078,201
4	O&M Expenses		16,122,135	14,588,734	1,343,289	11,504	3,317	8,488	46,237	3,639	52,226	55,966	4,626	4,111
5	Interest on Customer Deposits		1,368	1,334	26	0	0	0	8	0	1	0	0	0
6	Depreciation Expense		9,157,809	8,054,780	921,068	9,153	3,321	4,834	38,864	5,046	57,939	56,210	3,962	2,632
7	Taxes, Other		6,148,450	5,413,663	614,449	6,080	2,194	3,245	25,777	3,314	38,203	37,137	2,627	1,760
8														
9	Interest Expense		2,792,524	2,452,713	283,550	2,828	1,030	1,484	11,910	1,570	17,974	17,428	1,226	810
10														
11	Income Taxes:													
12														
13	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
14	Federal Income Taxes	21.00%	1,317,397	520,192	405,125	2,947	(2,338)	3,874	(1,761)	9,112	161,446	18,614	7,848	192,339
15	Total Deferred Income Taxes		(2,852,427)	(900,348)	(1,001,118)	(8,757)	(2,931)	(6,407)	(72,630)	(16,087)	(412,843)	(56,898)	(20,576)	(353,831)
16														
17	Total Income Taxes		(1,535,030)	(380,157)	(595,993)	(5,810)	(5,269)	(2,534)	(74,391)	(6,975)	(251,397)	(38,284)	(12,728)	(161,492)
18														
19	Total Customer-Related Costs @ Realized ROR		40,495,606	32,988,325	5,091,549	43,599	(1,273)	36,498	114,410	56,957	935,134	255,381	49,813	925,213
20	Total Demand-Related Costs @ Realized ROR		25,133,301	13,239,705	6,823,998	76,858	112,226	9,055	1,230,094	24,653	2,395,698	499,391	125,600	596,021
21	Total Fixed Costs		65,628,907	46,228,031	11,915,547	120,457	110,954	45,553	1,344,504	81,610	3,330,832	754,773	175,414	1,521,235
22														
23	Total Customers		1,663,050	1,533,327	119,014	872	168	874	3,199	16	2,015	2,860	313	392
24	Customer Costs ($/customer/month)		$ 39.46	$ 30.15	$ 100.12	$ 138.09	$ 659.16	$ 52.15	$ 420.29	$ 5,100.60	$ 1,653.02	$ 263.91	$ 560.43	$ 3,880.70
25														
26														
27	Incremental Return @ Equalized ROR		4,105,217	7,606,595	(1,315,467)	(7,776)	10,258	(14,647)	(15,195)	(43,666)	(943,506)	(52,574)	(44,870)	(1,073,935)
28	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0	0
29	Incremental Income Taxes		1,091,260	2,022,006	(349,681)	(2,067)	2,727	(3,893)	(4,039)	(11,607)	(250,805)	(13,975)	(11,928)	(285,476)
30														
31	Total Customer-Related Costs @ Equalized ROR		45,692,084	42,616,926	3,426,401	33,755	11,712	17,958	95,175	1,683	(259,177)	188,832	(6,984)	(434,198)
32	Customers		1,663,050	1,533,327	119,014	872	168	874	3,199	16	2,015	2,860	313	392
33	Dollars/Customer/Month		$ 27.47	$ 27.79	$ 28.79	$ 38.70	$ 69.58	$ 20.56	$ 29.75	$ 105.18	$ (128.62)	$ 66.03	$ (22.31)	$ (1,107.65)
34														
35														
36	Incremental Return @ Proposed Rates		4,105,217	5,086,372	(453,912)	(4,242)	4,489	(2,000)	(15,195)	(7,241)	(268,469)	(28,781)	(13,307)	(192,496)
37	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0	0
38	Incremental Income Taxes		1,091,260	1,352,074	(120,660)	(1,128)	1,193	(532)	(4,039)	(1,925)	(71,365)	(7,651)	(3,537)	(51,170)
39														
40	Total Customer-Related Costs @ Proposed Rates		45,692,084	39,426,771	4,516,976	38,229	4,409	33,966	95,175	47,791	595,300	218,950	32,969	681,547
41	Customers		1,663,050	1,533,327	119,014	872	168	874	3,199	16	2,015	2,860	313	392
42	Dollars/Customer/Month		$ 27.47	$ 25.71	$ 37.95	$ 43.83	$ 26.20	$ 38.88	$ 29.75	$ 2,986.94	$ 295.43	$ 76.56	$ 105.33	$ 1,738.64

Atmos Energy Corporation, Colorado-Kansas Division
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SUMMARY OF DEMAND COSTS

			Total Company $	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
1	Rate Base		119,447,472	75,021,372	26,916,363	321,929	526,898	2,113	5,542,867	0	8,532,915	2,125,773	457,241	0
2														
3	Return @ Realized ROR		7,043,275	1,764,664	2,738,424	26,914	25,257	11,309	348,572	30,554	1,147,760	177,315	57,980	714,527
4	O&M Expenses		10,376,864	6,641,743	2,382,942	27,959	46,647	169	433,142	0	647,772	161,377	35,113	0
5	Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0	0	0
6	Depreciation Expense		5,171,489	3,195,420	1,146,461	13,950	22,442	97	260,798	0	408,671	101,811	21,838	0
7	Taxes, Other		3,598,789	2,231,787	800,726	9,707	15,675	67	178,788	0	277,915	69,236	14,889	0
8														
9	Interest Expense		1,665,963	1,046,341	375,409	4,490	7,349	29	77,308	0	119,011	29,649	6,377	0
10														
11	Income Taxes:													
12														
13	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
14	Federal Income Taxes	21.00%	907,241	26,127	444,876	4,358	4,224	1,825	58,813	5,177	197,889	28,837	9,950	125,164
15	Total Deferred Income Taxes		(1,964,358)	(620,036)	(689,432)	(6,030)	(2,019)	(4,413)	(50,018)	(11,078)	(284,309)	(39,184)	(14,170)	(243,670)
16														
17	Total Income Taxes		(1,057,117)	(593,909)	(244,555)	(1,673)	2,205	(2,587)	8,795	(5,901)	(86,420)	(10,347)	(4,220)	(118,505)
18														
19	Total Demand-Related Costs @ Realized ROR		25,133,301	13,239,705	6,823,998	76,858	112,226	9,055	1,230,094	24,653	2,395,698	499,391	125,600	596,021
20														
21														
22	Incremental Return @ Equalized ROR		2,727,528	4,372,085	(536,665)	(580)	17,843	(11,136)	104,834	(30,554)	(449,768)	(3,426)	(20,578)	(714,527)
23	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0	0
23	Incremental Income Taxes		725,039	1,162,200	(142,658)	(154)	4,743	(2,960)	27,867	(8,122)	(119,559)	(911)	(5,470)	(189,937)
24														
25	Total Demand-Related Costs @ Equalized ROR		28,585,867	18,773,989	6,144,675	76,123	134,813	(5,041)	1,362,796	(14,023)	1,826,371	495,054	99,553	(308,443)
26														
27														
28	Incremental Return @ Proposed Rates		2,727,528	2,275,226	180,160	2,360	13,043	(614)	104,834	(248)	111,872	16,370	5,683	18,842
29	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0	0
29	Incremental Income Taxes		725,039	604,807	47,891	627	3,467	(163)	27,867	(66)	29,738	4,351	1,511	5,009
30														
31	Total Demand-Related Costs @ Proposed Rates		28,585,867	16,119,738	7,052,048	79,845	128,736	8,278	1,362,796	24,339	2,537,308	520,113	132,794	619,872

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SUMMARY OF COMMODITY COSTS

			Total Company	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
			$											
1	Rate Base		3,165,091	1,740,838	640,903	6,603	10,017	31	149,160	13,507	315,532	46,097	19,972	222,431
2														
3	Return @ Realized ROR		186,631	37,143	66,154	585	447	277	9,331	1,549	34,486	3,998	1,942	30,719
4	O&M Expenses		73,190	40,255	14,820	153	232	1	3,449	312	7,296	1,066	462	5,144
5	Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0	0	0
6	Depreciation Expense		148,460	81,655	30,062	310	470	1	6,996	634	14,800	2,162	937	10,433
7	Taxes, Other		103,102	56,708	20,877	215	326	1	4,859	440	10,278	1,502	651	7,246
8														
9	Interest Expense		48,202	26,512	9,761	101	153	0	2,272	206	4,805	702	304	3,387
10														
11	Income Taxes:													
12														
13	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
14	Federal Income Taxes	21.00%	23,355	(1,417)	10,273	87	65	43	1,534	281	5,944	608	338	5,598
15	Total Deferred Income Taxes		(50,569)	(15,962)	(17,748)	(155)	(52)	(114)	(1,288)	(285)	(7,319)	(1,009)	(365)	(6,273)
16														
17	Total Income Taxes		(27,213)	(17,379)	(7,475)	(68)	13	(70)	247	(4)	(1,375)	(401)	(26)	(675)
18														
19	Total Commodity-Related Costs		484,170	198,382	124,438	1,194	1,488	210	24,882	2,931	65,486	8,328	3,965	52,866
20	Total Throughput		194,491,887	106,972,846	39,382,881	405,735	615,507	1,928	9,165,730	830,000	19,389,174	2,832,611	1,227,269	13,668,207
21	Commodity Costs ($/Mcf)		$ 0.00249	$ 0.00185	$ 0.00316	$ 0.00294	$ 0.00242	$ 0.11	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
22														
23														
24	Incremental Return @ Equalized ROR		72,273	105,257	(13,728)	(45)	372	(275)	2,871	(444)	(8,675)	(228)	(308)	(12,524)
25	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0	0
25	Incremental Income Taxes		19,212	27,980	(3,649)	(12)	99	(73)	763	(118)	(2,306)	(61)	(82)	(3,329)
26														
27	Total Commodity-Related Costs @ Equalized ROR		575,655	331,619	107,061	1,138	1,959	(137)	28,515	2,369	54,505	8,039	3,575	37,013
28	Total Throughput		194,491,887	106,972,846	39,382,881	405,735	615,507	1,928	9,165,730	830,000	19,389,174	2,832,611	1,227,269	13,668,207
29	Commodity Costs ($/Mcf)		$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ (0.07)	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
30														
31														
32	Incremental Return @ Proposed Rates		72,273	48,868	5,549	34	243	8	2,871	371	6,428	305	398	7,198
33	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0	0
33	Incremental Income Taxes		19,212	12,990	1,475	9	65	2	763	99	1,709	81	106	1,913
34														
35	Total Commodity-Related Costs @ Proposed Rates		575,655	260,241	131,462	1,238	1,795	221	28,515	3,400	73,623	8,713	4,469	61,978
36	Total Throughput		194,491,887	106,972,846	39,382,881	405,735	615,507	1,928	9,165,730	830,000	19,389,174	2,832,611	1,227,269	13,668,207
37	Commodity Costs ($/Mcf)		$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.11	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00

Atmos Energy Corporation, Colorado-Kansas Division
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TOTAL COST OF SERVICE

		Total Company $	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
1	Rate Base	302,393,628	234,666,454	45,812,074	510,624	603,210	97,708	6,458,778	114,578	10,005,617	3,293,854	556,140	274,590
2													
3	Return @ Realized ROR	17,830,780	7,111,779	5,613,288	50,170	20,869	34,050	435,818	84,037	2,220,409	325,665	111,248	1,823,447
4	O&M Expenses	26,572,189	21,270,732	3,741,051	39,616	50,195	8,658	482,828	3,951	707,294	218,409	40,200	9,255
5	Interest on Customer Deposits	1,368	1,334	26	0	0	0	8	0	1	0	0	0
6	Depreciation Expense	14,477,758	11,331,855	2,097,591	23,413	26,233	4,933	306,658	5,679	481,411	160,183	26,737	13,066
7	Taxes, Other	9,850,342	7,702,157	1,436,053	16,002	18,195	3,314	209,424	3,754	326,396	107,874	18,167	9,006
8													
9	Interest Expense	4,506,689	3,525,566	668,720	7,419	8,531	1,514	91,489	1,776	141,790	47,778	7,907	4,198
10													
11	Income Taxes:												
12													
13	State Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
14	Federal Income Taxes	2,247,994	544,902	860,274	7,392	1,950	5,742	58,586	14,570	365,279	48,060	18,137	323,101
15	Total Deferred Income Taxes	(4,867,354)	(1,536,346)	(1,708,298)	(14,942)	(5,002)	(10,934)	(123,935)	(27,450)	(704,472)	(97,091)	(35,111)	(603,773)
16													
17	Total Income Taxes	(2,619,360)	(991,444)	(848,024)	(7,550)	(3,052)	(5,191)	(65,350)	(12,880)	(339,192)	(49,031)	(16,974)	(280,672)
18													
19	Total Cost of Service @ Realized ROR	66,113,077	46,426,413	12,039,985	121,651	112,441	45,764	1,369,386	84,541	3,396,318	763,100	179,378	1,574,101
20													
21													
22	Incremental Return @ Equalized ROR	6,905,019	12,083,937	(1,865,860)	(8,401)	28,473	(26,058)	92,510	(74,665)	(1,401,949)	(56,228)	(65,756)	(1,800,985)
23	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0	0
24	Incremental Income Taxes	1,835,511	3,212,186	(495,988)	(2,233)	7,569	(6,927)	24,591	(19,848)	(372,670)	(14,947)	(17,479)	(478,743)
25													
26	Total Cost of Service @ Equalized ROR	74,853,607	61,722,535	9,678,137	111,017	148,484	12,779	1,486,486	(9,972)	1,621,699	691,926	96,143	(705,627)
27													
28													
29	Incremental Return @ Proposed Rates	6,905,019	7,410,466	(268,204)	(1,848)	17,775	(2,606)	92,510	(7,118)	(150,169)	(12,106)	(7,226)	(166,456)
30	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0	0
30	Incremental Income Taxes	1,835,511	1,969,871	(71,295)	(491)	4,725	(693)	24,591	(1,892)	(39,918)	(3,218)	(1,921)	(44,248)
31													
32	Total Cost of Service @ Proposed Rates	74,853,607	55,806,750	11,700,486	119,312	134,941	42,466	1,486,486	75,531	3,206,231	747,776	170,231	1,363,397

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CLASSIFICATION OF GROSS PLANT IN SERVICE

Line No.	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Intangible Plant:						
2								
3	30100	Organization	-	99.0	-	-	-	-
4	30200	Franchises & Consents	37,160	5.1	PTD Plant	23,069	13,671	420
5	30300	Misc Intangible Plant	3,918	5.1	PTD Plant	2,432	1,441	44
6								
7		Total Intangible Plant:	41,078			25,501	15,112	465
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	-	99.0	-	-	-	-
12	32540	Rights of Ways	-	99.0	-	-	-	-
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-
14	33210	Field Lines	-	99.0	-	-	-	-
15	33220	Tributary Lines	-	99.0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-
17	33600	Purification Equipment	-	99.0	-	-	-	-
18								
19		Total Production Plant	0			0	0	0
20								
21		Storage Plant:						
22								
23	35010	Land	49,164	2.0	Demand	-	49,164	-
24	35020	Rights of Way	568,935	2.0	Demand	-	568,935	-
25	35100	Structures and Improvements	102,923	2.0	Demand	-	102,923	-
26	35120	Compression Station Equipment	-	99.0	-	-	-	-
27	35130	Meas. & Reg. Sta. Structues	-	99.0	-	-	-	-
28	35140	Other Structures	-	99.0	-	-	-	-
29	35200	Wells \ Rights of Way	1,384,973	2.0	Demand	-	1,384,973	-
30	35210	Well Construction	-	99.0	-	-	-	-
31	35220	Reservoirs	36,515	2.0	Demand	-	36,515	-
32	35230	Cushion Gas	-	99.0	-	-	-	-
33	35210	Leaseholds	-	99.0	-	-	-	-
34	35220	Storage Rights	-	99.0	-	-	-	-
35	35300	Pipelines	1,151,475	2.0	Demand	-	1,151,475	-
36	35400	Compressor Station Equipment	2,742,281	2.0	Demand	-	2,742,281	-
37	35500	Meas & Reg. Equipment	223,580	2.0	Demand	-	223,580	-
38	35600	Purification Equipment	504,545	2.0	Demand	-	504,545	-
39	35700	Other Equipment	206,100	2.0	Demand	-	206,100	-
40								
41		Total Storage Plant	6,970,493			0	6,970,493	0
42								

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CLASSIFICATION OF GROSS PLANT IN SERVICE

Line No.	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
43		Transmission:						
44								
45	36500	Land & Land Rights	4,761	2.0	Demand	-	4,761	-
46	36520	Rights of Way	-	99.0	-	-	-	-
47	36600	Structures & Improvements	-	99.0	-	-	-	-
48	36700	Mains Cathodic Protection	1,511,139	2.0	Demand	-	1,511,139	-
49	36710	Mains - Steel	115,655	2.0	Demand	-	115,655	-
50	36800	Compressor Station Equipment	0	99.0	-	-	-	-
51	36900	Meas. & Reg. Equipment	147,567	2.0	Demand	-	147,567	-
52	37100	Other Equipment	-	99.0	-	-	-	-
53								
54		Total Transmission Plant	1,779,122			0	1,779,122	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	670,926	4.3	Distribution Plant	418,261	245,042	7,623
59	37420	Land Rights	333,483	4.3	Distribution Plant	207,896	121,798	3,789
60	37500	Structures & Improvements	152,685	2.0	Demand	-	152,685	-
61	37510	Structures & Improvements T.B.	-	99.0	-	-	-	-
62	37520	Land Rights	-	99.0	-	-	-	-
63	37530	Improvements	-	99.0	-	-	-	-
64	37600	Mains Cathodic Protection	4,648,541	4.0	Mains (zero-intercept)	1,688,618	2,959,923	-
65	37610	Mains - Steel	64,517,494	4.0	Mains (zero-intercept)	23,436,476	41,081,018	-
66	37620	Mains - Plastic	152,244,888	4.0	Mains (zero-intercept)	55,304,127	96,940,761	-
67	37630	Anode	6,382,564	4.0	Mains (zero-intercept)	2,318,515	4,064,048	-
68	37640	Leak Clamp	5,097,961	4.0	Mains (zero-intercept)	1,851,874	3,246,087	-
69	37800	Meas & Reg. Sta. Equip - General	6,065,044	3.7	System Load Factor	-	3,171,666	2,893,379
70	37900	Meas & Reg. Sta. Equip - City Gate	3,955,069	3.7	System Load Factor	-	2,068,271	1,886,798
71	37908	Meas & Reg. Sta. Equipment	54,559	3.7	System Load Factor	-	28,531	26,028
72	38000	Services	103,169,700	1.0	Customer	103,169,700	-	-
73	38100	Meters	38,111,186	1.0	Customer	38,111,186	-	-
74	38200	Meter Installations	33,371,307	1.0	Customer	33,371,307	-	-
75	38300	House Regulators	2,392,345	1.0	Customer	2,392,345	-	-
76	38400	House Reg. Installations	209,461	1.0	Customer	209,461	-	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	1,860,687	1.0	Customer	1,860,687	-	-
78	38700	Other Prop. On Cust. Prem	786,744	2.0	Demand	-	786,744	-
79								
80		Total Distribution Plant	424,024,646			264,340,455	154,866,575	4,817,616
81								

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CLASSIFICATION OF GROSS PLANT IN SERVICE

Line No.	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
82		General:						
83								
84	38900	Land & Land Rights	152,535	5.1	PTD Plant	94,694	56,115	1,726
85	39000	Structures & Improvements	2,194,390	5.1	PTD Plant	1,362,285	807,277	24,828
86	39001	Structures Frame	-	99.0	-	-	-	-
87	39002	Structures-Brick	-	99.0	-	-	-	-
88	39003	Improvements	1,513	5.1	PTD Plant	939	557	17
89	39004	Air Conditioning Equipment	74,163	5.1	PTD Plant	46,041	27,283	839
90	39009	Improvement to Leased Premises	44,062	5.1	PTD Plant	27,354	16,210	499
91	39100	Office Furniture & Equipment	247,264	7.7	Payroll less A&G	198,221	48,663	380
92	39102	Remittance Processing Equip	-	99.0	-	-	-	-
93	39103	Office Machines	-	99.0	-	-	-	-
94	39200	Transportation Equipment	208,241	7.7	Payroll less A&G	166,938	40,983	320
95	39201	Trucks	-	99.0	-	-	-	-
96	39202	Trailers	-	99.0	-	-	-	-
97	39300	Stores Equipment	14,629	5.1	PTD Plant	9,082	5,382	166
98	39400	Tools, Shop & Garage Equipment	5,411,451	7.7	Payroll less A&G	4,338,133	1,065,008	8,309
99	39500	Laboratory Equipment	12,933	7.7	Payroll less A&G	10,368	2,545	20
100	39600	Power Operated Equipment	18,239	5.1	PTD Plant	11,323	6,710	206
101	39603	Ditchers	-	99.0	-	-	-	-
102	39604	Backhoes	12,569.21	5.1	PTD Plant	7,803	4,624	142
103	39605	Welders	-	99.0	-	-	-	-
104	39700	Communication Equipment	1,249,255	7.7	Payroll less A&G	1,001,476	245,862	1,918
105	39701	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
106	39702	Communication Equipment - Fixed Radios	250,007	7.7	Payroll less A&G	200,420	49,203	384
107	39800	Miscellaneous Equipment	289,025	7.7	Payroll less A&G	231,699	56,882	444
108	39900	Other Tangible Property	-	99.0	-	-	-	-
109	39901	Other Tangible Property - Servers - H/W	30,886	7.7	Payroll less A&G	24,760	6,078	47
110	39902	Other Tangible Property - Servers - S/W	15,235	7.7	Payroll less A&G	12,214	2,998	23
111	39903	Other Tangible Property - Network - H/W	1,399,914	7.7	Payroll less A&G	1,122,253	275,512	2,149
112	39904	Other Tang. Property - CPU	-	99.0	-	-	-	-
113	39905	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
114	39906	Other Tang. Property - PC Hardware	720,067	7.7	Payroll less A&G	577,248	141,714	1,106
115	39907	Other Tang. Property - PC Software	28,173	7.7	Payroll less A&G	22,585	5,545	43
116	39908	Other Tang. Property - Mainframe S/W	-	99.0	-	-	-	-
117	39909	Other Tang. Property - Application Software	-	99.0	-	-	-	-
118	39924	Other Tang. Property - General Startup Costs	-	99.0	-	-	-	-
119								
120		Total General Plant	12,374,552			9,465,835	2,865,151	43,565
121								
122		TOTAL DIRECT PLANT	445,189,890			273,831,791	166,496,453	4,861,646
123								
124		Shared Services General Office:	7,223,020	6.1	General Plant	5,525,204	1,672,387	25,429
125		Shared Services Customer Support:	6,095,503	6.1	General Plant	4,662,716	1,411,327	21,460
126		Colorado-Kansas General Office:	621,794	6.1	General Plant	475,638	143,968	2,189
127								
128		TOTAL PLANT IN SERVICE	459,130,208			284,495,349	169,724,135	4,910,724

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CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION

Line No.	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Intangible Plant:						
2								
3	30100	Organization	(25,000)	5.1	PTD Plant	(15,520)	(9,197)	(283)
4	30200	Franchises & Consents	15,036	5.1	PTD Plant	9,335	5,532	170
5	30300	Misc Intangible Plant	(10,081)	5.1	PTD Plant	(6,259)	(3,709)	(114)
6								
7		Total Intangible Plant:	(20,045)			(12,444)	(7,374)	(227)
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	-	99.0	-	-	-	-
12	32540	Rights of Ways	-	99.0	-	-	-	-
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-
14	33210	Field Lines	-	99.0	-	-	-	-
15	33220	Tributary Lines	-	99.0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-
17	33600	Purification Equipment	-	99.0	-	-	-	-
18								
19		Total Production Plant	-			0	0	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	99.0	-	-	-	-
24	35020	Rights of Way	500,506	2.0	Demand	-	500,506	-
25	35100	Structures and Improvements	101,374	2.0	Demand	-	101,374	-
26	35120	Compression Station Equipment	-	99.0	-	-	-	-
27	35130	Meas. & Reg. Sta. Structues	-	99.0	-	-	-	-
28	35140	Other Structures	-	99.0	-	-	-	-
29	35200	Wells \ Rights of Way	471,016	2.0	Demand	-	471,016	-
30	35210	Well Construction	-	99.0	-	-	-	-
31	35220	Reservoirs	-	99.0	-	-	-	-
32	35230	Cushion Gas	-	99.0	-	-	-	-
33	35210	Leaseholds	-	99.0	-	-	-	-
34	35220	Reservoirs	36,515	2.0	Demand	-	36,515	-
35	35300	Pipelines	554,310	2.0	Demand	-	554,310	-
36	35400	Compressor Station Equipment	1,342,206	2.0	Demand	-	1,342,206	-
37	35500	Meas & Reg. Equipment	219,349	2.0	Demand	-	219,349	-
38	35600	Purification Equipment	302,048	2.0	Demand	-	302,048	-
39	35700	Other Equipment	129,888	2.0	Demand	-	129,888	-
40								
41		Total Storage Plant	3,657,212			0	3,657,212	0

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CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION

Line No.	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
42								
43		Transmission:						
44								
45	36500	Land & Land Rights	-	99.0	-	-	-	-
46	36520	Rights of Way	-	2.0	Demand	-	-	-
47	36600	Structures & Improvements	-	2.0	Demand	-	-	-
48	36700	Mains Cathodic Protection	336,198	2.0	Demand	-	336,198	-
49	36710	Mains - Steel	32,203	2.0	Demand	-	32,203	-
50	36800	Compressor Station Equipment	-	2.0	Demand	-	-	-
51	36900	Meas. & Reg. Equipment	70,441	2.0	Demand	-	70,441	-
52	37100	Other Equipment	-	99.0	-	-	-	-
53								
54		Total Transmission Plant	438,843			0	438,843	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	-	4.3	Distribution Plant	-	-	-
59	37402	Rights of Way	133,986	4.3	Distribution Plant	83,528	48,936	1,522
60	37500	Structures & Improvements	123,885	4.3	Distribution Plant	77,231	45,246	1,408
61	37510	Structures & Improvements T.B.	-	99.0	-	-	-	-
62	37520	Land Rights	-	99.0	-	-	-	-
63	37530	Improvements	-	99.0	-	-	-	-
64	37600	Mains Cathodic Protection	3,071,890	4.3	Distribution Plant	1,915,041	1,121,947	34,902
65	37610	Mains - Steel	12,570,617	4.3	Distribution Plant	7,836,626	4,591,168	142,823
66	37620	Mains - Plastic	29,547,362	4.3	Distribution Plant	18,420,069	10,791,587	335,707
67	37630	Anode	3,351,017	4.3	Distribution Plant	2,089,052	1,223,892	38,073
68	37640	Leak Clamp	1,937,499	4.3	Distribution Plant	1,207,853	707,633	22,013
69	37800	Meas & Reg. Sta. Equip - General	2,279,361	4.3	Distribution Plant	1,420,972	832,491	25,897
70	37900	Meas & Reg. Sta. Equip - City Gate	1,135,493	4.3	Distribution Plant	707,875	414,716	12,901
71	37950	Meas & Reg. Sta. Equipment T.B.	12,129	4.3	Distribution Plant	7,561	4,430	138
72	38000	Services	39,877,139	4.3	Distribution Plant	24,859,737	14,564,333	453,070
73	38100	Meters	19,930,979	4.3	Distribution Plant	12,425,136	7,279,394	226,449
74	38200	Meter Installations	6,071,384	4.3	Distribution Plant	3,784,951	2,217,452	68,981
75	38300	House Regulators	509,797	4.3	Distribution Plant	317,812	186,193	5,792
76	38400	House Reg. Installations	172,955	4.3	Distribution Plant	107,821	63,168	1,965
77	38500	Ind. Meas. & Reg. Sta. Equipment	819,243	4.3	Distribution Plant	510,723	299,212	9,308
78	38700	Other Prop. On Cust. Prem	650,030	4.3	Distribution Plant	405,234	237,411	7,385
79								
80		Total Distribution Plant	122,194,765			76,177,222	44,629,210	1,388,333
81								

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CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION

			Test Year	Classif.	Classif.	Customer	Demand	Commodity
Line	Acct.		$	Factor	Basis	$	$	$
No.	No.							
82		General:						
83								
84	38900	Land & Land Rights	-	99.0	-	-	-	-
85	39000	Structures & Improvements	810,322	6.1	General Plant	619,851	187,618	2,853
86	39030	Improvements	758	6.1	General Plant	580	175	3
87	39040	Air Conditioning Equipment	6,595	6.1	General Plant	5,044	1,527	23
88	39090	Improvement to Leased Premises	27,543	6.1	General Plant	21,069	6,377	97
89	39100	Office Furniture & Equipment	172,370	6.1	General Plant	131,854	39,910	607
90	39130	Remittance Processing Equip	290	6.1	General Plant	222	67	1
91	39200	Transportation Equipment	179,150	6.1	General Plant	137,040	41,480	631
92	39300	Stores Equipment	2,763	6.1	General Plant	2,113	640	10
93	39400	Tools & Shop Equipment	1,943,813	6.1	General Plant	1,486,907	450,062	6,843
94	39500	Laboratory Equipment	12,721	6.1	General Plant	9,731	2,945	45
95	39600	Power Operated Equipment	26,916	6.1	General Plant	20,590	6,232	95
96	39630	Ditchers	-	99.0	-	-	-	-
97	39640	Backhoes	1,430	6.1	General Plant	1,094	331	5
98	39650	Welders	-	99.0	-	-	-	-
99	39700	Communication Equipment	632,160	6.1	General Plant	483,567	146,368	2,226
100	39710	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
101	39720	Communication Equipment - Fixed Radios	-	99.0	-	-	-	-
102	39750	Communication Equip. - Telemetering	-	99.0	-	-	-	-
103	39800	Miscellaneous Equipment	149,935	6.1	General Plant	114,692	34,715	528
104	39900	Other Tangible Property	-	99.0	-	-	-	-
105	39910	Other Tangible Property - Servers - H/W	23,826	6.1	General Plant	18,225	5,517	84
106	39920	Other Tangible Property - Servers - S/W	10,347	6.1	General Plant	7,915	2,396	36
107	39930	Other Tangible Property - Network - H/W	608,368	6.1	General Plant	465,367	140,859	2,142
108	39950	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
109	39960	Other Tang. Property - PC Hardware	341,568	6.1	General Plant	261,280	79,085	1,203
110	39970	Other Tang. Property - PC Software	22,905	6.1	General Plant	17,521	5,303	81
111	39980	Other Tang. Property - Application Software	-	99.0	-	-	-	-
112		Retirement Work in Progress	(419,828)	6.1	General Plant	(321,145)	(97,205)	(1,478)
113								
114		Total General Plant	4,553,952			3,483,517	1,054,403	16,032
115								
116		TOTAL DIRECT RESERVE FOR DEPRECIATION	130,824,726			79,648,295	49,772,293	1,404,139
117								
118		Shared Services General Office:	3,368,613	6.1	General Plant	2,576,799	779,954	11,859
119		Shared Services Customer Support:	3,035,038	6.1	General Plant	2,321,633	702,720	10,685
120		Colorado-Kansas General Office:	461,650	6.1	General Plant	353,136	106,888	1,625
121								
122		TOTAL RESERVE FOR DEPRECIATION	137,690,027			84,899,864	51,361,855	1,428,308

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CLASSIFICATION OF OTHER RATE BASE

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1	Rate Base Additions:						
2							
3	Construction Work in Progress	21,902,162	4.3	Distribution Plant	13,653,988	7,999,329	248,845
4	Materials and Supplies	0	99.0	-	-	-	-
5	Gas Storage Inventory	11,880,474	2.0	Demand	-	11,880,474	-
6	Prepayments - KS Direct	1,974,534	9.3	O&M Expenses less A&G	959,924	1,007,824	6,786
7	Cash Working Capital	0	99.0	-	-	-	-
8							
9	Total Rate Base Additions	35,757,170			14,613,912	20,887,627	255,631
10							
11							
12	Rate Base Deductions:						
13							
14	Customer Advances	(583,553)	1.0	Customer	(583,553)	-	-
15	Customer Deposits	(651,500)	1.0	Customer	(651,500)	-	-
16	ADIT - KS Direct	(24,551,823)	6.0	Total Plant	(15,213,287)	(9,075,937)	(262,599)
17	Regulatory Liability	(29,016,845)	6.0	Total Plant	(17,979,992)	(10,726,497)	(310,356)
18							
19	Total Rate Base Deductions	(54,803,722)			(34,428,333)	(19,802,435)	(572,955)
20							
21							
22	TOTAL OTHER RB	(19,046,552)			(19,814,420)	1,085,193	(317,324)
23							
24	Interest on Customer Deposits	1,368	1.0	Customer	1,368	-	-

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CLASSIFICATION OF O&M EXPENSE

Line No.	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Production & Gathering:						
2		Operation						
3	7500	Op., Sup., & Eng.	0	99.0	-	-	-	-
4	7510	Production Maps & Records	0	99.0	-	-	-	-
5	7520	Gas Wells	0	99.0	-	-	-	-
6	7530	Field Lines Expenses	0	99.0	-	-	-	-
7	7540	Field Compressor Station Expense	0	99.0	-	-	-	-
8	7550	Field Compressor Sta. Fuel & Pwr.	0	99.0	-	-	-	-
9	7560	Field Meas. & Regul. Station Exp	0	99.0	-	-	-	-
10	7570	Purification Expense	0	99.0	-	-	-	-
11	7590	Other Expenses	0	99.0	-	-	-	-
12		Maintenance						
13	7610	Maint. Sup., & Eng.	0	99.0	-	-	-	-
14	7620	Structures and Improvements	0	99.0	-	-	-	-
15	7640	Field Line Maintenance	0	99.0	-	-	-	-
16	7650	Compressor Station Equip. Maint.	0	99.0	-	-	-	-
17	7660	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
18	7670	Purification Equipment Maintenance	0	99.0	-	-	-	-
19	7680	Other Equipment Maintenance	0	99.0	-	-	-	-
20	7690	Gas Processed By Others	0	99.0	-	-	-	-
21		Total Production & Gathering	0			0	0	0
22								
23		Other Gas Supply Expenses:						
24		Operation						
25	8001	Intercompany Gas Well-head Purchases	0	99.0	-	-	-	-
26	8010	Natural gas field line purchases	0	99.0	-	-	-	-
27	8040	Natural Gas City Gate Purchases	0	99.0	-	-	-	-
28	8045	Transportation to City Gate	0	99.0	-	-	-	-
29	8050	Transmission-Operation supervision and engineering	0	99.0	-	-	-	-
30	8051	Other Gas Purchases / Gas Cost Adjustments	0	99.0	-	-	-	-
31	8052	PGA for Commercial	0	99.0	-	-	-	-
32	8053	PGA for Industrial	0	99.0	-	-	-	-
33	8054	PGA for Public Authority	0	99.0	-	-	-	-
34	8057	PGA for Transportation Sales	0	99.0	-	-	-	-
35	8058	Unbilled PGA Costs	0	99.0	-	-	-	-
36	8059	PGA Offset to Unrecovered Gas Cost	0	99.0	-	-	-	-
37	8060	Exchange Gas	0	99.0	-	-	-	-
38	8081	Gas Withdrawn From Storage - Debit	0	99.0	-	-	-	-
39	8082	Gas Delivered to Storage	0	99.0	-	-	-	-
40	8110	Gas used for products extraction-Credit	0	99.0	-	-	-	-
41	8120	Gas Used for Other Utility Operations	0	99.0	-	-	-	-
42	8130	Other Gas Supply Expenses	0	99.0	-	-	-	-
43	8580	Transmission and compression of gas by others	0	99.0	-	-	-	-
44		Maintenance						
45	8350	Maint. Of Purch. Gas Meas. Sta.	0	99.0	-	-	-	-
46		Total Other Gas Supply Expenses	0			0	0	0
47								

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CLASSIFICATION OF O&M EXPENSE

Line No.	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
48		Underground Storage:						
49		Operation						
50	8140	Op., Sup., & Eng.	2,227	2.0	Demand	-	2,227	-
51	8150	Maps & Records	0	99.0	-	-	-	-
52	8160	Wells Expense	868,121	2.0	Demand	-	868,121	-
53	8170	Lines Expense	0	99.0	-	-	-	-
54	8180	Compressor Station Expense	44	2.0	Demand	-	44	-
55	8190	Compressor Station Fuel & Power	248,569	2.0	Demand	-	248,569	-
56	8200	Meas. & Regul. Station Expenses	268	2.0	Demand	-	268	-
57	8210	Purification Expenses	0	99.0	-	-	-	-
58	8240	Other	7,170	2.0	Demand	-	7,170	-
59	8250	Storage Well Royalties	78,898	2.0	Demand	-	78,898	-
60		Maintenance						
61	8300	Maint. Sup., & Eng.	0	99.0	-	-	-	-
62	8310	Structures and Improvements	0	99.0	-	-	-	-
63	8320	Reservoirs & Wells Maintenance	0	2.0	Demand	-	-	-
64	8330	Line Maintenance	0	99.0	-	-	-	-
65	8340	Compressor Station Equip Maint	399	2.0	Demand	-	399	-
66	8350	Meas. & Regul. Station Equip Maint	476	2.0	Demand	-	476	-
67	8360	Purification Equipment Maintenance	0	99.0	-	-	-	-
68	8410	Operation Labor and Expense	48,891	2.0	Demand	-	48,891	-
69		Total Underground Storage Expense	1,255,064			0	1,255,064	0
70								
71		Transmission:						
72		Operation						
73	8500	Op., Sup., & Eng.	0	99.0	-	-	-	-
74	8510	System Control & Load Dispatching	0	99.0	-	-	-	-
75	8520	Communication Systems Expense	0	99.0	-	-	-	-
76	8530	Compressor Station Labor Expense	0	99.0	-	-	-	-
77	8540	Compressor Station Fuel Gas	0	99.0	-	-	-	-
78	8550	Compressor Station Fuel & Power	0	99.0	-	-	-	-
79	8560	Mains Expense	258	2.0	Demand	-	258	-
80	8570	Meas. & Regul. Station Expenses	1,412	2.0	Demand	-	1,412	-
81	8580	LDC Payment	0	99.0	-	-	-	-
82	8580	LDC Payment - A&G	0	99.0	-	-	-	-
83	8590	Other Expenses	0	99.0	-	-	-	-
84	8600	Rents	0	99.0	-	-	-	-
85		Maintenance						
86	8610	Maint. Sup., & Eng.	0	99.0	-	-	-	-
87	8620	Structures and Improvements	0	99.0	-	-	-	-
88	8630	Mains	0	99.0	-	-	-	-
89	8640	Compressor Station Equip Maint	0	99.0	-	-	-	-
90	8650	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
91	8660	Communication Equipment Maintenance	0	99.0	-	-	-	-
92	8670	Other Equipment Maintenance	0	99.0	-	-	-	-
93		Total Transmission Expense	1,670			0	1,670	0
94								

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CLASSIFICATION OF O&M EXPENSE

Line No.	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
95		Distribution:						
96		Operation						
97	8700	Supervision and Engineering	1,059,139	4.3	Distribution Plant	660,276	386,830	12,034
98	8710	Distribution Load Dispatching	8,336	2.0	Demand	-	8,336	-
99	8711	Odorization	0	99.0	-	-	-	-
100	8720	Compressor Station Labor & Expenses	0	99.0	-	-	-	-
101	8740	Mains & Services	8,296,136	4.0	Mains (zero-intercept)	3,013,635	5,282,501	-
102	8750	Measuring and Regulating Station Exp. - Gen	58,339	2.0	Demand	-	58,339	-
103	8760	Measuring and Regulating Station Exp. - Ind.	0	99.0	-	-	-	-
104	8770	Measuring and Regulating Sta. Exp. - City Gate	43,106	3.7	System Load Factor	-	22,542	20,564
105	8780	Meters and House Regulator Expense	192,005	1.0	Customer	192,005	-	-
106	8790	Customer Installations Expense	87,067	1.0	Customer	87,067	-	-
107	8800	Other Expense	1,902,175	4.3	Distribution Plant	1,185,831	694,731	21,612
108	8810	Rents	242,506	4.3	Distribution Plant	151,180	88,571	2,755
109		Maintenance						
110	8850	Maintenance Supervision and Engineering	116,065	2.0	Demand	-	116,065	-
111	8860	Maintenance of Structures and Improvements	0	2.0	Demand	-	-	-
112	8870	Maintenance of Mains	352,402	2.0	Demand	-	352,402	-
113	8880	Maintenance of compressor station equipment	0	99.0	-	-	-	-
114	8890	Maint. of Measuring and Regulating Station Equip. - General	193,004	2.0	Demand	-	193,004	-
115	8900	Maint. of Measuring and Regulating Station Equip. - Industrial	0	2.0	Demand	-	-	-
116	8910	Maint. of Measuring and Regulating Station Equip. - City Gate	0	2.0	Demand	-	-	-
117	8920	Maintenance of Services	3,989	1.0	Customer	3,989	-	-
118	8930	Maintenance of Meters and House Regulators	322,745	1.0	Customer	322,745	-	-
119	8940	Maintenance of Other Equipment	0	99.0	-	-	-	-
120		Total Distribution	12,877,013			5,616,729	7,203,320	56,965
121								
122		Customer Accounts:						
123	9010	Supervision	22,141	1.0	Customer	22,141	-	-
124	9020	Meter Reading Expense	974,272	1.0	Customer	974,272	-	-
125	9030	Customer Records and Collection Expenses	27,876	1.0	Customer	27,876	-	-
126	9040	Uncollectible Accounts	1,306,815	1.0	Customer	1,306,815	-	-
127	9050	Miscellaneous Customer Accounts Expenses	4,892	1.0	Customer	4,892	-	-
128		Total Customer Accounts	2,335,997			2,335,997	0	0
129								
130		Customer Service and Information:						
131	9070	Supervision	0	1.0	Customer	-	-	-
132	9080	Customer Assistance Expenses	9,581	1.0	Customer	9,581	-	-
133	9090	Informational and Instructional Advertising Expenses	13,221	1.0	Customer	13,221	-	-
134	9100	Miscellaneous Customer Service and Informational Expenses	2,990	1.0	Customer	2,990	-	-
135		Total Customer Service and Information	25,792			25,792	0	0
136								
137		Sales:						
138	9110	Supervision	55,187	1.0	Customer	55,187	-	-
139	9120	Demonstrating and Selling Expenses	20,957	1.0	Customer	20,957	-	-
140	9130	Advertising Expenses	3,304	1.0	Customer	3,304	-	-
141	9160	Miscellaneous Sales Expenses	0	99.0	-	-	-	-
142		Total Sales	79,448			79,448	0	0
143								

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CLASSIFICATION OF O&M EXPENSE

Line No.	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
144		Administrative & General:						
145		Operation						
146	9200	Administrative and General Salaries	7,308	7.7	Payroll less A&G	5,858	1,438	11
147	9210	Office Supplies and Expenses	4,540	5.1	PTD Plant	2,819	1,670	51
148	9220	Administrative Expenses Transferred - Credit	9,956,807	7.7	Payroll less A&G	7,981,956	1,959,564	15,288
149	9230	Outside Services Employed	137,458	7.7	Payroll less A&G	110,194	27,053	211
150	9240	Property Insurance	101,995	5.1	PTD Plant	63,319	37,522	1,154
151	9250	Injuries and Damages	28,787	5.1	PTD Plant	17,871	10,590	326
152	9260	Employee Pensions and Benefits	(386,826)	7.7	Payroll less A&G	(310,102)	(76,130)	(594)
153	9270	Franchise Requirements	0	99.0	-	-	-	-
154	9280	Regulatory Commission Expenses	321,974	7.7	Payroll less A&G	258,113	63,367	494
155	930.1	General Advertising Expenses	0	99.0	-	-	-	-
156	930.2	Miscellaneous General Expense	60,664	7.7	Payroll less A&G	48,632	11,939	93
157	9310	Rents	0	99.0	-	-	-	-
158		Maintenance						
159	9320	Maintenance of General Plant	0	99.0	-	-	-	-
160		Total A&G	10,232,708			8,178,660	2,037,013	17,035
161								
162		Adjustments to Operations and Maintenance Expenses:						
163		Labor-Related	(242,912)	9.3	O&M Expenses less A&G	(118,092)	(123,985)	(835)
164		Promotion	237,919	9.3	O&M Expenses less A&G	115,665	121,436	818
165		Rate Case - Related	(49,109)	9.3	O&M Expenses less A&G	(23,874)	(25,066)	(169)
166		O&M - Related	(181,401)	9.3	O&M Expenses less A&G	(88,188)	(92,589)	(623)
167		Total Adjustments to Operations and Maintenance Expenses	(235,502)			(114,490)	(120,203)	(809)
168								
169		TOTAL O&M EXPENSE	26,572,189			16,122,135	10,376,864	73,190

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CLASSIFICATION OF PAYROLL

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1	Production & Gathering:						
2	Operation						
3	Op., Sup., & Eng.	-	99.0	-	-	-	-
4	Production Maps & Records	-	99.0	-	-	-	-
5	Field Lines Expenses	-	99.0	-	-	-	-
6	Field Compressor Station Expense	-	99.0	-	-	-	-
7	Field Compressor Sta. Fuel & Pwr.	-	99.0	-	-	-	-
8	Field Meas. & Regul. Station Exp	-	99.0	-	-	-	-
9	Purification Expense	-	99.0	-	-	-	-
10	Other Expenses	-	99.0	-	-	-	-
11	Maintenance						
12	Maint. Sup., & Eng.	-	99.0	-	-	-	-
13	Structures and Improvements	-	99.0	-	-	-	-
14	Field Line Maintenance	-	99.0	-	-	-	-
15	Compressor Station Equip. Maint.	-	99.0	-	-	-	-
16	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
17	Purification Equipment Maintenance	-	99.0	-	-	-	-
18	Other Equipment Maintenance	-	99.0	-	-	-	-
19	Gas Processed By Others	-	99.0	-	-	-	-
20	Total Production & Gathering	-			-	-	-
21							
22	Other Gas Supply Expenses:						
23	Wellhead Purchases	-	99.0	-	-	-	-
24	Field Line Purchases	-	99.0	-	-	-	-
25	Transmission Line Purchases	-	99.0	-	-	-	-
26	City Gate Purchases	-	99.0	-	-	-	-
27	Other Gas Purchases	-	99.0	-	-	-	-
28	Exchange Gas	-	99.0	-	-	-	-
29	Purchased Gas Expenses	-	99.0	-	-	-	-
30	Storage Gas Withdrawal	-	99.0	-	-	-	-
31	Company Used Gas	-	99.0	-	-	-	-
32	Other Gas Supply Expenses	-	99.0	-	-	-	-
33	Total Other Gas Supply Expenses	-			0	0	0
34							

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CLASSIFICATION OF PAYROLL

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
35	Underground Storage:						
36	Operation						
37	Op., Sup., & Eng.	108,145	2.0	Demand	-	108,145	-
38	Maps & Records	0	99.0	-	-	-	-
39	Wells Expense	0	99.0	-	-	-	-
40	Lines Expense	0	99.0	-	-	-	-
41	Compressor Station Expense	0	99.0	-	-	-	-
42	Compressor Station Fuel & Power	0	99.0	-	-	-	-
43	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
44	Purification Expenses	0	99.0	-	-	-	-
45	Exploration & Development	0	99.0	-	-	-	-
46	Gas Losses	0	99.0	-	-	-	-
47	Other Expenses	0	99.0	-	-	-	-
48	Storage Well Royalties	0	99.0	-	-	-	-
49	Rents	0	99.0	-	-	-	-
50	Maintenance						
51	Maint. Sup., & Eng.	0	99.0	-	-	-	-
52	Structures and Improvements	0	99.0	-	-	-	-
53	Reservoirs & Wells Maintenance	0	99.0	-	-	-	-
54	Line Maintenance	0	99.0	-	-	-	-
55	Compressor Station Equip Maint	0	99.0	-	-	-	-
56	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
57	Purification Equipment Maintenance	0	99.0	-	-	-	-
58	Other Equipment Maintenance	0	99.0	-	-	-	-
59	Total Underground Storage Expense	108,145			0	108,145	0
60							
61	Transmission:						
62	Operation						
63	Op., Sup., & Eng.	1,406	7.3	Transmision O&M Expenses	-	1,406	-
64	System Control & Load Dispatching	0	99.0	-	-	-	-
65	Communication Systems Expense	0	99.0	-	-	-	-
66	Compressor Station Labor Expense	0	99.0	-	-	-	-
67	Compressor Station Fuel Gas	0	99.0	-	-	-	-
68	Compressor Station Fuel & Power	0	99.0	-	-	-	-
69	Mains Expense	0	99.0	-	-	-	-
70	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
71	Other Expenses	0	99.0	-	-	-	-
72	LDC Payment	0	99.0	-	-	-	-
73	LDC Payment - A&G	0	99.0	-	-	-	-
74	Rents	0	99.0	-	-	-	-
75	Maintenance						
76	Maint. Sup., & Eng.	-	99.0	-	-	-	-
77	Structures & Improvements	-	99.0	-	-	-	-
78	Mains	-	99.0	-	-	-	-
79	Compressor Station Equip Maint	-	99.0	-	-	-	-
80	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
81	Communication Equipment Maintenance	-	99.0	-	-	-	-
82	Other Equipment Maintenance	-	99.0	-	-	-	-
83	Total Transmission Expense	1,406			-	1,406	-

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CLASSIFICATION OF PAYROLL

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
84							
85	Distribution:						
86	Operation						
87	Supervision & Eng.	14,346,594	7.5	Distribution O&M Expenses	6,257,734	8,025,394	63,466
88	Distribution Load Dispatching	-	99.0	-	-	-	-
89	Compressor Station Labor and Expenses	-	99.0	-	-	-	-
90	Mains and Services Expenses	-	99.0	-	-	-	-
91	Measuring and Regulating Station Expenses - General	-	99.0	-	-	-	-
92	Measuring and Regulating Station Expenses - Industrial	-	99.0	-	-	-	-
93	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	-	99.0	-	-	-	-
94	Meter and House Regulator Expenses	-	99.0	-	-	-	-
95	Customer Installations Expenses	-	99.0	-	-	-	-
96	Other Expenses	-	99.0	-	-	-	-
97	Rents	-	99.0	-	-	-	-
98	Maintenance						
99	Maintenance Supervision and Engineering	-	99.0	-	-	-	-
100	Maintenance of Structures and Improvements	-	99.0	-	-	-	-
101	Maintenance of Mains	-	99.0	-	-	-	-
102	Maintenance of compressor station equipment	-	99.0	-	-	-	-
103	Maint. of Measuring and Regulating Station Equip. - General	-	99.0	-	-	-	-
104	Maint. of Measuring and Regulating Station Equip. - Industrial	-	99.0	-	-	-	-
105	Maint. of Measuring and Regulating Station Equip. - City Gate	-	99.0	-	-	-	-
106	Maintenance of Services	-	99.0	-	-	-	-
107	Maintenance of Meters and House Regulators	-	99.0	-	-	-	-
108	Maintenance of Other Equipment	-	99.0	-	-	-	-
109	Total Distribution	14,346,594			6,257,734	8,025,394	63,466
110							
111	Customer Accounts						
112	Supervision	26,770,858	1.0	Customer	26,770,858	-	-
113	Meter Reading	-	99.0	-	-	-	-
114	Customer Rec. & Collections	-	99.0	-	-	-	-
115	Uncollectible Accounts	-	99.0	-	-	-	-
116	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
117	Total Customer Accounts Expense	26,770,858			26,770,858	-	-
118							
119	Customer Service and Information						
120	Supervision	-	99.0	-	-	-	-
121	Customer Assistance	-	99.0	-	-	-	-
122	Information & Instruction	-	99.0	-	-	-	-
123	Misc. Cust. Acct. Expense	-	99.0	-	-	-	-
124	Total Customer Service & Info Expense	-			-	-	-
125							
126	Sales						
127	Supervision	107,749	1.0	Customer	107,749	-	-
128	Demonstration & Selling	-	99.0	-	-	-	-
129	Advertising	-	99.0	-	-	-	-
130	Misc. Sales Expense	-	99.0	-	-	-	-
131	Total Sales Expense	107,749			107,749	-	-

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CLASSIFICATION OF PAYROLL

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
132							
133	Administrative & General:						
134	Operation						
135	Administrative and General Salaries	59,859,782	7.7	Payroll less A&G	47,987,082	11,780,790	91,909
136	Office Supplies and Expenses	-	99.0	-	-	-	-
137	Administrative Expenses Transferred - Customer Support	-	99.0	-	-	-	-
138	Administrative Expenses Transferred - General	-	99.0	-	-	-	-
139	Outside Services Employed	-	99.0	-	-	-	-
140	Property Insurance	-	99.0	-	-	-	-
141	Injuries and Damages	-	99.0	-	-	-	-
142	Employee Pensions and Benefits	-	99.0	-	-	-	-
143	Regulatory Commission Expenses	-	99.0	-	-	-	-
144	Duplicate Charges - Credit	-	99.0	-	-	-	-
145	General Advertising Expenses	-	99.0	-	-	-	-
146	Miscellaneous General Expense	-	99.0	-	-	-	-
147	Rents	-	99.0	-	-	-	-
148	Maintenance						
149	Maintenance of General Plant	-	99.0	-	-	-	-
150	Total A&G	59,859,782			47,987,082	11,780,790	91,909
151							
152	Other Utility Plant Related Payroll	0	99.0	-	-	-	-
153							
154	TOTAL O&M EXPENSES - PAYROLL	101,194,534			81,123,423	19,915,735	155,375

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CLASSIFICATION OF DEPRECIATION EXPENSE

Line No.	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1		Intangible Plant:						
2								
3	30100	Organization	-	99.0	-	-	-	-
4	30200	Franchises & Consents	-	99.0	-	-	-	-
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7		Total Intangible Plant:	0			0	0	0
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	-	99.0	-	-	-	-
12	32540	Rights of Ways	-	99.0	-	-	-	-
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-
14	33201	Field Lines	-	99.0	-	-	-	-
15	33202	Tributary Lines	-	99.0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-
17	33600	Purification Equipment	-	99.0	-	-	-	-
18								
19		Total Production Plant	0			0	0	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	99.0	-	-	-	-
24	35020	Rights of Way	7,225	2.0	Demand	-	7,225	-
25	35100	Structures and Improvements	659	2.0	Demand	-	659	-
26	35102	Compression Station Equipment	-	99.0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structues	-	99.0	-	-	-	-
28	35104	Other Structures	-	99.0	-	-	-	-
29	35200	Wells \ Rights of Way	34,763	2.0	Demand	-	34,763	-
30	35201	Well Construction	-	99.0	-	-	-	-
31	35202	Reservoirs	-	99.0	-	-	-	-
32	35203	Cushion Gas	-	99.0	-	-	-	-
33	35210	Leaseholds	-	99.0	-	-	-	-
34	35211	Storage Rights	-	99.0	-	-	-	-
35	35300	Pipelines	21,072	2.0	Demand	-	21,072	-
36	35400	Compressor Station Equipment	54,023	2.0	Demand	-	54,023	-
37	35500	Meas & Reg. Equipment	1,297	2.0	Demand	-	1,297	-
38	35600	Purification Equipment	3,986	2.0	Demand	-	3,986	-
39	35700	Other Equipment	2,061	2.0	Demand	-	2,061	-
40								
41		Total Storage Plant	125,086			0	125,086	0

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CLASSIFICATION OF DEPRECIATION EXPENSE

Line No.	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
42								
43		Transmission:						
44								
45	36500	Land & Land Rights	-	99.0	-	-	-	-
46	36520	Rights of Way	-	99.0	-	-	-	-
47	36602	Structures & Improvements	-	99.0	-	-	-	-
48	36603	Other Structues	-	99.0	-	-	-	-
49	36700	Mains Cathodic Protection	58,632	2.0	Demand	-	58,632	-
50	36701	Mains - Steel	2,544	2.0	Demand	-	2,544	-
51	36900	Meas. & Reg. Equipment	3,379	2.0	Demand	-	3,379	-
52	36901	Meas. & Reg. Equipment	-	99.0	-	-	-	-
53								
54		Total Transmission Plant	64,556			0	64,556	0
55								
56		Distribution:						
57								
58	37400	Land & Land Rights	-	99.0	-	-	-	-
59	37401	Land	-	99.0	-	-	-	-
60	37402	Land Rights	4,936	4.3	Distribution Plant	3,077	1,803	56
61	37403	Land Other	-	99.0	-	-	-	-
62	37500	Structures & Improvements	2,458	4.3	Distribution Plant	1,532	898	28
63	37501	Structures & Improvements T.B.	-	99.0	-	-	-	-
64	37502	Land Rights	-	99.0	-	-	-	-
65	37503	Improvements	-	99.0	-	-	-	-
66	37600	Mains Cathodic Protection	105,522	4.3	Distribution Plant	65,783	38,540	1,199
67	37601	Mains - Steel	1,815,117	4.3	Distribution Plant	1,131,559	662,935	20,623
68	37602	Mains - Plastic	3,471,708	4.3	Distribution Plant	2,164,291	1,267,972	39,444
69	37603	Anode	425,717	4.3	Distribution Plant	265,395	155,485	4,837
70	37604	Leak Clamp	363,994	4.3	Distribution Plant	226,917	132,942	4,136
71	37800	Meas & Reg. Sta. Equip - General	187,448	4.3	Distribution Plant	116,857	68,462	2,130
72	37900	Meas & Reg. Sta. Equip - City Gate	112,337	4.3	Distribution Plant	70,032	41,029	1,276
73	37908	Meas & Reg. Sta. Equipment	1,549	4.3	Distribution Plant	966	566	18
74	38000	Services	2,797,594	4.3	Distribution Plant	1,744,043	1,021,765	31,785
75	38100	Meters	1,436,792	4.3	Distribution Plant	895,708	524,760	16,324
76	38200	Meter Installaitons	1,485,023	4.3	Distribution Plant	925,776	542,375	16,872
77	38300	House Regulators	229,187	4.3	Distribution Plant	142,877	83,706	2,604
78	38400	House Reg. Installations	10,892	4.3	Distribution Plant	6,790	3,978	124
79	38500	Ind. Meas. & Reg. Sta. Equipment	61,031	4.3	Distribution Plant	38,047	22,290	693
80	38600	Other Prop. On Cust. Prem	7,081	4.3	Distribution Plant	4,414	2,586	80
81								
82		Total Distribution Plant	12,518,384			7,804,064	4,572,091	142,229
83								

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CLASSIFICATION OF DEPRECIATION EXPENSE

Line No.	Acct. No.		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
84		General:						
85								
86	38900	Land & Land Rights	-	99.0	-	-	-	-
87	39000	Structures & Improvements	55,957	6.1	General Plant	42,804	12,956	197
88	39003	Improvements	39	6.1	General Plant	30	9	0
89	39004	Air Conditioning Equipment	1,891	6.1	General Plant	1,447	438	7
90	39009	Improvement to Leased Premises	1,494	6.1	General Plant	1,143	346	5
91	39100	Office Furniture & Equipment	16,492	6.1	General Plant	12,616	3,819	58
92	39103	Office Furn. Copiers & Type	-	6.1	General Plant	-	-	-
93	39200	Transportation Equipment	10,723	6.1	General Plant	8,202	2,483	38
94	39300	Stores Equipment	272	6.1	General Plant	208	63	1
95	39400	Tools, Shop & Garage Equipment	125,796	6.1	General Plant	96,227	29,126	443
96	39500	Laboratory Equipment	401	6.1	General Plant	307	93	1
97	39600	Power Operated Equipment	-	6.1	General Plant	-	-	-
98	39603	Ditchers	-	6.1	General Plant	-	-	-
99	39604	Backhoes	14	6.1	General Plant	10	3	0
100	39605	Welders	-	6.1	General Plant	-	-	-
101	39700	Communication Equipment	83,325	6.1	General Plant	63,739	19,293	293
102	39701	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
103	39702	Communication Equipment - Fixed Radios	16,675	6.1	General Plant	12,756	3,861	59
104	39800	Miscellaneous Equipment	19,278	6.1	General Plant	14,747	4,464	68
105	39900	Other Tangible Property - Servers - H/W	-	6.1	General Plant	-	-	-
106	39901	Other Tangible Property - Servers - S/W	4,414	6.1	General Plant	3,376	1,022	16
107	39902	Other Tangible Property - Network - H/W	2,177	6.1	General Plant	1,665	504	8
108	39903	Other Tang. Property - CPU	200,048	6.1	General Plant	153,025	46,318	704
109	39904	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
110	39905	Other Tang. Property - PC Hardware	-	99.0	-	-	-	-
111	39906	Other Tang. Property - PC Software	144,013	6.1	General Plant	110,162	33,344	507
112	39907	Other Tang. Property - Mainframe S/W	5,635	6.1	General Plant	4,310	1,305	20
113	39908	Other Tang. Property - Application Software	-	6.1	General Plant	-	-	-
114								
115								
116		Total General Plant + Deficiency	688,645			526,774	159,446	2,424
117								
118		TOTAL DIRECT DEPRECIATION EXPENSE	13,396,671			8,330,838	4,921,178	144,654
119								
120		Shared Services General Office:	466,587	6.1	General Plant	356,912	108,031	1,643
121		Shared Services Customer Support:	573,438	6.1	General Plant	438,648	132,771	2,019
122		Colorado-Kansas General Office:	41,063	6.1	General Plant	31,411	9,508	145
123								
124		TOTAL DEPRECIATION EXPENSE	14,477,758			9,157,809	5,171,489	148,460

Atmos Energy Corporation, Colorado-Kansas Division
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CLASSIFICATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

		Test Year $	Classif. Factor	Classif. Basis	Customer $	Demand $	Commodity $
1	Taxes Other Than Income						
2							
3	Non Revenue Related:						
4	Payroll Related	246,055	7.7	Payroll less A&G	197,252	48,425	378
5	Property Related	8,139,641	6.0	Total Plant	5,043,646	3,008,936	87,059
6	Public Service Commission Assessment	258,139	6.0	Total Plant	159,953	95,425	2,761
7	Other	1,206,507	6.0	Total Plant	747,600	446,003	12,904
8	Total Non Revenue Related:	9,850,342			6,148,450	3,598,789	103,102
9							
10	Revenue Related:						
11	State Gross Receipts - Tax	0	99.0	-	-	-	-
12	Local Gross Receipts - Tax	0	99.0	-	-	-	-
13	Other	0	99.0	-	-	-	-
14	Total Revenue Related:	0			0	0	0
15							
16	Total Taxes, Other Than Income	9,850,342			6,148,450	3,598,789	103,102
17							
18	Regulatory Liabilities Amortization Expense	(4,867,354)	11.0	Taxable Income	(2,852,427)	(1,964,358)	(50,569)
19							
20	Interest Expense	4,506,689	6.0	Total Plant	2,792,524	1,665,963	48,202

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SUMMARY OF CLASSIFICATION

1							
2							
3							
4		Test Year	Classif.	Classif.	Customer	Demand	Commodity
5		$	Factor	Basis	$	$	$
6							
7	Operating Revenues	66,113,077			40,495,606	25,133,301	484,170
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	26,572,189			16,122,135	10,376,864	73,190
12	Interest on Customer Deposits	1,368			1,368	0	0
13	Depreciation & Amortization	14,477,758			9,157,809	5,171,489	148,460
14	Taxes Other Than Income	9,850,342			6,148,450	3,598,789	103,102
15							
16	Total Operating Expenses	50,901,657			31,429,763	19,147,142	324,752
17							
18	Income Before Taxes	15,211,420			9,065,844	5,986,159	159,418
19							
20	Interest Expense	4,506,689			2,792,524	1,665,963	48,202
21							
22	Income Taxes:	10,704,731					
23							
24	State Income Taxes	0	0.00%		0	0	0
25	Federal Income Taxes	2,247,994	21.00%		1,317,397	907,241	23,355
26	Total Deferred Income Taxes	(4,867,354)			(2,852,427)	(1,964,358)	(50,569)
27							
28	Total Income Taxes	(2,619,360)			(1,535,030)	(1,057,117)	(27,213)
29							
30	Net Income	17,830,780			10,600,874	7,043,275	186,631
31							
32	Total Rate Base	302,393,628			179,781,065	119,447,472	3,165,091
33							
34	Rate of Return	5.8965%			5.8965%	5.8965%	5.8965%

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CLASSIFICATION FACTORS

			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	1.00	0.00	0.47	0.53
3.5	Storage (Winter Load Factor)	%	100.0000%	0.0000%	46.6191%	53.3809%
	Input	Values	1.00	0.00	0.52	0.48
3.7	System Load Factor	%	100.0000%	0.0000%	52.2942%	47.7058%
	Input	Values	389,885,266	141,628,824	248,256,442	0
4.0	Mains (zero-intercept)	%	100.0000%	36.3258%	63.6742%	0.0000%
	Internally Generated	Values	239,513,615	130,567,449	109,912,667	-966,501
4.1	Mains & Services	%	100.0000%	54.5136%	45.8899%	-0.4035%
	Internally Generated	Values	424,024,646	264,340,455	154,866,575	4,817,616
4.3	Distribution Plant	%	100.0000%	62.3408%	36.5230%	1.1362%
	Internally Generated	Values	459,130,208	284,495,349	169,724,135	4,910,724
5.0	Gross Plant	%	100.0000%	61.9640%	36.9664%	1.0696%
	Internally Generated	Values	425,803,768	264,340,455	156,645,697	4,817,616
5.1	PTD Plant	%	100.0000%	62.0803%	36.7882%	1.1314%

		Internally Generated	Values	432,774,261	264,340,455	163,616,190	4,817,616
5.4		P, S, T & D Plant	%	100.0000%	61.0804%	37.8064%	1.1132%
		Internally Generated	Values	321,440,180	199,595,485	118,362,280	3,482,415
5.7		Net Plant	%	100.0000%	62.0941%	36.8225%	1.0834%
		Internally Generated	Values	459,130,208	284,495,349	169,724,135	4,910,724
6.0		Total Plant	%	100.0000%	61.9640%	36.9664%	1.0696%
		Internally Generated	Values	12,374,552	9,465,835	2,865,151	43,565
6.1		General Plant	%	100.0000%	76.4944%	23.1536%	0.3521%
		Internally Generated	Values	1,670	0	1,670	0
7.3		Transmision O&M Expenses	%	100.0000%	0.0000%	100.0000%	0.0000%
		Internally Generated	Values	12,877,013	5,616,729	7,203,320	56,965
7.5		Distribution O&M Expenses	%	100.0000%	43.6183%	55.9394%	0.4424%
		Internally Generated	Values	41,334,752	33,136,341	8,134,945	63,466
7.7		Payroll less A&G	%	100.0000%	80.1658%	19.6806%	0.1535%
		Internally Generated	Values	26,572,189	16,122,135	10,376,864	73,190
9.1		Allocated O&M Expenses	%	100.0000%	60.6730%	39.0516%	0.2754%
		Internally Generated	Values	16,574,984	8,057,965	8,460,054	56,965
9.3		O&M Expenses less A&G	%	100.0000%	48.6152%	51.0411%	0.3437%
		Internally Generated	Values	8,385,696	5,240,897	3,057,362	87,437
10.0		Other Taxes	%	100.0000%	62.4981%	36.4592%	1.0427%
		Internally Generated	Values	10,704,731	6,273,320	4,320,196	111,215
11.0		Taxable Income	%	100.0000%	58.6032%	40.3578%	1.0389%
		Internally Generated	Values	9,557,128	3,619,441	5,917,123	20,564
11.8		Composite of Accts. 871-879 & 886-893	%	100.0000%	37.8716%	61.9132%	0.2152%
		Internally Generated	Values	189,959,977	51,459,960	134,297,784	4,202,233
12.0		Composite of Accts. 374-379	%	100.0000%	27.0899%	70.6979%	2.2122%
		Internally Generated	Values	302,393,628	179,781,065	119,447,472	3,165,091
13.0		Rate Base	%	100.0000%	59.4527%	39.5007%	1.0467%
		Internally Generated	Values	14,407,527	7,044,705	7,304,208	58,613
17.0		Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	48.8960%	50.6972%	0.4068%
			Values	0	0	0	0
99.0		-	%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Colorado-Kansas Division
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ALLOCATION OF PLANT IN SERVICE

Customer

Line No.	Acct. No.		Allocation Factor	Allocation Basis	**Total Company**	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
1		Intangible Plant:														
2																
3	30100	Organization	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
4	30200	Franchises & Consents	27.20	PTD Plant - Customer	23,069	20,268	2,336	23	9	12	99	13	149	144	10	7
5	30300	Misc Intangible Plant	27.20	PTD Plant - Customer	2,432	2,137	246	2	1	1	10	1	16	15	1	1
6																
7		Total Intangible Plant:			25,501	22,405	2,582	26	9	13	110	14	164	159	11	7
8																
9		Production Plant:														
10																
11	32520	Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
12	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
14	33210	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
15	33220	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
17	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
18																
19		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Storage Plant:														
22																
23	35010	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
24	35020	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
25	35100	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
26	35120	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
27	35130	Meas. & Reg. Sta. Structues	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
28	35140	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
29	35200	Wells \ Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
30	35210	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
31	35220	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
32	35230	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
33	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
34	35220	Storage Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
35	35300	Pipelines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
36	35400	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
37	35500	Meas & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
38	35600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
39	35700	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
40																
41		Total Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
42																
43		Transmission:														
44																
45	36500	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
46	36520	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
47	36600	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
48	36700	Mains Cathodic Protection	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
49	36710	Mains - Steel	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
50	36800	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
52	37100	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
53																
54		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
55																
56		Distribution:														
57																
58	37400	Land & Land Rights	15.20	Distribution Plant - Cust	418,261	367,473	42,347	423	154	221	1,797	236	2,696	2,610	183	121
59	37420	Land Rights	15.20	Distribution Plant - Cust	207,896	182,652	21,049	210	77	110	893	117	1,340	1,297	91	60
60	37500	Structures & Improvements	2.00	Bills	0	-	-	-	-	-	-	-	-	-	-	-
61	37510	Structures & Improvements T.B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
62	37520	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
63	37530	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
64	37600	Mains Cathodic Protection	2.00	Bills	1,688,618	1,556,901	120,844	886	171	887	3,248	16	2,046	2,904	318	398
65	37610	Mains - Steel	2.00	Bills	23,436,476	21,608,359	1,677,199	12,293	2,372	12,310	45,082	225	28,396	40,304	4,411	5,524
66	37620	Mains - Plastic	2.00	Bills	55,304,127	50,990,235	3,957,763	29,008	5,598	29,049	106,382	532	67,008	95,108	10,409	13,036
67	37630	Anode	2.00	Bills	2,318,515	2,137,664	165,921	1,216	235	1,218	4,460	22	2,809	3,987	436	547
68	37640	Leak Clamp	2.00	Bills	1,851,874	1,707,422	132,527	971	187	973	3,562	18	2,244	3,185	349	437
69	37800	Meas & Reg. Sta. Equip - General	2.00	Bills	0	-	-	-	-	-	-	-	-	-	-	-
70	37900	Meas & Reg. Sta. Equip - City Gate	2.00	Bills	0	-	-	-	-	-	-	-	-	-	-	-
71	37908	Meas & Reg. Sta. Equipment	2.00	Bills	0	-	-	-	-	-	-	-	-	-	-	-
72	38000	Services	2.50	Meters/Services	103,169,700	94,905,694	7,593,536	48,934	10,225	54,047	184,050	35,788	143,150	171,634	18,259	4,382
73	38100	Meters	4.00	Meter Investment	38,111,186	29,168,021	6,768,151	91,183	41,572	20,454	412,912	59,381	773,716	705,568	42,846	27,382
74	38200	Meter Installations	4.10	Meter Installations	33,371,307	25,540,401	5,926,398	79,843	36,402	17,910	361,558	51,996	677,489	617,817	37,517	23,977
75	38300	House Regulators	3.60	Small Meter Investment	2,392,345	2,172,064	206,549	1,062	260	1,290	7,735	547	475	1,725	638	-
76	38400	House Reg. Installations	3.60	Small Meter Investment	209,461	190,175	18,084	93	23	113	677	48	42	151	56	-
77	38500	Ind. Meas. & Reg. Sta. Equipment	2.00	Bills	1,860,687	1,715,547	133,157	976	188	977	3,579	18	2,254	3,200	350	439
78	38700	Other Prop. On Cust. Prem	2.00	Bills	0	-	-	-	-	-	-	-	-	-	-	-
79																
80		Total Distribution Plant			264,340,455	232,242,609	26,763,526	267,097	97,463	139,559	1,135,936	148,944	1,703,665	1,649,490	115,863	76,301

Atmos Energy Corporation, Colorado-Kansas Division																
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Test Year Ending March 31, 2022																
ALLOCATION OF PLANT IN SERVICE																
81																
82		General:														
83																
84	38900	Land & Land Rights	27.20	PTD Plant - Customer	94,694	83,196	9,587	96	35	50	407	53	610	591	42	27
85	39000	Structures & Improvements	27.20	PTD Plant - Customer	1,362,285	1,196,868	137,926	1,376	502	719	5,854	768	8,780	8,501	597	393
86	39001	Structures Frame	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
87	39002	Structures-Brick	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
88	39003	Improvements	27.20	PTD Plant - Customer	939	825	95	1	0	0	4	1	6	6	0	0
89	39004	Air Conditioning Equipment	27.20	PTD Plant - Customer	46,041	40,450	4,661	47	17	24	198	26	297	287	20	13
90	39009	Improvement to Leased Premises	27.20	PTD Plant - Customer	27,354	24,032	2,769	28	10	14	118	15	176	171	12	8
91	39100	Office Furniture & Equipment	25.20	Payroll - Cust	198,221	182,084	14,650	111	24	104	419	10	320	410	41	47
92	39102	Remittance Processing Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
93	39103	Office Machines	25.20	Payroll - Cust	0	-	-	-	-	-	-	-	-	-	-	-
94	39200	Transportation Equipment	25.20	Payroll - Cust	166,938	153,348	12,338	94	20	88	353	9	270	345	35	40
95	39201	Trucks	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
96	39202	Trailers	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
97	39300	Stores Equipment	27.20	PTD Plant - Customer	9,082	7,979	919	9	3	5	39	5	59	57	4	3
98	39400	Tools, Shop & Garage Equipment	27.20	PTD Plant - Customer	4,338,133	3,811,371	439,220	4,383	1,599	2,290	18,642	2,444	27,959	27,070	1,901	1,252
99	39500	Laboratory Equipment	27.20	PTD Plant - Customer	10,368	9,109	1,050	10	4	5	45	6	67	65	5	3
100	39600	Power Operated Equipment	27.20	PTD Plant - Customer	11,323	9,948	1,146	11	4	6	49	6	73	71	5	3
101	39603	Ditchers	27.20	PTD Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
102	39604	Backhoes	27.20	PTD Plant - Customer	7,803	6,856	790	8	3	4	34	4	50	49	3	2
103	39605	Welders	27.20	PTD Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
104	39700	Communication Equipment	25.20	Payroll - Cust	1,001,476	919,945	74,014	563	122	526	2,115	53	1,618	2,072	208	240
105	39701	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
106	39702	Communication Equipment - Fixed Radios	25.20	Payroll - Cust	200,420	184,104	14,812	113	24	105	423	11	324	415	42	48
107	39800	Miscellaneous Equipment	27.20	PTD Plant - Customer	231,699	203,565	23,459	234	85	122	996	131	1,493	1,446	102	67
108	39900	Other Tangible Property	27.20	PTD Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
109	39901	Other Tangible Property - Servers - H/W	27.20	PTD Plant - Customer	24,760	21,753	2,507	25	9	13	106	14	160	155	11	7
110	39902	Other Tangible Property - Servers - S/W	27.20	PTD Plant - Customer	12,214	10,731	1,237	12	5	6	52	7	79	76	5	4
111	39903	Other Tangible Property - Network - H/W	27.20	PTD Plant - Customer	1,122,253	985,982	113,624	1,134	414	592	4,823	632	7,233	7,003	492	324
112	39904	Other Tang. Property - CPU	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
113	39905	Other Tangible Property - MF - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
114	39906	Other Tang. Property - PC Hardware	27.20	PTD Plant - Customer	577,248	507,155	58,444	583	213	305	2,481	325	3,720	3,602	253	167
115	39907	Other Tang. Property - PC Software	27.20	PTD Plant - Customer	22,585	19,843	2,287	23	8	12	97	13	146	141	10	7
116	39908	Other Tang. Property - Mainframe S/W	27.20	PTD Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
117	39909	Other Tang. Property - Application Software	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
118	39924	Other Tang. Property - General Startup Costs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
119																
120		Total General Plant			9,465,835	8,379,142	915,537	8,862	3,104	4,994	37,252	4,533	53,439	52,530	3,788	2,655
121																
122		TOTAL DIRECT PLANT			273,831,791	240,644,156	27,681,644	275,985	100,576	144,566	1,173,298	153,492	1,757,268	1,702,180	119,662	78,964
123																
124		Shared Services General Office:	23.20	General Plant - Cust	5,525,204	4,890,901	534,398	5,173	1,812	2,915	21,744	2,646	31,192	30,662	2,211	1,550
125		Shared Services Customer Support:	23.20	General Plant - Cust	4,662,716	4,127,429	450,979	4,365	1,529	2,460	18,350	2,233	26,323	25,875	1,866	1,308
126		Colorado-Kansas General Office:	23.20	General Plant - Cust	475,638	421,034	46,004	445	156	251	1,872	228	2,685	2,640	190	133
127																
128		TOTAL PLANT IN SERVICE - CUSTOMER			284,495,349	250,083,520	28,713,025	285,968	104,072	150,191	1,215,264	158,599	1,817,469	1,761,356	123,930	81,955

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ALLOCATION OF PLANT IN SERVICE

Demand

Line No.	Acct. No.		Allocation Factor	Allocation Basis	**Total Company**	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
129		Intangible Plant:														
130																
131	30100	Organization	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
132	30200	Franchises & Consents	27.40	PTD Plant - Demand	13,671	8,398	3,013	37	59	0	712	-	1,114	278	60	-
133	30300	Misc Intangible Plant	27.40	PTD Plant - Demand	1,441	885	318	4	6	0	75	-	117	29	6	-
134																
135		Total Intangible Plant:			15,112	9,283	3,331	41	65	0	787	0	1,232	307	66	0
136																
137		Production Plant:														
138																
139	32520	Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
140	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
141	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
142	33210	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
143	33220	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
144	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
145	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
146																
147		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
148																
149		Storage Plant:														
150																
151	35010	Land	2.91	Winter Peak Month (Sales)	49,164	35,690	12,805	131	251	0	288	-	-	-	-	-
152	35020	Rights of Way	2.91	Winter Peak Month (Sales)	568,935	413,006	148,179	1,518	2,901	3	3,328	-	-	-	-	-
153	35100	Structures and Improvements	2.91	Winter Peak Month (Sales)	102,923	74,715	26,806	275	525	1	602	-	-	-	-	-
154	35120	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
155	35130	Meas. & Reg. Sta. Structues	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
156	35140	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
157	35200	Wells \ Rights of Way	2.91	Winter Peak Month (Sales)	1,384,973	1,005,390	360,717	3,696	7,061	7	8,102	-	-	-	-	-
158	35210	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
159	35220	Reservoirs	2.91	Winter Peak Month (Sales)	36,515	26,507	9,510	97	186	0	214	-	-	-	-	-
160	35230	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
161	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
162	35220	Storage Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
163	35300	Pipelines	2.91	Winter Peak Month (Sales)	1,151,475	835,888	299,902	3,073	5,871	6	6,736	-	-	-	-	-
164	35400	Compressor Station Equipment	2.91	Winter Peak Month (Sales)	2,742,281	1,990,697	714,228	7,319	13,981	15	16,041	-	-	-	-	-
165	35500	Meas & Reg. Equipment	2.91	Winter Peak Month (Sales)	223,580	162,303	58,232	597	1,140	1	1,308	-	-	-	-	-
166	35600	Purification Equipment	2.91	Winter Peak Month (Sales)	504,545	366,263	131,409	1,347	2,572	3	2,951	-	-	-	-	-
167	35700	Other Equipment	2.91	Winter Peak Month (Sales)	206,100	149,614	53,679	550	1,051	1	1,206	-	-	-	-	-
168																
169		Total Storage Plant			6,970,493	5,060,073	1,815,466	18,603	35,538	37	40,775	0	0	0	0	0
170																
171		Transmission:														
172																
173	36500	Land & Land Rights	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	4,761	3,101	1,113	11	22	-	-	-	411	103	-	-
174	36520	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
175	36600	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
176	36700	Mains Cathodic Protection	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	1,511,139	984,320	353,157	3,619	6,913	-	-	-	130,595	32,535	-	-
177	36710	Mains - Steel	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	115,655	75,335	27,029	277	529	-	-	-	9,995	2,490	-	-
178	36800	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
179	36900	Meas. & Reg. Equipment	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	147,567	96,122	34,487	353	675	-	-	-	12,753	3,177	-	-
180	37100	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
181																
182		Total Transmission Plant			1,779,122	1,158,878	415,785	4,261	8,139	0	0	0	153,754	38,304	0	0
183																
184		Distribution:														
185																
186	37400	Land & Land Rights	15.40	Distribution Plant - Demand	245,042	150,424	53,969	662	1,056	5	12,914	-	19,958	4,972	1,082	-
187	37420	Land Rights	15.40	Distribution Plant - Demand	121,798	74,768	26,825	329	525	2	6,419	-	9,920	2,471	538	-
188	37500	Structures & Improvements	3.00	Peak Month (NCP)	152,685	93,728	33,628	413	658	3	8,047	-	12,435	3,098	674	-
189	37510	Structures & Improvements T.B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
190	37520	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
191	37530	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
192	37600	Mains Cathodic Protection	3.00	Peak Month (NCP)	2,959,923	1,817,003	651,909	7,998	12,761	58	155,992	-	241,071	60,057	13,072	-
193	37610	Mains - Steel	3.00	Peak Month (NCP)	41,081,018	25,218,343	9,047,903	111,012	177,116	807	2,165,030	-	3,345,848	833,539	181,421	-
194	37620	Mains - Plastic	3.00	Peak Month (NCP)	96,940,761	59,508,879	21,350,751	261,959	417,949	1,905	5,108,920	-	7,895,352	1,966,939	428,107	-
195	37630	Anode	3.00	Peak Month (NCP)	4,064,048	2,494,791	895,088	10,982	17,522	80	214,181	-	330,997	82,460	17,948	-
196	37640	Leak Clamp	3.00	Peak Month (NCP)	3,246,087	1,992,671	714,936	8,772	13,995	64	171,074	-	264,378	65,863	14,335	-
197	37800	Meas & Reg. Sta. Equip - General	3.00	Peak Month (NCP)	3,171,666	1,946,986	698,545	8,571	13,674	62	167,151	-	258,317	64,353	14,007	-
198	37900	Meas & Reg. Sta. Equip - City Gate	3.00	Peak Month (NCP)	2,068,271	1,269,646	455,527	5,589	8,917	41	109,001	-	168,451	41,965	9,134	-
199	37908	Meas & Reg. Sta. Equipment	3.00	Peak Month (NCP)	28,531	17,514	6,284	77	123	1	1,504	-	2,324	579	126	-
200	38000	Services	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
201	38100	Meters	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
202	38200	Meter Installations	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
203	38300	House Regulators	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
204	38400	House Reg. Installations	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
205	38500	Ind. Meas. & Reg. Sta. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
206	38700	Other Prop. On Cust. Prem	3.00	Peak Month (NCP)	786,744	482,958	173,277	2,126	3,392	15	41,463	-	64,076	15,963	3,474	-
207																
208		Total Distribution Plant			154,866,575	95,067,712	34,108,641	418,490	667,690	3,043	8,161,695	0	12,613,127	3,142,261	683,917	0

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209																
210		General:														
211																
212	38900	Land & Land Rights	27.40	PTD Plant - Demand	56,115	34,471	12,368	151	242	1	2,924	-	4,573	1,139	245	-
213	39000	Structures & Improvements	27.40	PTD Plant - Demand	807,277	495,906	177,922	2,179	3,483	16	42,061	-	65,794	16,391	3,525	-
214	39001	Structures Frame	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
215	39002	Structures-Brick	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
216	39003	Improvements	27.40	PTD Plant - Demand	557	342	123	2	2	0	29	-	45	11	2	-
217	39004	Air Conditioning Equipment	27.40	PTD Plant - Demand	27,283	16,760	6,013	74	118	1	1,422	-	2,224	554	119	-
218	39009	Improvement to Leased Premises	27.40	PTD Plant - Demand	16,210	9,957	3,573	44	70	0	845	-	1,321	329	71	-
219	39100	Office Furniture & Equipment	25.40	Payroll - Demand	48,663	33,129	11,886	131	233	1	1,202	-	1,597	398	87	-
220	39102	Remittance Processing Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
221	39103	Office Machines	25.40	Payroll - Demand	0	-	-	-	-	-	-	-	-	-	-	-
222	39200	Transportation Equipment	25.40	Payroll - Demand	40,983	27,901	10,010	110	196	0	1,012	-	1,345	335	73	-
223	39201	Trucks	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
224	39202	Trailers	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
225	39300	Stores Equipment	27.40	PTD Plant - Demand	5,382	3,306	1,186	15	23	0	280	-	439	109	23	-
226	39400	Tools, Shop & Garage Equipment	27.40	PTD Plant - Demand	1,065,008	654,229	234,726	2,874	4,595	21	55,490	-	86,800	21,624	4,650	-
227	39500	Laboratory Equipment	27.40	PTD Plant - Demand	2,545	1,564	561	7	11	0	133	-	207	52	11	-
228	39600	Power Operated Equipment	27.40	PTD Plant - Demand	6,710	4,122	1,479	18	29	0	350	-	547	136	29	-
229	39603	Ditchers	27.40	PTD Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
230	39604	Backhoes	27.40	PTD Plant - Demand	4,624	2,840	1,019	12	20	0	241	-	377	94	20	-
231	39605	Welders	27.40	PTD Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
232	39700	Communication Equipment	25.40	Payroll - Demand	245,862	167,380	60,053	659	1,176	3	6,072	-	8,071	2,011	438	-
233	39701	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
234	39702	Communication Equipment - Fixed Radios	25.40	Payroll - Demand	49,203	33,497	12,018	132	235	1	1,215	-	1,615	402	88	-
235	39800	Miscellaneous Equipment	27.40	PTD Plant - Demand	56,882	34,942	12,537	154	245	1	2,964	-	4,636	1,155	248	-
236	39900	Other Tangible Property	27.40	PTD Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
237	39901	Other Tangible Property - Servers - H/W	27.40	PTD Plant - Demand	6,078	3,734	1,340	16	26	0	317	-	495	123	27	-
238	39902	Other Tangible Property - Servers - S/W	27.40	PTD Plant - Demand	2,998	1,842	661	8	13	0	156	-	244	61	13	-
239	39903	Other Tangible Property - Network - H/W	27.40	PTD Plant - Demand	275,512	169,246	60,722	744	1,189	5	14,355	-	22,455	5,594	1,203	-
240	39904	Other Tang. Property - CPU	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
241	39905	Other Tangible Property - MF - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
242	39906	Other Tang. Property - PC Hardware	27.40	PTD Plant - Demand	141,714	87,054	31,233	382	611	3	7,384	-	11,550	2,877	619	-
243	39907	Other Tang. Property - PC Software	27.40	PTD Plant - Demand	5,545	3,406	1,222	15	24	0	289	-	452	113	24	-
244	39908	Other Tang. Property - Mainframe S/W	27.40	PTD Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
245	39909	Other Tang. Property - Application Software	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
246	39924	Other Tang. Property - General Startup Costs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
247																
248		Total General Plant			2,865,151	1,785,628	640,652	7,726	12,541	52	138,739	0	214,788	53,509	11,514	0
249																
250		TOTAL DIRECT PLANT			166,496,453	103,081,574	36,983,876	449,120	723,974	3,133	8,341,996	0	12,982,901	3,234,382	695,497	0
251																
252		Shared Services General Office:	23.40	General Plant - Demand	1,672,387	1,042,270	373,948	4,510	7,320	31	80,982	-	125,372	31,233	6,721	-
253		Shared Services Customer Support:	23.40	General Plant - Demand	1,411,327	879,571	315,575	3,806	6,178	26	68,341	-	105,801	26,358	5,672	-
254		Colorado-Kansas General Office:	23.40	General Plant - Demand	143,968	89,724	32,191	388	630	3	6,971	-	10,793	2,689	579	-
255																
256		TOTAL PLANT IN SERVICE - DEMAND			169,724,135	105,093,140	37,705,590	457,824	738,102	3,192	8,498,290	0	13,224,867	3,294,662	708,469	0

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ALLOCATION OF PLANT IN SERVICE

Commodity

Line No.	Acct. No.		Allocation Factor	Allocation Basis	**Total Company**	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
257		Intangible Plant:														
258																
259	30100	Organization	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
260	30200	Franchises & Consents	27.60	PTD Plant - Commodity	420	231	85	1	1	0	20	2	42	6	3	30
261	30300	Misc Intangible Plant	27.60	PTD Plant - Commodity	44	24	9	0	0	0	2	0	4	1	0	3
262																
263		Total Intangible Plant:			465	256	94	1	1	0	22	2	46	7	3	33
264																
265		Production Plant:														
266																
267	32520	Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
268	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
269	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
270	33210	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
271	33220	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
272	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
273	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
274																
275		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
276																
277		Storage Plant:														
278																
279	35010	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
280	35020	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
281	35100	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
282	35120	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
283	35130	Meas. & Reg. Sta. Structues	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
284	35140	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
285	35200	Wells \ Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
286	35210	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
287	35220	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
288	35230	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
289	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
290	35220	Storage Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
291	35300	Pipelines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
292	35400	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
293	35500	Meas & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
294	35600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
295	35700	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
296																
297		Total Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
298																
299		Transmission:														
300																
301	36500	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
302	36520	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
303	36600	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
304	36700	Mains Cathodic Protection	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
305	36710	Mains - Steel	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
306	36800	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
307	36900	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
308	37100	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
309																
310		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
311																
312		Distribution:														
313																
314	37400	Land & Land Rights	15.60	Distribution Plant - Comm	7,623	4,193	1,544	16	24	0	359	33	760	111	48	536
315	37420	Land Rights	15.60	Distribution Plant - Comm	3,789	2,084	767	8	12	0	179	16	378	55	24	266
316	37500	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
317	37510	Structures & Improvements T.B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
318	37520	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
319	37530	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
320	37600	Mains Cathodic Protection	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
321	37610	Mains - Steel	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
322	37620	Mains - Plastic	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
323	37630	Anode	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
324	37640	Leak Clamp	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
325	37800	Meas & Reg. Sta. Equip - General	1.00	Total Throughput	2,893,379	1,591,393	585,883	6,036	9,157	29	136,355	12,348	288,445	42,140	18,258	203,336
326	37900	Meas & Reg. Sta. Equip - City Gate	1.00	Total Throughput	1,886,798	1,037,761	382,060	3,936	5,971	19	88,918	8,052	188,098	27,480	11,906	132,598
327	37908	Meas & Reg. Sta. Equipment	1.00	Total Throughput	26,028	14,316	5,270	54	82	0	1,227	111	2,595	379	164	1,829
328	38000	Services	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
329	38100	Meters	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
330	38200	Meter Installations	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
331	38300	House Regulators	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
332	38400	House Reg. Installations	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
333	38500	Ind. Meas. & Reg. Sta. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
334	38700	Other Prop. On Cust. Prem	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
335																
336		Total Distribution Plant			4,817,616	2,649,746	975,524	10,050	15,246	48	227,038	20,559	480,275	70,165	30,400	338,565

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337																
338		General:														
339																
340	38900	Land & Land Rights	27.60	PTD Plant - Commodity	1,726	949	349	4	5	0	81	7	172	25	11	121
341	39000	Structures & Improvements	27.60	PTD Plant - Commodity	24,828	13,656	5,027	52	79	0	1,170	106	2,475	362	157	1,745
342	39001	Structures Frame	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
343	39002	Structures-Brick	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
344	39003	Improvements	27.60	PTD Plant - Commodity	17	9	3	0	0	0	1	0	2	0	0	1
345	39004	Air Conditioning Equipment	27.60	PTD Plant - Commodity	839	462	170	2	3	0	40	4	84	12	5	59
346	39009	Improvement to Leased Premises	27.60	PTD Plant - Commodity	499	274	101	1	2	0	23	2	50	7	3	35
347	39100	Office Furniture & Equipment	25.60	Payroll - Comm	380	209	77	1	1	0	18	2	38	6	2	27
348	39102	Remittance Processing Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
349	39103	Office Machines	25.60	Payroll - Comm	0	-	-	-	-	-	-	-	-	-	-	-
350	39200	Transportation Equipment	25.60	Payroll - Comm	320	176	65	1	1	0	15	1	32	5	2	22
351	39201	Trucks	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
352	39202	Trailers	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
353	39300	Stores Equipment	27.60	PTD Plant - Commodity	166	91	34	0	1	0	8	1	17	2	1	12
354	39400	Tools, Shop & Garage Equipment	27.60	PTD Plant - Commodity	8,309	4,570	1,682	17	26	0	392	35	828	121	52	584
355	39500	Laboratory Equipment	27.60	PTD Plant - Commodity	20	11	4	0	0	0	1	0	2	0	0	1
356	39600	Power Operated Equipment	27.60	PTD Plant - Commodity	206	114	42	0	1	0	10	1	21	3	1	15
357	39603	Ditchers	27.60	PTD Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
358	39604	Backhoes	27.60	PTD Plant - Commodity	142	78	29	0	0	0	7	1	14	2	1	10
359	39605	Welders	27.60	PTD Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
360	39700	Communication Equipment	25.60	Payroll - Comm	1,918	1,055	388	4	6	0	90	8	191	28	12	135
361	39701	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
362	39702	Communication Equipment - Fixed Radios	25.60	Payroll - Comm	384	211	78	1	1	0	18	2	38	6	2	27
363	39800	Miscellaneous Equipment	27.60	PTD Plant - Commodity	444	244	90	1	1	0	21	2	44	6	3	31
364	39900	Other Tangible Property	27.60	PTD Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
365	39901	Other Tangible Property - Servers - H/W	27.60	PTD Plant - Commodity	47	26	10	0	0	0	2	0	5	1	0	3
366	39902	Other Tangible Property - Servers - S/W	27.60	PTD Plant - Commodity	23	13	5	0	0	0	1	0	2	0	0	2
367	39903	Other Tangible Property - Network - H/W	27.60	PTD Plant - Commodity	2,149	1,182	435	4	7	0	101	9	214	31	14	151
368	39904	Other Tang. Property - CPU	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
369	39905	Other Tangible Property - MF - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
370	39906	Other Tang. Property - PC Hardware	27.60	PTD Plant - Commodity	1,106	608	224	2	3	0	52	5	110	16	7	78
371	39907	Other Tang. Property - PC Software	27.60	PTD Plant - Commodity	43	24	9	0	0	0	2	0	4	1	0	3
372	39908	Other Tang. Property - Mainframe S/W	27.60	PTD Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
373	39909	Other Tang. Property - Application Software	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
374	39924	Other Tang. Property - General Startup Costs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
375																
376		Total General Plant			43,565	23,961	8,822	91	138	0	2,053	186	4,343	634	275	3,062
377																
378		TOTAL DIRECT PLANT			4,861,646	2,673,963	984,440	10,142	15,386	48	229,113	20,747	484,664	70,806	30,678	341,659
379																
380		Shared Services General Office:	23.60	General Plant - Comm	25,429	13,986	5,149	53	80	0	1,198	109	2,535	370	160	1,787
381		Shared Services Customer Support:	23.60	General Plant - Comm	21,460	11,803	4,345	45	68	0	1,011	92	2,139	313	135	1,508
382		Colorado-Kansas General Office:	23.60	General Plant - Comm	2,189	1,204	443	5	7	0	103	9	218	32	14	154
383																
384		TOTAL PLANT IN SERVICE - COMMODITY			4,910,724	2,700,956	994,378	10,244	15,541	49	231,425	20,957	489,557	71,521	30,987	345,108

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ALLOCATION OF PLANT IN SERVICE

Total Plant in Service

Line No.	Acct. No.		Allocation Factor	Allocation Basis	**Total Company**	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
385		Intangible Plant:														
386																
387	30100	Organization			0	-	-	-	-	-	-	-	-	-	-	-
388	30200	Franchises & Consents			37,160	28,897	5,434	61	69	12	831	15	1,305	428	72	36
389	30300	Misc Intangible Plant			3,918	3,047	573	6	7	1	88	2	138	45	8	4
390																
391		Total Intangible Plant:			41,078	31,944	6,007	68	76	14	919	16	1,442	473	80	40
392																
393		Production Plant:														
394																
395	32520	Producing Leaseholds			0	-	-	-	-	-	-	-	-	-	-	-
396	32540	Rights of Ways			0	-	-	-	-	-	-	-	-	-	-	-
397	33100	Production Gas Wells Equipment			0	-	-	-	-	-	-	-	-	-	-	-
398	33210	Field Lines			0	-	-	-	-	-	-	-	-	-	-	-
399	33220	Tributary Lines			0	-	-	-	-	-	-	-	-	-	-	-
400	33400	Field Meas. & Reg. Sta. Equip			0	-	-	-	-	-	-	-	-	-	-	-
401	33600	Purification Equipment			0	-	-	-	-	-	-	-	-	-	-	-
402																
403		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
404																
405		Storage Plant:														
406																
407	35010	Land			49,164	35,690	12,805	131	251	0	288	-	-	-	-	-
408	35020	Rights of Way			568,935	413,006	148,179	1,518	2,901	3	3,328	-	-	-	-	-
409	35100	Structures and Improvements			102,923	74,715	26,806	275	525	1	602	-	-	-	-	-
410	35120	Compression Station Equipment			0	-	-	-	-	-	-	-	-	-	-	-
411	35130	Meas. & Reg. Sta. Structues			0	-	-	-	-	-	-	-	-	-	-	-
412	35140	Other Structures			0	-	-	-	-	-	-	-	-	-	-	-
413	35200	Wells \ Rights of Way			1,384,973	1,005,390	360,717	3,696	7,061	7	8,102	-	-	-	-	-
414	35210	Well Construction			0	-	-	-	-	-	-	-	-	-	-	-
415	35220	Reservoirs			36,515	26,507	9,510	97	186	0	214	-	-	-	-	-
416	35230	Cushion Gas			0	-	-	-	-	-	-	-	-	-	-	-
417	35210	Leaseholds			0	-	-	-	-	-	-	-	-	-	-	-
418	35220	Storage Rights			0	-	-	-	-	-	-	-	-	-	-	-
419	35300	Pipelines			1,151,475	835,888	299,902	3,073	5,871	6	6,736	-	-	-	-	-
420	35400	Compressor Station Equipment			2,742,281	1,990,697	714,228	7,319	13,981	15	16,041	-	-	-	-	-
421	35500	Meas & Reg. Equipment			223,580	162,303	58,232	597	1,140	1	1,308	-	-	-	-	-
422	35600	Purification Equipment			504,545	366,263	131,409	1,347	2,572	3	2,951	-	-	-	-	-
423	35700	Other Equipment			206,100	149,614	53,679	550	1,051	1	1,206	-	-	-	-	-
424																
425		Total Storage Plant			6,970,493	5,060,073	1,815,466	18,603	35,538	37	40,775	0	0	0	0	0
426																
427		Transmission:														
428																
429	36500	Land & Land Rights			4,761	3,101	1,113	11	22	-	-	-	411	103	-	-
430	36520	Rights of Way			0	-	-	-	-	-	-	-	-	-	-	-
431	36600	Structures & Improvements			0	-	-	-	-	-	-	-	-	-	-	-
432	36700	Mains Cathodic Protection			1,511,139	984,320	353,157	3,619	6,913	-	-	-	130,595	32,535	-	-
433	36710	Mains - Steel			115,655	75,335	27,029	277	529	-	-	-	9,995	2,490	-	-
434	36800	Compressor Station Equipment			0	-	-	-	-	-	-	-	-	-	-	-
435	36900	Meas. & Reg. Equipment			147,567	96,122	34,487	353	675	-	-	-	12,753	3,177	-	-
436	37100	Other Equipment			0	-	-	-	-	-	-	-	-	-	-	-
437																
438		Total Transmission Plant			1,779,122	1,158,878	415,785	4,261	8,139	0	0	0	153,754	38,304	0	0
439																
440		Distribution:														
441																
442	37400	Land & Land Rights			670,926	522,090	97,860	1,101	1,235	226	15,071	268	23,413	7,693	1,314	656
443	37420	Land Rights			333,483	259,504	48,641	547	614	112	7,491	133	11,637	3,824	653	326
444	37500	Structures & Improvements			152,685	93,728	33,628	413	658	3	8,047	-	12,435	3,098	674	-
445	37510	Structures & Improvements T.B.			0	-	-	-	-	-	-	-	-	-	-	-
446	37520	Land Rights			0	-	-	-	-	-	-	-	-	-	-	-
447	37530	Improvements			0	-	-	-	-	-	-	-	-	-	-	-
448	37600	Mains Cathodic Protection			4,648,541	3,373,904	772,753	8,884	12,932	945	159,240	16	243,117	62,961	13,389	398
449	37610	Mains - Steel			64,517,494	46,826,702	10,725,101	123,304	179,488	13,117	2,210,111	225	3,374,245	873,843	185,832	5,524
450	37620	Mains - Plastic			152,244,888	110,499,115	25,308,513	290,967	423,547	30,954	5,215,301	532	7,962,360	2,062,048	438,516	13,036
451	37630	Anode			6,382,564	4,632,455	1,061,009	12,198	17,756	1,298	218,641	22	333,806	86,447	18,384	547
452	37640	Leak Clamp			5,097,961	3,700,093	847,462	9,743	14,183	1,036	174,636	18	266,622	69,048	14,684	437
453	37800	Meas & Reg. Sta. Equip - General			6,065,044	3,538,378	1,284,428	14,607	22,831	91	303,506	12,348	546,762	106,493	32,264	203,336
454	37900	Meas & Reg. Sta. Equip - City Gate			3,955,069	2,307,408	837,587	9,525	14,888	59	197,919	8,052	356,548	69,445	21,040	132,598
455	37908	Meas & Reg. Sta. Equipment			54,559	31,830	11,554	131	205	1	2,730	111	4,919	958	290	1,829
456	38000	Services			103,169,700	94,905,694	7,593,536	48,934	10,225	54,047	184,050	35,788	143,150	171,634	18,259	4,382
457	38100	Meters			38,111,186	29,168,021	6,768,151	91,183	41,572	20,454	412,912	59,381	773,716	705,568	42,846	27,382
458	38200	Meter Installations			33,371,307	25,540,401	5,926,398	79,843	36,402	17,910	361,558	51,996	677,489	617,817	37,517	23,977
459	38300	House Regulators			2,392,345	2,172,064	206,549	1,062	260	1,290	7,735	547	475	1,725	638	-
460	38400	House Reg. Installations			209,461	190,175	18,084	93	23	113	677	48	42	151	56	-
461	38500	Ind. Meas. & Reg. Sta. Equipment			1,860,687	1,715,547	133,157	976	188	977	3,579	18	2,254	3,200	350	439
462	38700	Other Prop. On Cust. Prem			786,744	482,958	173,277	2,126	3,392	15	41,463	-	64,076	15,963	3,474	-
463																
464		Total Distribution Plant			424,024,646	329,960,067	61,847,691	695,637	780,399	142,649	9,524,669	169,504	14,797,067	4,861,916	830,180	414,866

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ALLOCATION OF PLANT IN SERVICE

465														
466		General:												
467														
468	38900	Land & Land Rights	152,535	118,616	22,305	251	282	51	3,412	61	5,356	1,755	297	149
469	39000	Structures & Improvements	2,194,390	1,706,429	320,876	3,607	4,064	735	49,086	874	77,049	25,253	4,278	2,138
470	39001	Structures Frame	0	-	-	-	-	-	-	-	-	-	-	-
471	39002	Structures-Brick	0	-	-	-	-	-	-	-	-	-	-	-
472	39003	Improvements	1,513	1,176	221	2	3	1	34	1	53	17	3	1
473	39004	Air Conditioning Equipment	74,163	57,672	10,845	122	137	25	1,659	30	2,604	853	145	72
474	39009	Improvement to Leased Premises	44,062	34,264	6,443	72	82	15	986	18	1,547	507	86	43
475	39100	Office Furniture & Equipment	247,264	215,422	26,613	243	258	105	1,638	12	1,955	814	130	74
476	39102	Remittance Processing Equip	0	-	-	-	-	-	-	-	-	-	-	-
477	39103	Office Machines	0	-	-	-	-	-	-	-	-	-	-	-
478	39200	Transportation Equipment	208,241	181,425	22,413	204	217	88	1,380	10	1,647	685	110	62
479	39201	Trucks	0	-	-	-	-	-	-	-	-	-	-	-
480	39202	Trailers	0	-	-	-	-	-	-	-	-	-	-	-
481	39300	Stores Equipment	14,629	11,376	2,139	24	27	5	327	6	514	168	29	14
482	39400	Tools, Shop & Garage Equipment	5,411,451	4,470,169	675,629	7,275	6,221	2,311	74,524	2,480	115,587	48,815	6,604	1,836
483	39500	Laboratory Equipment	12,933	10,684	1,615	17	15	6	178	6	276	117	16	4
484	39600	Power Operated Equipment	18,239	14,183	2,667	30	34	6	408	7	640	210	36	18
485	39603	Ditchers	0	-	-	-	-	-	-	-	-	-	-	-
486	39604	Backhoes	12,569	9,774	1,838	21	23	4	281	5	441	145	25	12
487	39605	Welders	0	-	-	-	-	-	-	-	-	-	-	-
488	39700	Communication Equipment	1,249,255	1,088,380	134,456	1,226	1,304	529	8,277	61	9,880	4,110	658	375
489	39701	Communication Equipment - Mobile Radios	0	-	-	-	-	-	-	-	-	-	-	-
490	39702	Communication Equipment - Fixed Radios	250,007	217,812	26,908	245	261	106	1,656	12	1,977	823	132	75
491	39800	Miscellaneous Equipment	289,025	238,751	36,085	389	332	123	3,980	132	6,174	2,607	353	98
492	39900	Other Tangible Property	0	-	-	-	-	-	-	-	-	-	-	-
493	39901	Other Tangible Property - Servers - H/W	30,886	25,513	3,856	42	36	13	425	14	660	279	38	10
494	39902	Other Tangible Property - Servers - S/W	15,235	12,585	1,902	20	18	7	210	7	325	137	19	5
495	39903	Other Tangible Property - Network - H/W	1,399,914	1,156,410	174,782	1,882	1,609	598	19,279	642	29,902	12,628	1,708	475
496	39904	Other Tang. Property - CPU	0	-	-	-	-	-	-	-	-	-	-	-
497	39905	Other Tangible Property - MF - Hardware	0	-	-	-	-	-	-	-	-	-	-	-
498	39906	Other Tang. Property - PC Hardware	720,067	594,817	89,902	968	828	308	9,916	330	15,380	6,496	879	244
499	39907	Other Tang. Property - PC Software	28,173	23,273	3,518	38	32	12	388	13	602	254	34	10
500	39908	Other Tang. Property - Mainframe S/W	0	-	-	-	-	-	-	-	-	-	-	-
501	39909	Other Tang. Property - Application Software	0	-	-	-	-	-	-	-	-	-	-	-
502	39924	Other Tang. Property - General Startup Costs	0	-	-	-	-	-	-	-	-	-	-	-
503														
504		Total General Plant	12,374,552	10,188,731	1,565,011	16,679	15,782	5,047	178,045	4,719	272,570	106,674	15,577	5,717
505														
506		TOTAL DIRECT PLANT	445,189,890	346,399,693	65,649,960	735,247	839,935	147,747	9,744,407	174,239	15,224,834	5,007,367	845,837	420,623
507														
508		Shared Services General Office:	7,223,020	5,947,157	913,496	9,736	9,212	2,946	103,925	2,755	159,099	62,266	9,092	3,337
509		Shared Services Customer Support:	6,095,503	5,018,803	770,899	8,216	7,774	2,486	87,702	2,325	134,264	52,546	7,673	2,816
510		Colorado-Kansas General Office:	621,794	511,962	78,638	838	793	254	8,946	237	13,696	5,360	783	287
511														
512		TOTAL PLANT IN SERVICE	459,130,208	357,877,616	67,412,994	754,037	857,715	153,432	9,944,980	179,555	15,531,893	5,127,539	863,385	427,064

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Customer

Line No.	Acct. No.		Allocation Factor	Allocation Basis	**Total Company**	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
1		Intangible Plant:														
2																
3	30100	Organization	27.20	PTD Plant - Customer	(15,520)	(13,636)	(1,571)	(16)	(6)	(8)	(67)	(9)	(100)	(97)	(7)	(4)
4	30200	Franchises & Consents	27.20	PTD Plant - Customer	9,335	8,201	945	9	3	5	40	5	60	58	4	3
5	30300	Misc Intangible Plant	27.20	PTD Plant - Customer	(6,259)	(5,499)	(634)	(6)	(2)	(3)	(27)	(4)	(40)	(39)	(3)	(2)
6																
7		Total Intangible Plant:			(12,444)	(10,933)	(1,260)	(13)	(5)	(7)	(53)	(7)	(80)	(78)	(5)	(4)
8																
9		Production Plant:														
10																
11	32520	Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
12	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
14	33210	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
15	33220	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
17	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
18																
19		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Storage Plant:														
22																
23	35010	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
24	35020	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
25	35100	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
26	35120	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
27	35130	Meas. & Reg. Sta. Structues	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
28	35140	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
29	35200	Wells \ Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
30	35210	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
31	35220	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
32	35230	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
33	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
34	35220	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
35	35300	Pipelines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
36	35400	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
37	35500	Meas & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
38	35600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
39	35700	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
40																
41		Total Storage Plant			0	-	-	-	-	-	-	-	-	-	-	-
42																
43		Transmission:														
44																
45	36500	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
46	37402	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
47	36600	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
48	36700	Mains Cathodic Protection	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
49	36710	Mains - Steel	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
50	36800	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
52	37100	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
53																
54		Total Transmission Plant			0	-	-	-	-	-	-	-	-	-	-	-
55																
56		Distribution:														
57																
58	37400	Land & Land Rights	15.20	Distribution Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
59	37420	Land Rights	15.20	Distribution Plant - Cust	83,528	73,386	8,457	84	31	44	359	47	538	521	37	24
60	37500	Structures & Improvements	15.20	Distribution Plant - Cust	77,231	67,853	7,819	78	28	41	332	44	498	482	34	22
61	37510	Structures & Improvements T.B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
62	37520	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
63	37530	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
64	37600	Mains Cathodic Protection	15.20	Distribution Plant - Cust	1,915,041	1,682,505	193,891	1,935	706	1,011	8,229	1,079	12,342	11,950	839	553
65	37610	Mains - Steel	15.20	Distribution Plant - Cust	7,836,626	6,885,055	793,430	7,918	2,889	4,137	33,676	4,416	50,507	48,901	3,435	2,262
66	37620	Mains - Plastic	15.20	Distribution Plant - Cust	18,420,069	16,183,391	1,864,966	18,612	6,792	9,725	79,156	10,379	118,717	114,942	8,074	5,317
67	37630	Anode	15.20	Distribution Plant - Cust	2,089,052	1,835,386	211,509	2,111	770	1,103	8,977	1,177	13,464	13,036	916	603
68	37640	Leak Clamp	15.20	Distribution Plant - Cust	1,207,853	1,061,188	122,291	1,220	445	638	5,190	681	7,785	7,537	529	349
69	37800	Meas & Reg. Sta. Equip - General	15.20	Distribution Plant - Cust	1,420,972	1,248,429	143,868	1,436	524	750	6,106	801	9,158	8,867	623	410
70	37900	Meas & Reg. Sta. Equip - City Gate	15.20	Distribution Plant - Cust	707,875	621,921	71,670	715	261	374	3,042	399	4,562	4,417	310	204
71	37908	Meas & Reg. Sta. Equipment	15.20	Distribution Plant - Cust	7,561	6,643	766	8	3	4	32	4	49	47	3	2
72	38000	Services	15.20	Distribution Plant - Cust	24,859,737	21,841,115	2,516,959	25,119	9,166	13,125	106,828	14,007	160,220	155,125	10,896	7,176
73	38100	Meters	15.20	Distribution Plant - Cust	12,425,136	10,916,400	1,258,001	12,555	4,581	6,560	53,394	7,001	80,080	77,533	5,446	3,586
74	38200	Meter Installations	15.20	Distribution Plant - Cust	3,784,951	3,325,359	383,213	3,824	1,396	1,998	16,265	2,133	24,394	23,618	1,659	1,093
75	38300	House Regulators	15.20	Distribution Plant - Cust	317,812	279,221	32,177	321	117	168	1,366	179	2,048	1,983	139	92
76	38400	House Reg. Installations	15.20	Distribution Plant - Cust	107,821	94,729	10,917	109	40	57	463	61	695	673	47	31
77	38500	Ind. Meas. & Reg. Sta. Equipment	15.20	Distribution Plant - Cust	510,723	448,708	51,709	516	188	270	2,195	288	3,292	3,187	224	147
78	38700	Other Prop. On Cust. Prem	15.20	Distribution Plant - Cust	405,234	356,028	41,029	409	149	214	1,741	228	2,612	2,529	178	117
79																
80		Total Distribution Plant			76,177,222	66,927,315	7,712,671	76,972	28,087	40,218	327,352	42,923	490,960	475,348	33,389	21,988

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ALLOCATION OF RESERVE FOR DEPRECIATION

81																
82		General:														
83																
84	38900	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
85	39000	Structures & Improvements	23.20	General Plant - Cust	619,851	548,691	59,952	580	203	327	2,439	297	3,499	3,440	248	174
86	39030	Improvements	23.20	General Plant - Cust	580	513	56	1	0	0	2	0	3	3	0	0
87	39040	Air Conditioning Equipment	23.20	General Plant - Cust	5,044	4,465	488	5	2	3	20	2	28	28	2	1
88	39090	Improvement to Leased Premises	23.20	General Plant - Cust	21,069	18,650	2,038	20	7	11	83	10	119	117	8	6
89	39100	Office Furniture & Equipment	23.20	General Plant - Cust	131,854	116,717	12,753	123	43	70	519	63	744	732	53	37
90	39130	Remittance Processing Equip	23.20	General Plant - Cust	222	196	21	0	0	0	1	0	1	1	0	0
91	39200	Transportation Equipment	23.20	General Plant - Cust	137,040	121,307	13,254	128	45	72	539	66	774	760	55	38
92	39300	Stores Equipment	23.20	General Plant - Cust	2,113	1,871	204	2	1	1	8	1	12	12	1	1
93	39400	Tools & Shop Equipment	23.20	General Plant - Cust	1,486,907	1,316,208	143,814	1,392	488	784	5,852	712	8,394	8,252	595	417
94	39500	Laboratory Equipment	23.20	General Plant - Cust	9,731	8,614	941	9	3	5	38	5	55	54	4	3
95	39600	Power Operated Equipment	23.20	General Plant - Cust	20,590	18,226	1,991	19	7	11	81	10	116	114	8	6
96	39630	Ditchers	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
97	39640	Backhoes	23.20	General Plant - Cust	1,094	968	106	1	0	1	4	1	6	6	0	0
98	39650	Welders	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
99	39700	Communication Equipment	23.20	General Plant - Cust	483,567	428,053	46,771	453	159	255	1,903	232	2,730	2,684	194	136
100	39710	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
101	39720	Communication Equipment - Fixed Radios	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
102	39750	Communication Equip. - Telemetering	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
103	39800	Miscellaneous Equipment	23.20	General Plant - Cust	114,692	101,525	11,093	107	38	61	451	55	647	636	46	32
104	39900	Other Tangible Property	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
105	39910	Other Tangible Property - Servers - H/W	23.20	General Plant - Cust	18,225	16,133	1,763	17	6	10	72	9	103	101	7	5
106	39920	Other Tangible Property - Servers - S/W	23.20	General Plant - Cust	7,915	7,006	766	7	3	4	31	4	45	44	3	2
107	39930	Other Tangible Property - Network - H/W	23.20	General Plant - Cust	465,367	411,943	45,010	436	153	246	1,831	223	2,627	2,583	186	131
108	39950	Other Tangible Property - MF - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
109	39960	Other Tang. Property - PC Hardware	23.20	General Plant - Cust	261,280	231,285	25,271	245	86	138	1,028	125	1,475	1,450	105	73
110	39970	Other Tang. Property - PC Software	23.20	General Plant - Cust	17,521	15,510	1,695	16	6	9	69	8	99	97	7	5
111	39980	Other Tang. Property - Application Software	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
112		Retirement Work in Progress	23.20	General Plant - Cust	(321,145)	(284,277)	(31,061)	(301)	(105)	(169)	(1,264)	(154)	(1,813)	(1,782)	(129)	(90)
113																
114		Total General Plant			3,483,517	3,083,603	336,926	3,261	1,142	1,838	13,709	1,668	19,666	19,332	1,394	977
115																
116		TOTAL DIRECT RESERVE FOR DEPRECIATION			79,648,295	69,999,985	8,048,338	80,220	29,224	42,049	341,008	44,584	510,545	494,601	34,778	22,962
117																
118		Shared Services General Office:	23.20	General Plant - Cust	2,576,799	2,280,978	249,228	2,412	845	1,359	10,141	1,234	14,547	14,300	1,031	723
119		Shared Services Customer Support:	23.20	General Plant - Cust	2,321,633	2,055,106	224,549	2,174	761	1,225	9,137	1,112	13,107	12,884	929	651
120		Colorado-Kansas General Office:	23.20	General Plant - Cust	353,136	312,596	34,155	331	116	186	1,390	169	1,994	1,960	141	99
121																
122		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER			84,899,864	74,648,665	8,556,270	85,137	30,946	44,819	361,675	47,099	540,193	523,745	36,879	24,435

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ALLOCATION OF RESERVE FOR DEPRECIATION

Demand

Line No.	Acct. No.		Allocation Factor	Allocation Basis	**Total Company**	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
123		Intangible Plant:														
124																
125	30100	Organization	27.40	PTD Plant - Demand	(9,197)	(5,650)	(2,027)	(25)	(40)	(0)	(479)	-	(750)	(187)	(40)	-
126	30200	Franchises & Consents	27.40	PTD Plant - Demand	5,532	3,398	1,219	15	24	0	288	-	451	112	24	-
127	30300	Misc Intangible Plant	27.40	PTD Plant - Demand	(3,709)	(2,278)	(817)	(10)	(16)	(0)	(193)	-	(302)	(75)	(16)	-
128																
129		Total Intangible Plant:			(7,374)	(4,530)	(1,625)	(20)	(32)	(0)	(384)	0	(601)	(150)	(32)	0
130																
131		Production Plant:														
132																
133	32520	Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
134	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
135	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
136	33210	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
137	33220	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
138	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
139	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
140																
141		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
142																
143		Storage Plant:														
144																
145	35010	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
146	35020	Rights of Way	2.91	Winter Peak Month (Sales)	500,506	363,331	130,357	1,336	2,552	3	2,928	-	-	-	-	-
147	35100	Structures and Improvements	2.91	Winter Peak Month (Sales)	101,374	73,590	26,403	271	517	1	593	-	-	-	-	-
148	35120	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
149	35130	Meas. & Reg. Sta. Structues	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
150	35140	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
151	35200	Wells \ Rights of Way	2.91	Winter Peak Month (Sales)	471,016	341,923	122,676	1,257	2,401	3	2,755	-	-	-	-	-
152	35210	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
153	35220	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
154	35230	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
155	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
156	35220	Reservoirs	2.91	Winter Peak Month (Sales)	36,515	26,507	9,510	97	186	0	214	-	-	-	-	-
157	35300	Pipelines	2.91	Winter Peak Month (Sales)	554,310	402,389	144,370	1,479	2,826	3	3,242	-	-	-	-	-
158	35400	Compressor Station Equipment	2.91	Winter Peak Month (Sales)	1,342,206	974,344	349,578	3,582	6,843	7	7,851	-	-	-	-	-
159	35500	Meas & Reg. Equipment	2.91	Winter Peak Month (Sales)	219,349	159,231	57,129	585	1,118	1	1,283	-	-	-	-	-
160	35600	Purification Equipment	2.91	Winter Peak Month (Sales)	302,048	219,265	78,669	806	1,540	2	1,767	-	-	-	-	-
161	35700	Other Equipment	2.91	Winter Peak Month (Sales)	129,888	94,289	33,829	347	662	1	760	-	-	-	-	-
162																
163		Total Storage Plant			3,657,212	2,654,871	952,522	9,761	18,646	20	21,393	-	-	-	-	-
164																
165		Transmission:														
166																
167	36500	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
168	36520	Rights of Way	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	0	-	-	-	-	-	-	-	-	-	-	-
169	36600	Structures & Improvements	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	0	-	-	-	-	-	-	-	-	-	-	-
170	36700	Mains Cathodic Protection	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	336,198	218,992	78,570	805	1,538	-	-	-	29,055	7,238	-	-
171	36710	Mains - Steel	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	32,203	20,976	7,526	77	147	-	-	-	2,783	693	-	-
172	36800	Compressor Station Equipment	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	0	-	-	-	-	-	-	-	-	-	-	-
173	36900	Meas. & Reg. Equipment	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	70,441	45,884	16,462	169	322	-	-	-	6,088	1,517	-	-
174	37100	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
175																
176		Total Transmission Plant			438,843	285,852	102,559	1,051	2,008	-	-	-	37,925	9,448	-	-
177																
178		Distribution:														
179																
180	37400	Land & Land Rights	15.40	Distribution Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
181	37402	Rights of Way	15.40	Distribution Plant - Demand	48,936	30,040	10,778	132	211	1	2,579	-	3,986	993	216	-
182	37500	Structures & Improvements	15.40	Distribution Plant - Demand	45,246	27,775	9,965	122	195	1	2,385	-	3,685	918	200	-
183	37510	Structures & Improvements T.B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
184	37520	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
185	37530	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
186	37600	Mains Cathodic Protection	15.40	Distribution Plant - Demand	1,121,947	688,728	247,104	3,032	4,837	22	59,128	-	91,377	22,764	4,955	-
187	37610	Mains - Steel	15.40	Distribution Plant - Demand	4,591,168	2,818,373	1,011,183	12,407	19,794	90	241,961	-	373,928	93,155	20,275	-
188	37620	Mains - Plastic	15.40	Distribution Plant - Demand	10,791,587	6,624,615	2,376,797	29,162	46,527	212	568,732	-	878,922	218,963	47,657	-
189	37630	Anode	15.40	Distribution Plant - Demand	1,223,892	751,309	269,557	3,307	5,277	24	64,501	-	99,680	24,833	5,405	-
190	37640	Leak Clamp	15.40	Distribution Plant - Demand	707,633	434,394	155,853	1,912	3,051	14	37,293	-	57,633	14,358	3,125	-
191	37800	Meas & Reg. Sta. Equip - General	15.40	Distribution Plant - Demand	832,491	511,040	183,352	2,250	3,589	16	43,874	-	67,802	16,891	3,676	-
192	37900	Meas & Reg. Sta. Equip - City Gate	15.40	Distribution Plant - Demand	414,716	254,581	91,339	1,121	1,788	8	21,856	-	33,777	8,415	1,831	-
193	37908	Meas & Reg. Sta. Equipment	15.40	Distribution Plant - Demand	4,430	2,719	976	12	19	0	233	-	361	90	20	-
194	38000	Services	15.40	Distribution Plant - Demand	14,564,333	8,940,585	3,207,726	39,357	62,793	286	767,562	-	1,186,194	295,512	64,319	-
195	38100	Meters	15.40	Distribution Plant - Demand	7,279,394	4,468,591	1,603,253	19,671	31,384	143	383,635	-	592,871	147,700	32,147	-
196	38200	Meter Installations	15.40	Distribution Plant - Demand	2,217,452	1,361,224	488,384	5,992	9,560	44	116,863	-	180,601	44,992	9,793	-
197	38300	House Regulators	15.40	Distribution Plant - Demand	186,193	114,298	41,008	503	803	4	9,813	-	15,165	3,778	822	-
198	38400	House Reg. Installations	15.40	Distribution Plant - Demand	63,168	38,777	13,913	171	272	1	3,329	-	5,145	1,282	279	-
199	38500	Ind. Meas. & Reg. Sta. Equipment	15.40	Distribution Plant - Demand	299,212	183,677	65,900	809	1,290	6	15,769	-	24,369	6,071	1,321	-
200	38700	Other Prop. On Cust. Prem	15.40	Distribution Plant - Demand	237,411	145,739	52,289	642	1,024	5	12,512	-	19,336	4,817	1,048	-
201																
202		Total Distribution Plant			44,629,210	27,396,466	9,829,375	120,600	192,414	877	2,352,024	-	3,634,831	905,532	197,090	-

Atmos Energy Corporation, Colorado-Kansas Division																
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Test Year Ending March 31, 2022																
ALLOCATION OF RESERVE FOR DEPRECIATION																
203																
204		General:														
205																
206	38900	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
207	39000	Structures & Improvements	23.40	General Plant - Demand	187,618	116,928	41,952	506	821	3	9,085	-	14,065	3,504	754	-
208	39030	Improvements	23.40	General Plant - Demand	175	109	39	0	1	0	8	-	13	3	1	-
209	39040	Air Conditioning Equipment	23.40	General Plant - Demand	1,527	952	341	4	7	0	74	-	114	29	6	-
210	39090	Improvement to Leased Premises	23.40	General Plant - Demand	6,377	3,974	1,426	17	28	0	309	-	478	119	26	-
211	39100	Office Furniture & Equipment	23.40	General Plant - Demand	39,910	24,873	8,924	108	175	1	1,933	-	2,992	745	160	-
212	39130	Remittance Processing Equip	23.40	General Plant - Demand	67	42	15	0	0	0	3	-	5	1	0	-
213	39200	Transportation Equipment	23.40	General Plant - Demand	41,480	25,851	9,275	112	182	1	2,009	-	3,110	775	167	-
214	39300	Stores Equipment	23.40	General Plant - Demand	640	399	143	2	3	0	31	-	48	12	3	-
215	39400	Tools & Shop Equipment	23.40	General Plant - Demand	450,062	280,489	100,635	1,214	1,970	8	21,793	-	33,739	8,405	1,809	-
216	39500	Laboratory Equipment	23.40	General Plant - Demand	2,945	1,836	659	8	13	0	143	-	221	55	12	-
217	39600	Power Operated Equipment	23.40	General Plant - Demand	6,232	3,884	1,394	17	27	0	302	-	467	116	25	-
218	39630	Ditchers	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
219	39640	Backhoes	23.40	General Plant - Demand	331	206	74	1	1	0	16	-	25	6	1	-
220	39650	Welders	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
221	39700	Communication Equipment	23.40	General Plant - Demand	146,368	91,220	32,728	395	641	3	7,088	-	10,973	2,734	588	-
222	39710	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
223	39720	Communication Equipment - Fixed Radios	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
224	39750	Communication Equip. - Telemetering	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
225	39800	Miscellaneous Equipment	23.40	General Plant - Demand	34,715	21,635	7,762	94	152	1	1,681	-	2,602	648	140	-
226	39900	Other Tangible Property	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
227	39910	Other Tangible Property - Servers - H/W	23.40	General Plant - Demand	5,517	3,438	1,234	15	24	0	267	-	414	103	22	-
228	39920	Other Tangible Property - Servers - S/W	23.40	General Plant - Demand	2,396	1,493	536	6	10	0	116	-	180	45	10	-
229	39930	Other Tangible Property - Network - H/W	23.40	General Plant - Demand	140,859	87,787	31,496	380	617	3	6,821	-	10,560	2,631	566	-
230	39950	Other Tangible Property - MF - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
231	39960	Other Tang. Property - PC Hardware	23.40	General Plant - Demand	79,085	49,288	17,684	213	346	1	3,830	-	5,929	1,477	318	-
232	39970	Other Tang. Property - PC Software	23.40	General Plant - Demand	5,303	3,305	1,186	14	23	0	257	-	398	99	21	-
233	39980	Other Tang. Property - Application Software	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
234		Retirement Work in Progress	23.40	General Plant - Demand	(97,205)	(60,581)	(21,735)	(262)	(425)	(2)	(4,707)	-	(7,287)	(1,815)	(391)	-
235																
236		Total General Plant			1,054,403	657,128	235,766	2,843	4,615	19	51,057	-	79,044	19,692	4,237	-
237																
238		TOTAL DIRECT RESERVE FOR DEPRECIATION			49,772,293	30,989,787	11,118,596	134,235	217,651	915	2,424,091	0	3,751,200	934,522	201,295	0
239																
240		Shared Services General Office:	23.40	General Plant - Demand	779,954	486,085	174,399	2,103	3,414	14	37,768	-	58,470	14,566	3,134	-
241		Shared Services Customer Support:	23.40	General Plant - Demand	702,720	437,951	157,129	1,895	3,076	13	34,028	-	52,680	13,124	2,824	-
242		Colorado-Kansas General Office:	23.40	General Plant - Demand	106,888	66,615	23,900	288	468	2	5,176	-	8,013	1,996	430	-
243																
244		TOTAL RESERVE FOR DEPRECIATION - DEMAND			51,361,855	31,980,439	11,474,025	138,521	224,609	945	2,501,062	-	3,870,363	964,209	207,683	-

Exhibit_____(PHR-2)

Atmos Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 22-ATMG-___-RTS
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ALLOCATION OF RESERVE FOR DEPRECIATION

Commodity

Line No.	Acct. No.		Allocation Factor	Allocation Basis	**Total Company**	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
245		Intangible Plant:														
246																
247	30100	Organization	27.60	PTD Plant - Commodity	(283)	(156)	(57)	(1)	(1)	(0)	(13)	(1)	(28)	(4)	(2)	(20)
248	30200	Franchises & Consents	27.60	PTD Plant - Commodity	170	94	34	0	1	0	8	1	17	2	1	12
249	30300	Misc Intangible Plant	27.60	PTD Plant - Commodity	(114)	(63)	(23)	(0)	(0)	(0)	(5)	(0)	(11)	(2)	(1)	(8)
250																
251		Total Intangible Plant:			(227)	(125)	(46)	(0)	(1)	(0)	(11)	(1)	(23)	(3)	(1)	(16)
252																
253		Production Plant:														
254																
255	32520	Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
256	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
257	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
258	33210	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
259	33220	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
260	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
261	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
262																
263		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
264																
265		Storage Plant:														
266																
267	35010	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
268	35020	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
269	35100	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
270	35120	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
271	35130	Meas. & Reg. Sta. Structues	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
272	35140	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
273	35200	Wells \ Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
274	35210	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
275	35220	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
276	35230	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
277	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
278	35220	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
279	35300	Pipelines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
280	35400	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
281	35500	Meas & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
282	35600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
283	35700	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
284																
285		Total Storage Plant			0	-	-	-	-	-	-	-	-	-	-	-
286																
287		Transmission:														
288																
289	36500	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
290	36520	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
291	36600	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
292	36700	Mains Cathodic Protection	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
293	36710	Mains - Steel	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
294	36800	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
295	36900	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
296	37100	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
297																
298		Total Transmission Plant			0	-	-	-	-	-	-	-	-	-	-	-
299																
300		Distribution:														
301																
302	37400	Land & Land Rights	15.60	Distribution Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
303	37402	Rights of Way	15.60	Distribution Plant - Comm	1,522	837	308	3	5	0	72	6	152	22	10	107
304	37500	Structures & Improvements	15.60	Distribution Plant - Comm	1,408	774	285	3	4	0	66	6	140	20	9	99
305	37510	Structures & Improvements T.B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
306	37520	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
307	37530	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
308	37600	Mains Cathodic Protection	15.60	Distribution Plant - Comm	34,902	19,196	7,067	73	110	0	1,645	149	3,479	508	220	2,453
309	37610	Mains - Steel	15.60	Distribution Plant - Comm	142,823	78,554	28,920	298	452	1	6,731	610	14,238	2,080	901	10,037
310	37620	Mains - Plastic	15.60	Distribution Plant - Comm	335,707	184,643	67,978	700	1,062	3	15,821	1,433	33,467	4,889	2,118	23,592
311	37630	Anode	15.60	Distribution Plant - Comm	38,073	20,941	7,709	79	120	0	1,794	162	3,796	555	240	2,676
312	37640	Leak Clamp	15.60	Distribution Plant - Comm	22,013	12,108	4,457	46	70	0	1,037	94	2,195	321	139	1,547
313	37800	Meas & Reg. Sta. Equip - General	15.60	Distribution Plant - Comm	25,897	14,244	5,244	54	82	0	1,220	111	2,582	377	163	1,820
314	37900	Meas & Reg. Sta. Equip - City Gate	15.60	Distribution Plant - Comm	12,901	7,096	2,612	27	41	0	608	55	1,286	188	81	907
315	37908	Meas & Reg. Sta. Equipment	15.60	Distribution Plant - Comm	138	76	28	0	0	0	6	1	14	2	1	10
316	38000	Services	15.60	Distribution Plant - Comm	453,070	249,194	91,743	945	1,434	4	21,352	1,933	45,167	6,599	2,859	31,840
317	38100	Meters	15.60	Distribution Plant - Comm	226,449	124,549	45,854	472	717	2	10,672	966	22,575	3,298	1,429	15,914
318	38200	Meter Installations	15.60	Distribution Plant - Comm	68,981	37,940	13,968	144	218	1	3,251	294	6,877	1,005	435	4,848
319	38300	House Regulators	15.60	Distribution Plant - Comm	5,792	3,186	1,173	12	18	0	273	25	577	84	37	407
320	38400	House Reg. Installations	15.60	Distribution Plant - Comm	1,965	1,081	398	4	6	0	93	8	196	29	12	138
321	38500	Ind. Meas. & Reg. Sta. Equipment	15.60	Distribution Plant - Comm	9,308	5,119	1,885	19	29	0	439	40	928	136	59	654
322	38700	Other Prop. On Cust. Prem	15.60	Distribution Plant - Comm	7,385	4,062	1,495	15	23	0	348	32	736	108	47	519
323																
324		Total Distribution Plant			1,388,333	763,600	281,125	2,896	4,394	14	65,427	5,925	138,405	20,220	8,761	97,567

Atmos Energy Corporation, Colorado-Kansas Division
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ALLOCATION OF RESERVE FOR DEPRECIATION

325																
326		General:														
327																
328	38900	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
329	39000	Structures & Improvements	23.60	General Plant - Comm	2,853	1,569	578	6	9	0	134	12	284	42	18	200
330	39030	Improvements	23.60	General Plant - Comm	3	1	1	0	0	0	0	0	0	0	0	0
331	39040	Air Conditioning Equipment	23.60	General Plant - Comm	23	13	5	0	0	0	1	0	2	0	0	2
332	39090	Improvement to Leased Premises	23.60	General Plant - Comm	97	53	20	0	0	0	5	0	10	1	1	7
333	39100	Office Furniture & Equipment	23.60	General Plant - Comm	607	334	123	1	2	0	29	3	60	9	4	43
334	39130	Remittance Processing Equip	23.60	General Plant - Comm	1	1	0	0	0	0	0	0	0	0	0	0
335	39200	Transportation Equipment	23.60	General Plant - Comm	631	347	128	1	2	0	30	3	63	9	4	44
336	39300	Stores Equipment	23.60	General Plant - Comm	10	5	2	0	0	0	0	0	1	0	0	1
337	39400	Tools & Shop Equipment	23.60	General Plant - Comm	6,843	3,764	1,386	14	22	0	323	29	682	100	43	481
338	39500	Laboratory Equipment	23.60	General Plant - Comm	45	25	9	0	0	0	2	0	4	1	0	3
339	39600	Power Operated Equipment	23.60	General Plant - Comm	95	52	19	0	0	0	4	0	9	1	1	7
340	39630	Ditchers	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
341	39640	Backhoes	23.60	General Plant - Comm	5	3	1	0	0	0	0	0	1	0	0	0
342	39650	Welders	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
343	39700	Communication Equipment	23.60	General Plant - Comm	2,226	1,224	451	5	7	0	105	9	222	32	14	156
344	39710	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
345	39720	Communication Equipment - Fixed Radios	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
346	39750	Communication Equip. - Telemetering	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
347	39800	Miscellaneous Equipment	23.60	General Plant - Comm	528	290	107	1	2	0	25	2	53	8	3	37
348	39900	Other Tangible Property	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
349	39910	Other Tangible Property - Servers - H/W	23.60	General Plant - Comm	84	46	17	0	0	0	4	0	8	1	1	6
350	39920	Other Tangible Property - Servers - S/W	23.60	General Plant - Comm	36	20	7	0	0	0	2	0	4	1	0	3
351	39930	Other Tangible Property - Network - H/W	23.60	General Plant - Comm	2,142	1,178	434	4	7	0	101	9	214	31	14	151
352	39950	Other Tangible Property - MF - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
353	39960	Other Tang. Property - PC Hardware	23.60	General Plant - Comm	1,203	661	243	3	4	0	57	5	120	18	8	85
354	39970	Other Tang. Property - PC Software	23.60	General Plant - Comm	81	44	16	0	0	0	4	0	8	1	1	6
355	39980	Other Tang. Property - Application Software	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
356		Retirement Work in Progress	23.60	General Plant - Comm	(1,478)	(813)	(299)	(3)	(5)	(0)	(70)	(6)	(147)	(22)	(9)	(104)
357																
358		Total General Plant			16,032	8,818	3,246	33	51	0	756	68	1,598	233	101	1,127
359																
360		TOTAL DIRECT RESERVE FOR DEPRECIATION			1,404,139	772,293	284,326	2,929	4,444	14	66,172	5,992	139,981	20,450	8,860	98,678
361																
362		Shared Services General Office:	23.60	General Plant - Comm	11,859	6,523	2,401	25	38	0	559	51	1,182	173	75	833
363		Shared Services Customer Support:	23.60	General Plant - Comm	10,685	5,877	2,164	22	34	0	504	46	1,065	156	67	751
364		Colorado-Kansas General Office:	23.60	General Plant - Comm	1,625	894	329	3	5	0	77	7	162	24	10	114
365																
366		TOTAL RESERVE FOR DEPRECIATION - COMMODITY			1,428,308	785,587	289,220	2,980	4,520	14	67,311	6,095	142,390	20,802	9,013	100,376

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ALLOCATION OF RESERVE FOR DEPRECIATION

Total Reserve for Depreciation

Line No.	Acct. No.		Allocation Factor	Allocation Basis	**Total Company**	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
367		Intangible Plant:														
368																
369	30100	Organization			(25,000)	(19,441)	(3,656)	(41)	(46)	(8)	(559)	(10)	(878)	(288)	(49)	(24)
370	30200	Franchises & Consents			15,036	11,693	2,199	25	28	5	336	6	528	173	29	15
371	30300	Misc Intangible Plant			(10,081)	(7,840)	(1,474)	(17)	(19)	(3)	(226)	(4)	(354)	(116)	(20)	(10)
372																
373		Total Intangible Plant:			(20,045)	(15,588)	(2,931)	(33)	(37)	(7)	(448)	(8)	(704)	(231)	(39)	(20)
374																
375		Production Plant:														
376																
377	32520	Producing Leaseholds			0	-	-	-	-	-	-	-	-	-	-	-
378	32540	Rights of Ways			0	-	-	-	-	-	-	-	-	-	-	-
379	33100	Production Gas Wells Equipment			0	-	-	-	-	-	-	-	-	-	-	-
380	33210	Field Lines			0	-	-	-	-	-	-	-	-	-	-	-
381	33220	Tributary Lines			0	-	-	-	-	-	-	-	-	-	-	-
382	33400	Field Meas. & Reg. Sta. Equip			0	-	-	-	-	-	-	-	-	-	-	-
383	33600	Purification Equipment			0	-	-	-	-	-	-	-	-	-	-	-
384																
385		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
386																
387		Storage Plant:														
388																
389	35010	Land			0	-	-	-	-	-	-	-	-	-	-	-
390	35020	Rights of Way			500,506	363,331	130,357	1,336	2,552	3	2,928	-	-	-	-	-
391	35100	Structures and Improvements			101,374	73,590	26,403	271	517	1	593	-	-	-	-	-
392	35120	Compression Station Equipment			0	-	-	-	-	-	-	-	-	-	-	-
393	35130	Meas. & Reg. Sta. Structues			0	-	-	-	-	-	-	-	-	-	-	-
394	35140	Other Structures			0	-	-	-	-	-	-	-	-	-	-	-
395	35200	Wells \ Rights of Way			471,016	341,923	122,676	1,257	2,401	3	2,755	-	-	-	-	-
396	35210	Well Construction			0	-	-	-	-	-	-	-	-	-	-	-
397	35220	Reservoirs			0	-	-	-	-	-	-	-	-	-	-	-
398	35230	Cushion Gas			0	-	-	-	-	-	-	-	-	-	-	-
399	35210	Leaseholds			0	-	-	-	-	-	-	-	-	-	-	-
400	35220	Reservoirs			36,515	26,507	9,510	97	186	0	214	-	-	-	-	-
401	35300	Pipelines			554,310	402,389	144,370	1,479	2,826	3	3,242	-	-	-	-	-
402	35400	Compressor Station Equipment			1,342,206	974,344	349,578	3,582	6,843	7	7,851	-	-	-	-	-
403	35500	Meas & Reg. Equipment			219,349	159,231	57,129	585	1,118	1	1,283	-	-	-	-	-
404	35600	Purification Equipment			302,048	219,265	78,669	806	1,540	2	1,767	-	-	-	-	-
405	35700	Other Equipment			129,888	94,289	33,829	347	662	1	760	-	-	-	-	-
406																
407		Total Storage Plant			3,657,212	2,654,871	952,522	9,761	18,646	20	21,393	-	-	-	-	-
408																
409		Transmission:														
410																
411	36500	Land & Land Rights			0	-	-	-	-	-	-	-	-	-	-	-
412	36520	Rights of Way			0	-	-	-	-	-	-	-	-	-	-	-
413	36600	Structures & Improvements			0	-	-	-	-	-	-	-	-	-	-	-
414	36700	Mains Cathodic Protection			336,198	218,992	78,570	805	1,538	-	-	-	29,055	7,238	-	-
415	36710	Mains - Steel			32,203	20,976	7,526	77	147	-	-	-	2,783	693	-	-
416	36800	Compressor Station Equipment			0	-	-	-	-	-	-	-	-	-	-	-
417	36900	Meas. & Reg. Equipment			70,441	45,884	16,462	169	322	-	-	-	6,088	1,517	-	-
418	37100	Other Equipment			0	-	-	-	-	-	-	-	-	-	-	-
419																
420		Total Transmission Plant			438,843	285,852	102,559	1,051	2,008	-	-	-	37,925	9,448	-	-
421																
422		Distribution:														
423																
424	37400	Land & Land Rights			0	-	-	-	-	-	-	-	-	-	-	-
425	37402	Rights of Way			133,986	104,263	19,543	220	247	45	3,010	54	4,676	1,536	262	131
426	37500	Structures & Improvements			123,885	96,402	18,070	203	228	42	2,783	50	4,323	1,420	243	121
427	37510	Structures & Improvements T.B.			0	-	-	-	-	-	-	-	-	-	-	-
428	37520	Land Rights			0	-	-	-	-	-	-	-	-	-	-	-
429	37530	Improvements			0	-	-	-	-	-	-	-	-	-	-	-
430	37600	Mains Cathodic Protection			3,071,890	2,390,429	448,062	5,040	5,654	1,033	69,002	1,228	107,199	35,223	6,014	3,006
431	37610	Mains - Steel			12,570,617	9,781,982	1,833,534	20,623	23,136	4,229	282,368	5,025	438,673	144,136	24,611	12,299
432	37620	Mains - Plastic			29,547,362	22,992,648	4,309,740	48,474	54,381	9,940	663,709	11,812	1,031,106	338,793	57,850	28,909
433	37630	Anode			3,351,017	2,607,636	488,775	5,498	6,167	1,127	75,272	1,340	116,939	38,423	6,561	3,279
434	37640	Leak Clamp			1,937,499	1,507,689	282,601	3,179	3,566	652	43,521	775	67,612	22,216	3,793	1,896
435	37800	Meas & Reg. Sta. Equip - General			2,279,361	1,773,713	332,465	3,739	4,195	767	51,200	911	79,542	26,135	4,463	2,230
436	37900	Meas & Reg. Sta. Equip - City Gate			1,135,493	883,598	165,622	1,863	2,090	382	25,506	454	39,625	13,020	2,223	1,111
437	37908	Meas & Reg. Sta. Equipment			12,129	9,438	1,769	20	22	4	272	5	423	139	24	12
438	38000	Services			39,877,139	31,030,893	5,816,428	65,421	73,392	13,415	895,742	15,941	1,391,581	457,236	78,074	39,016
439	38100	Meters			19,930,979	15,509,540	2,907,107	32,698	36,682	6,705	447,700	7,967	695,526	228,531	39,022	19,500
440	38200	Meter Installations			6,071,384	4,724,523	885,564	9,960	11,174	2,043	136,379	2,427	211,871	69,615	11,887	5,940
441	38300	House Regulators			509,797	396,705	74,358	836	938	172	11,451	204	17,790	5,845	998	499
442	38400	House Reg. Installations			172,955	134,587	25,227	284	318	58	3,885	69	6,036	1,983	339	169
443	38500	Ind. Meas. & Reg. Sta. Equipment			819,243	637,504	119,494	1,344	1,508	276	18,402	327	28,589	9,394	1,604	802
444	38700	Other Prop. On Cust. Prem			650,030	505,829	94,813	1,066	1,196	219	14,601	260	22,684	7,453	1,273	636
445																
446		Total Distribution Plant			122,194,765	95,087,381	17,823,172	200,468	224,894	41,108	2,744,804	48,847	4,264,196	1,401,099	239,240	119,556

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ALLOCATION OF RESERVE FOR DEPRECIATION

447														
448		General:												
449														
450	38900	Land & Land Rights	0	-	-	-	-	-	-	-	-	-	-	-
451	39000	Structures & Improvements	810,322	667,188	102,481	1,092	1,033	330	11,659	309	17,849	6,985	1,020	374
452	39030	Improvements	758	624	96	1	1	0	11	0	17	7	1	0
453	39040	Air Conditioning Equipment	6,595	5,430	834	9	8	3	95	3	145	57	8	3
454	39090	Improvement to Leased Premises	27,543	22,678	3,483	37	35	11	396	11	607	237	35	13
455	39100	Office Furniture & Equipment	172,370	141,923	21,800	232	220	70	2,480	66	3,797	1,486	217	80
456	39130	Remittance Processing Equip	290	239	37	0	0	0	4	0	6	2	0	0
457	39200	Transportation Equipment	179,150	147,505	22,657	241	228	73	2,578	68	3,946	1,544	226	83
458	39300	Stores Equipment	2,763	2,275	349	4	4	1	40	1	61	24	3	1
459	39400	Tools & Shop Equipment	1,943,813	1,600,461	245,834	2,620	2,479	793	27,968	741	42,816	16,757	2,447	898
460	39500	Laboratory Equipment	12,721	10,474	1,609	17	16	5	183	5	280	110	16	6
461	39600	Power Operated Equipment	26,916	22,162	3,404	36	34	11	387	10	593	232	34	12
462	39630	Ditchers	0	-	-	-	-	-	-	-	-	-	-	-
463	39640	Backhoes	1,430	1,177	181	2	2	1	21	1	31	12	2	1
464	39650	Welders	0	-	-	-	-	-	-	-	-	-	-	-
465	39700	Communication Equipment	632,160	520,496	79,949	852	806	258	9,096	241	13,924	5,449	796	292
466	39710	Communication Equipment - Mobile Radios	0	-	-	-	-	-	-	-	-	-	-	-
467	39720	Communication Equipment - Fixed Radios	0	-	-	-	-	-	-	-	-	-	-	-
468	39750	Communication Equip. - Telemetering	0	-	-	-	-	-	-	-	-	-	-	-
469	39800	Miscellaneous Equipment	149,935	123,451	18,962	202	191	61	2,157	57	3,303	1,293	189	69
470	39900	Other Tangible Property	0	-	-	-	-	-	-	-	-	-	-	-
471	39910	Other Tangible Property - Servers - H/W	23,826	19,617	3,013	32	30	10	343	9	525	205	30	11
472	39920	Other Tangible Property - Servers - S/W	10,347	8,519	1,309	14	13	4	149	4	228	89	13	5
473	39930	Other Tangible Property - Network - H/W	608,368	500,907	76,940	820	776	248	8,753	232	13,400	5,244	766	281
474	39950	Other Tangible Property - MF - Hardware	0	-	-	-	-	-	-	-	-	-	-	-
475	39960	Other Tang. Property - PC Hardware	341,568	281,234	43,198	460	436	139	4,914	130	7,524	2,944	430	158
476	39970	Other Tang. Property - PC Software	22,905	18,859	2,897	31	29	9	330	9	505	197	29	11
477	39980	Other Tang. Property - Application Software	0	-	-	-	-	-	-	-	-	-	-	-
478		Retirement Work in Progress	(419,828)	(345,670)	(53,096)	(566)	(535)	(171)	(6,040)	(160)	(9,247)	(3,619)	(528)	(194)
479														
480		Total General Plant	4,553,952	3,749,549	575,939	6,138	5,808	1,857	65,522	1,737	100,308	39,257	5,732	2,104
481														
482		TOTAL DIRECT RESERVE FOR DEPRECIATION	130,824,726	101,762,065	19,451,260	217,384	251,319	42,978	2,831,271	50,576	4,401,726	1,449,574	244,933	121,640
483														
484		Shared Services General Office:	3,368,613	2,773,587	426,029	4,540	4,296	1,374	48,467	1,285	74,199	29,039	4,240	1,556
485		Shared Services Customer Support:	3,035,038	2,498,934	383,842	4,091	3,871	1,238	43,668	1,157	66,852	26,163	3,820	1,402
486		Colorado-Kansas General Office:	461,650	380,105	58,385	622	589	188	6,642	176	10,169	3,980	581	213
487														
488		TOTAL RESERVE FOR DEPRECIATION	137,690,027	107,414,690	20,319,515	226,638	260,075	45,778	2,930,049	53,194	4,552,946	1,508,756	253,575	124,812

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ALLOCATION OF OTHER RATE BASE

Customer

		Allocation Factor	Allocation Basis	**Total Company**	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
1	Rate Base Additions:														
2															
3	Comstruction Work in Progress	15.20	Distribution Plant - Cust	13,653,988	11,996,037	1,382,417	13,796	5,034	7,209	58,675	7,693	87,999	85,201	5,985	3,941
4	Materials and Supplies	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
5	Gas Storage Inventory	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
6	Prepayments - KS Direct	16.20	O&M Expenses less A&G - Cust	959,924	855,489	89,007	830	278	506	3,478	382	4,666	4,676	351	260
7	Cash Working Capital	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
8															
9	Total Rate Base Additions			14,613,912	12,851,526	1,471,425	14,626	5,312	7,715	62,153	8,076	92,665	89,878	6,336	4,201
10															
11															
12	Rate Base Deductions:														
13															
14	Customer Advances	8.00	Customer Deposits Factor	(583,553)	(568,801)	(11,010)	-	-	-	(3,402)	-	(340)	-	-	-
15	Customer Deposits	8.00	Customer Deposits Factor	(651,500)	(635,030)	(12,292)	-	-	-	(3,798)	-	(380)	-	-	-
16	ADIT - KS Direct	20.20	Gross Plant - Cust	(15,213,287)	(13,373,126)	(1,535,419)	(15,292)	(5,565)	(8,031)	(64,986)	(8,481)	(97,188)	(94,188)	(6,627)	(4,383)
17	Regulatory Liability	20.20	Gross Plant - Cust	(17,979,992)	(15,805,178)	(1,814,652)	(18,073)	(6,577)	(9,492)	(76,804)	(10,023)	(114,863)	(111,317)	(7,832)	(5,180)
18															
19	Total Rate Base Deductions			(34,428,333)	(30,382,136)	(3,373,372)	(33,365)	(12,143)	(17,523)	(148,990)	(18,504)	(212,772)	(205,505)	(14,459)	(9,562)
20															
21															
22	TOTAL OTHER RB - CUSTOMER			(19,814,420)	(17,530,610)	(1,901,948)	(18,739)	(6,831)	(9,808)	(86,837)	(10,428)	(120,107)	(115,627)	(8,123)	(5,361)
23															
24	Interest on Customer Deposits	8.00	Customer Deposits Factor	1,368	1,334	26	-	-	-	8	-	1	-	-	-

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ALLOCATION OF OTHER RATE BASE															
25															
26	Demand														
27															
28															
29		Allocation	Allocation	**Total**	**Residential**	**Com/PA**	**Schools**	**Industrial**	**SGS**	**Irrigation**	**Interruptible**	**Firm**	**Schools**	**Irrigation**	**Interruptible**
30		Factor	Basis	**Company**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Transport**	**Transport**	**Transport**	**Transport**
31															
32	Rate Base Additions:														
33															
34	Comstruction Work in Progress	15.40	Distribution Plant - Demand	7,999,329	4,910,536	1,761,815	21,616	34,488	157	421,576	-	651,506	162,307	35,326	-
35	Materials and Supplies	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
36	Gas Storage Inventory	2.91	Winter Peak Month (Sales)	11,880,474	8,624,364	3,094,272	31,707	60,572	63	69,496	-	-	-	-	-
37	Prepayments - KS Direct	16.40	O&M Expenses less A&G - Demand	1,007,824	635,433	227,982	2,718	4,463	18	46,098	-	69,906	17,415	3,790	-
38	Cash Working Capital	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
39															
40	Total Rate Base Additions			20,887,627	14,170,333	5,084,069	56,042	99,523	238	537,171	0	721,413	179,723	39,116	0
41															
42															
43	Rate Base Deductions:														
44															
45	Customer Advances	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
46	Customer Deposits	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
47	ADIT - KS Direct	20.40	Gross Plant - Demand	(9,075,937)	(5,619,818)	(2,016,293)	(24,482)	(39,470)	(171)	(454,443)	-	(707,195)	(176,181)	(37,885)	-
48	Regulatory Liability	20.40	Gross Plant - Demand	(10,726,497)	(6,641,844)	(2,382,978)	(28,934)	(46,648)	(202)	(537,089)	-	(835,806)	(208,221)	(44,775)	-
49															
50	Total Rate Base Deductions			(19,802,435)	(12,261,662)	(4,399,271)	(53,416)	(86,117)	(372)	(991,532)	-	(1,543,001)	(384,402)	(82,660)	-
51															
52															
53	TOTAL OTHER RB - DEMAND			1,085,193	1,908,671	684,798	2,625	13,405	(134)	(454,361)	-	(821,589)	(204,679)	(43,544)	-
54															
55	Interest on Customer Deposits	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-

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ALLOCATION OF OTHER RATE BASE

56																
57	Commodity															
58																
59																
60		Allocation	Allocation	**Total**	**Residential**	**Com/PA**	**Schools**	**Industrial**	**SGS**	**Irrigation**	**Interruptible**	**Firm**	**Schools**	**Irrigation**	**Interruptible**
61		Factor	Basis	**Company**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Transport**	**Transport**	**Transport**	**Transport**
62																
63	Rate Base Additions:															
64																
65	Comstruction Work in Progress	15.60	Distribution Plant - Comm	248,845	136,867	50,389	519	788	2	11,727	1,062	24,808	3,624	1,570	17,488
66	Materials and Supplies	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
67	Gas Storage Inventory	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
68	Prepayments - KS Direct	16.60	O&M Expenses less A&G - Comm	6,786	3,732	1,374	14	21	0	320	29	677	99	43	477
69	Cash Working Capital	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
70																
71	Total Rate Base Additions			255,631	140,600	51,763	533	809	3	12,047	1,091	25,484	3,723	1,613	17,965
72																
73																
74	Rate Base Deductions:															
75																
76	Customer Advances	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
77	Customer Deposits	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
78	ADIT - KS Direct	20.60	Gross Plant - Comm	(262,599)	(144,433)	(53,174)	(548)	(831)	(3)	(12,375)	(1,121)	(26,179)	(3,825)	(1,657)	(18,455)
79	Regulatory Liability	20.60	Gross Plant - Comm	(310,356)	(170,699)	(62,844)	(647)	(982)	(3)	(14,626)	(1,324)	(30,940)	(4,520)	(1,958)	(21,811)
80																
81	Total Rate Base Deductions			(572,955)	(315,132)	(116,018)	(1,195)	(1,813)	(6)	(27,001)	(2,445)	(57,119)	(8,345)	(3,615)	(40,265)
82																
83																
84	TOTAL OTHER RB - COMMODITY			(317,324)	(174,532)	(64,255)	(662)	(1,004)	(3)	(14,954)	(1,354)	(31,635)	(4,622)	(2,002)	(22,300)
85																
86	Interest on Customer Deposits	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-

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ALLOCATION OF OTHER RATE BASE

87															
88	Total Other Rate Base														
89															
90															
91		Allocation	Allocation	**Total**	**Residential**	**Com/PA**	**Schools**	**Industrial**	**SGS**	**Irrigation**	**Interruptible**	**Firm**	**Schools**	**Irrigation**	**Interruptible**
92		Factor	Basis	**Company**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Transport**	**Transport**	**Transport**	**Transport**
93															
94	Rate Base Additions:														
95															
96	Comstruction Work in Progress			21,902,162	17,043,441	3,194,621	35,932	40,310	7,368	491,978	8,755	764,313	251,133	42,881	21,429
97	Materials and Supplies			0	-	-	-	-	-	-	-	-	-	-	-
98	Gas Storage Inventory			11,880,474	8,624,364	3,094,272	31,707	60,572	63	69,496	-	-	-	-	-
99	Prepayments - KS Direct			1,974,534	1,494,655	318,364	3,563	4,762	524	49,896	411	75,248	22,191	4,184	736
100	Cash Working Capital			0	-	-	-	-	-	-	-	-	-	-	-
101															
102	Total Rate Base Additions			35,757,170	27,162,459	6,607,257	71,201	105,644	7,956	611,371	9,167	839,562	273,323	47,065	22,166
103															
104															
105	Rate Base Deductions:														
106															
107	Customer Advances			(583,553)	(568,801)	(11,010)	-	-	-	(3,402)	-	(340)	-	-	-
108	Customer Deposits			(651,500)	(635,030)	(12,292)	-	-	-	(3,798)	-	(380)	-	-	-
109	ADIT - KS Direct			(24,551,823)	(19,137,377)	(3,604,886)	(40,322)	(45,866)	(8,205)	(531,804)	(9,602)	(830,562)	(274,193)	(46,169)	(22,837)
110	Regulatory Liability			(29,016,845)	(22,617,722)	(4,260,474)	(47,655)	(54,207)	(9,697)	(628,519)	(11,348)	(981,609)	(324,058)	(54,566)	(26,990)
111															
112	Total Rate Base Deductions			(54,803,722)	(42,958,931)	(7,888,662)	(87,977)	(100,073)	(17,902)	(1,167,523)	(20,949)	(1,812,892)	(598,252)	(100,735)	(49,827)
113															
114															
115	TOTAL OTHER RB			(19,046,552)	(15,796,471)	(1,281,405)	(16,775)	5,570	(9,946)	(556,152)	(11,783)	(973,330)	(324,928)	(53,670)	(27,662)
116															
117	Interest on Customer Deposits			1,368	1,334	26	-	-	-	8	-	1	-	-	-

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ALLOCATION OF O&M EXPENSES

Customer

Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
1		Production & Gathering:														
2		Operation														
3	7500	Op., Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
4	7510	Production Maps & Records	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
5	7520	Gas Wells	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
6	7530	Field Lines Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
7	7540	Field Compressor Station Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
8	7550	Field Compressor Sta. Fuel & Pwr.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
9	7560	Field Meas. & Regul. Station Exp	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
10	7570	Purification Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
11	7590	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
12		Maintenance														
13	7610	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
14	7620	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
15	7640	Field Line Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
16	7650	Compressor Station Equip. Maint.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
17	7660	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
18	7670	Purification Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
19	7680	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
20	7690	Gas Processed By Others	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
21		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
22																
23		Other Gas Supply Expenses:														
24		Operation														
25	8001	Intercompany Gas Well-head Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
26	8010	Natural gas field line purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
27	8040	Natural Gas City Gate Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
28	8045	Transportation to City Gate	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
29	8050	Transmission-Operation supervision and engineering	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
30	8051	Other Gas Purchases / Gas Cost Adjustments	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
31	8052	PGA for Commercial	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
32	8053	PGA for Industrial	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
33	8054	PGA for Public Authority	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
34	8057	PGA for Transportation Sales	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
35	8058	Unbilled PGA Costs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
36	8059	PGA Offset to Unrecovered Gas Cost	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
37	8060	Exchange Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
38	8081	Gas Withdrawn From Storage - Debit	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
39	8082	Gas Delivered to Storage	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
40	8110	Gas used for products extraction-Credit	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
41	8120	Gas Used for Other Utility Operations	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
42	8130	Other Gas Supply Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
43	8580	Transmission and compression of gas by others	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
44		Maintenance														
45	8350	Maint. Of Purch. Gas Meas. Sta.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
46		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
47																
48		Underground Storage:														
49		Operation														
50	8140	Op., Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
51	8150	Maps & Records	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
52	8160	Wells Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
53	8170	Lines Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
54	8180	Compressor Station Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
55	8190	Compressor Station Fuel & Power	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
56	8200	Meas. & Regul. Station Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
57	8210	Purification Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
58	8220	Exploration & Development	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
59	8230	Gas Losses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
60		Maintenance														
61	8300	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
62	8310	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
63	8320	Reservoirs & Wells Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
64	8330	Line Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
65	8340	Compressor Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
66	8350	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
67	8360	Purification Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
68	8370	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
69		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
70																
71		Transmission:														
72		Operation														
73	8500	Op., Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
74	8510	System Control & Load Dispatching	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
75	8520	Communication Systems Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
76	8530	Compressor Station Labor Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
77	8540	Compressor Station Fuel Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
78	8550	Compressor Station Fuel & Power	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
79	8560	Mains Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
80	8570	Meas. & Regul. Station Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
81	8580	LDC Payment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
82	8580	LDC Payment - A&G	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
83	8590	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
84	8600	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
85		Maintenance														
86	8610	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
87	8620	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
88	8630	Mains	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
89	8640	Compressor Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
90	8650	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
91	8660	Communication Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
92	8670	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
93		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

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ALLOCATION OF O&M EXPENSES

94																
95		Distribution:														
96		Operation														
97	8700	Supervision and Engineering	15.20	Distribution Plant - Cust	660,276	580,101	66,851	667	243	349	2,837	372	4,255	4,120	289	191
98	8710	Distribution Load Dispatching	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
99	8711	Odorization	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
100	8720	Compressor Station Labor & Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
101	8740	Mains & Services	15.20	Distribution Plant - Cust	3,013,635	2,647,701	305,120	3,045	1,111	1,591	12,950	1,698	19,423	18,805	1,321	870
102	8750	Measuring and Regulating Station Exp. - Gen	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
103	8760	Measuring and Regulating Station Exp. - Ind.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
104	8770	Measuring and Regulating Sta. Exp. - City Gate	15.20	Distribution Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
105	8780	Meters and House Regulator Expense	3.60	Small Meter Investment	192,005	174,326	16,577	85	21	104	621	44	38	138	51	-
106	8790	Customer Installations Expense	4.10	Meter Installations	87,067	66,636	15,462	208	95	47	943	136	1,768	1,612	98	63
107	8800	Other Expense	15.20	Distribution Plant - Cust	1,185,831	1,041,840	120,061	1,198	437	626	5,096	668	7,643	7,400	520	342
108	8810	Rents	15.20	Distribution Plant - Cust	151,180	132,823	15,306	153	56	80	650	85	974	943	66	44
109		Maintenance														
110	8850	Maintenance Supervision and Engineering	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
111	8860	Maintenance of Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
112	8870	Maintenance of Mains	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
113	8890	Maintenance of compressor station equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
114	8900	Maint. of Measuring and Regulating Station Equip. - General	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
115	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
116	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
117	8930	Maintenance of Services	15.20	Distribution Plant - Cust	3,989	3,504	404	4	1	2	17	2	26	25	2	1
118	8940	Maintenance of Meters and House Regulators	15.20	Distribution Plant - Cust	322,745	283,555	32,677	326	119	170	1,387	182	2,080	2,014	141	93
119	8950	Maintenance of Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
120		Total Distribution			5,616,729	4,930,487	572,458	5,687	2,084	2,968	24,501	3,187	36,207	35,057	2,489	1,603
121																
122		Customer Accounts:														
123	9010	Supervision	2.00	Bills	22,141	20,414	1,585	12	2	12	43	0	27	38	4	5
124	9020	Meter Reading Expense	2.00	Bills	974,272	898,275	69,722	511	99	512	1,874	9	1,180	1,675	183	230
125	9030	Customer Records and Collection Expenses	2.00	Bills	27,876	25,702	1,995	15	3	15	54	0	34	48	5	7
126	9040	Uncollectible Accounts	2.00	Bills	1,306,815	1,204,880	93,520	685	132	686	2,514	13	1,583	2,247	246	308
127	9050	Miscellaneous Customer Accounts Expenses	2.00	Bills	4,892	4,511	350	3	0	3	9	0	6	8	1	1
128		Total Customer Accounts			2,335,997	2,153,782	167,172	1,225	236	1,227	4,493	22	2,830	4,017	440	551
129																
130		Customer Service and Information:														
131	9070	Supervision	2.00	Bills	0	-	-	-	-	-	-	-	-	-	-	-
132	9080	Customer Assistance Expenses	2.00	Bills	9,581	8,833	686	5	1	5	18	0	12	16	2	2
133	9090	Informational and Instructional Advertising Expenses	2.00	Bills	13,221	12,189	946	7	1	7	25	0	16	23	2	3
134	9100	Miscellaneous Customer Service and Informational Expenses	2.00	Bills	2,990	2,757	214	2	0	2	6	0	4	5	1	1
135		Total Customer Service and Information			25,792	23,780	1,846	14	3	14	50	0	31	44	5	6
136																
137		Sales:														
138	9110	Supervision	2.00	Bills	55,187	50,882	3,949	29	6	29	106	1	67	95	10	13
139	9120	Demonstrating and Selling Expenses	2.00	Bills	20,957	19,322	1,500	11	2	11	40	0	25	36	4	5
140	9130	Advertising Expenses	2.00	Bills	3,304	3,046	236	2	0	2	6	0	4	6	1	1
141	9160	Miscellaneous Sales Expenses	2.00	Bills	0	-	-	-	-	-	-	-	-	-	-	-
142		Total Sales			79,448	73,251	5,686	42	8	42	153	1	96	137	15	19
143																
144		Administrative & General:														
145		Operation														
146	9200	Administrative and General Salaries	25.20	Payroll - Cust	5,858	5,381	433	3	1	3	12	0	9	12	1	1
147	9210	Office Supplies and Expenses	27.20	PTD Plant - Customer	2,819	2,476	285	3	1	1	12	2	18	18	1	1
148	9220	Administrative Expenses Transferred	25.20	Payroll - Cust	7,981,956	7,332,139	589,909	4,487	974	4,195	16,855	420	12,894	16,511	1,659	1,912
149	9230	Outside Services Employed	25.20	Payroll - Cust	110,194	101,223	8,144	62	13	58	233	6	178	228	23	26
150	9240	Property Insurance	27.20	PTD Plant - Customer	63,319	55,630	6,411	64	23	33	272	36	408	395	28	18
151	9250	Injuries and Damages	27.20	PTD Plant - Customer	17,871	15,701	1,809	18	7	9	77	10	115	112	8	5
152	9260	Employee Pensions and Benefits	25.20	Payroll - Cust	(310,102)	(284,856)	(22,918)	(174)	(38)	(163)	(655)	(16)	(501)	(641)	(64)	(74)
153	9270	Franchise Requirements	27.20	PTD Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
154	9280	Regulatory Commission Expenses	25.20	Payroll - Cust	258,113	237,100	19,076	145	31	136	545	14	417	534	54	62
155	930.1	General Advertising Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
156	930.2	Miscellaneous General Expense	25.20	Payroll - Cust	48,632	44,673	3,594	27	6	26	103	3	79	101	10	12
157	9310	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
158		Maintenance														
159	9320	Maintenance of General Plant	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
160		Total A&G			8,178,660	7,509,468	606,743	4,635	1,019	4,298	17,454	474	13,618	17,268	1,719	1,963
161																
162		Adjustments to Operations and Maintenance Expenses:														
163		Labor-Related	16.20	O&M Expenses less A&G - Cust	(118,092)	(105,244)	(10,950)	(102)	(34)	(62)	(428)	(47)	(574)	(575)	(43)	(32)
164		Promotion	16.20	O&M Expenses less A&G - Cust	115,665	103,081	10,725	100	33	61	419	46	562	563	42	31
165		Rate Case - Related	16.20	O&M Expenses less A&G - Cust	(23,874)	(21,277)	(2,214)	(21)	(7)	(13)	(87)	(10)	(116)	(116)	(9)	(6)
166		O&M - Related	16.20	O&M Expenses less A&G - Cust	(88,188)	(78,594)	(8,177)	(76)	(26)	(47)	(320)	(35)	(429)	(430)	(32)	(24)
167		Total Adjustments to Operations and Maintenance Expenses			(114,490)	(102,034)	(10,616)	(99)	(33)	(60)	(415)	(46)	(556)	(558)	(42)	(31)
168																
169		TOTAL O&M EXPENSE - CUSTOMER			16,122,135	14,588,734	1,343,289	11,504	3,317	8,488	46,237	3,639	52,226	55,966	4,626	4,111

Atmos Energy Corporation, Colorado-Kansas Division
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Test Year Ending March 31, 2022

ALLOCATION OF O&M EXPENSES

Demand

Line No.	Acct. No.		Allocation Factor	Allocation Basis	**Total Company**	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
170		Production & Gathering:														
171		Operation														
172	7500	Op., Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
173	7510	Production Maps & Records	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
174	7520	Gas Wells	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
175	7530	Field Lines Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
176	7540	Field Compressor Station Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
177	7550	Field Compressor Sta. Fuel & Pwr.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
178	7560	Field Meas. & Regul. Station Exp	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
179	7570	Purification Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
180	7590	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
181		Maintenance														
182	7610	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
183	7620	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
184	7640	Field Line Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
185	7650	Compressor Station Equip. Maint.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
186	7660	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
187	7670	Purification Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
188	7680	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
189	7690	Gas Processed By Others	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
190		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
191																
192		Other Gas Supply Expenses:														
193		Operation														
194	8001	Intercompany Gas Well-head Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
195	8010	Natural gas field line purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
196	8040	Natural Gas City Gate Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
197	8045	Transportation to City Gate	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
198	8050	Transmission-Operation supervision and engineering	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
199	8051	Other Gas Purchases / Gas Cost Adjustments	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
200	8052	PGA for Commercial	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
201	8053	PGA for Industrial	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
202	8054	PGA for Public Authority	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
203	8057	PGA for Transportation Sales	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
204	8058	Unbilled PGA Costs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
205	8059	PGA Offset to Unrecovered Gas Cost	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
206	8060	Exchange Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
207	8081	Gas Withdrawn From Storage - Debit	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
208	8082	Gas Delivered to Storage	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
209	8110	Gas used for products extraction-Credit	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
210	8120	Gas Used for Other Utility Operations	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
211	8130	Other Gas Supply Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
212	8580	Transmission and compression of gas by others	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
213		Maintenance														
214	8350	Maint. Of Purch. Gas Meas. Sta.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
215		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
216																
217		Underground Storage:														
218		Operation														
219	8140	Op., Sup., & Eng.	2.91	Winter Peak Month (Sales)	2,227	1,617	580	6	11	0	13	-	-	-	-	-
220	8150	Maps & Records	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
221	8160	Wells Expense	2.91	Winter Peak Month (Sales)	868,121	630,193	226,102	2,317	4,426	5	5,078	-	-	-	-	-
222	8170	Lines Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
223	8180	Compressor Station Expense	2.91	Winter Peak Month (Sales)	44	32	12	0	0	0	0	-	-	-	-	-
224	8190	Compressor Station Fuel & Power	2.91	Winter Peak Month (Sales)	248,569	180,443	64,740	663	1,267	1	1,454	-	-	-	-	-
225	8200	Meas. & Regul. Station Expenses	2.91	Winter Peak Month (Sales)	268	195	70	1	1	0	2	-	-	-	-	-
226	8210	Purification Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
227	8220	Exploration & Development	2.91	Winter Peak Month (Sales)	7,170	5,205	1,867	19	37	0	42	-	-	-	-	-
228	8230	Gas Losses	2.91	Winter Peak Month (Sales)	78,898	57,275	20,549	211	402	0	462	-	-	-	-	-
229		Maintenance														
230	8300	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
231	8310	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
232	8320	Reservoirs & Wells Maintenance	2.91	Winter Peak Month (Sales)	0	-	-	-	-	-	-	-	-	-	-	-
233	8330	Line Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
234	8340	Compressor Station Equip Maint	2.91	Winter Peak Month (Sales)	399	290	104	1	2	0	2	-	-	-	-	-
235	8350	Meas. & Regul. Station Equip Maint	2.91	Winter Peak Month (Sales)	476	345	124	1	2	0	3	-	-	-	-	-
236	8360	Purification Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
237	8370	Other Equipment Maintenance	2.91	Winter Peak Month (Sales)	48,891	35,491	12,734	130	249	0	286	-	-	-	-	-
238		Total Underground Storage Expense			1,255,064	911,086	326,882	3,350	6,399	7	7,342	0	0	0	0	0
239																
240		Transmission:														
241		Operation														
242	8500	Op., Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
243	8510	System Control & Load Dispatching	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
244	8520	Communication Systems Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
245	8530	Compressor Station Labor Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
246	8540	Compressor Station Fuel Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
247	8550	Compressor Station Fuel & Power	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
248	8560	Mains Expense	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	258	168	60	1	1	-	-	-	22	6	-	-
249	8570	Meas. & Regul. Station Expenses	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	1,412	920	330	3	6	-	-	-	122	30	-	-
250	8580	LDC Payment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
251	8580	LDC Payment - A&G	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
252	8590	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
253	8600	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
254		Maintenance														
255	8610	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
256	8620	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
257	8630	Mains	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
258	8640	Compressor Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
259	8650	Meas. & Regul. Station Equip Maint	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	0	-	-	-	-	-	-	-	-	-	-	-
260	8660	Communication Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
261	8670	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
262		Total Transmission Expense			1,670	1,088	390	4	8	0	0	0	144	36	0	0

Atmos Energy Corporation, Colorado-Kansas Division
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ALLOCATION OF O&M EXPENSES

263																
264		Distribution:														
265		Operation														
266	8700	Supervision and Engineering	15.40	Distribution Plant - Demand	386,830	237,462	85,197	1,045	1,668	8	20,386	-	31,505	7,849	1,708	-
267	8710	Distribution Load Dispatching	3.00	Peak Month (NCP)	8,336	5,117	1,836	23	36	0	439	-	679	169	37	-
268	8711	Odorization	3.00	Peak Month (NCP)	0	-	-	-	-	-	-	-	-	-	-	-
269	8720	Compressor Station Labor & Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
270	8740	Mains & Services	3.00	Peak Month (NCP)	5,282,501	3,242,761	1,163,446	14,275	22,775	104	278,396	-	430,234	107,183	23,328	-
271	8750	Measuring and Regulating Station Exp. - Gen	3.00	Peak Month (NCP)	58,339	35,812	12,849	158	252	1	3,075	-	4,751	1,184	258	-
272	8760	Measuring and Regulating Station Exp. - Ind.	3.00	Peak Month (NCP)	0	-	-	-	-	-	-	-	-	-	-	-
273	8770	Measuring and Regulating Sta. Exp. - City Gate	3.00	Peak Month (NCP)	22,542	13,838	4,965	61	97	0	1,188	-	1,836	457	100	-
274	8780	Meters and House Regulator Expense	3.00	Peak Month (NCP)	0	-	-	-	-	-	-	-	-	-	-	-
275	8790	Customer Installations Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
276	8800	Other Expense	15.40	Distribution Plant - Demand	694,731	426,474	153,011	1,877	2,995	14	36,613	-	56,582	14,096	3,068	-
277	8810	Rents	15.40	Distribution Plant - Demand	88,571	54,371	19,507	239	382	2	4,668	-	7,214	1,797	391	-
278		Maintenance														
279	8850	Maintenance Supervision and Engineering	15.40	Distribution Plant - Demand	116,065	71,249	25,563	314	500	2	6,117	-	9,453	2,355	513	-
280	8860	Maintenance of Structures and Improvements	3.00	Peak Month (NCP)	0	-	-	-	-	-	-	-	-	-	-	-
281	8870	Maintenance of Mains	3.00	Peak Month (NCP)	352,402	216,328	77,615	952	1,519	7	18,572	-	28,701	7,150	1,556	-
282	8890	Maintenance of compressor station equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
283	8900	Maint. of Measuring and Regulating Station Equip. - General	3.00	Peak Month (NCP)	193,004	118,479	42,508	522	832	4	10,172	-	15,719	3,916	852	-
284	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	3.00	Peak Month (NCP)	0	-	-	-	-	-	-	-	-	-	-	-
285	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	3.00	Peak Month (NCP)	0	-	-	-	-	-	-	-	-	-	-	-
286	8930	Maintenance of Services	3.00	Peak Month (NCP)	0	-	-	-	-	-	-	-	-	-	-	-
287	8940	Maintenance of Meters and House Regulators	3.00	Peak Month (NCP)	0	-	-	-	-	-	-	-	-	-	-	-
288	8950	Maintenance of Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
289		Total Distribution			7,203,320	4,421,891	1,586,498	19,465	31,056	142	379,625	0	586,675	146,156	31,811	0
290																
291		Customer Accounts:														
292	9010	Supervision	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
293	9020	Meter Reading Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
294	9030	Customer Records and Collection Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
295	9040	Uncollectible Accounts	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
296	9050	Miscellaneous Customer Accounts Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
297		Total Customer Accounts			0	-	-	-	-	-	-	-	-	-	-	-
298																
299		Customer Service and Information:														
300	9070	Supervision	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
301	9080	Customer Assistance Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
302	9090	Informational and Instructional Advertising Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
303	9100	Miscellaneous Customer Service and Informational Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
304		Total Customer Service and Information			0	-	-	-	-	-	-	-	-	-	-	-
305																
306		Sales:														
307	9110	Supervision	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
308	9120	Demonstrating and Selling Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
309	9130	Advertising Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
310	9160	Miscellaneous Sales Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
311		Total Sales			0	-	-	-	-	-	-	-	-	-	-	-
312																
313		Administrative & General:														
314		Operation														
315	9200	Administrative and General Salaries	25.40	Payroll - Demand	1,438	979	351	4	7	0	36	-	47	12	3	-
316	9210	Office Supplies and Expenses	27.40	PTD Plant - Demand	1,670	1,026	368	5	7	0	87	-	136	34	7	-
317	9220	Administrative Expenses Transferred	25.40	Payroll - Demand	1,959,564	1,334,050	478,634	5,256	9,369	22	48,396	-	64,324	16,025	3,487	-
318	9230	Outside Services Employed	25.40	Payroll - Demand	27,053	18,417	6,608	73	129	0	668	-	888	221	48	-
319	9240	Property Insurance	27.40	PTD Plant - Demand	37,522	23,050	8,270	101	162	1	1,955	-	3,058	762	164	-
320	9250	Injuries and Damages	27.40	PTD Plant - Demand	10,590	6,506	2,334	29	46	0	552	-	863	215	46	-
321	9260	Employee Pensions and Benefits	25.40	Payroll - Demand	(76,130)	(51,828)	(18,595)	(204)	(364)	(1)	(1,880)	-	(2,499)	(623)	(135)	-
322	9270	Franchise Requirements	27.40	PTD Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
323	9280	Regulatory Commission Expenses	25.40	Payroll - Demand	63,367	43,139	15,478	170	303	1	1,565	-	2,080	518	113	-
324	930.1	General Advertising Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
325	930.2	Miscellaneous General Expense	25.40	Payroll - Demand	11,939	8,128	2,916	32	57	0	295	-	392	98	21	-
326	9310	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
327		Maintenance														
328	9320	Maintenance of General Plant	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
329		Total A&G			2,037,013	1,383,467	496,364	5,465	9,717	23	51,673	0	69,290	17,262	3,754	0
330																
331		Adjustments to Operations and Maintenance Expenses:														
332		Labor-Related	16.40	O&M Expenses less A&G - Demand	(123,985)	(78,172)	(28,047)	(334)	(549)	(2)	(5,671)	-	(8,600)	(2,142)	(466)	-
333		Promotion	16.40	O&M Expenses less A&G - Demand	121,436	76,566	27,470	328	538	2	5,555	-	8,423	2,098	457	-
334		Rate Case - Related	16.40	O&M Expenses less A&G - Demand	(25,066)	(15,804)	(5,670)	(68)	(111)	(0)	(1,147)	-	(1,739)	(433)	(94)	-
335		O&M - Related	16.40	O&M Expenses less A&G - Demand	(92,589)	(58,377)	(20,945)	(250)	(410)	(2)	(4,235)	-	(6,422)	(1,600)	(348)	-
331		Adjustments to Operations and Maintenance Expenses			(120,203)	(75,788)	(27,191)	(324)	(532)	(2)	(5,498)	-	(8,338)	(2,077)	(452)	-
332																
333		TOTAL O&M EXPENSE - DEMAND			10,376,864	6,641,743	2,382,942	27,959	46,647	169	433,142	0	647,772	161,377	35,113	0

Atmos Energy Corporation, Colorado-Kansas Division
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Test Year Ending March 31, 2022

ALLOCATION OF O&M EXPENSES

Commodity

Line No.	Acct. No.		Allocation Factor	Allocation Basis	**Total Company**	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
334		Production & Gathering:														
335		Operation														
336	7500	Op., Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
337	7510	Production Maps & Records	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
338	7520	Gas Wells	1.20	Sales Mcf	0	-	-	-	-	-	-	-	-	-	-	-
339	7530	Field Lines Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
340	7540	Field Compressor Station Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
341	7550	Field Compressor Sta. Fuel & Pwr.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
342	7560	Field Meas. & Regul. Station Exp	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
343	7570	Purification Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
344	7590	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
345		Maintenance														
346	7610	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
347	7620	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
348	7640	Field Line Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
349	7650	Compressor Station Equip. Maint.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
350	7660	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
351	7670	Purification Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
352	7680	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
353	7690	Gas Processed By Others	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
354		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
355																
356		Other Gas Supply Expenses:														
357		Operation														
358	8001	Intercompany Gas Well-head Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
359	8010	Natural gas field line purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
360	8040	Natural Gas City Gate Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
361	8045	Transportation to City Gate	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
362	8050	Transmission-Operation supervision and engineering	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
363	8051	Other Gas Purchases / Gas Cost Adjustments	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
364	8052	PGA for Commercial	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
365	8053	PGA for Industrial	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
366	8054	PGA for Public Authority	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
367	8057	PGA for Transportation Sales	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
368	8058	Unbilled PGA Costs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
369	8059	PGA Offset to Unrecovered Gas Cost	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
370	8060	Exchange Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
371	8081	Gas Withdrawn From Storage - Debit	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
372	8082	Gas Delivered to Storage	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
373	8110	Gas used for products extraction-Credit	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
374	8120	Gas Used for Other Utility Operations	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
375	8130	Other Gas Supply Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
376	8580	Transmission and compression of gas by others	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
377		Maintenance														
378	8350	Maint. Of Purch. Gas Meas. Sta.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
379		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
380																
381		Underground Storage:														
382		Operation														
383	8140	Op., Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
384	8150	Maps & Records	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
385	8160	Wells Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
386	8170	Lines Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
387	8180	Compressor Station Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
388	8190	Compressor Station Fuel & Power	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
389	8200	Meas. & Regul. Station Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
390	8210	Purification Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
391	8220	Exploration & Development	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
392	8230	Gas Losses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
393		Maintenance	99.00													
394	8300	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
395	8310	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
396	8320	Reservoirs & Wells Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
397	8330	Line Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
398	8340	Compressor Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
399	8350	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
400	8360	Purification Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
401	8370	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
402		Total Underground Storage Expense			0	0	0	0	0	0	0	0	0	0	0	0
403																
404		Transmission:														
405		Operation														
406	8500	Op., Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
407	8510	System Control & Load Dispatching	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
408	8520	Communication Systems Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
409	8530	Compressor Station Labor Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
410	8540	Compressor Station Fuel Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
411	8550	Compressor Station Fuel & Power	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
412	8560	Mains Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
413	8570	Meas. & Regul. Station Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
414	8580	LDC Payment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
415	8580	LDC Payment - A&G	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
416	8590	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
417	8600	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
418		Maintenance														
419	8610	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
420	8620	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
421	8630	Mains	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
422	8640	Compressor Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
423	8650	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
424	8660	Communication Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
425	8670	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
426		Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

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ALLOCATION OF O&M EXPENSES

427																
428		Distribution:														
429		Operation														
430	8700	Supervision and Engineering	15.60	Distribution Plant - Comm	12,034	6,619	2,437	25	38	0	567	51	1,200	175	76	846
431	8710	Distribution Load Dispatching	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
432	8711	Odorization	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
433	8720	Compressor Station Labor & Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
434	8740	Mains & Services	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
435	8750	Measuring and Regulating Station Exp. - Gen	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
436	8760	Measuring and Regulating Station Exp. - Ind.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
437	8770	Measuring and Regulating Sta. Exp. - City Gate	1.00	Total Throughput	20,564	11,311	4,164	43	65	0	969	88	2,050	299	130	1,445
438	8780	Meters and House Regulator Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
439	8790	Customer Installations Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
440	8800	Other Expense	15.60	Distribution Plant - Comm	21,612	11,887	4,376	45	68	0	1,018	92	2,155	315	136	1,519
441	8810	Rents	15.60	Distribution Plant - Comm	2,755	1,515	558	6	9	0	130	12	275	40	17	194
442		Maintenance														
443	8850	Maintenance Supervision and Engineering	15.60	Distribution Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
444	8860	Maintenance of Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
445	8870	Maintenance of Mains	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
446	8890	Maintenance of compressor station equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
447	8900	Maint. of Measuring and Regulating Station Equip. - General	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
448	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
449	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
450	8930	Maintenance of Services	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
451	8940	Maintenance of Meters and House Regulators	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
452	8950	Maintenance of Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
453		Total Distribution			56,965	31,331	11,535	119	180	1	2,685	243	5,679	830	359	4,003
454																
455		Customer Accounts:														
456	9010	Supervision	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
457	9020	Meter Reading Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
458	9030	Customer Records and Collection Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
459	9040	Uncollectible Accounts	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
460	9050	Miscellaneous Customer Accounts Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
461		Total Customer Accounts			0	-	-	-	-	-	-	-	-	-	-	-
462																
463		Customer Service and Information:														
464	9070	Supervision	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
465	9080	Customer Assistance Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
466	9090	Informational and Instructional Advertising Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
467	9100	Miscellaneous Customer Service and Informational Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
468		Total Customer Service and Information			0	-	-	-	-	-	-	-	-	-	-	-
469																
470		Sales:														
471	9110	Supervision	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
472	9120	Demonstrating and Selling Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
473	9130	Advertising Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
474	9160	Miscellaneous Sales Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
475		Total Sales			0	-	-	-	-	-	-	-	-	-	-	-
476																
477		Administrative & General:														
478		Operation														
479	9200	Administrative and General Salaries	25.60	Payroll - Comm	11	6	2	0	0	0	1	0	1	0	0	1
480	9210	Office Supplies and Expenses	27.60	PTD Plant - Commodity	51	28	10	0	0	0	2	0	5	1	0	4
481	9220	Administrative Expenses Transferred	25.60	Payroll - Comm	15,288	8,408	3,096	32	48	0	720	65	1,524	223	96	1,074
482	9230	Outside Services Employed	25.60	Payroll - Comm	211	116	43	0	1	0	10	1	21	3	1	15
483	9240	Property Insurance	27.60	PTD Plant - Commodity	1,154	635	234	2	4	0	54	5	115	17	7	81
484	9250	Injuries and Damages	27.60	PTD Plant - Commodity	326	179	66	1	1	0	15	1	32	5	2	23
485	9260	Employee Pensions and Benefits	25.60	Payroll - Comm	(594)	(327)	(120)	(1)	(2)	(0)	(28)	(3)	(59)	(9)	(4)	(42)
486	9270	Franchise Requirements	27.60	PTD Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
487	9280	Regulatory Commission Expenses	25.60	Payroll - Comm	494	272	100	1	2	0	23	2	49	7	3	35
488	930.1	General Advertising Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
489	930.2	Miscellaneous General Expense	25.60	Payroll - Comm	93	51	19	0	0	0	4	0	9	1	1	7
490	9310	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
491		Maintenance														
492	9320	Maintenance of General Plant	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
493		Total A&G			17,035	9,369	3,449	36	54	0	803	73	1,698	248	107	1,197
494																
495		Adjustments to Operations and Maintenance Expenses:														
496		Labor-Related	16.60	O&M Expenses less A&G - Comm	(835)	(459)	(169)	(2)	(3)	(0)	(39)	(4)	(83)	(12)	(5)	(59)
497		Promotion	16.60	O&M Expenses less A&G - Comm	818	450	166	2	3	0	39	3	82	12	5	57
498		Rate Case - Related	16.60	O&M Expenses less A&G - Comm	(169)	(93)	(34)	(0)	(1)	(0)	(8)	(1)	(17)	(2)	(1)	(12)
499		O&M - Related	16.60	O&M Expenses less A&G - Comm	(623)	(343)	(126)	(1)	(2)	(0)	(29)	(3)	(62)	(9)	(4)	(44)
495		Adjustments to Operations and Maintenance Expenses			(809)	(445)	(164)	(2)	(3)	(0)	(38)	(3)	(81)	(12)	(5)	(57)
496																
497		TOTAL O&M EXPENSE - COMMODITY			73,190	40,255	14,820	153	232	1	3,449	312	7,296	1,066	462	5,144

Atmos Energy Corporation, Colorado-Kansas Division
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ALLOCATION OF O&M EXPENSES

Total O&M Expenses

Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
498		Production & Gathering:														
499		Operation														
500	7500	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
501	7510	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
502	7520	Gas Wells			0	0	0	0	0	0	0	0	0	0	0	0
503	7530	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0	0
504	7540	Field Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
505	7550	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0	0
506	7560	Field Meas. & Regul. Station Exp			0	0	0	0	0	0	0	0	0	0	0	0
507	7570	Purification Expense			0	0	0	0	0	0	0	0	0	0	0	0
508	7590	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
509		Maintenance														
510	7610	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
511	7620	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
512	7640	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
513	7650	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0	0
514	7660	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
515	7670	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
516	7680	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
517	7690	Gas Processed By Others			0	0	0	0	0	0	0	0	0	0	0	0
518		Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
519																
520		Other Gas Supply Expenses:														
521		Operation														
522	8001	Intercompany Gas Well-head Purchases			0	0	0	0	0	0	0	0	0	0	0	0
523	8010	Natural gas field line purchases			0	0	0	0	0	0	0	0	0	0	0	0
524	8040	Natural Gas City Gate Purchases			0	0	0	0	0	0	0	0	0	0	0	0
525	8045	Transportation to City Gate			0	0	0	0	0	0	0	0	0	0	0	0
526	8050	Transmission-Operation supervision and engineering			0	0	0	0	0	0	0	0	0	0	0	0
527	8051	Other Gas Purchases / Gas Cost Adjustments			0	0	0	0	0	0	0	0	0	0	0	0
528	8052	PGA for Commercial			0	0	0	0	0	0	0	0	0	0	0	0
529	8053	PGA for Industrial			0	0	0	0	0	0	0	0	0	0	0	0
530	8054	PGA for Public Authority			0	0	0	0	0	0	0	0	0	0	0	0
531	8057	PGA for Transportation Sales			0	0	0	0	0	0	0	0	0	0	0	0
532	8058	Unbilled PGA Costs			0	0	0	0	0	0	0	0	0	0	0	0
533	8059	PGA Offset to Unrecovered Gas Cost			0	0	0	0	0	0	0	0	0	0	0	0
534	8060	Exchange Gas			0	0	0	0	0	0	0	0	0	0	0	0
535	8081	Gas Withdrawn From Storage - Debit			0	0	0	0	0	0	0	0	0	0	0	0
536	8082	Gas Delivered to Storage			0	0	0	0	0	0	0	0	0	0	0	0
537	8110	Gas used for products extraction-Credit			0	0	0	0	0	0	0	0	0	0	0	0
538	8120	Gas Used for Other Utility Operations			0	0	0	0	0	0	0	0	0	0	0	0
539	8130	Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
540	8580	Transmission and compression of gas by others			0	0	0	0	0	0	0	0	0	0	0	0
541		Maintenance														
542	8350	Maint. Of Purch. Gas Meas. Sta.			0	0	0	0	0	0	0	0	0	0	0	0
543		Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
544																
545		Underground Storage:														
546		Operation														
547	8140	Op., Sup., & Eng.			2,227	1,617	580	6	11	0	13	0	0	0	0	0
548	8150	Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
549	8160	Wells Expense			868,121	630,193	226,102	2,317	4,426	5	5,078	0	0	0	0	0
550	8170	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0
551	8180	Compressor Station Expense			44	32	12	0	0	0	0	0	0	0	0	0
552	8190	Compressor Station Fuel & Power			248,569	180,443	64,740	663	1,267	1	1,454	0	0	0	0	0
553	8200	Meas. & Regul. Station Expenses			268	195	70	1	1	0	2	0	0	0	0	0
554	8210	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0
555	8220	Exploration & Development			7,170	5,205	1,867	19	37	0	42	0	0	0	0	0
556	8230	Gas Losses			78,898	57,275	20,549	211	402	0	462	0	0	0	0	0
557		Maintenance														
558	8300	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
559	8310	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
560	8320	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
561	8330	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
562	8340	Compressor Station Equip Maint			399	290	104	1	2	0	2	0	0	0	0	0
563	8350	Meas. & Regul. Station Equip Maint			476	345	124	1	2	0	3	0	0	0	0	0
564	8360	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
565	8370	Other Equipment Maintenance			48,891	35,491	12,734	130	249	0	286	0	0	0	0	0
566		Total Underground Storage Expense			1,255,064	911,086	326,882	3,350	6,399	7	7,342	0	0	0	0	0
567																
568		Transmission:														
569		Operation														
570	8500	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
571	8510	System Control & Load Dispatching			0	0	0	0	0	0	0	0	0	0	0	0
572	8520	Communication Systems Expense			0	0	0	0	0	0	0	0	0	0	0	0
573	8530	Compressor Station Labor Expense			0	0	0	0	0	0	0	0	0	0	0	0
574	8540	Compressor Station Fuel Gas			0	0	0	0	0	0	0	0	0	0	0	0
575	8550	Compressor Station Fuel & Power			0	0	0	0	0	0	0	0	0	0	0	0
576	8560	Mains Expense			258	168	60	1	1	0	0	0	22	6	0	0
577	8570	Meas. & Regul. Station Expenses			1,412	920	330	3	6	0	0	0	122	30	0	0
578	8580	LDC Payment			0	0	0	0	0	0	0	0	0	0	0	0
579	8580	LDC Payment - A&G			0	0	0	0	0	0	0	0	0	0	0	0
580	8590	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
581	8600	Rents			0	0	0	0	0	0	0	0	0	0	0	0
582		Maintenance														
583	8610	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
584	8620	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
585	8630	Mains			0	0	0	0	0	0	0	0	0	0	0	0
586	8640	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
587	8650	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
588	8660	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
589	8670	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
590		Total Transmission Expense			1,670	1,088	390	4	8	0	0	0	144	36	0	0

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ALLOCATION OF O&M EXPENSES

591														
592		Distribution:												
593		Operation												
594	8700	Supervision and Engineering	1,059,139	824,182	154,485	1,738	1,949	356	23,791	423	36,960	12,144	2,074	1,036
595	8710	Distribution Load Dispatching	8,336	5,117	1,836	23	36	0	439	0	679	169	37	0
596	8711	Odorization	0	0	0	0	0	0	0	0	0	0	0	0
597	8720	Compressor Station Labor & Expenses	0	0	0	0	0	0	0	0	0	0	0	0
598	8740	Mains & Services	8,296,136	5,890,462	1,468,566	17,320	23,886	1,695	291,346	1,698	449,657	125,988	24,649	870
599	8750	Measuring and Regulating Station Exp. - Gen	58,339	35,812	12,849	158	252	1	3,075	0	4,751	1,184	258	0
600	8760	Measuring and Regulating Station Exp. - Ind.	0	0	0	0	0	0	0	0	0	0	0	0
601	8770	Measuring and Regulating Sta. Exp. - City Gate	43,106	25,148	9,129	104	162	1	2,157	88	3,886	757	229	1,445
602	8780	Meters and House Regulator Expense	192,005	174,326	16,577	85	21	104	621	44	38	138	51	0
603	8790	Customer Installations Expense	87,067	66,636	15,462	208	95	47	943	136	1,768	1,612	98	63
604	8800	Other Expense	1,902,175	1,480,201	277,449	3,121	3,501	640	42,728	760	66,380	21,811	3,724	1,861
605	8810	Rents	242,506	188,709	35,372	398	446	82	5,447	97	8,463	2,781	475	237
606		Maintenance												
607	8850	Maintenance Supervision and Engineering	116,065	71,249	25,563	314	500	2	6,117	0	9,453	2,355	513	0
608	8860	Maintenance of Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0
609	8870	Maintenance of Mains	352,402	216,328	77,615	952	1,519	7	18,572	0	28,701	7,150	1,556	0
610	8890	Maintenance of compressor station equipment	0	0	0	0	0	0	0	0	0	0	0	0
611	8900	Maint. of Measuring and Regulating Station Equip. - General	193,004	118,479	42,508	522	832	4	10,172	0	15,719	3,916	852	0
612	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0	0	0	0	0	0	0	0
613	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	0	0	0	0	0	0	0	0	0	0	0	0
614	8930	Maintenance of Services	3,989	3,504	404	4	1	2	17	2	26	25	2	1
615	8940	Maintenance of Meters and House Regulators	322,745	283,555	32,677	326	119	170	1,387	182	2,080	2,014	141	93
616	8950	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0
617		Total Distribution	12,877,013	9,383,709	2,170,491	25,271	33,320	3,110	406,811	3,430	628,561	182,043	34,659	5,607
618														
619		Customer Accounts:												
620	9010	Supervision	22,141	20,414	1,585	12	2	12	43	0	27	38	4	5
621	9020	Meter Reading Expense	974,272	898,275	69,722	511	99	512	1,874	9	1,180	1,675	183	230
622	9030	Customer Records and Collection Expenses	27,876	25,702	1,995	15	3	15	54	0	34	48	5	7
623	9040	Uncollectible Accounts	1,306,815	1,204,880	93,520	685	132	686	2,514	13	1,583	2,247	246	308
624	9050	Miscellaneous Customer Accounts Expenses	4,892	4,511	350	3	0	3	9	0	6	8	1	1
625		Total Customer Accounts	2,335,997	2,153,782	167,172	1,225	236	1,227	4,493	22	2,830	4,017	440	551
626														
627		Customer Service and Information:												
628	9070	Supervision	0	0	0	0	0	0	0	0	0	0	0	0
629	9080	Customer Assistance Expenses	9,581	8,833	686	5	1	5	18	0	12	16	2	2
630	9090	Informational and Instructional Advertising Expenses	13,221	12,189	946	7	1	7	25	0	16	23	2	3
631	9100	Miscellaneous Customer Service and Informational Expenses	2,990	2,757	214	2	0	2	6	0	4	5	1	1
632		Total Customer Service and Information	25,792	23,780	1,846	14	3	14	50	0	31	44	5	6
633														
634		Sales:												
635	9110	Supervision	55,187	50,882	3,949	29	6	29	106	1	67	95	10	13
636	9120	Demonstrating and Selling Expenses	20,957	19,322	1,500	11	2	11	40	0	25	36	4	5
637	9130	Advertising Expenses	3,304	3,046	236	2	0	2	6	0	4	6	1	1
638	9160	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0
639		Total Sales	79,448	73,251	5,686	42	8	42	153	1	96	137	15	19
640														
641		Administrative & General:												
642		Operation												
643	9200	Administrative and General Salaries	7,308	6,366	786	7	8	3	48	0	58	24	4	2
644	9210	Office Supplies and Expenses	4,540	3,531	664	7	8	2	102	2	159	52	9	4
645	9220	Administrative Expenses Transferred	9,956,807	8,674,598	1,071,638	9,775	10,392	4,216	65,972	485	78,743	32,759	5,243	2,986
646	9230	Outside Services Employed	137,458	119,757	14,794	135	143	58	911	7	1,087	452	72	41
647	9240	Property Insurance	101,995	79,315	14,914	168	189	34	2,281	41	3,581	1,174	199	99
648	9250	Injuries and Damages	28,787	22,386	4,209	47	53	10	644	11	1,011	331	56	28
649	9260	Employee Pensions and Benefits	(386,826)	(337,011)	(41,634)	(380)	(404)	(164)	(2,563)	(19)	(3,059)	(1,273)	(204)	(116)
650	9270	Franchise Requirements	0	0	0	0	0	0	0	0	0	0	0	0
651	9280	Regulatory Commission Expenses	321,974	280,511	34,654	316	336	136	2,133	16	2,546	1,059	170	97
652	930.1	General Advertising Expenses	0	0	0	0	0	0	0	0	0	0	0	0
653	930.2	Miscellaneous General Expense	60,664	52,852	6,529	60	63	26	402	3	480	200	32	18
654	9310	Rents	0	0	0	0	0	0	0	0	0	0	0	0
655		Maintenance												
656	9320	Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0	0	0
657		Total A&G	10,232,708	8,902,304	1,106,556	10,136	10,789	4,321	69,930	546	84,606	34,778	5,581	3,160
658														
659		Adjustments to Operations and Maintenance Expenses:												
660		Labor-Related	(242,912)	(183,876)	(39,166)	(438)	(586)	(64)	(6,138)	(51)	(9,257)	(2,730)	(515)	(91)
661		Promotion	237,919	180,096	38,361	429	574	63	6,012	50	9,067	2,674	504	89
662		Rate Case - Related	(49,109)	(37,174)	(7,918)	(89)	(118)	(13)	(1,241)	(10)	(1,872)	(552)	(104)	(18)
663		O&M - Related	(181,401)	(137,314)	(29,248)	(327)	(437)	(48)	(4,584)	(38)	(6,913)	(2,039)	(384)	(68)
659		Adjustments to Operations and Maintenance Expenses	(235,502)	(178,267)	(37,971)	(425)	(568)	(63)	(5,951)	(49)	(8,975)	(2,647)	(499)	(88)
660														
661		TOTAL O&M EXPENSE	26,572,189	21,270,732	3,741,051	39,616	50,195	8,658	482,828	3,951	707,294	218,409	40,200	9,255

Atmos Energy Corporation, Colorado-Kansas Division
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ALLOCATION OF PAYROLL

1																
2	Customer															
3																
4																
5		Allocation	Allocation	**Total**	**Residential**	**Com/PA**	**Schools**	**Industrial**	**SGS**	**Irrigation**	**Interruptible**	**Firm**	**Schools**	**Irrigation**	**Interruptible**	
6		Factor	Basis	**Company**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Transport**	**Transport**	**Transport**	**Transport**	
7	Production & Gathering:															
8	Operation				-	-	-	-	-	-	-	-	-	-	-	
9	Op., Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
10	Production Maps & Records	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
11	Field Lines Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
12	Field Compressor Station Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
13	Field Compressor Sta. Fuel & Pwr.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
14	Field Meas. & Regul. Station Exp	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
15	Purification Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
16	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
17	Maintenance															
18	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
19	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
20	Field Line Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
21	Compressor Station Equip. Maint.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
22	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
23	Purification Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
24	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
25	Gas Processed By Others	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
26	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0	
27																
28	Other Gas Supply Expenses:															
29	Wellhead Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
30	Field Line Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
31	Transmission Line Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
32	City Gate Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
33	Other Gas Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
34	Exchange Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
35	Purchased Gas Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
36	Storage Gas Withdrawal	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
37	Company Used Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
38	Other Gas Supply Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
39	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0	
40																
41	Underground Storage:															
42	Operation															
43	Op., Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
44	Maps & Records	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
45	Wells Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
46	Lines Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
47	Compressor Station Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
48	Compressor Station Fuel & Power	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
49	Meas. & Regul. Station Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
50	Purification Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
51	Exploration & Development	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
52	Gas Losses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
53	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
54	Storage Well Royalties	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
55	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
56	Maintenance															
57	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
58	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
59	Reservoirs & Wells Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
60	Line Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
61	Compressor Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
62	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
63	Purification Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
64	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
65	Total Underground Storage Expense			0	-	-	-	-	-	-	-	-	-	-	-	
66																
67	Transmission:															
68	Operation															
69	Op., Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
70	System Control & Load Dispatching	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
71	Communication Systems Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
72	Compressor Station Labor Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
73	Compressor Station Fuel Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
74	Compressor Station Fuel & Power	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
75	Mains Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
76	Meas. & Regul. Station Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
77	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
78	LDC Payment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
79	LDC Payment - A&G	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
80	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
81	Maintenance															
82	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
83	Structure & Improv.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
84	Mains	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
85	Compressor Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
86	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
87	Communication Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
88	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-	
89	Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0	

Atmos Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 22-ATMG-___-RTS
Test Year Ending March 31, 2022

ALLOCATION OF PAYROLL

90															
91	Distribution:														
92	Operation														
93	Supervision & Eng.	24.20	Distribution O&M - Cust	6,257,734	5,493,176	637,789	6,336	2,322	3,307	27,298	3,551	40,339	39,058	2,773	1,786
94	Distribution Load Dispatching	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
95	Compressor Station Labor and Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
96	Mains and Services Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
97	Measuring and Regulating Station Expenses - General	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
98	Measuring and Regulating Station Expenses - Industrial	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
99	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
100	Meter and House Regulator Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
101	Customer Installations Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
102	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
103	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
104	Maintenance														
105	Maintenance Supervision and Engineering	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
106	Maintenance of Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
107	Maintenance of Mains	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
108	Maintenance of compressor station equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
109	Maint. of Measuring and Regulating Station Equip. - General	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
110	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
111	Maint. of Measuring and Regulating Station Equip. - City Gate	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
112	Maintenance of Services	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
113	Maintenance of Meters and House Regulators	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
114	Maintenance of Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
115	Total Distribution			6,257,734	5,493,176	637,789	6,336	2,322	3,307	27,298	3,551	40,339	39,058	2,773	1,786
116															
117	Customer Accounts														
118	Supervision	2.00	Bills	26,770,858	24,682,649	1,915,819	14,042	2,710	14,062	51,496	258	32,436	46,039	5,039	6,310
119	Meter Reading	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
120	Customer Rec. & Collections	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
121	Uncollectible Accounts	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
122	Misc. Cust. Acct. Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
123	Total Customer Accounts Expense			26,770,858	24,682,649	1,915,819	14,042	2,710	14,062	51,496	258	32,436	46,039	5,039	6,310
124															
125	Customer Service and Information														
126	Supervision	2.00	Bills	0	-	-	-	-	-	-	-	-	-	-	-
127	Customer Assistance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
128	Information & Instruction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
129	Misc. Cust. Acct. Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
130	Total Customer Service & Info Expense			0	0	0	0	0	0	0	0	0	0	0	0
131															
132	Sales														
133	Supervision	2.00	Bills	107,749	99,344	7,711	57	11	57	207	1	131	185	20	25
134	Demonstration & Selling	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
135	Advertising	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
136	Misc. Sales Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
137	Total Sales Expense			107,749	99,344	7,711	57	11	57	207	1	131	185	20	25
138															
139	Administrative & General:														
140	Operation														
141	Administrative and General Salaries	2.00	Bills	47,987,082	44,243,942	3,434,129	25,170	4,857	25,206	92,307	462	58,143	82,525	9,032	11,311
142	Office Supplies and Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
143	Administrative Expenses Transferred - Customer Support	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
144	Administrative Expenses Transferred - General	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
145	Outside Services Employed	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
146	Property Insurance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
147	Injuries and Damages	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
148	Employee Pensions and Benefits	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
149	Regulatory Commission Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
150	Duplicate Charges - Credit	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
151	General Advertising Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
152	Miscellaneous General Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
153	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
154	Maintenance														
155	Maintenance of General Plant	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
156	Total A&G			47,987,082	44,243,942	3,434,129	25,170	4,857	25,206	92,307	462	58,143	82,525	9,032	11,311
157															
158	Other Utility Plant Related Payroll	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
159															
160	TOTAL PAYROLL EXPENSE - CUSTOMER			81,123,423	74,519,111	5,995,448	45,604	9,899	42,631	171,307	4,271	131,048	167,807	16,863	19,433

Atmos Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 22-ATMG-___-RTS
Test Year Ending March 31, 2022

ALLOCATION OF PAYROLL

161															
162	Demand														
163															
164															
165		Allocation	Allocation	**Total**	**Residential**	**Com/PA**	**Schools**	**Industrial**	**SGS**	**Irrigation**	**Interruptible**	**Firm**	**Schools**	**Irrigation**	**Interruptible**
166		Factor	Basis	**Company**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Transport**	**Transport**	**Transport**	**Transport**
167	Production & Gathering:														
168	Operation				-	-	-	-	-	-	-	-	-	-	-
169	Op., Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
170	Production Maps & Records	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
171	Field Lines Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
172	Field Compressor Station Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
173	Field Compressor Sta. Fuel & Pwr.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
174	Field Meas. & Regul. Station Exp	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
175	Purification Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
176	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
177	Maintenance														
178	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
179	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
180	Field Line Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
181	Compressor Station Equip. Maint.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
182	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
183	Purification Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
184	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
185	Gas Processed By Others	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
186	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
187															
188	Other Gas Supply Expenses:														
189	Wellhead Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
190	Field Line Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
191	Transmission Line Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
192	City Gate Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
193	Other Gas Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
194	Exchange Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
195	Purchased Gas Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
196	Storage Gas Withdrawal	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
197	Company Used Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
198	Other Gas Supply Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
199	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
200															
201	Underground Storage:														
202	Operation														
203	Op., Sup., & Eng.	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	108,145	78,968	28,332	290	555	-	-	-	-	-	-	-
204	Maps & Records	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
205	Wells Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
206	Lines Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
207	Compressor Station Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
208	Compressor Station Fuel & Power	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
209	Meas. & Regul. Station Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
210	Purification Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
211	Exploration & Development	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
212	Gas Losses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
213	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
214	Storage Well Royalties	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
215	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
216	Maintenance														
217	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
218	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
219	Reservoirs & Wells Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
220	Line Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
221	Compressor Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
222	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
223	Purification Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
224	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
225	Total Underground Storage Expense			108,145	78,968	28,332	290	555	-	-	-	-	-	-	-
226															
227	Transmission:														
228	Operation														
229	Op., Sup., & Eng.	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	1,406	916	329	3	6	-	-	-	122	30	-	-
230	System Control & Load Dispatching	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
231	Communication Systems Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
232	Compressor Station Labor Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
233	Compressor Station Fuel Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
234	Compressor Station Fuel & Power	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
235	Mains Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
236	Meas. & Regul. Station Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
237	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
238	LDC Payment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
239	LDC Payment - A&G	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
240	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
241	Maintenance														
242	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
243	Structure & Improv.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
244	Mains	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
245	Compressor Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
246	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
247	Communication Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
248	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
249	Total Transmission Expense			1,406	916	329	3	6	0	0	0	122	30	0	0

Atmos Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 22-ATMG-___-RTS
Test Year Ending March 31, 2022

ALLOCATION OF PAYROLL

250															
251	Distribution:														
252	Operation														
253	Supervision & Eng.	24.40	Distribution O&M - Demand	8,025,394	4,926,536	1,767,556	21,687	34,601	158	422,950	-	653,629	162,836	35,442	-
254	Distribution Load Dispatching	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
255	Compressor Station Labor and Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
256	Mains and Services Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
257	Measuring and Regulating Station Expenses - General	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
258	Measuring and Regulating Station Expenses - Industrial	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
259	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
260	Meter and House Regulator Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
261	Customer Installations Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
262	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
263	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
264	Maintenance														
265	Maintenance Supervision and Engineering	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
266	Maintenance of Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
267	Maintenance of Mains	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
268	Maintenance of compressor station equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
269	Maint. of Measuring and Regulating Station Equip. - General	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
270	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
271	Maint. of Measuring and Regulating Station Equip. - City Gate	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
272	Maintenance of Services	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
273	Maintenance of Meters and House Regulators	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
274	Maintenance of Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
275	Total Distribution			8,025,394	4,926,536	1,767,556	21,687	34,601	158	422,950	0	653,629	162,836	35,442	0
276															
277	Customer Accounts														
278	Supervision	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
279	Meter Reading	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
280	Customer Rec. & Collections	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
281	Uncollectible Accounts	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
282	Misc. Cust. Acct. Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
283	Total Customer Accounts Expense			0	0	0	0	0	0	0	0	0	0	0	0
284															
285	Customer Service and Information														
286	Supervision	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
287	Customer Assistance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
288	Information & Instruction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
289	Misc. Cust. Acct. Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
290	Total Customer Service & Info Expense			0	0	0	0	0	0	0	0	0	0	0	0
291															
292	Sales														
293	Supervision	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
294	Demonstration & Selling	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
295	Advertising	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
296	Misc. Sales Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
297	Total Sales Expense			0	0	0	0	0	0	0	0	0	0	0	0
298															
299	Administrative & General:														
300	Operation														
301	Administrative and General Salaries	2.91	Winter Peak Month (Sales)	11,780,790	8,552,001	3,068,309	31,441	60,063	63	68,913	-	-	-	-	-
302	Office Supplies and Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
303	Administrative Expenses Transferred - Customer Support	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
304	Administrative Expenses Transferred - General	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
305	Outside Services Employed	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
306	Property Insurance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
307	Injuries and Damages	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
308	Employee Pensions and Benefits	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
309	Regulatory Commission Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
310	Duplicate Charges - Credit	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
311	General Advertising Expenses			0											
312	Miscellaneous General Expense			0											
313	Rents			0											
314	Maintenance														
315	Maintenance of General Plant	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
316	Total A&G			11,780,790	8,552,001	3,068,309	31,441	60,063	63	68,913	0	0	0	0	0
317															
318	Other Utility Plant Related Payroll	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
319															
320	TOTAL PAYROLL EXPENSE - DEMAND			19,915,735	13,558,421	4,864,526	53,421	95,225	221	491,863	0	653,751	162,866	35,442	0

Atmos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 22-ATMG-___-RTS															
Test Year Ending March 31, 2022															
ALLOCATION OF PAYROLL															
321															
322	Commodity														
323															
324															
325		Allocation	Allocation	**Total**	**Residential**	**Com/PA**	**Schools**	**Industrial**	**SGS**	**Irrigation**	**Interruptible**	**Firm**	**Schools**	**Irrigation**	**Interruptible**
326		Factor	Basis	**Company**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Transport**	**Transport**	**Transport**	**Transport**
327	Production & Gathering:														
328	Operation				-	-	-	-	-	-	-	-	-	-	-
329	Op., Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
330	Production Maps & Records	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
331	Field Lines Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
332	Field Compressor Station Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
333	Field Compressor Sta. Fuel & Pwr.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
334	Field Meas. & Regul. Station Exp	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
335	Purification Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
336	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
337	Maintenance														
338	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
339	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
340	Field Line Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
341	Compressor Station Equip. Maint.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
342	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
343	Purification Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
344	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
345	Gas Processed By Others	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
346	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
347															
348	Other Gas Supply Expenses:														
349	Wellhead Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
350	Field Line Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
351	Transmission Line Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
352	City Gate Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
353	Other Gas Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
354	Exchange Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
355	Purchased Gas Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
356	Storage Gas Withdrawal	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
357	Company Used Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
358	Other Gas Supply Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
359	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
360															
361	Underground Storage:														
362	Operation														
363	Op., Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
364	Maps & Records	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
365	Wells Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
366	Lines Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
367	Compressor Station Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
368	Compressor Station Fuel & Power	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
369	Meas. & Regul. Station Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
370	Purification Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
371	Exploration & Development	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
372	Gas Losses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
373	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
374	Storage Well Royalties	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
375	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
376	Maintenance														
377	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
378	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
379	Reservoirs & Wells Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
380	Line Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
381	Compressor Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
382	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
383	Purification Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
384	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
385	Total Underground Storage Expense			0	-	-	-	-	-	-	-	-	-	-	-
386															
387	Transmission:														
388	Operation														
389	Op., Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
390	System Control & Load Dispatching	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
391	Communication Systems Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
392	Compressor Station Labor Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
393	Compressor Station Fuel Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
394	Compressor Station Fuel & Power	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
395	Mains Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
396	Meas. & Regul. Station Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
397	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
398	LDC Payment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
399	LDC Payment - A&G	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
400	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
401	Maintenance														
402	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
403	Structure & Improv.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
404	Mains	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
405	Compressor Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
406	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
407	Communication Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
408	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
409	Total Transmission Expense			0	0	0	0	0	0	0	0	0	0	0	0

Atmos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 22-ATMG-___-RTS															
Test Year Ending March 31, 2022															
ALLOCATION OF PAYROLL															
410															
411	Distribution:														
412	Operation														
413	Supervision & Eng.	24.60	Distribution O&M - Comm	63,466	34,907	12,851	132	201	1	2,991	271	6,327	924	400	4,460
414	Distribution Load Dispatching	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
415	Compressor Station Labor and Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
416	Mains and Services Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
417	Measuring and Regulating Station Expenses - General	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
418	Measuring and Regulating Station Expenses - Industrial	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
419	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
420	Meter and House Regulator Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
421	Customer Installations Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
422	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
423	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
424	Maintenance														
425	Maintenance Supervision and Engineering	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
426	Maintenance of Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
427	Maintenance of Mains	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
428	Maintenance of compressor station equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
429	Maint. of Measuring and Regulating Station Equip. - General	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
430	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
431	Maint. of Measuring and Regulating Station Equip. - City Gate	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
432	Maintenance of Services	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
433	Maintenance of Meters and House Regulators	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
434	Maintenance of Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
435	Total Distribution			63,466	34,907	12,851	132	201	1	2,991	271	6,327	924	400	4,460
436															
437	Customer Accounts														
438	Supervision	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
439	Meter Reading	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
440	Customer Rec. & Collections	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
441	Uncollectible Accounts	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
442	Misc. Cust. Acct. Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
443	Total Customer Accounts Expense			0	0	0	0	0	0	0	0	0	0	0	0
444															
445	Customer Service and Information														
446	Supervision	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
447	Customer Assistance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
448	Information & Instruction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
449	Misc. Cust. Acct. Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
450	Total Customer Service & Info Expense			0	0	0	0	0	0	0	0	0	0	0	0
451															
452	Sales														
453	Supervision	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
454	Demonstration & Selling	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
455	Advertising	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
456	Misc. Sales Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
457	Total Sales Expense			0	0	0	0	0	0	0	0	0	0	0	0
458															
459	Administrative & General:														
460	Operation														
461	Administrative and General Salaries	1.00	Total Throughput	91,909	50,551	18,611	192	291	1	4,331	392	9,163	1,339	580	6,459
462	Office Supplies and Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
463	Administrative Expenses Transferred - Customer Support	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
464	Administrative Expenses Transferred - General	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
465	Outside Services Employed	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
466	Property Insurance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
467	Injuries and Damages	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
468	Employee Pensions and Benefits	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
469	Regulatory Commission Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
470	Duplicate Charges - Credit	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
471	General Advertising Expenses			0											
472	Miscellaneous General Expense			0											
473	Rents			0											
474	Maintenance														
475	Maintenance of General Plant	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
476	Total A&G			91,909	50,551	18,611	192	291	1	4,331	392	9,163	1,339	580	6,459
477															
478	Other Utility Plant Related Payroll	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
479															
480	TOTAL PAYROLL EXPENSE - COMMODITY			155,375	85,458	31,462	324	492	2	7,322	663	15,490	2,263	980	10,919

Atmos Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 22-ATMG-___-RTS
Test Year Ending March 31, 2022

ALLOCATION OF PAYROLL

481															
482	Total Payroll Expenses														
483															
484															
485		Allocation	Allocation	**Total**	**Residential**	**Com/PA**	**Schools**	**Industrial**	**SGS**	**Irrigation**	**Interruptible**	**Firm**	**Schools**	**Irrigation**	**Interruptible**
486		Factor	Basis	**Company**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Transport**	**Transport**	**Transport**	**Transport**
487	Production & Gathering:														
488	Operation														
489	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
490	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
491	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0	0
492	Field Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
493	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0	0
494	Field Meas. & Regul. Station Exp			0	0	0	0	0	0	0	0	0	0	0	0
495	Purification Expense			0	0	0	0	0	0	0	0	0	0	0	0
496	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
497	Maintenance														
498	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
499	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
500	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
501	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0	0
502	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
503	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
504	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
505	Gas Processed By Others			0	0	0	0	0	0	0	0	0	0	0	0
506	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
507															
508	Other Gas Supply Expenses:														
509	Wellhead Purchases			0	0	0	0	0	0	0	0	0	0	0	0
510	Field Line Purchases			0	0	0	0	0	0	0	0	0	0	0	0
511	Transmission Line Purchases			0	0	0	0	0	0	0	0	0	0	0	0
512	City Gate Purchases			0	0	0	0	0	0	0	0	0	0	0	0
513	Other Gas Purchases			0	0	0	0	0	0	0	0	0	0	0	0
514	Exchange Gas			0	0	0	0	0	0	0	0	0	0	0	0
515	Purchased Gas Expenses			0	0	0	0	0	0	0	0	0	0	0	0
516	Storage Gas Withdrawal			0	0	0	0	0	0	0	0	0	0	0	0
517	Company Used Gas			0	0	0	0	0	0	0	0	0	0	0	0
518	Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
519	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
520															
521	Underground Storage:														
522	Operation														
523	Op., Sup., & Eng.			108,145	78,968	28,332	290	555	0	0	0	0	0	0	0
524	Maps & Records			0	0	0	0	0	0	0	0	0	0	0	0
525	Wells Expense			0	0	0	0	0	0	0	0	0	0	0	0
526	Lines Expense			0	0	0	0	0	0	0	0	0	0	0	0
527	Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0	0
528	Compressor Station Fuel & Power			0	0	0	0	0	0	0	0	0	0	0	0
529	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0
530	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0	0
531	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0	0
532	Gas Losses			0	0	0	0	0	0	0	0	0	0	0	0
533	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
534	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0	0
535	Rents			0	0	0	0	0	0	0	0	0	0	0	0
536	Maintenance														
537	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
538	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0	0
539	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
540	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
541	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
542	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
543	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
544	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
545	Total Underground Storage Expense			108,145	78,968	28,332	290	555	0	0	0	0	0	0	0
546															
547	Transmission:														
548	Operation														
549	Op., Sup., & Eng.			1,406	916	329	3	6	0	0	0	122	30	0	0
550	System Control & Load Dispatching			0	0	0	0	0	0	0	0	0	0	0	0
551	Communication Systems Expense			0	0	0	0	0	0	0	0	0	0	0	0
552	Compressor Station Labor Expense			0	0	0	0	0	0	0	0	0	0	0	0
553	Compressor Station Fuel Gas			0	0	0	0	0	0	0	0	0	0	0	0
554	Compressor Station Fuel & Power			0	0	0	0	0	0	0	0	0	0	0	0
555	Mains Expense			0	0	0	0	0	0	0	0	0	0	0	0
556	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0	0
557	Other Expenses			0	0	0	0	0	0	0	0	0	0	0	0
558	LDC Payment			0	0	0	0	0	0	0	0	0	0	0	0
559	LDC Payment - A&G			0	0	0	0	0	0	0	0	0	0	0	0
560	Rents			0	0	0	0	0	0	0	0	0	0	0	0
561	Maintenance														
562	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0	0
563	Structure & Improv.			0	0	0	0	0	0	0	0	0	0	0	0
564	Mains			0	0	0	0	0	0	0	0	0	0	0	0
565	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
566	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0	0
567	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
568	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0	0
569	Total Transmission Expense			1,406	916	329	3	6	0	0	0	122	30	0	0

Atmos Energy Corporation, Colorado-Kansas Division
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ALLOCATION OF PAYROLL

570													
571	Distribution:												
572	Operation												
573	Supervision & Eng.	14,346,594	10,454,619	2,418,196	28,155	37,123	3,465	453,238	3,822	700,295	202,819	38,615	6,246
574	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0
575	Compressor Station Labor and Expenses	0	0	0	0	0	0	0	0	0	0	0	0
576	Mains and Services Expenses	0	0	0	0	0	0	0	0	0	0	0	0
577	Measuring and Regulating Station Expenses - General	0	0	0	0	0	0	0	0	0	0	0	0
578	Measuring and Regulating Station Expenses - Industrial	0	0	0	0	0	0	0	0	0	0	0	0
579	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	0	0	0	0	0	0	0	0	0	0	0	0
580	Meter and House Regulator Expenses	0	0	0	0	0	0	0	0	0	0	0	0
581	Customer Installations Expenses	0	0	0	0	0	0	0	0	0	0	0	0
582	Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0
583	Rents	0	0	0	0	0	0	0	0	0	0	0	0
584	Maintenance												
585	Maintenance Supervision and Engineering	0	0	0	0	0	0	0	0	0	0	0	0
586	Maintenance of Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0
587	Maintenance of Mains	0	0	0	0	0	0	0	0	0	0	0	0
588	Maintenance of compressor station equipment	0	0	0	0	0	0	0	0	0	0	0	0
589	Maint. of Measuring and Regulating Station Equip. - General	0	0	0	0	0	0	0	0	0	0	0	0
590	Maint. of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0	0	0	0	0	0	0	0
591	Maint. of Measuring and Regulating Station Equip. - City Gate	0	0	0	0	0	0	0	0	0	0	0	0
592	Maintenance of Services	0	0	0	0	0	0	0	0	0	0	0	0
593	Maintenance of Meters and House Regulators	0	0	0	0	0	0	0	0	0	0	0	0
594	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0
595	Total Distribution	14,346,594	10,454,619	2,418,196	28,155	37,123	3,465	453,238	3,822	700,295	202,819	38,615	6,246
596													
597	Customer Accounts												
598	Supervision	26,770,858	24,682,649	1,915,819	14,042	2,710	14,062	51,496	258	32,436	46,039	5,039	6,310
599	Meter Reading	0	0	0	0	0	0	0	0	0	0	0	0
600	Customer Rec. & Collections	0	0	0	0	0	0	0	0	0	0	0	0
601	Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0	0	0
602	Misc. Cust. Acct. Expense	0	0	0	0	0	0	0	0	0	0	0	0
603	Total Customer Accounts Expense	26,770,858	24,682,649	1,915,819	14,042	2,710	14,062	51,496	258	32,436	46,039	5,039	6,310
604													
605	Customer Service and Information												
606	Supervision	0	0	0	0	0	0	0	0	0	0	0	0
607	Customer Assistance	0	0	0	0	0	0	0	0	0	0	0	0
608	Information & Instruction	0	0	0	0	0	0	0	0	0	0	0	0
609	Misc. Cust. Acct. Expense	0	0	0	0	0	0	0	0	0	0	0	0
610	Total Customer Service & Info Expense	0	0	0	0	0	0	0	0	0	0	0	0
611													
612	Sales												
613	Supervision	107,749	99,344	7,711	57	11	57	207	1	131	185	20	25
614	Demonstration & Selling	0	0	0	0	0	0	0	0	0	0	0	0
615	Advertising	0	0	0	0	0	0	0	0	0	0	0	0
616	Misc. Sales Expense	0	0	0	0	0	0	0	0	0	0	0	0
617	Total Sales Expense	107,749	99,344	7,711	57	11	57	207	1	131	185	20	25
618													
619	Administrative & General:												
620	Operation												
621	Administrative and General Salaries	59,859,782	52,846,494	6,521,049	56,803	65,211	25,270	165,551	854	67,305	83,863	9,612	17,770
622	Office Supplies and Expenses	0	0	0	0	0	0	0	0	0	0	0	0
623	Administrative Expenses Transferred - Customer Support	0	0	0	0	0	0	0	0	0	0	0	0
624	Administrative Expenses Transferred - General	0	0	0	0	0	0	0	0	0	0	0	0
625	Outside Services Employed	0	0	0	0	0	0	0	0	0	0	0	0
626	Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0
627	Injuries and Damages	0	0	0	0	0	0	0	0	0	0	0	0
628	Employee Pensions and Benefits	0	0	0	0	0	0	0	0	0	0	0	0
629	Regulatory Commission Expenses	0	0	0	0	0	0	0	0	0	0	0	0
630	Duplicate Charges - Credit	0	0	0	0	0	0	0	0	0	0	0	0
631	General Advertising Expenses	0	0	0	0	0	0	0	0	0	0	0	0
632	Miscellaneous General Expense	0	0	0	0	0	0	0	0	0	0	0	0
633	Rents	0	0	0	0	0	0	0	0	0	0	0	0
634	Maintenance												
635	Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0	0	0
636	Total A&G	59,859,782	52,846,494	6,521,049	56,803	65,211	25,270	165,551	854	67,305	83,863	9,612	17,770
637													
638	Other Utility Plant Related Payroll	0	0	0	0	0	0	0	0	0	0	0	0
639													
640	TOTAL PAYROLL EXPENSE	101,194,534	88,162,990	10,891,436	99,350	105,616	42,853	670,493	4,934	800,289	332,937	53,285	30,352

Atmos Energy Corporation, Colorado-Kansas Division
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ALLOCATION OF DEPRECIATION EXPENSE

Customer

Line No.	Acct. No.		Allocation Factor	Allocation Basis	**Total Company**	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
1		Intangible Plant:														
2																
3	30100	Organization	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
4	30200	Franchises & Consents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
5	30300	Misc Intangible Plant	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant:			0	-	-	-	-	-	-	-	-	-	-	-
8																
9		Production Plant:														
10			99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
11	32520	Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
12	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
14	33201	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
15	33202	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
17	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
18																
19		Total Production Plant			0	-	-	-	-	-	-	-	-	-	-	-
20																
21		Storage Plant:														
22																
23	35010	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
24	35020	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
25	35100	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
26	35102	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
27	35103	Meas. & Reg. Sta. Structues	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
28	35104	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
29	35200	Wells \ Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
30	35201	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
31	35202	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
32	35203	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
33	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
34	35211	Storage Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
35	35300	Pipelines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
36	35400	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
37	35500	Meas & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
38	35600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
39	35700	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
40																
41		Total Storage Plant			0	-	-	-	-	-	-	-	-	-	-	-
42																
43		Transmission:														
44																
45	36500	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
46	36520	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
47	36602	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
48	36603	Other Structues	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
50	36701	Mains - Steel	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
53																
54		Total Transmission Plant			0	-	-	-	-	-	-	-	-	-	-	-
55																
56		Distribution:														
57																
58	37400	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
59	37401	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
60	37402	Land Rights	15.20	Distribution Plant - Cust	3,077	2,703	312	3	1	2	13	2	20	19	1	1
61	37403	Land Other	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
62	37500	Structures & Improvements	15.20	Distribution Plant - Cust	1,532	1,346	155	2	1	1	7	1	10	10	1	0
63	37501	Structures & Improvements T.B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
64	37502	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
65	37503	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
66	37600	Mains Cathodic Protection	15.20	Distribution Plant - Cust	65,783	57,795	6,660	66	24	35	283	37	424	410	29	19
67	37601	Mains - Steel	15.20	Distribution Plant - Cust	1,131,559	994,158	114,566	1,143	417	597	4,863	638	7,293	7,061	496	327
68	37602	Mains - Plastic	15.20	Distribution Plant - Cust	2,164,291	1,901,490	219,127	2,187	798	1,143	9,300	1,219	13,949	13,505	949	625
69	37603	Anode	15.20	Distribution Plant - Cust	265,395	233,170	26,870	268	98	140	1,140	150	1,710	1,656	116	77
70	37604	Leak Clamp	15.20	Distribution Plant - Cust	226,917	199,363	22,975	229	84	120	975	128	1,462	1,416	99	65
71	37800	Meas & Reg. Sta. Equip - General	15.20	Distribution Plant - Cust	116,857	102,667	11,831	118	43	62	502	66	753	729	51	34
72	37900	Meas & Reg. Sta. Equip - City Gate	15.20	Distribution Plant - Cust	70,032	61,528	7,090	71	26	37	301	39	451	437	31	20
73	37908	Meas & Reg. Sta. Equipment	15.20	Distribution Plant - Cust	966	849	98	1	0	1	4	1	6	6	0	0
74	38000	Services	15.20	Distribution Plant - Cust	1,744,043	1,532,270	176,578	1,762	643	921	7,495	983	11,240	10,883	764	503
75	38100	Meters	15.20	Distribution Plant - Cust	895,708	786,945	90,687	905	330	473	3,849	505	5,773	5,589	393	259
76	38200	Meter Installaitons	15.20	Distribution Plant - Cust	925,776	813,362	93,731	935	341	489	3,978	522	5,967	5,777	406	267
77	38300	House Regulators	15.20	Distribution Plant - Cust	142,877	125,528	14,466	144	53	75	614	81	921	892	63	41
78	38400	House Reg. Installations	15.20	Distribution Plant - Cust	6,790	5,966	687	7	3	4	29	4	44	42	3	2
79	38500	Ind. Meas. & Reg. Sta. Equipment	15.20	Distribution Plant - Cust	38,047	33,427	3,852	38	14	20	163	21	245	237	17	11
80	38600	Other Prop. On Cust. Prem	15.20	Distribution Plant - Cust	4,414	3,878	447	4	2	2	19	2	28	28	2	1
81																
82		Total Distribution Plant			7,804,064	6,856,446	790,134	7,885	2,877	4,120	33,536	4,397	50,297	48,698	3,421	2,253

Atmos Energy Corporation, Colorado-Kansas Division
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ALLOCATION OF DEPRECIATION EXPENSE

83																	
84		General:															
85																	
86	38900	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
87	39000	Structures & Improvements	23.20	General Plant - Cust	42,804	37,890	4,140	40	14	23	168	20	242	238	17	12
88	39003	Improvements	23.20	General Plant - Cust	30	26	3	0	0	0	0	0	0	0	0	0
89	39004	Air Conditioning Equipment	23.20	General Plant - Cust	1,447	1,281	140	1	0	1	6	1	8	8	1	0
90	39009	Improvement to Leased Premises	23.20	General Plant - Cust	1,143	1,011	111	1	0	1	4	1	6	6	0	0
91	39100	Office Furniture & Equipment	23.20	General Plant - Cust	12,616	11,168	1,220	12	4	7	50	6	71	70	5	4
92	39103	Office Furn. Copiers & Type	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
93	39200	Transportation Equipment	23.20	General Plant - Cust	8,202	7,261	793	8	3	4	32	4	46	46	3	2
94	39300	Stores Equipment	23.20	General Plant - Cust	208	184	20	0	0	0	1	0	1	1	0	0
95	39400	Tools, Shop & Garage Equipment	23.20	General Plant - Cust	96,227	85,180	9,307	90	32	51	379	46	543	534	39	27
96	39500	Laboratory Equipment	23.20	General Plant - Cust	307	272	30	0	0	0	1	0	2	2	0	0
97	39600	Power Operated Equipment	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
98	39603	Ditchers	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
99	39604	Backhoes	23.20	General Plant - Cust	10	9	1	0	0	0	0	0	0	0	0	0
100	39605	Welders	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
101	39700	Communication Equipment	23.20	General Plant - Cust	63,739	56,422	6,165	60	21	34	251	31	360	354	26	18
102	39701	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
103	39702	Communication Equipment - Fixed Radios	23.20	General Plant - Cust	12,756	11,291	1,234	12	4	7	50	6	72	71	5	4
104	39800	Miscellaneous Equipment	23.20	General Plant - Cust	14,747	13,054	1,426	14	5	8	58	7	83	82	6	4
105	39900	Other Tangible Property - Servers - H/W	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
106	39901	Other Tangible Property - Servers - S/W	23.20	General Plant - Cust	3,376	2,989	327	3	1	2	13	2	19	19	1	1
107	39902	Other Tangible Property - Network - H/W	23.20	General Plant - Cust	1,665	1,474	161	2	1	1	7	1	9	9	1	0
108	39903	Other Tang. Property - CPU	23.20	General Plant - Cust	153,025	135,458	14,801	143	50	81	602	73	864	849	61	43
109	39904	Other Tangible Property - MF - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
110	39905	Other Tang. Property - PC Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
111	39906	Other Tang. Property - PC Software	23.20	General Plant - Cust	110,162	97,515	10,655	103	36	58	434	53	622	611	44	31
112	39907	Other Tang. Property - Mainframe S/W	23.20	General Plant - Cust	4,310	3,815	417	4	1	2	17	2	24	24	2	1
113	39908	Other Tang. Property - Application Software	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
114																
115																
116		Total General Plant			526,774	466,300	50,950	493	173	278	2,073	252	2,974	2,923	211	148
117																
118		TOTAL DIRECT DEPRECIATION EXPENSE			8,330,838	7,322,746	841,083	8,379	3,050	4,398	35,609	4,650	53,271	51,621	3,631	2,400
119																
120		Shared Services General Office:	23.20	General Plant - Cust	356,912	315,938	34,521	334	117	188	1,405	171	2,015	1,981	143	100
121		Shared Services Customer Support:	23.20	General Plant - Cust	438,648	388,290	42,426	411	144	231	1,726	210	2,476	2,434	176	123
122		Colorado-Kansas General Office:	23.20	General Plant - Cust	31,411	27,805	3,038	29	10	17	124	15	177	174	13	9
123																
124		TOTAL DEPRECIATION EXPENSE - CUSTOMER			9,157,809	8,054,780	921,068	9,153	3,321	4,834	38,864	5,046	57,939	56,210	3,962	2,632

Atmos Energy Corporation, Colorado-Kansas Division
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ALLOCATION OF DEPRECIATION EXPENSE

Demand

Line No.	Acct. No.		Allocation Factor	Allocation Basis	**Total Company**	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
125		Intangible Plant:														
126																
127	30100	Organization	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
128	30200	Franchises & Consents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
129	30300	Misc Intangible Plant	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
130																
131		Total Intangible Plant:			0	-	-	-	-	-	-	-	-	-	-	-
132																
133		Production Plant:														
134			99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
135	32520	Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
136	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
137	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
138	33201	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
139	33202	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
140	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
141	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
142																
143		Total Production Plant			0	-	-	-	-	-	-	-	-	-	-	-
144																
145		Storage Plant:														
146																
147	35010	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
148	35020	Rights of Way	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	7,225	5,276	1,893	19	37	-	-	-	-	-	-	-
149	35100	Structures and Improvements	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	659	481	173	2	3	-	-	-	-	-	-	-
150	35102	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
151	35103	Meas. & Reg. Sta. Structues	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
152	35104	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
153	35200	Wells \ Rights of Way	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	34,763	25,384	9,107	93	178	-	-	-	-	-	-	-
154	35201	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
155	35202	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
156	35203	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
157	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
158	35211	Storage Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
159	35300	Pipelines	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	21,072	15,387	5,521	57	108	-	-	-	-	-	-	-
160	35400	Compressor Station Equipment	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	54,023	39,448	14,153	145	277	-	-	-	-	-	-	-
161	35500	Meas & Reg. Equipment	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	1,297	947	340	3	7	-	-	-	-	-	-	-
162	35600	Purification Equipment	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	3,986	2,911	1,044	11	20	-	-	-	-	-	-	-
163	35700	Other Equipment	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	2,061	1,505	540	6	11	-	-	-	-	-	-	-
164																
165		Total Storage Plant			125,086	91,338	32,770	336	641	-	-	-	-	-	-	-
166																
167		Transmission:														
168																
169	36500	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
170	36520	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
171	36602	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
172	36603	Other Structues	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
173	36700	Mains Cathodic Protection	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	58,632	38,192	13,702	140	268	-	-	-	5,067	1,262	-	-
174	36701	Mains - Steel	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	2,544	1,657	595	6	12	-	-	-	220	55	-	-
175	36900	Meas. & Reg. Equipment	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	3,379	2,201	790	8	15	-	-	-	292	73	-	-
176	36901	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
177																
178		Total Transmission Plant			64,556	42,050	15,087	155	295	-	-	-	5,579	1,390	-	-
179																
180		Distribution:														
181																
182	37400	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
183	37401	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
184	37402	Land Rights	15.40	Distribution Plant - Demand	1,803	1,107	397	5	8	0	95	-	147	37	8	-
185	37403	Land Other	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
186	37500	Structures & Improvements	15.40	Distribution Plant - Demand	898	551	198	2	4	0	47	-	73	18	4	-
187	37501	Structures & Improvements T.B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
188	37502	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
189	37503	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
190	37600	Mains Cathodic Protection	15.40	Distribution Plant - Demand	38,540	23,658	8,488	104	166	1	2,031	-	3,139	782	170	-
191	37601	Mains - Steel	15.40	Distribution Plant - Demand	662,935	406,955	146,008	1,791	2,858	13	34,938	-	53,993	13,451	2,928	-
192	37602	Mains - Plastic	15.40	Distribution Plant - Demand	1,267,972	778,368	279,265	3,426	5,467	25	66,824	-	103,270	25,727	5,600	-
193	37603	Anode	15.40	Distribution Plant - Demand	155,485	95,447	34,245	420	670	3	8,194	-	12,663	3,155	687	-
194	37604	Leak Clamp	15.40	Distribution Plant - Demand	132,942	81,609	29,280	359	573	3	7,006	-	10,827	2,697	587	-
195	37800	Meas & Reg. Sta. Equip - General	15.40	Distribution Plant - Demand	68,462	42,027	15,078	185	295	1	3,608	-	5,576	1,389	302	-
196	37900	Meas & Reg. Sta. Equip - City Gate	15.40	Distribution Plant - Demand	41,029	25,186	9,036	111	177	1	2,162	-	3,342	832	181	-
197	37908	Meas & Reg. Sta. Equipment	15.40	Distribution Plant - Demand	566	347	125	2	2	0	30	-	46	11	2	-
198	38000	Services	15.40	Distribution Plant - Demand	1,021,765	627,230	225,039	2,761	4,405	20	53,849	-	83,218	20,732	4,512	-
199	38100	Meters	15.40	Distribution Plant - Demand	524,760	322,133	115,576	1,418	2,262	10	27,656	-	42,739	10,647	2,317	-
200	38200	Meter Installaitons	15.40	Distribution Plant - Demand	542,375	332,947	119,456	1,466	2,338	11	28,584	-	44,174	11,005	2,395	-
201	38300	House Regulators	15.40	Distribution Plant - Demand	83,706	51,384	18,436	226	361	2	4,411	-	6,817	1,698	370	-
202	38400	House Reg. Installations	15.40	Distribution Plant - Demand	3,978	2,442	876	11	17	0	210	-	324	81	18	-
203	38500	Ind. Meas. & Reg. Sta. Equipment	15.40	Distribution Plant - Demand	22,290	13,683	4,909	60	96	0	1,175	-	1,815	452	98	-
204	38600	Other Prop. On Cust. Prem	15.40	Distribution Plant - Demand	2,586	1,588	570	7	11	0	136	-	211	52	11	-
205																
206		Total Distribution Plant			4,572,091	2,806,663	1,006,982	12,355	19,712	90	240,956	-	372,375	92,768	20,191	-

Atmos Energy Corporation, Colorado-Kansas Division
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ALLOCATION OF DEPRECIATION EXPENSE

207																
208		General:														
209																
210	38900	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
211	39000	Structures & Improvements	23.40	General Plant - Demand	12,956	8,074	2,897	35	57	0	627	-	971	242	52	-
212	39003	Improvements	23.40	General Plant - Demand	9	6	2	0	0	0	0	-	1	0	0	-
213	39004	Air Conditioning Equipment	23.40	General Plant - Demand	438	273	98	1	2	0	21	-	33	8	2	-
214	39009	Improvement to Leased Premises	23.40	General Plant - Demand	346	216	77	1	2	0	17	-	26	6	1	-
215	39100	Office Furniture & Equipment	23.40	General Plant - Demand	3,819	2,380	854	10	17	0	185	-	286	71	15	-
216	39103	Office Furn. Copiers & Type	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
217	39200	Transportation Equipment	23.40	General Plant - Demand	2,483	1,547	555	7	11	0	120	-	186	46	10	-
218	39300	Stores Equipment	23.40	General Plant - Demand	63	39	14	0	0	0	3	-	5	1	0	-
219	39400	Tools, Shop & Garage Equipment	23.40	General Plant - Demand	29,126	18,152	6,513	79	127	1	1,410	-	2,183	544	117	-
220	39500	Laboratory Equipment	23.40	General Plant - Demand	93	58	21	0	0	0	4	-	7	2	0	-
221	39600	Power Operated Equipment	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
222	39603	Ditchers	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
223	39604	Backhoes	23.40	General Plant - Demand	3	2	1	0	0	0	0	-	0	0	0	-
224	39605	Welders	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
225	39700	Communication Equipment	23.40	General Plant - Demand	19,293	12,024	4,314	52	84	0	934	-	1,446	360	78	-
226	39701	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
227	39702	Communication Equipment - Fixed Radios	23.40	General Plant - Demand	3,861	2,406	863	10	17	0	187	-	289	72	16	-
228	39800	Miscellaneous Equipment	23.40	General Plant - Demand	4,464	2,782	998	12	20	0	216	-	335	83	18	-
229	39900	Other Tangible Property - Servers - H/W	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
230	39901	Other Tangible Property - Servers - S/W	23.40	General Plant - Demand	1,022	637	228	3	4	0	49	-	77	19	4	-
231	39902	Other Tangible Property - Network - H/W	23.40	General Plant - Demand	504	314	113	1	2	0	24	-	38	9	2	-
232	39903	Other Tang. Property - CPU	23.40	General Plant - Demand	46,318	28,867	10,357	125	203	1	2,243	-	3,472	865	186	-
233	39904	Other Tangible Property - MF - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
234	39905	Other Tang. Property - PC Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
235	39906	Other Tang. Property - PC Software	23.40	General Plant - Demand	33,344	20,781	7,456	90	146	1	1,615	-	2,500	623	134	-
236	39907	Other Tang. Property - Mainframe S/W	23.40	General Plant - Demand	1,305	813	292	4	6	0	63	-	98	24	5	-
237	39908	Other Tang. Property - Application Software	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
238																
239																
240		Total General Plant			159,446	99,370	35,652	430	698	3	7,721	0	11,953	2,978	641	0
241																
242		TOTAL DIRECT DEPRECIATION EXPENSE			4,921,178	3,039,421	1,090,491	13,275	21,347	93	248,677	0	389,907	97,136	20,832	0
243																
244		Shared Services General Office:	23.40	General Plant - Demand	108,031	67,328	24,156	291	473	2	5,231	-	8,099	2,018	434	-
245		Shared Services Customer Support:	23.40	General Plant - Demand	132,771	82,746	29,688	358	581	2	6,429	-	9,953	2,480	534	-
246		Colorado-Kansas General Office:	23.40	General Plant - Demand	9,508	5,925	2,126	26	42	0	460	-	713	178	38	-
247																
248		TOTAL DEPRECIATION EXPENSE - DEMAND			5,171,489	3,195,420	1,146,461	13,950	22,442	97	260,798	0	408,671	101,811	21,838	0

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ALLOCATION OF DEPRECIATION EXPENSE

Commodity

Line No.	Acct. No.		Allocation Factor	Allocation Basis	**Total Company**	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
249		Intangible Plant:														
250																
251	30100	Organization	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
252	30200	Franchises & Consents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
253	30300	Misc Intangible Plant	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
254																
255		Total Intangible Plant:			0	-	-	-	-	-	-	-	-	-	-	-
256																
257		Production Plant:														
258			99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
259	32520	Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
260	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
261	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
262	33201	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
263	33202	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
264	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
265	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
266																
267		Total Production Plant			0	-	-	-	-	-	-	-	-	-	-	-
268																
269		Storage Plant:														
270																
271	35010	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
272	35020	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
273	35100	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
274	35102	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
275	35103	Meas. & Reg. Sta. Structues	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
276	35104	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
277	35200	Wells \ Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
278	35201	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
279	35202	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
280	35203	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
281	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
282	35211	Storage Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
283	35300	Pipelines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
284	35400	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
285	35500	Meas & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
286	35600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
287	35700	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
288																
289		Total Storage Plant			0	-	-	-	-	-	-	-	-	-	-	-
290																
291		Transmission:														
292																
293	36500	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
294	36520	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
295	36602	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
296	36603	Other Structues	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
297	36700	Mains Cathodic Protection	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
298	36701	Mains - Steel	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
299	36900	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
300	36901	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
301																
302		Total Transmission Plant			0	-	-	-	-	-	-	-	-	-	-	-
303																
304		Distribution:														
305																
306	37400	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
307	37401	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
308	37402	Land Rights	15.60	Distribution Plant - Comm	56	31	11	0	0	0	3	0	6	1	0	4
309	37403	Land Other	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
310	37500	Structures & Improvements	15.60	Distribution Plant - Comm	28	15	6	0	0	0	1	0	3	0	0	2
311	37501	Structures & Improvements T.B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
312	37502	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
313	37503	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
314	37600	Mains Cathodic Protection	15.60	Distribution Plant - Comm	1,199	659	243	3	4	0	57	5	120	17	8	84
315	37601	Mains - Steel	15.60	Distribution Plant - Comm	20,623	11,343	4,176	43	65	0	972	88	2,056	300	130	1,449
316	37602	Mains - Plastic	15.60	Distribution Plant - Comm	39,444	21,695	7,987	82	125	0	1,859	168	3,932	574	249	2,772
317	37603	Anode	15.60	Distribution Plant - Comm	4,837	2,660	979	10	15	0	228	21	482	70	31	340
318	37604	Leak Clamp	15.60	Distribution Plant - Comm	4,136	2,275	837	9	13	0	195	18	412	60	26	291
319	37800	Meas & Reg. Sta. Equip - General	15.60	Distribution Plant - Comm	2,130	1,171	431	4	7	0	100	9	212	31	13	150
320	37900	Meas & Reg. Sta. Equip - City Gate	15.60	Distribution Plant - Comm	1,276	702	258	3	4	0	60	5	127	19	8	90
321	37908	Meas & Reg. Sta. Equipment	15.60	Distribution Plant - Comm	18	10	4	0	0	0	1	0	2	0	0	1
322	38000	Services	15.60	Distribution Plant - Comm	31,785	17,482	6,436	66	101	0	1,498	136	3,169	463	201	2,234
323	38100	Meters	15.60	Distribution Plant - Comm	16,324	8,979	3,306	34	52	0	769	70	1,627	238	103	1,147
324	38200	Meter Installaitons	15.60	Distribution Plant - Comm	16,872	9,280	3,416	35	53	0	795	72	1,682	246	106	1,186
325	38300	House Regulators	15.60	Distribution Plant - Comm	2,604	1,432	527	5	8	0	123	11	260	38	16	183
326	38400	House Reg. Installations	15.60	Distribution Plant - Comm	124	68	25	0	0	0	6	1	12	2	1	9
327	38500	Ind. Meas. & Reg. Sta. Equipment	15.60	Distribution Plant - Comm	693	381	140	1	2	0	33	3	69	10	4	49
328	38600	Other Prop. On Cust. Prem	15.60	Distribution Plant - Comm	80	44	16	0	0	0	4	0	8	1	1	6
329																
330		Total Distribution Plant			142,229	78,228	28,800	297	450	1	6,703	607	14,179	2,071	897	9,995

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ALLOCATION OF DEPRECIATION EXPENSE

331																
332		General:														
333																
334	38900	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
335	39000	Structures & Improvements	23.60	General Plant - Comm	197	108	40	0	1	0	9	1	20	3	1	14
336	39003	Improvements	23.60	General Plant - Comm	0	0	0	0	0	0	0	0	0	0	0	0
337	39004	Air Conditioning Equipment	23.60	General Plant - Comm	7	4	1	0	0	0	0	0	1	0	0	0
338	39009	Improvement to Leased Premises	23.60	General Plant - Comm	5	3	1	0	0	0	0	0	1	0	0	0
339	39100	Office Furniture & Equipment	23.60	General Plant - Comm	58	32	12	0	0	0	3	0	6	1	0	4
340	39103	Office Furn. Copiers & Type	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
341	39200	Transportation Equipment	23.60	General Plant - Comm	38	21	8	0	0	0	2	0	4	1	0	3
342	39300	Stores Equipment	23.60	General Plant - Comm	1	1	0	0	0	0	0	0	0	0	0	0
343	39400	Tools, Shop & Garage Equipment	23.60	General Plant - Comm	443	244	90	1	1	0	21	2	44	6	3	31
344	39500	Laboratory Equipment	23.60	General Plant - Comm	1	1	0	0	0	0	0	0	0	0	0	0
345	39600	Power Operated Equipment	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
346	39603	Ditchers	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
347	39604	Backhoes	23.60	General Plant - Comm	0	0	0	0	0	0	0	0	0	0	0	0
348	39605	Welders	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
349	39700	Communication Equipment	23.60	General Plant - Comm	293	161	59	1	1	0	14	1	29	4	2	21
350	39701	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
351	39702	Communication Equipment - Fixed Radios	23.60	General Plant - Comm	59	32	12	0	0	0	3	0	6	1	0	4
352	39800	Miscellaneous Equipment	23.60	General Plant - Comm	68	37	14	0	0	0	3	0	7	1	0	5
353	39900	Other Tangible Property - Servers - H/W	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
354	39901	Other Tangible Property - Servers - S/W	23.60	General Plant - Comm	16	9	3	0	0	0	1	0	2	0	0	1
355	39902	Other Tangible Property - Network - H/W	23.60	General Plant - Comm	8	4	2	0	0	0	0	0	1	0	0	1
356	39903	Other Tang. Property - CPU	23.60	General Plant - Comm	704	387	143	1	2	0	33	3	70	10	4	49
357	39904	Other Tangible Property - MF - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
358	39905	Other Tang. Property - PC Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
359	39906	Other Tang. Property - PC Software	23.60	General Plant - Comm	507	279	103	1	2	0	24	2	51	7	3	36
360	39907	Other Tang. Property - Mainframe S/W	23.60	General Plant - Comm	20	11	4	0	0	0	1	0	2	0	0	1
361	39908	Other Tang. Property - Application Software	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
362																
363																
364		Total General Plant			2,424	1,333	491	5	8	0	114	10	242	35	15	170
365																
366		TOTAL DIRECT DEPRECIATION EXPENSE			144,654	79,561	29,291	302	458	1	6,817	617	14,421	2,107	913	10,166
367																
368		Shared Services General Office:	23.60	General Plant - Comm	1,643	903	333	3	5	0	77	7	164	24	10	115
369		Shared Services Customer Support:	23.60	General Plant - Comm	2,019	1,110	409	4	6	0	95	9	201	29	13	142
370		Colorado-Kansas General Office:	23.60	General Plant - Comm	145	80	29	0	0	0	7	1	14	2	1	10
371																
372		TOTAL DEPRECIATION EXPENSE - COMMODITY			148,460	81,655	30,062	310	470	1	6,996	634	14,800	2,162	937	10,433

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ALLOCATION OF DEPRECIATION EXPENSE

Total Depreciation Expense

Line No.	Acct. No.		Allocation Factor	Allocation Basis	**Total Company**	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
373		Intangible Plant:														
374																
375	30100	Organization			0	-	-	-	-	-	-	-	-	-	-	-
376	30200	Franchises & Consents			0	-	-	-	-	-	-	-	-	-	-	-
377	30300	Misc Intangible Plant			0	-	-	-	-	-	-	-	-	-	-	-
378																
379		Total Intangible Plant:			0	-	-	-	-	-	-	-	-	-	-	-
380																
381		Production Plant:														
382					0	-	-	-	-	-	-	-	-	-	-	-
383	32520	Producing Leaseholds			0	-	-	-	-	-	-	-	-	-	-	-
384	32540	Rights of Ways			0	-	-	-	-	-	-	-	-	-	-	-
385	33100	Production Gas Wells Equipment			0	-	-	-	-	-	-	-	-	-	-	-
386	33201	Field Lines			0	-	-	-	-	-	-	-	-	-	-	-
387	33202	Tributary Lines			0	-	-	-	-	-	-	-	-	-	-	-
388	33400	Field Meas. & Reg. Sta. Equip			0	-	-	-	-	-	-	-	-	-	-	-
389	33600	Purification Equipment			0	-	-	-	-	-	-	-	-	-	-	-
390																
391		Total Production Plant			0	-	-	-	-	-	-	-	-	-	-	-
392																
393		Storage Plant:														
394																
395	35010	Land			0	-	-	-	-	-	-	-	-	-	-	-
396	35020	Rights of Way			7,225	5,276	1,893	19	37	-	-	-	-	-	-	-
397	35100	Structures and Improvements			659	481	173	2	3	-	-	-	-	-	-	-
398	35102	Compression Station Equipment			0	-	-	-	-	-	-	-	-	-	-	-
399	35103	Meas. & Reg. Sta. Structues			0	-	-	-	-	-	-	-	-	-	-	-
400	35104	Other Structures			0	-	-	-	-	-	-	-	-	-	-	-
401	35200	Wells \ Rights of Way			34,763	25,384	9,107	93	178	-	-	-	-	-	-	-
402	35201	Well Construction			0	-	-	-	-	-	-	-	-	-	-	-
403	35202	Reservoirs			0	-	-	-	-	-	-	-	-	-	-	-
404	35203	Cushion Gas			0	-	-	-	-	-	-	-	-	-	-	-
405	35210	Leaseholds			0	-	-	-	-	-	-	-	-	-	-	-
406	35211	Storage Rights			0	-	-	-	-	-	-	-	-	-	-	-
407	35300	Pipelines			21,072	15,387	5,521	57	108	-	-	-	-	-	-	-
408	35400	Compressor Station Equipment			54,023	39,448	14,153	145	277	-	-	-	-	-	-	-
409	35500	Meas & Reg. Equipment			1,297	947	340	3	7	-	-	-	-	-	-	-
410	35600	Purification Equipment			3,986	2,911	1,044	11	20	-	-	-	-	-	-	-
411	35700	Other Equipment			2,061	1,505	540	6	11	-	-	-	-	-	-	-
412																
413		Total Storage Plant			125,086	91,338	32,770	336	641	-	-	-	-	-	-	-
414																
415		Transmission:														
416																
417	36500	Land & Land Rights			0	-	-	-	-	-	-	-	-	-	-	-
418	36520	Rights of Way			0	-	-	-	-	-	-	-	-	-	-	-
419	36602	Structures & Improvements			0	-	-	-	-	-	-	-	-	-	-	-
420	36603	Other Structues			0	-	-	-	-	-	-	-	-	-	-	-
421	36700	Mains Cathodic Protection			58,632	38,192	13,702	140	268	-	-	-	5,067	1,262	-	-
422	36701	Mains - Steel			2,544	1,657	595	6	12	-	-	-	220	55	-	-
423	36900	Meas. & Reg. Equipment			3,379	2,201	790	8	15	-	-	-	292	73	-	-
424	36901	Meas. & Reg. Equipment			0	-	-	-	-	-	-	-	-	-	-	-
425																
426		Total Transmission Plant			64,556	42,050	15,087	155	295	-	-	-	5,579	1,390	-	-
427																
428		Distribution:														
429																
430	37400	Land & Land Rights			0	-	-	-	-	-	-	-	-	-	-	-
431	37401	Land			0	-	-	-	-	-	-	-	-	-	-	-
432	37402	Land Rights			4,936	3,841	720	8	9	2	111	2	172	57	10	5
433	37403	Land Other			0	-	-	-	-	-	-	-	-	-	-	-
434	37500	Structures & Improvements			2,458	1,913	359	4	5	1	55	1	86	28	5	2
435	37501	Structures & Improvements T.B.			0	-	-	-	-	-	-	-	-	-	-	-
436	37502	Land Rights			0	-	-	-	-	-	-	-	-	-	-	-
437	37503	Improvements			0	-	-	-	-	-	-	-	-	-	-	-
438	37600	Mains Cathodic Protection			105,522	82,113	15,391	173	194	35	2,370	42	3,682	1,210	207	103
439	37601	Mains - Steel			1,815,117	1,412,456	264,751	2,978	3,341	611	40,772	726	63,342	20,812	3,554	1,776
440	37602	Mains - Plastic			3,471,708	2,701,553	506,379	5,696	6,390	1,168	77,983	1,388	121,151	39,807	6,797	3,397
441	37603	Anode			425,717	331,277	62,095	698	784	143	9,563	170	14,856	4,881	833	417
442	37604	Leak Clamp			363,994	283,247	53,092	597	670	122	8,176	146	12,702	4,174	713	356
443	37800	Meas & Reg. Sta. Equip - General			187,448	145,865	27,341	308	345	63	4,211	75	6,541	2,149	367	183
444	37900	Meas & Reg. Sta. Equip - City Gate			112,337	87,417	16,385	184	207	38	2,523	45	3,920	1,288	220	110
445	37908	Meas & Reg. Sta. Equipment			1,549	1,206	226	3	3	1	35	1	54	18	3	2
446	38000	Services			2,797,594	2,176,982	408,053	4,590	5,149	941	62,841	1,118	97,627	32,078	5,477	2,737
447	38100	Meters			1,436,792	1,118,057	209,569	2,357	2,644	483	32,274	574	50,139	16,474	2,813	1,406
448	38200	Meter Installaitons			1,485,023	1,155,589	216,604	2,436	2,733	500	33,357	594	51,822	17,027	2,907	1,453
449	38300	House Regulators			229,187	178,344	33,429	376	422	77	5,148	92	7,998	2,628	449	224
450	38400	House Reg. Installations			10,892	8,476	1,589	18	20	4	245	4	380	125	21	11
451	38500	Ind. Meas. & Reg. Sta. Equipment			61,031	47,492	8,902	100	112	21	1,371	24	2,130	700	119	60
452	38600	Other Prop. On Cust. Prem			7,081	5,510	1,033	12	13	2	159	3	247	81	14	7
453																
454		Total Distribution Plant			12,518,384	9,741,337	1,825,915	20,537	23,040	4,211	281,195	5,004	436,850	143,537	24,509	12,248

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ALLOCATION OF DEPRECIATION EXPENSE

455														
456		General:												
457														
458	38900	Land & Land Rights	0	-	-	-	-	-	-	-	-	-	-	-
459	39000	Structures & Improvements	55,957	46,073	7,077	75	71	23	805	21	1,233	482	70	26
460	39003	Improvements	39	32	5	0	0	0	1	0	1	0	0	0
461	39004	Air Conditioning Equipment	1,891	1,557	239	3	2	1	27	1	42	16	2	1
462	39009	Improvement to Leased Premises	1,494	1,230	189	2	2	1	21	1	33	13	2	1
463	39100	Office Furniture & Equipment	16,492	13,579	2,086	22	21	7	237	6	363	142	21	8
464	39103	Office Furn. Copiers & Type	0	-	-	-	-	-	-	-	-	-	-	-
465	39200	Transportation Equipment	10,723	8,829	1,356	14	14	4	154	4	236	92	13	5
466	39300	Stores Equipment	272	224	34	0	0	0	4	0	6	2	0	0
467	39400	Tools, Shop & Garage Equipment	125,796	103,576	15,909	170	160	51	1,810	48	2,771	1,084	158	58
468	39500	Laboratory Equipment	401	330	51	1	1	0	6	0	9	3	1	0
469	39600	Power Operated Equipment	0	-	-	-	-	-	-	-	-	-	-	-
470	39603	Ditchers	0	-	-	-	-	-	-	-	-	-	-	-
471	39604	Backhoes	14	11	2	0	0	0	0	0	0	0	0	0
472	39605	Welders	0	-	-	-	-	-	-	-	-	-	-	-
473	39700	Communication Equipment	83,325	68,607	10,538	112	106	34	1,199	32	1,835	718	105	38
474	39701	Communication Equipment - Mobile Radios	0	-	-	-	-	-	-	-	-	-	-	-
475	39702	Communication Equipment - Fixed Radios	16,675	13,730	2,109	22	21	7	240	6	367	144	21	8
476	39800	Miscellaneous Equipment	19,278	15,873	2,438	26	25	8	277	7	425	166	24	9
477	39900	Other Tangible Property - Servers - H/W	0	-	-	-	-	-	-	-	-	-	-	-
478	39901	Other Tangible Property - Servers - S/W	4,414	3,634	558	6	6	2	64	2	97	38	6	2
479	39902	Other Tangible Property - Network - H/W	2,177	1,793	275	3	3	1	31	1	48	19	3	1
480	39903	Other Tang. Property - CPU	200,048	164,712	25,300	270	255	82	2,878	76	4,406	1,724	252	92
481	39904	Other Tangible Property - MF - Hardware	0	-	-	-	-	-	-	-	-	-	-	-
482	39905	Other Tang. Property - PC Hardware	0	-	-	-	-	-	-	-	-	-	-	-
483	39906	Other Tang. Property - PC Software	144,013	118,575	18,213	194	184	59	2,072	55	3,172	1,241	181	67
484	39907	Other Tang. Property - Mainframe S/W	5,635	4,639	713	8	7	2	81	2	124	49	7	3
485	39908	Other Tang. Property - Application Software	0	-	-	-	-	-	-	-	-	-	-	-
486														
487														
488		Total General Plant	688,645	567,004	87,093	928	878	281	9,908	263	15,169	5,936	867	318
489														
490		TOTAL DIRECT DEPRECIATION EXPENSE	13,396,671	10,441,729	1,960,866	21,956	24,855	4,492	291,103	5,267	457,598	150,864	25,376	12,566
491														
492		Shared Services General Office:	466,587	384,170	59,009	629	595	190	6,713	178	10,277	4,022	587	216
493		Shared Services Customer Support:	573,438	472,147	72,523	773	731	234	8,251	219	12,631	4,943	722	265
494		Colorado-Kansas General Office:	41,063	33,810	5,193	55	52	17	591	16	904	354	52	19
495														
496		TOTAL DEPRECIATION EXPENSE	14,477,758	11,331,855	2,097,591	23,413	26,233	4,933	306,658	5,679	481,411	160,183	26,737	13,066

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ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

1															
2	Customer														
3															
4		Allocation	Allocation	**Total**	**Residential**	**Com/PA**	**Schools**	**Industrial**	**SGS**	**Irrigation**	**Interruptible**	**Firm**	**Schools**	**Irrigation**	**Interruptible**
5		Factor	Basis	**Company**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Transport**	**Transport**	**Transport**	**Transport**
6															
7	Taxes Other Than Income														
8															
9	Non Revenue Related:														
10	Payroll Related	25.2	Payroll - Cust	197,252	181,193	14,578	111	24	104	417	10	319	408	41	47
11	Property Related	20.2	Gross Plant - Cust	5,043,646	4,433,579	509,036	5,070	1,845	2,663	21,545	2,812	32,221	31,226	2,197	1,453
12	Public Service Commission Assessment	20.2	Gross Plant - Cust	159,953	140,605	16,143	161	59	84	683	89	1,022	990	70	46
13	Other	21.2	Other Taxes - Cust	747,600	658,285	74,692	739	267	395	3,133	403	4,642	4,513	319	214
14	Total Non Revenue Related:			6,148,450	5,413,663	614,449	6,080	2,194	3,245	25,777	3,314	38,203	37,137	2,627	1,760
15															
16	Revenue Related:														
17	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20	Total Revenue Related:			0	-	-	-	-	-	-	-	-	-	-	-
21															
22	Total Taxes, Other Than Income			6,148,450	5,413,663	614,449	6,080	2,194	3,245	25,777	3,314	38,203	37,137	2,627	1,760
23															
24	Allowance for Step Rate	22.0	Taxable Income	(2,852,427)	(900,348)	(1,001,118)	(8,757)	(2,931)	(6,407)	(72,630)	(16,087)	(412,843)	(56,898)	(20,576)	(353,831)
25															
26	Interest Expense	19.2	Rate Base - Cust	2,792,524	2,452,713	283,550	2,828	1,030	1,484	11,910	1,570	17,974	17,428	1,226	810

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ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

27															
28	Demand														
29															
30															
31															
32		Allocation	Allocation	**Total**	**Residential**	**Com/PA**	**Schools**	**Industrial**	**SGS**	**Irrigation**	**Interruptible**	**Firm**	**Schools**	**Irrigation**	**Interruptible**
33		Factor	Basis	**Company**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Transport**	**Transport**	**Transport**	**Transport**
34															
35	Taxes Other Than Income														
36															
37	Non Revenue Related:														
38	Payroll Related	25.4	Payroll - Demand	48,425	32,967	11,828	130	232	1	1,196	-	1,590	396	86	-
39	Property Related	20.4	Gross Plant - Demand	3,008,936	1,863,133	668,460	8,116	13,085	57	150,661	-	234,456	58,409	12,560	-
40	Public Service Commission Assessment	20.4	Gross Plant - Demand	95,425	59,087	21,199	257	415	2	4,778	-	7,435	1,852	398	-
41	Other	21.4	Other Taxes - Demand	446,003	276,600	99,239	1,203	1,943	8	22,153	-	34,434	8,578	1,845	-
42	Total Non Revenue Related:			3,598,789	2,231,787	800,726	9,707	15,675	67	178,788	0	277,915	69,236	14,889	0
43															
44	Revenue Related:														
45	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
46	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
47	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
48	Total Revenue Related:			0	-	-	-	-	-	-	-	-	-	-	-
49															
50	Total Taxes, Other Than Income			3,598,789	2,231,787	800,726	9,707	15,675	67	178,788	-	277,915	69,236	14,889	-
51															
52	Allowance for Step Rate	22.0	Taxable Income	(1,964,358)	(620,036)	(689,432)	(6,030)	(2,019)	(4,413)	(50,018)	(11,078)	(284,309)	(39,184)	(14,170)	(243,670)
53															
54	Interest Expense	19.4	Rate Base - Demand	1,665,963	1,046,341	375,409	4,490	7,349	29	77,308	-	119,011	29,649	6,377	-

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ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

55																
56	Commodity															
57																
58																
59																
60		Allocation	Allocation	**Total**	**Residential**	**Com/PA**	**Schools**	**Industrial**	**SGS**	**Irrigation**	**Interruptible**	**Firm**	**Schools**	**Irrigation**	**Interruptible**	
61		Factor	Basis	**Company**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Transport**	**Transport**	**Transport**	**Transport**	
62																
63	Taxes Other Than Income															
64																
65	Non Revenue Related:															
66	Payroll Related	25.6	Payroll - Comm	378	208	77	1	1	0	18	2	38	6	2	27	
67	Property Related	20.6	Gross Plant - Comm	87,059	47,884	17,629	182	276	1	4,103	372	8,679	1,268	549	6,118	
68	Public Service Commission Assessment	20.6	Gross Plant - Comm	2,761	1,519	559	6	9	0	130	12	275	40	17	194	
69	Other	21.6	Other Taxes - Comm	12,904	7,098	2,613	27	41	0	608	55	1,286	188	81	907	
70	Total Non Revenue Related:			103,102	56,708	20,877	215	326	1	4,859	440	10,278	1,502	651	7,246	
71																
72	Revenue Related:															
73	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	
74	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	
75	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-	
76	Total Revenue Related:			0	-	-	-	-	-	-	-	-	-	-	-	
77																
78	Total Taxes, Other Than Income			103,102	56,708	20,877	215	326	1	4,859	440	10,278	1,502	651	7,246	
79																
80	Allowance for Step Rate	22.0	Taxable Income	(50,569)	(15,962)	(17,748)	(155)	(52)	(114)	(1,288)	(285)	(7,319)	(1,009)	(365)	(6,273)	
81																
82	Interest Expense	19.6	Rate Base - Comm	48,202	26,512	9,761	101	153	0	2,272	206	4,805	702	304	3,387	

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ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX

83															
84	Total Taxes Other														
85															
86															
87															
88		Allocation	Allocation	**Total**	**Residential**	**Com/PA**	**Schools**	**Industrial**	**SGS**	**Irrigation**	**Interruptible**	**Firm**	**Schools**	**Irrigation**	**Interruptible**
89		Factor	Basis	**Company**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Transport**	**Transport**	**Transport**	**Transport**
90															
91	Taxes Other Than Income														
92															
93	Non Revenue Related:														
94	Payroll Related			246,055	214,369	26,483	242	257	104	1,630	12	1,946	810	130	74
95	Property Related			8,139,641	6,344,595	1,195,124	13,368	15,206	2,720	176,309	3,183	275,356	90,903	15,306	7,571
96	Public Service Commission Assessment			258,139	201,211	37,902	424	482	86	5,591	101	8,733	2,883	485	240
97	Other			1,206,507	941,982	176,544	1,969	2,250	403	25,893	458	40,362	13,279	2,245	1,121
98	Total Non Revenue Related:			9,850,342	7,702,157	1,436,053	16,002	18,195	3,314	209,424	3,754	326,396	107,874	18,167	9,006
99															
100	Revenue Related:														
101	State Gross Receipts - Tax			0	-	-	-	-	-	-	-	-	-	-	-
102	Local Gross Receipts - Tax			0	-	-	-	-	-	-	-	-	-	-	-
103	Other			0	-	-	-	-	-	-	-	-	-	-	-
104	Total Revenue Related:			0	-	-	-	-	-	-	-	-	-	-	-
105															
106	Total Taxes, Other Than Income			9,850,342	7,702,157	1,436,053	16,002	18,195	3,314	209,424	3,754	326,396	107,874	18,167	9,006
107															
108	Allowance for Step Rate			(4,867,354)	(1,536,346)	(1,708,298)	(14,942)	(5,002)	(10,934)	(123,935)	(27,450)	(704,472)	(97,091)	(35,111)	(603,773)
109															
110	Interest Expense			4,506,689	3,525,566	668,720	7,419	8,531	1,514	91,489	1,776	141,790	47,778	7,907	4,198

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ALLOCATION OF REVENUES

1															
2															
3	Total Revenues														
4															
5															
6															
7		Allocation	Allocation	**Total**	**Residential**	**Com/PA**	**Schools**	**Industrial**	**SGS**	**Irrigation**	**Interruptible**	**Firm**	**Schools**	**Irrigation**	**Interruptible**
8		Factor	Basis	**Company**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Sales**	**Transport**	**Transport**	**Transport**	**Transport**
9	Rate Schedule Revenue:														
10															
11	Base Revenues	Input		65,753,440	47,012,711	11,627,663	118,562	113,017	42,462	1,346,028	73,996	3,170,378	742,538	167,962	1,338,123
12	Base Revenue Increase	Input		0	-	-	-	-	-	-	-	-	-	-	-
13	Rider GCR	Input		0	-	-	-	-	-	-	-	-	-	-	-
14	Rider FF and Rider Tax	Input		0	-	-	-	-	-	-	-	-	-	-	-
15															
16	Total Rate Schedule Revenue			65,753,440	47,012,711	11,627,663	118,562	113,017	42,462	1,346,028	73,996	3,170,378	742,538	167,962	1,338,123
17															
18	Other Revenue:														
19															
20	Special Contract Revenues	1.0	Total Throughput	359,637	197,805	72,823	750	1,138	4	16,948	1,535	35,853	5,238	2,269	25,274
21	Ad Valorem Surcharge	1.3	Total Firm Throughput	0	-	-	-	-	-	-	-	-	-	-	-
22	GSRS Revenues	Input		0	-	-	-	-	-	-	-	-	-	-	-
23	Misc. Service Revenues	2.5	Meters/Services	0	-	-	-	-	-	-	-	-	-	-	-
24															
25	Total Non-Rate Revenue			359,637	197,805	72,823	750	1,138	4	16,948	1,535	35,853	5,238	2,269	25,274
26															
27	TOTAL REVENUE			66,113,077	47,210,516	11,700,486	119,312	114,155	42,466	1,362,976	75,531	3,206,231	747,776	170,231	1,363,397
28															
29	Proposed Revenue Increase			8,740,530	8,596,234	-	-	20,786	-	123,510	-	-	-	-	
30															
31	Rate Revenue Target			74,493,970	55,608,945	11,627,663	118,562	133,803	42,462	1,469,538	73,996	3,170,378	742,538	167,962	1,338,123

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ALLOCATION FACTORS

			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
	Input	Value	194,491,887	106,972,846	39,382,881	405,735	615,507	1,928	9,165,730	830,000	19,389,174	2,832,611	1,227,269	13,668,207
1.00	Total Throughput	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	157,374,626	106,972,846	39,382,881	405,735	615,507	1,928	9,165,730	830,000	-	-	-	-
1.20	Sales Mcf	%	100.0000%	67.9734%	25.0249%	0.2578%	0.3911%	0.0012%	5.8241%	0.5274%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	179,993,680	106,972,846	39,382,881	405,735	615,507	1,928	9,165,730		19,389,174	2,832,611	1,227,269	-
1.30	Total Firm Throughput	%	100.0000%	59.4314%	21.8801%	0.2254%	0.3420%	0.0011%	5.0923%	0.0000%	10.7721%	1.5737%	0.6818%	0.0000%
	Internally Generated	Value	290,064,887	-	-	-	-	-	-	-	19,389,174	90,225,238	90,225,238	90,225,238
1.40	Transport Mcf	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	6.6844%	31.1052%	31.1052%	31.1052%
	Input	Value	79,830,482	63,173,180	16,391,463	27,538	237,083	1,217	-	-	-	-	-	-
1.50	Winter Volumes Excluding Transport	%	100.0000%	79.1342%	20.5328%	0.0345%	0.2970%	0.0015%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	169,598,753	106,972,846	39,382,881	405,735	615,507	-	-	-	19,389,174	2,832,611	-	-
1.60	Mcf less Interruptible, SGS, Irrigation	%	100.0000%	63.0741%	23.2212%	0.2392%	0.3629%	0.0000%	0.0000%	0.0000%	11.4324%	1.6702%	0.0000%	0.0000%
	Internally Generated	Value	147,376,968	106,972,846	39,382,881	405,735	615,507	-	-	-	-	-	-	-
1.80	Mcf less Interruptible, SGS, Irrigation, Transport	%	100.0000%	72.5845%	26.7225%	0.2753%	0.4176%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1,663,050	1,533,327	119,014	872	168	874	3,199	16	2,015	2,860	313	392
2.00	Bills	%	100.0000%	92.1997%	7.1564%	0.0525%	0.0101%	0.0525%	0.1924%	0.0010%	0.1212%	0.1720%	0.0188%	0.0236%
	Internally Generated	Value	1,657,470	1,533,327	119,014	872	168	874	3,199	16	-	-	-	-
2.10	Bills (Sales)	%	100.0000%	92.5101%	7.1805%	0.0526%	0.0102%	0.0527%	0.1930%	0.0010%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	5,580	-	-	-	-	-	-	-	2,015	2,860	313	392
2.20	Bills (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	36.1111%	51.2545%	5.6093%	7.0251%
	Internally Generated	Value	1,658,256	1,533,327	119,014	872	168	0	0	0	2,015	2,860	0	0
2.30	Bills less Interruptible, SGS, Irrigation	%	100.0000%	92.4662%	7.1770%	0.0526%	0.0102%	0.0000%	0.0000%	0.0000%	0.1215%	0.1725%	0.0000%	0.0000%
	Internally Generated	Value	1,653,381	1,533,327	119,014	872	168	0	0	0	0	0	0	0
2.40	Bills less Interruptible, SGS, Irrigation, Transport	%	100.0000%	92.7389%	7.1982%	0.0528%	0.0102%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	141,259	129,944	10,397	67	14	74	252	49	196	235	25	6
2.50	Meters/Services	%	100.0000%	91.9899%	7.3602%	0.0474%	0.0099%	0.0524%	0.1784%	0.0347%	0.1388%	0.1664%	0.0177%	0.0042%
	Internally Generated	Value	140,797	129,944	10,397	67	14	74	252	49	-	-	0	0
2.60	Meters/Services (Sales)	%	100.0000%	92.2917%	7.3844%	0.0476%	0.0099%	0.0526%	0.1790%	0.0348%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	462	0	0	0	0	0	0	-	196	235	25	6
2.70	Meters/Services (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	42.4242%	50.8658%	5.4113%	1.2987%
	Input	Value	1,116,959	722,803	259,329	2,657	5,076	5	5,824	0	95,898	23,891	1,475	0
2.90	Winter Peak Month (CP)	%	100.0000%	64.7117%	23.2174%	0.2379%	0.4545%	0.0005%	0.5215%	0.0000%	8.5856%	2.1389%	0.1321%	0.0000%
	Internally Generated	Value	995,695	722,803	259,329	2,657	5,076	5	5,824	0	0	0	0	0
2.91	Winter Peak Month (Sales)	%	100.0000%	72.5928%	26.0450%	0.2669%	0.5098%	0.0005%	0.5850%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	121,264	0	0	0	0	0	0	0	95,898	23,891	1,475	0
2.92	Winter Peak Month (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	79.0821%	19.7014%	1.2164%	0.0000%
	Internally Generated	Value	1,109,654	722,803	259,329	2,657	5,076	0	0	0	95,898	23,891	0	0
2.93	Winter Peak Month less Interruptible, SGS, Irrigation	%	100.0000%	65.1377%	23.3703%	0.2395%	0.4575%	0.0000%	0.0000%	0.0000%	8.6422%	2.1530%	0.0000%	0.0000%
	Internally Generated	Value	989,866	722,803	259,329	2,657	5,076	0	0	0	0	0	0	0
2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	%	100.0000%	73.0203%	26.1984%	0.2685%	0.5128%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1,177,455	722,803	259,329	3,182	5,076	23	62,054	0	95,898	23,891	5,200	0
3.00	Peak Month (NCP)	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000%
	Internally Generated	Value	1,052,467	722,803	259,329	3,182	5,076	23	62,054	0	0	0	0	0
3.10	Peak Month (Sales)	%	100.0000%	68.6770%	24.6401%	0.3023%	0.4823%	0.0022%	5.8960%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

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ALLOCATION FACTORS

			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
	Internally Generated	Value	124,989	0	0	0	0	0	0	0	95,898	23,891	5,200	0
3.20	Peak Month (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	76.7254%	19.1143%	4.1603%	0.0000%
	Internally Generated	Value	1,110,179	722,803	259,329	3,182	5,076	0	0	0	95,898	23,891	0	0
3.30	Peak Month less Interruptible, SGS, Irrigation	%	100.0000%	65.1069%	23.3592%	0.2866%	0.4573%	0.0000%	0.0000%	0.0000%	8.6381%	2.1520%	0.0000%	0.0000%
	Internally Generated	Value	990,390	722,803	259,329	3,182	5,076	0	0	0	0	0	0	0
3.40	Peak Month less Interruptible, SGS, Irrigation, Transport	%	100.0000%	72.9816%	26.1845%	0.3213%	0.5126%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	32,052,225	29,100,940	2,767,305	14,231	3,478	17,285	103,633	7,334	6,362	23,106	8,551	0
3.60	Small Meter Investment	%	100.0000%	90.7923%	8.6337%	0.0444%	0.0109%	0.0539%	0.3233%	0.0229%	0.0198%	0.0721%	0.0267%	0.0000%
	Input	Value	6,058,961	67,081	4,000,846	76,952	38,094	3,170	309,278	52,048	767,353	682,463	34,294	27,382
3.80	Large Meter Investment	%	100.0000%	1.1071%	66.0319%	1.2701%	0.6287%	0.0523%	5.1045%	0.8590%	12.6648%	11.2637%	0.5660%	0.4519%
	Input	Value	38,111,185	29,168,020	6,768,151	91,183	41,572	20,454	412,912	59,381	773,716	705,568	42,846	27,382
4.00	Meter Investment	%	100.0000%	76.5340%	17.7590%	0.2393%	0.1091%	0.0537%	1.0834%	0.1558%	2.0302%	1.8513%	0.1124%	0.0718%
	Internally Generated	Value	38,111,185	29,168,020	6,768,151	91,183	41,572	20,454	412,912	59,381	773,716	705,568	42,846	27,382
4.10	Meter Installations	%	100.0000%	76.5340%	17.7590%	0.2393%	0.1091%	0.0537%	1.0834%	0.1558%	2.0302%	1.8513%	0.1124%	0.0718%
	Input	Value	1	1	-	-	-	-	-	-	-	-	-	-
4.20	Direct to Residential	%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	1	-	-	-	-	-	-	-	-	-
4.40	Direct to Commercial & Public Authority	%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	1	-	-	-	-	-	-	-	-
4.60	Direct to Schools	%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	-	1	-	-	-	-	-	-	-
4.80	Direct to Industrial	%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	-	-	1	-	-	-	-	-	-
5.00	Direct to SGS	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	-	-	-	-	1	-	-	-	-
5.20	Direct to Interruptible Sales	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	-	-	-	1	-	-	-	-	-
5.40	Direct to Irrigation Sales	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	-	-	-	-	-	1	-	-	-
5.60	Direct to Firm Transport	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	-	-	-	-	-	1	-	-	-
5.70	Direct to Schools Transport	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	-	-	-	-	-	1	-	-	-
5.72	Direct to Irrigation Transport	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	-	-	-	-	-	-	-	-	1
5.80	Direct to Interruptible Transport	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
	Internally Generated	Value	432,774,261	336,179,019	64,078,943	718,501	824,077	142,686	9,565,443	169,504	14,950,821	4,900,220	830,180	414,866
6.00	P, S, T & D Plant	%	100.0000%	77.6800%	14.8066%	0.1660%	0.1904%	0.0330%	2.2103%	0.0392%	3.4546%	1.1323%	0.1918%	0.0959%
	Internally Generated	Value	264,340,455	232,242,609	26,763,526	267,097	97,463	139,559	1,135,936	148,944	1,703,665	1,649,490	115,863	76,301
6.20	P, S, T & D Plant - Customer	%	100.0000%	87.8574%	10.1246%	0.1010%	0.0369%	0.0528%	0.4297%	0.0563%	0.6445%	0.6240%	0.0438%	0.0289%
	Internally Generated	Value	163,616,190	101,286,663	36,339,893	441,354	711,368	3,080	8,202,469	0	12,766,881	3,180,565	683,917	0
6.40	P, S, T & D Plant - Demand	%	100.0000%	61.9050%	22.2105%	0.2697%	0.4348%	0.0019%	5.0132%	0.0000%	7.8029%	1.9439%	0.4180%	0.0000%
	Internally Generated	Value	4,817,616	2,649,746	975,524	10,050	15,246	48	227,038	20,559	480,275	70,165	30,400	338,565
6.60	P, S, T & D Plant - Commodity	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	26,572,189	21,270,732	3,741,051	39,616	50,195	8,658	482,828	3,951	707,294	218,409	40,200	9,255
7.00	Allocated O&M Expenses	%	100.0000%	80.0489%	14.0788%	0.1491%	0.1889%	0.0326%	1.8170%	0.0149%	2.6618%	0.8219%	0.1513%	0.0348%
	Internally Generated	Value	16,122,135	14,588,734	1,343,289	11,504	3,317	8,488	46,237	3,639	52,226	55,966	4,626	4,111
7.20	Allocated O&M Expenses - Cust	%	100.0000%	90.4888%	8.3320%	0.0714%	0.0206%	0.0527%	0.2868%	0.0226%	0.3239%	0.3471%	0.0287%	0.0255%

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			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
	Internally Generated	Value	10,376,864	6,641,743	2,382,942	27,959	46,647	169	433,142	0	647,772	161,377	35,113	0
7.40	Allocated O&M Expenses - Demand	%	100.0000%	64.0053%	22.9640%	0.2694%	0.4495%	0.0016%	4.1741%	0.0000%	6.2425%	1.5552%	0.3384%	0.0000%
	Internally Generated	Value	73,190	40,255	14,820	153	232	1	3,449	312	7,296	1,066	462	5,144
7.60	Allocated O&M Expenses - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Input	Value	600,364	585,186	11,327	0	0	0	3,500	0	350	0	0	0
8.00	Customer Deposits Factor	%	100.0000%	97.4720%	1.8867%	0.0000%	0.0000%	0.0000%	0.5830%	0.0000%	0.0583%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	321,440,180	250,462,925	47,093,479	527,399	597,640	107,654	7,014,931	126,361	10,978,947	3,618,783	609,810	302,252
9.00	Allocated Net Plant	%	100.0000%	77.9190%	14.6508%	0.1641%	0.1859%	0.0335%	2.1823%	0.0393%	3.4155%	1.1258%	0.1897%	0.0940%
	Internally Generated	Value	199,595,485	175,434,854	20,156,755	200,831	73,126	105,372	853,589	111,500	1,277,276	1,237,612	87,050	57,520
9.20	Allocated Net Plant - Cust	%	100.0000%	87.8952%	10.0988%	0.1006%	0.0366%	0.0528%	0.4277%	0.0559%	0.6399%	0.6201%	0.0436%	0.0288%
	Internally Generated	Value	118,362,280	73,112,701	26,231,565	319,303	513,493	2,247	5,997,228	0	9,354,504	2,330,453	500,785	0
9.40	Allocated Net Plant - Demand	%	100.0000%	61.7703%	22.1621%	0.2698%	0.4338%	0.0019%	5.0668%	0.0000%	7.9033%	1.9689%	0.4231%	0.0000%
	Internally Generated	Value	3,482,415	1,915,370	705,158	7,265	11,021	35	164,114	14,861	347,167	50,718	21,974	244,732
9.60	Allocated Net Plant - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	9,557,128	6,819,368	1,677,623	19,701	26,924	2,030	328,729	2,150	507,305	142,953	27,874	2,472
10.00	Composite of Accts. 871-879 & 886-893	%	100.0000%	71.3537%	17.5536%	0.2061%	0.2817%	0.0212%	3.4396%	0.0225%	5.3081%	1.4958%	0.2917%	0.0259%
	Internally Generated	Value	3,619,441	3,175,722	370,240	3,669	1,347	1,914	15,919	2,062	23,334	22,594	1,613	1,027
10.20	Composite of Accts. 871-879 & 886-893 - Cust	%	100.0000%	87.7407%	10.2292%	0.1014%	0.0372%	0.0529%	0.4398%	0.0570%	0.6447%	0.6242%	0.0446%	0.0284%
	Internally Generated	Value	5,917,123	3,632,335	1,303,219	15,990	25,511	116	311,841	0	481,921	120,059	26,131	0
10.40	Composite of Accts. 871-879 & 886-893 - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000%
	Internally Generated	Value	20,564	11,311	4,164	43	65	0	969	88	2,050	299	130	1,445
10.60	Composite of Accts. 871-879 & 886-893 - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	239,060,546	189,205,586	31,834,688	241,735	470,119	69,016	5,879,230	(16,862)	8,797,547	2,156,529	485,707	(30,908)
11.00	Composite of Accts. 376 & 380	%	100.0000%	79.1455%	13.3166%	0.1011%	0.1967%	0.0289%	2.4593%	-0.0071%	3.6800%	0.9021%	0.2032%	-0.0129%
	Internally Generated	Value	130,567,449	122,469,125	7,980,095	37,536	(1,187)	68,295	110,873	6,680	(101,185)	(20,967)	10,152	8,033
11.20	Composite of Accts. 376 & 380 - Cust	%	100.0000%	93.7976%	6.1119%	0.0287%	-0.0009%	0.0523%	0.0849%	0.0051%	-0.0775%	-0.0161%	0.0078%	0.0062%
	Internally Generated	Value	109,912,667	67,471,924	24,207,753	297,013	473,876	2,159	5,792,558	0	8,951,850	2,230,141	485,393	0
11.40	Composite of Accts. 376 & 380 - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000%
	Internally Generated	Value	(1,419,571)	(735,463)	(353,159)	(92,814)	(2,570)	(1,439)	(24,201)	(23,543)	(53,118)	(52,645)	(9,838)	(38,941)
11.60	Composite of Accts. 376 & 380 - Comm	%	100.0000%	51.8088%	24.8779%	6.5382%	0.1810%	0.1014%	1.7048%	1.6584%	3.7418%	3.7085%	0.6931%	2.7432%
	Internally Generated	Value	189,959,977	133,637,408	33,128,358	382,562	588,653	29,621	7,296,050	74	11,245,745	2,724,816	620,995	305,694
12.00	Composite of Accts. 374-379	%	100.0000%	70.3503%	17.4397%	0.2014%	0.3099%	0.0156%	3.8408%	0.0000%	5.9201%	1.4344%	0.3269%	0.1609%
	Internally Generated	Value	51,459,960	48,884,951	2,698,982	10,888	(3,656)	26,941	20,324	(17,859)	(111,081)	(61,304)	1,397	10,375
12.20	Composite of Accts. 374-379 - Cust	%	100.0000%	94.9961%	5.2448%	0.0212%	-0.0071%	0.0524%	0.0395%	-0.0347%	-0.2159%	-0.1191%	0.0027%	0.0202%
	Internally Generated	Value	134,297,784	82,441,179	29,578,461	362,908	579,010	2,639	7,077,689	0	10,937,899	2,724,918	593,082	0
12.40	Composite of Accts. 374-379 - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000%
	Internally Generated	Value	4,202,233	2,311,278	850,915	8,766	13,299	42	198,037	17,933	418,927	61,202	26,517	295,318
12.60	Composite of Accts. 374-379 - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	47,362,678	36,249,718	9,034,068	128,593	29,439	30,735	186,675	101,326	526,493	1,021,118	29,094	25,419
13.00	Composite of Accts. 381-383	%	100.0000%	76.5365%	19.0742%	0.2715%	0.0622%	0.0649%	0.3941%	0.2139%	1.1116%	2.1560%	0.0614%	0.0537%
	Internally Generated	Value	57,346,939	42,359,506	11,227,707	155,388	72,139	30,928	711,181	102,611	1,345,158	1,221,975	73,757	46,588
13.20	Composite of Accts. 381-383 - Cust	%	100.0000%	73.8653%	19.5786%	0.2710%	0.1258%	0.0539%	1.2401%	0.1789%	2.3456%	2.1308%	0.1286%	0.0812%

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			Total Company	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
	Internally Generated	Value	(9,683,040)	(5,944,113)	(2,132,644)	(26,166)	(41,747)	(190)	(510,310)	0	(788,636)	(196,470)	(42,762)	0
13.40	Composite of Accts. 381-383 - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000%
	Internally Generated	Value	(301,222)	(165,675)	(60,995)	(628)	(953)	(3)	(14,196)	(1,285)	(30,029)	(4,387)	(1,901)	(21,169)
13.60	Composite of Accts. 381-383 - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	63,292,561	63,874,801	1,777,108	(16,487)	(63,167)	40,631	(711,691)	19,847	(1,248,431)	(285,602)	(59,815)	(34,634)
14.00	Account 380	%	100.0000%	100.9199%	2.8078%	-0.0260%	-0.0998%	0.0642%	-1.1244%	0.0314%	-1.9725%	-0.4512%	-0.0945%	-0.0547%
	Internally Generated	Value	78,309,963	73,064,580	5,076,577	23,815	1,059	40,922	77,222	21,780	(17,070)	16,509	7,363	(2,794)
14.20	Account 380 - Cust	%	100.0000%	93.3018%	6.4827%	0.0304%	0.0014%	0.0523%	0.0986%	0.0278%	-0.0218%	0.0211%	0.0094%	-0.0036%
	Internally Generated	Value	(14,564,333)	(8,940,585)	(3,207,726)	(39,357)	(62,793)	(286)	(767,562)	0	(1,186,194)	(295,512)	(64,319)	0
14.40	Account 380 - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000%
	Internally Generated	Value	(453,070)	(249,194)	(91,743)	(945)	(1,434)	(4)	(21,352)	(1,933)	(45,167)	(6,599)	(2,859)	(31,840)
14.60	Account 380 - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	424,024,646	329,960,067	61,847,691	695,637	780,399	142,649	9,524,669	169,504	14,797,067	4,861,916	830,180	414,866
15.00	Distribution Plant	%	100.0000%	77.8162%	14.5859%	0.1641%	0.1840%	0.0336%	2.2463%	0.0400%	3.4897%	1.1466%	0.1958%	0.0978%
	Internally Generated	Value	264,340,455	232,242,609	26,763,526	267,097	97,463	139,559	1,135,936	148,944	1,703,665	1,649,490	115,863	76,301
15.20	Distribution Plant - Cust	%	100.0000%	87.8574%	10.1246%	0.1010%	0.0369%	0.0528%	0.4297%	0.0563%	0.6445%	0.6240%	0.0438%	0.0289%
	Internally Generated	Value	154,866,575	95,067,712	34,108,641	418,490	667,690	3,043	8,161,695	0	12,613,127	3,142,261	683,917	0
15.40	Distribution Plant - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000%
	Internally Generated	Value	4,817,616	2,649,746	975,524	10,050	15,246	48	227,038	20,559	480,275	70,165	30,400	338,565
15.60	Distribution Plant - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	16,574,984	12,546,695	2,672,466	29,905	39,974	4,399	418,849	3,454	631,663	186,277	35,119	6,182
16.00	O&M Expenses less A&G	%	100.0000%	75.6966%	16.1235%	0.1804%	0.2412%	0.0265%	2.5270%	0.0208%	3.8109%	1.1238%	0.2119%	0.0373%
	Internally Generated	Value	8,057,965	7,181,299	747,162	6,967	2,331	4,251	29,197	3,211	39,165	39,256	2,948	2,179
16.20	O&M Expenses less A&G - Cust	%	100.0000%	89.1205%	9.2723%	0.0865%	0.0289%	0.0528%	0.3623%	0.0398%	0.4860%	0.4872%	0.0366%	0.0270%
	Internally Generated	Value	8,460,054	5,334,064	1,913,770	22,819	37,463	148	386,967	0	586,820	146,192	31,811	0
16.40	O&M Expenses less A&G - Demand	%	100.0000%	63.0500%	22.6212%	0.2697%	0.4428%	0.0018%	4.5741%	0.0000%	6.9364%	1.7280%	0.3760%	0.0000%
	Internally Generated	Value	56,965	31,331	11,535	119	180	1	2,685	243	5,679	830	359	4,003
16.60	O&M Expenses less A&G - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	14,407,527	10,763,766	2,299,247	26,335	33,957	3,862	413,355	3,497	636,029	186,179	35,236	6,063
17.00	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	74.7093%	15.9587%	0.1828%	0.2357%	0.0268%	2.8690%	0.0243%	4.4146%	1.2922%	0.2446%	0.0421%
	Internally Generated	Value	7,044,705	6,243,448	677,133	6,476	2,251	3,719	27,447	3,247	38,372	37,889	2,778	1,944
17.20	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	%	100.0000%	88.6261%	9.6119%	0.0919%	0.0319%	0.0528%	0.3896%	0.0461%	0.5447%	0.5378%	0.0394%	0.0276%
	Internally Generated	Value	7,304,208	4,488,080	1,610,245	19,736	31,521	143	383,145	0	591,813	147,436	32,088	0
17.40	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	%	100.0000%	61.4451%	22.0454%	0.2702%	0.4315%	0.0020%	5.2455%	0.0000%	8.1024%	2.0185%	0.4393%	0.0000%
	Internally Generated	Value	58,613	32,238	11,869	122	185	1	2,762	250	5,843	854	370	4,119
17.60	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	66,113,077	47,210,516	11,700,486	119,312	114,155	42,466	1,362,976	75,531	3,206,231	747,776	170,231	1,363,397
18.00	Revenues	%	100.0000%	71.4087%	17.6977%	0.1805%	0.1727%	0.0642%	2.0616%	0.1142%	4.8496%	1.1311%	0.2575%	2.0622%
	Internally Generated	Value	65,753,440	47,012,711	11,627,663	118,562	113,017	42,462	1,346,028	73,996	3,170,378	742,538	167,962	1,338,123
18.20	Rate Schedule Revenues	%	100.0000%	71.4985%	17.6837%	0.1803%	0.1719%	0.0646%	2.0471%	0.1125%	4.8216%	1.1293%	0.2554%	2.0351%

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			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
	Internally Generated	Value	0	-	-	-	-	-	-	-	-	-	-	-
18.40	Gas Costs	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	302,393,628	234,666,454	45,812,074	510,624	603,210	97,708	6,458,778	114,578	10,005,617	3,293,854	556,140	274,590
19.00	Rate Base	%	100.0000%	77.6030%	15.1498%	0.1689%	0.1995%	0.0323%	2.1359%	0.0379%	3.3088%	1.0893%	0.1839%	0.0908%
	Internally Generated	Value	179,781,065	157,904,244	18,254,808	182,093	66,295	95,563	766,751	101,071	1,157,169	1,121,984	78,927	52,159
19.20	Rate Base - Cust	%	100.0000%	87.8314%	10.1539%	0.1013%	0.0369%	0.0532%	0.4265%	0.0562%	0.6437%	0.6241%	0.0439%	0.0290%
	Internally Generated	Value	119,447,472	75,021,372	26,916,363	321,929	526,898	2,113	5,542,867	0	8,532,915	2,125,773	457,241	0
19.40	Rate Base - Demand	%	100.0000%	62.8070%	22.5341%	0.2695%	0.4411%	0.0018%	4.6404%	0.0000%	7.1437%	1.7797%	0.3828%	0.0000%
	Internally Generated	Value	3,165,091	1,740,838	640,903	6,603	10,017	31	149,160	13,507	315,532	46,097	19,972	222,431
19.60	Rate Base - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	459,130,208	357,877,616	67,412,994	754,037	857,715	153,432	9,944,980	179,555	15,531,893	5,127,539	863,385	427,064
20.00	Gross Plant	%	100.0000%	77.9469%	14.6828%	0.1642%	0.1868%	0.0334%	2.1660%	0.0391%	3.3829%	1.1168%	0.1880%	0.0930%
	Internally Generated	Value	284,495,349	250,083,520	28,713,025	285,968	104,072	150,191	1,215,264	158,599	1,817,469	1,761,356	123,930	81,955
20.20	Gross Plant - Cust	%	100.0000%	87.9043%	10.0926%	0.1005%	0.0366%	0.0528%	0.4272%	0.0557%	0.6388%	0.6191%	0.0436%	0.0288%
	Internally Generated	Value	169,724,135	105,093,140	37,705,590	457,824	738,102	3,192	8,498,290	0	13,224,867	3,294,662	708,469	0
20.40	Gross Plant - Demand	%	100.0000%	61.9200%	22.2158%	0.2697%	0.4349%	0.0019%	5.0071%	0.0000%	7.7920%	1.9412%	0.4174%	0.0000%
	Internally Generated	Value	4,910,724	2,700,956	994,378	10,244	15,541	49	231,425	20,957	489,557	71,521	30,987	345,108
20.60	Gross Plant - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	8,385,696	6,558,964	1,221,607	13,609	15,463	2,824	177,939	3,195	277,301	91,713	15,436	7,645
21.00	Other Taxes	%	100.0000%	78.2161%	14.5677%	0.1623%	0.1844%	0.0337%	2.1219%	0.0381%	3.3068%	1.0937%	0.1841%	0.0912%
	Internally Generated	Value	5,240,897	4,614,773	523,614	5,181	1,869	2,766	21,961	2,822	32,539	31,634	2,238	1,500
21.20	Other Taxes - Cust	%	100.0000%	88.0531%	9.9909%	0.0989%	0.0357%	0.0528%	0.4190%	0.0538%	0.6209%	0.6036%	0.0427%	0.0286%
	Internally Generated	Value	3,057,362	1,896,100	680,288	8,246	13,317	57	151,857	-	236,045	58,805	12,646	-
21.40	Other Taxes - Demand	%	100.0000%	62.0175%	22.2508%	0.2697%	0.4356%	0.0019%	4.9669%	0.0000%	7.7206%	1.9234%	0.4136%	0.0000%
	Internally Generated	Value	87,437	48,091	17,705	182	277	1	4,121	373	8,717	1,273	552	6,145
21.60	Other Taxes - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	10,704,731	3,378,872	3,757,046	32,862	11,000	24,046	272,570	60,371	1,549,339	213,531	77,220	1,327,873
22.00	Taxable Income	%	100.0000%	31.5643%	35.0971%	0.3070%	0.1028%	0.2246%	2.5463%	0.5640%	14.4734%	1.9947%	0.7214%	12.4045%
	Internally Generated	Value	12,374,552	10,188,731	1,565,011	16,679	15,782	5,047	178,045	4,719	272,570	106,674	15,577	5,717
23.00	General Plant	%	100.0000%	82.3362%	12.6470%	0.1348%	0.1275%	0.0408%	1.4388%	0.0381%	2.2027%	0.8620%	0.1259%	0.0462%
	Internally Generated	Value	9,465,835	8,379,142	915,537	8,862	3,104	4,994	37,252	4,533	53,439	52,530	3,788	2,655
23.20	General Plant - Cust	%	100.0000%	88.5198%	9.6720%	0.0936%	0.0328%	0.0528%	0.3935%	0.0479%	0.5645%	0.5549%	0.0400%	0.0281%
	Internally Generated	Value	2,865,151	1,785,628	640,652	7,726	12,541	52	138,739	0	214,788	53,509	11,514	0
23.40	General Plant - Demand	%	100.0000%	62.3223%	22.3602%	0.2697%	0.4377%	0.0018%	4.8423%	0.0000%	7.4966%	1.8676%	0.4019%	0.0000%
	Internally Generated	Value	43,565	23,961	8,822	91	138	0	2,053	186	4,343	634	275	3,062
23.60	General Plant - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	12,877,013	9,383,709	2,170,491	25,271	33,320	3,110	406,811	3,430	628,561	182,043	34,659	5,607
24.00	Distribution O&M	%	100.0000%	72.8718%	16.8555%	0.1962%	0.2588%	0.0242%	3.1592%	0.0266%	4.8813%	1.4137%	0.2692%	0.0435%
	Internally Generated	Value	5,616,729	4,930,487	572,458	5,687	2,084	2,968	24,501	3,187	36,207	35,057	2,489	1,603
24.20	Distribution O&M - Cust	%	100.0000%	87.7822%	10.1920%	0.1012%	0.0371%	0.0528%	0.4362%	0.0567%	0.6446%	0.6242%	0.0443%	0.0285%
	Internally Generated	Value	7,203,320	4,421,891	1,586,498	19,465	31,056	142	379,625	0	586,675	146,156	31,811	0
24.40	Distribution O&M - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000%

Atmos Energy Corporation, Colorado-Kansas Division
Kansas Jurisdiction Case No. 22-ATMG-___-RTS
Test Year Ending March 31, 2022

ALLOCATION FACTORS

			Total Company	**Residential Sales**	**Com/PA Sales**	**Schools Sales**	**Industrial Sales**	**SGS Sales**	**Irrigation Sales**	**Interruptible Sales**	**Firm Transport**	**Schools Transport**	**Irrigation Transport**	**Interruptible Transport**
	Internally Generated	Value	56,965	31,331	11,535	119	180	1	2,685	243	5,679	830	359	4,003
24.60	Distribution O&M - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	101,194,534	88,162,990	10,891,436	99,350	105,616	42,853	670,493	4,934	800,289	332,937	53,285	30,352
25.00	Payroll	%	100.0000%	87.1223%	10.7629%	0.0982%	0.1044%	0.0423%	0.6626%	0.0049%	0.7908%	0.3290%	0.0527%	0.0300%
	Internally Generated	Value	81,123,423	74,519,111	5,995,448	45,604	9,899	42,631	171,307	4,271	131,048	167,807	16,863	19,433
25.20	Payroll - Cust	%	100.0000%	91.8589%	7.3905%	0.0562%	0.0122%	0.0526%	0.2112%	0.0053%	0.1615%	0.2069%	0.0208%	0.0240%
	Internally Generated	Value	19,915,735	13,558,421	4,864,526	53,421	95,225	221	491,863	0	653,751	162,866	35,442	0
25.40	Payroll - Demand	%	100.0000%	68.0789%	24.4255%	0.2682%	0.4781%	0.0011%	2.4697%	0.0000%	3.2826%	0.8178%	0.1780%	0.0000%
	Internally Generated	Value	155,375	85,458	31,462	324	492	2	7,322	663	15,490	2,263	980	10,919
25.60	Payroll - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	1,670	1,088	390	4	8	-	-	-	144	36	-	-
26.00	Transmission O&M	%	100.0000%	65.1377%	23.3703%	0.2395%	0.4575%	0.0000%	0.0000%	0.0000%	8.6422%	2.1530%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
26.20	Transmission O&M - Cust	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	1,670	1,088	390	4	8	0	0	0	144	36	0	0
26.40	Transmission O&M - Demand	%	100.0000%	65.1377%	23.3703%	0.2395%	0.4575%	0.0000%	0.0000%	0.0000%	8.6422%	2.1530%	0.0000%	0.0000%
	Internally Generated	Value	0	0	0	0	0	0	0	0	0	0	0	0
26.60	Transmission O&M - Comm	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	425,803,768	331,118,945	62,263,477	699,898	788,539	142,649	9,524,669	169,504	14,950,821	4,900,220	830,180	414,866
27.00	PTD Plant	%	100.0000%	77.7633%	14.6226%	0.1644%	0.1852%	0.0335%	2.2369%	0.0398%	3.5112%	1.1508%	0.1950%	0.0974%
	Internally Generated	Value	264,340,455	232,242,609	26,763,526	267,097	97,463	139,559	1,135,936	148,944	1,703,665	1,649,490	115,863	76,301
27.20	PTD Plant - Customer	%	100.0000%	87.8574%	10.1246%	0.1010%	0.0369%	0.0528%	0.4297%	0.0563%	0.6445%	0.6240%	0.0438%	0.0289%
	Internally Generated	Value	156,645,697	96,226,590	34,524,427	422,750	675,829	3,043	8,161,695	0	12,766,881	3,180,565	683,917	0
27.40	PTD Plant - Demand	%	100.0000%	61.4294%	22.0398%	0.2699%	0.4314%	0.0019%	5.2103%	0.0000%	8.1502%	2.0304%	0.4366%	0.0000%
	Internally Generated	Value	4,817,616	2,649,746	975,524	10,050	15,246	48	227,038	20,559	480,275	70,165	30,400	338,565
27.60	PTD Plant - Commodity	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	8,740,530	8,596,234	0	0	20,786	0	123,510	0	0	0	0	0
28.00	Proposed Increase	%	100.0000%	98.3491%	0.0000%	0.0000%	0.2378%	0.0000%	1.4131%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
		Value	0	0	0	0	0	0	0	0	0	0	0	0
99.00	-	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Summary of Other Rate Base Components
Test Year Ending March 31, 2022

Line No.	Description	Total Kansas Direct & Allocated Per Book Amount	
			Adjusted Amount
	(a)	(b)	(c)
1	Construction Work in Progress (WP 14-1-1 Column (d), Line 8; Column (b), Line 1 + WP 14-1 Column (b), Line 8)	$ 7,369,983	$ 21,902,162
2			
3	Rate Base Deductions:		
4	Customer Advances for Construction (1) (WP 14-2, Column (b), Lines 15)	$ (583,553)	$ (583,553)
5	Customer Deposits (1) (WP 14-3, Column (d), Line 18)	(651,500)	(651,500)
6	Accumulated Deferred Income Tax (WP 14-4, Column (g), Lines 9, 31)	(53,259,099)	(24,551,823)
7	Regulatory Liability (WP 14-4-2, Column (b), Line 25 + WP 14-4-4, Column (b), Line 1; WP 14-4-2, Column (b), Line 25 + WP 14-4-4, Column (b), Line 1+ WP 14-4-3, Column (b), Line 3)	(29,477,479)	(29,016,845)
8	Subtotal, Rate Base Deductions (Sum of Lines 4–7)	$ (83,971,632)	$ (54,803,722)
9			
10	Total Other Rate Base Components (Line 1 + Line 8)	$ (76,601,649)	$ (32,901,560)
11			
12	Note:		
13	1. 13-month average.		

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Construction Work in Progress (CWIP) Adjustment
Test Year Ending March 31, 2022

Line No.	Description (a)	Total Kansas (b)
1	Adjustments to Construction Work in Progress:	
2	Kansas Direct, Open & Planned Projects (1)	$ 26,619,450
3	*Less* SIP Projects Open CWIP at Mar-22 and Planned Projects Closing Out Through Sep-22	5,801,645
4	Total Kansas Direct Adjusted Construction Work in Progress, Excluding SIP (Line 2 - Line 3)	$ 20,817,805
5		
6	Construction Work in Progress - Per Book (Kansas Direct) (WP 14-1-1, Column (d), Line 1)	$ 6,285,627
7		
8	Total Adjustment to Kansas Direct Construction Work in Progress (Line 4 - Line 6)	$ 14,532,179
9		
10	CWIP Adjustment Before Removal of SIP Projects (Line 2 - Line 6)	$ 20,333,823
11	Adjustment to Remove SIP Projects CWIP (Minus Line 3)	(5,801,645)
12	Net Adjustment (Line 10 + Line 11)	$ 14,532,179
13		
14	Notes:	
15	1. The planned projects are expected to close by September 30, 2022.	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Construction Work in Progress (CWIP) Account 107
Test Year Ending March 31, 2022

Line No.	Description	Per Book Amounts	Allocation Factor (1)	Total Kansas
	(a)	(b)	(c)	(d) = (b) × (c)
1	Kansas Direct	$ 6,285,627	100.00%	$ 6,285,627
2				
3	Allocated			
4	General Office Division 002	$ 18,589,510	3.53%	$ 656,210
5	Customer Support Division 012	5,721,677	4.24%	242,599
6	Colorado/Kansas General Office Division 30	332,107	55.87%	185,548
7				
8	Total CWIP, KS Direct and Allocated (Sum of Lines 1, 4–6)	$ 30,928,921		$ 7,369,983
9				
10	Note:			
11	1. Allocation factors from Section 12 Allocations.			

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Customer Advances for Construction - Account 252
Thirteen-Month Average Balance Ending March 31, 2022

Line No.	Month/Year		Total Kansas
	(a)		(b)
1	Mar-21	$	(586,513)
2	Apr-21		(586,513)
3	May-21		(586,513)
4	Jun-21		(586,513)
5	Jul-21		(586,513)
6	Aug-21		(586,513)
7	Sep-21		(586,513)
8	Oct-21		(580,100)
9	Nov-21		(580,100)
10	Dec-21		(580,100)
11	Jan-22		(580,100)
12	Feb-22		(580,100)
13	Mar-22		(580,100)
14			
15	Customer Advances for Construction 13-Month Average	$	(583,553)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Customer Deposits Account 235
Thirteen-Month Average Balance Ending March 31, 2022

Line No.	Month/Year	Colorado/Kansas General Office Division 030	Kansas Direct	Total
	(a)	(b)	(c)	(d) = (b) + (c)
1	Mar-21	$ 0	$ (675,961)	$ (675,961)
2	Apr-21	0	(685,680)	(685,679)
3	May-21	0	(689,169)	(689,169)
4	Jun-21	0	(690,428)	(690,428)
5	Jul-21	0	(686,028)	(686,027)
6	Aug-21	0	(674,100)	(674,100)
7	Sep-21	0	(661,645)	(661,645)
8	Oct-21	0	(641,523)	(641,523)
9	Nov-21	0	(626,082)	(626,082)
10	Dec-21	0	(613,335)	(613,335)
11	Jan-22	0	(608,220)	(608,220)
12	Feb-22	0	(603,652)	(603,652)
13	Mar-22	0	(613,682)	(613,682)
14				
15	Customer Deposits 13-Month Average	$ 0	$ (651,500)	$ (651,500)
16				
17	Allocation Factor (Section 12 Allocations)	55.87%	100.00%	
18	Total Kansas Customer Deposits 13-Month Average	$ 0	$ (651,500)	$ (651,500)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Deferred Income Taxes (ADIT) - Accounts 1900, 2550, 2820, 2830
Balance as of March 31, 2022

		Account Number						
Line No.	Division	1900	2550	2820	2830	Per Book Total	Allocation Factor (3)	Per Book Total Kansas
	(a)	(b)	(c)	(d)	(e)	(f) = (b) + (c) + (d) + (e)	(g)	(h) = (f) × (g)
1	Direct							
2	Kansas Direct	$ 10,756,841	$ -	$ (51,226,418)	$ (26,146,817)	$ (66,616,395)	100%	$ (66,616,395)
3								
4	Allocated							
5	General Office Division 002	$ 500,418,712	$ (1,120,717)	$ (20,436,308)	$ (71,184,722)	$ 407,676,966	3.53%	$ 14,390,997
6	Customer Support Division 012	2,474,266	-	(12,719,638)	(4,722,143)	(14,967,515)	4.24%	(634,623)
7	Colorado/Kansas General Office Division 030	1,531,357	(0)	(29,585)	(2,216,070)	(714,299)	55.87%	(399,079)
8								
9	Total Unadjusted Accumulated Deferred Income Taxes (Sum of Lines 2, 5–7)					$ 325,378,757		$ (53,259,099)
10	Winter Storm Uri Adjustment - Div 002 (WP 14-4-1, Column (b), Line 7)	$ 18,691,989				18,691,989	3.53%	659,827
11	Winter Storm Uri Adjustment - Div 081 (WP 14-4-1, Column (e), Line 7)	$ (18,691,989)				(18,691,989)	100.00%	(18,691,989)
12	Accumulated Deferred Income Taxes, Adjusted for Uri (Line 9 - Line 10 - Line 11)							$ (35,226,937)

Line No.	Division	Per Book Total	Adjustments	Reference	Per Book With Adjustments	Allocation Factor	Adjusted Amount
13							
14	(a)	(b)	(c)	(d)	(e) = (b) - (c)	(f)	(g) = (e) × (f)
15	Direct						
16	Kansas Direct	$ (66,616,395)	$ (23,532,315)	Note 1	$ (43,084,080)	100%	$ (43,084,080)
17							
18	Allocated						
19	General Office Division 002	$ 407,676,966	$ (147,180,653)	Note 1	$ 554,857,619	3.53%	$ 19,586,474
20	Customer Support Division 012	(14,967,515)	-	Note 1	(14,967,515)	4.24%	(634,623)
21	Colorado/Kansas General Office Division 030	(714,299)	-	Note 1	(714,299)	55.87%	(399,079)
22							
23	Total Adjusted Accumulated Deferred Income Taxes (Sum of Lines 16, 19–21) (2)	$ 325,378,757	$ (170,712,968)		$ 496,091,725		$ (24,531,307)
24							
25	Total Adjustment to Accumulated Deferred Income Taxes before Additional Adjustments, Below(Column (g), Line 23 - Column (h), Line 9) (2)						$ 28,727,792
26							**RB-6**
27							
28	ADIT Adjustment Due to EDIT Regulatory Liability Adjustment (WP 14-4-3, Column (b), Line 7)						$ (96,733)
29	SIP Projects ADIT Adjustment (WP 14-4-5, Column (e), Line 14)						76,217
30							
31	Total Adjusted ADIT without SIP Projects and with ADIT Adjustment Due to EDIT Regulatory Liability Adjustment (Line 23 + Line 28 + Line 29)						$ (24,551,823)
32							

33 Notes:

34 1. Reference for Column (c), Lines 16, 19, 20 and 21 is WP 14-4-1, Columns (e), (b), (c), (d), (respectively), Line 14.

35 2. Before ADIT Adjustment for removal of SIP Projects and ADIT adjustment for 6-month forward adjustment of regulatory liabilities

36 3. Allocation factors from Section 12 Allocations.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Deferred Income Taxes (ADIT)
Adjustments as of March 31, 2022

Line No.	Description	Division 002 General Office	Division 012 Customer Support	Colorado/Kansas General Office Division 030	Kansas Direct
	(a)	(b)	(c)	(d)	(e)
1	Section 481(a) Cushion Gas	$ 337,426	$ -	$ -	$ -
2	Section 481(a) Line Pack Gas	40,942	-	-	-
3	State Enterprise Zone ITC	2,213,331	-	-	-
4	State Enterprise Zone ITC FBOS	(464,800)	-	-	-
5	Deferred Gas Costs	-	-	-	(4,840,326)
6	Over Recoveries of PGA	-	-	-	-
7	FD-NOL Credit Carryforward - Utility, Winter Storm Uri	18,691,989	-	-	(18,691,989)
8	FD - NOL Credit Carryforward - Non Reg	(174,734,420)	-	-	-
9	FD-NOL Credit Carryforward - Other	6,734,879	-	-	-
10	Total (Sum of Lines 1–9)	$ (147,180,653)	$ -	$ -	$ (23,532,315)
11					
12	ADIT Computation Rate	100%	100%	100%	100%
13					
14	Total ADIT Adjustment Amount (Line 10 × Line 12)	$ (147,180,653)	$ -	$ -	$ (23,532,315)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Excess Deferred Income Tax Regulatory Liability Amortization—Account 2530-27909 and 2420-27909
Test Year Ending March 31, 2022

Line No.	Month/Year	Excess Deferred Regulatory Liability Balance	Monthly Amortization Expense (1)	Amortization Expense, Year Ended March 31	Accumulated Amortization	Total Regulatory Liability
	(a)	(b)	(c)	(d)	(e)	(f) = (c) + (e)
1		$ (19,346,609)				
2	Apr-20	(19,269,837)	$ (76,772)		$ (76,772)	$ (19,346,609)
3	May-20	(19,193,064)	(76,772)		(153,545)	(19,346,609)
4	Jun-20	(19,116,292)	(76,772)		(230,317)	(19,346,609)
5	Jul-20	(19,039,520)	(76,772)		(307,089)	(19,346,609)
6	Aug-20	(18,962,748)	(76,772)		(383,861)	(19,346,609)
7	Sep-20	(18,885,975)	(76,772)		(460,634)	(19,346,609)
8	Oct-20	(18,809,203)	(76,772)		(537,406)	(19,346,609)
9	Nov-20	(18,732,431)	(76,772)		(614,178)	(19,346,609)
10	Dec-20	(18,655,659)	(76,772)		(690,950)	(19,346,609)
11	Jan-21	(18,578,886)	(76,772)		(767,723)	(19,346,609)
12	Feb-21	(18,502,114)	(76,772)		(844,495)	(19,346,609)
13	Mar-21	(18,425,342)	(76,772)	$ (921,267)	(921,267)	(19,346,609)
14	Apr-21	(18,348,570)	(76,772)		(998,039)	(19,346,609)
15	May-21	(18,271,797)	(76,772)		(1,074,812)	(19,346,609)
16	Jun-21	(18,195,025)	(76,772)		(1,151,584)	(19,346,609)
17	Jul-21	(18,118,253)	(76,772)		(1,228,356)	(19,346,609)
18	Aug-21	(18,041,481)	(76,772)		(1,305,128)	(19,346,609)
19	Sep-21	(17,964,708)	(76,772)		(1,381,901)	(19,346,609)
20	Oct-21	(17,887,936)	(76,772)		(1,458,673)	(19,346,609)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Excess Deferred Income Tax Regulatory Liability Amortization—Account 2530-27909 and 2420-27909
Test Year Ending March 31, 2022

Line No.	Month/Year	Excess Deferred Regulatory Liability Balance	Monthly Amortization Expense (1)	Amortization Expense, Year Ended March 31	Accumulated Amortization	Total Regulatory Liability
	(a)	(b)	(c)	(d)	(e)	(f) = (c) + (e)
21	Nov-21	(17,811,164)	(76,772)		(1,535,445)	(19,346,609)
22	Dec-21	(17,734,392)	(76,772)		(1,612,217)	(19,346,609)
23	Jan-22	(17,657,619)	(76,772)		(1,688,990)	(19,346,609)
24	Feb-22	(17,580,847)	(76,772)		(1,765,762)	(19,346,609)
25	Mar-22	(17,504,075)	(76,772)	(921,267)	(1,842,534)	(19,346,609)
26	Apr-22	(17,427,303)	(76,772)		(1,919,306)	(19,346,609)
27	May-22	(17,350,530)	(76,772)		(1,996,079)	(19,346,609)
28	Jun-22	(17,273,758)	(76,772)		(2,072,851)	(19,346,609)
29	Jul-22	(17,196,986)	(76,772)		(2,149,623)	(19,346,609)
30	Aug-22	(17,120,214)	(76,772)		(2,226,395)	(19,346,609)
31	Sep-22	(17,043,441)	(76,772)		(2,303,168)	(19,346,609)
32	Oct-22	(16,966,669)	(76,772)		(2,379,940)	(19,346,609)
33	Nov-22	(16,889,897)	(76,772)		(2,456,712)	(19,346,609)
34	Dec-22	(16,813,124)	(76,772)		(2,533,485)	(19,346,609)
35	Jan-23	(16,736,352)	(76,772)		(2,610,257)	(19,346,609)
36	Feb-23	(16,659,580)	(76,772)		(2,687,029)	(19,346,609)
37	Mar-23	(16,582,808)	(76,772)	(921,267)	(2,763,801)	(19,346,609)
38	Apr-23	(15,887,526)	(313,877)		(3,077,678)	(18,965,204)
39	May-23	(15,573,649)	(313,877)		(3,391,556)	(18,965,204)
40	Jun-23	(15,259,771)	(313,877)		(3,705,433)	(18,965,204)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Excess Deferred Income Tax Regulatory Liability Amortization—Account 2530-27909 and 2420-27909
Test Year Ending March 31, 2022

Line No.	Month/Year	Excess Deferred Regulatory Liability Balance	Monthly Amortization Expense (1)	Amortization Expense, Year Ended March 31	Accumulated Amortization	Total Regulatory Liability
	(a)	(b)	(c)	(d)	(e)	(f) = (c) + (e)
41	Jul-23	(14,945,894)	(313,877)		(4,019,310)	(18,965,204)
42	Aug-23	(14,632,017)	(313,877)		(4,333,187)	(18,965,204)
43	Sep-23	(14,318,140)	(313,877)		(4,647,065)	(18,965,204)
44	Oct-23	(14,004,263)	(313,877)		(4,960,942)	(18,965,204)
45	Nov-23	(13,690,385)	(313,877)		(5,274,819)	(18,965,204)
46	Dec-23	(13,376,508)	(313,877)		(5,588,696)	(18,965,204)
47	Jan-24	(13,062,631)	(313,877)		(5,902,573)	(18,965,204)
48	Feb-24	(12,748,754)	(313,877)		(6,216,451)	(18,965,204)
49	Mar-24	(12,434,877)	(313,877)	(3,766,527)	(6,530,328)	(18,965,204)
61	Mar-25	(8,668,350)	(313,877)	(3,766,527)	(10,296,854)	(18,965,204)
73	Mar-26	(4,901,823)	(313,877)	(3,766,527)	(14,063,381)	(18,965,204)
85	Mar-27	(1,135,297)	(313,877)	(3,766,527)	(17,829,908)	(18,965,204)
97	Mar-28	2,631,230	(313,877)	(3,766,527)	(21,596,434)	(18,965,204)
109	Mar-29	2,492,744	11,540	138,486	(21,457,948)	(18,965,204)
121	Mar-30	2,354,258	11,540	138,486	(21,319,463)	(18,965,204)
133	Mar-31	2,215,772	11,540	138,486	(21,180,977)	(18,965,204)
145	Mar-32	2,077,287	11,540	138,486	(21,042,491)	(18,965,204)
157	Mar-33	1,938,801	11,540	138,486	(20,904,005)	(18,965,204)
169	Mar-34	1,800,315	11,540	138,486	(20,765,519)	(18,965,204)
181	Mar-35	1,661,829	11,540	138,486	(20,627,034)	(18,965,204)
193	Mar-36	1,523,343	11,540	138,486	(20,488,548)	(18,965,204)
205	Mar-37	1,384,858	11,540	138,486	(20,350,062)	(18,965,204)
217	Mar-38	1,246,372	11,540	138,486	(20,211,576)	(18,965,204)
229	Mar-39	1,107,886	11,540	138,486	(20,073,091)	(18,965,204)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Excess Deferred Income Tax Regulatory Liability Amortization—Account 2530-27909 and 2420-27909
Test Year Ending March 31, 2022

Line No.	Month/Year	Excess Deferred Regulatory Liability Balance	Monthly Amortization Expense (1)	Amortization Expense, Year Ended March 31	Accumulated Amortization	Total Regulatory Liability
	(a)	(b)	(c)	(d)	(e)	(f) = (c) + (e)
241	Mar-40	969,400	11,540	138,486	(19,934,605)	(18,965,204)
253	Mar-41	830,915	11,540	138,486	(19,796,119)	(18,965,204)
265	Mar-42	692,429	11,540	138,486	(19,657,633)	(18,965,204)
277	Mar-43	553,943	11,540	138,486	(19,519,148)	(18,965,204)
289	Mar-44	415,457	11,540	138,486	(19,380,662)	(18,965,204)
301	Mar-45	276,972	11,540	138,486	(19,242,176)	(18,965,204)
313	Mar-46	138,486	11,540	138,486	(19,103,690)	(18,965,204)
325	Mar-47	0	11,540	138,486	(18,965,204)	(18,965,204)
326						
327	Total Amortization (Sum of Column (d))		$	(18,965,204)		
328						
329						
330	Annual Regulatory Liability Amortization (Column (d), Line 49)		$	(3,766,527)		
331						

332 Note:

333 1. New amortization rate effective April 2023; see Relied File.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Excess Deferred Income Tax Regulatory Liability Adjustment
Test Year Ending March 31, 2022

Line No.	Description		Amount
	(a)		(b)
1	EDIT Regulatory Liability Balance at March 31, 2022 (WP 14-4-2, Column (b) Line 25)	$	(17,504,075)
2	EDIT Regulatory Liability Balance at September 30, 2022 (WP 14-4-2, Column (b) Line 31)		(17,043,441)
3	Adjustment—Change in Balance (Line 2 - Line 1)		460,634
4			**RB-5a**
5			
6	Corporate Deferred Tax Rate		-21.00%
7	ADIT Adjustment Regulatory Laibility Gross-up (Line 6 × Line 3)	$	(96,733)
8			**RB-5b**
9	<u>Kansas Adjusted Regulatory Liabilities—EDIT & KS State Tax Change</u>		
10	EDIT Regulatory Liability Balance at September 30, 2022 (Line 2)	$	(17,043,441)
11	KS State Tax Rate Change Regulatory Liability (WP 14-4-4, Column (b), Line 1)		(11,973,404)
12	Total Adjusted Kansas Regulatory Liabilities (Line 10 + Line 11)	$	(29,016,845)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
KS State Tax Rate Change Regulatory Liability—Account 2530-27900
Test Year Ending March 31, 2022

Line No.	Month/Year	Regulatory Liability Balance	Monthly Amortization Expense	Amortization Expense, Year Ended March 31
	(a)	(b)	(c)	(d)
1	Mar-23	$ (11,973,404)		
2	Apr-23	(11,773,847)	$ (199,557)	
3	May-23	(11,574,291)	(199,557)	
4	Jun-23	(11,374,734)	(199,557)	
5	Jul-23	(11,175,177)	(199,557)	
6	Aug-23	(10,975,621)	(199,557)	
7	Sep-23	(10,776,064)	(199,557)	
8	Oct-23	(10,576,507)	(199,557)	
9	Nov-23	(10,376,950)	(199,557)	
10	Dec-23	(10,177,394)	(199,557)	
11	Jan-24	(9,977,837)	(199,557)	
12	Feb-24	(9,778,280)	(199,557)	
13	Mar-24	(9,578,723)	(199,557)	$ (2,394,681)
14	Apr-24	(9,379,167)	(199,557)	
15	May-24	(9,179,610)	(199,557)	
16	Jun-24	(8,980,053)	(199,557)	
17	Jul-24	(8,780,496)	(199,557)	
18	Aug-24	(8,580,940)	(199,557)	
19	Sep-24	(8,381,383)	(199,557)	
20	Oct-24	(8,181,826)	(199,557)	
21	Nov-24	(7,982,269)	(199,557)	
22	Dec-24	(7,782,713)	(199,557)	
23	Jan-25	(7,583,156)	(199,557)	
24	Feb-25	(7,383,599)	(199,557)	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
KS State Tax Rate Change Regulatory Liability—Account 2530-27900
Test Year Ending March 31, 2022

Line No.	Month/Year	Regulatory Liability Balance	Monthly Amortization Expense	Amortization Expense, Year Ended March 31
	(a)	(b)	(c)	(d)
25	Mar-25	(7,184,043)	(199,557)	(2,394,681)
26	Apr-25	(6,984,486)	(199,557)	
27	May-25	(6,784,929)	(199,557)	
28	Jun-25	(6,585,372)	(199,557)	
29	Jul-25	(6,385,816)	(199,557)	
30	Aug-25	(6,186,259)	(199,557)	
31	Sep-25	(5,986,702)	(199,557)	
32	Oct-25	(5,787,145)	(199,557)	
33	Nov-25	(5,587,589)	(199,557)	
34	Dec-25	(5,388,032)	(199,557)	
35	Jan-26	(5,188,475)	(199,557)	
36	Feb-26	(4,988,918)	(199,557)	
37	Mar-26	(4,789,362)	(199,557)	(2,394,681)
38	Apr-26	(4,589,805)	(199,557)	
39	May-26	(4,390,248)	(199,557)	
40	Jun-26	(4,190,691)	(199,557)	
41	Jul-26	(3,991,135)	(199,557)	
42	Aug-26	(3,791,578)	(199,557)	
43	Sep-26	(3,592,021)	(199,557)	
44	Oct-26	(3,392,465)	(199,557)	
45	Nov-26	(3,192,908)	(199,557)	
46	Dec-26	(2,993,351)	(199,557)	
47	Jan-27	(2,793,794)	(199,557)	
48	Feb-27	(2,594,238)	(199,557)	

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
KS State Tax Rate Change Regulatory Liability—Account 2530-27900
Test Year Ending March 31, 2022

Line No.	Month/Year	Regulatory Liability Balance	Monthly Amortization Expense		Amortization Expense, Year Ended March 31
	(a)	(b)	(c)		(d)
49	Mar-27	(2,394,681)	(199,557)		(2,394,681)
50	Apr-27	(2,195,124)	(199,557)		
51	May-27	(1,995,567)	(199,557)		
52	Jun-27	(1,796,011)	(199,557)		
53	Jul-27	(1,596,454)	(199,557)		
54	Aug-27	(1,396,897)	(199,557)		
55	Sep-27	(1,197,340)	(199,557)		
56	Oct-27	(997,784)	(199,557)		
57	Nov-27	(798,227)	(199,557)		
58	Dec-27	(598,670)	(199,557)		
59	Jan-28	(399,113)	(199,557)		
60	Feb-28	(199,557)	(199,557)		
61	Mar-28	(0)	(199,557)		(2,394,681)
62	Total Amortization (Sum of Lines 13, 25, 37, 49, 61)			$	(11,973,404)
63					
64	Annual Regulatory Liability Amortization (Line 13)			$	(2,394,681)

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Accumulated Deferred Income Taxes (ADIT) — SIP Projects Adjustment
Adjustments as of March 31, 2022

Line No.	Account	Description	Accumulated Depreciation at 3/31/2022	Accumulated Tax Depreciation at 3/31/2022	Tax > Book
	(a)	(b)	(c)	(d)	(e) = (d) - (c)
1	37601	Mains - Steel	$ -	$ -	$ -
2	37602	Mains - Plastic	45,493	360,392	314,899
3	37800	Meas. And Reg. Sta. E	-	-	-
4	37900	Meas & Reg Station Eq	-	-	-
5	38000	Services	8,939	52,788	43,848
6	38100	Meters	502	2,233	1,731
7	38200	Meter Installations	889	3,350	2,461
8	Total (Sum of Lines 1–7)		$ 55,823	$ 418,762	$ 362,939
9					
10	Corporate Deferred Tax Rate				-21.00%
11					
12	SIP Projects Accumulated Deferred Income Taxes (Line 8 × Line 10)				$ (76,217)
13					
14	ADIT Adjustment to Remove SIP Projects (Minus Line 12)				$ 76,217
15					**RB-7**

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Computation of Interest on Customer Deposits
Test Year Ending March 31, 2022

Line No.	Description		Kansas
	(a)		(b)
1	Thirteen Month Average Customer Deposits (Minus Section 14A, Column (c), Line 5)	$	651,500
2			
3	Kansas Corporation Commission (KCC) Approved Interest Rate Calendar Year 2022		0.21%
4			
5	Calculated Interest on Customer Deposits (Line 1 × Line 3)	$	1,368
6			
7	Test Year Interest on Customer Deposits (Section 9, Column (c), Line 6)	$	940
8			
9	Total Adjustment to Interest on Customer Deposits (Line 5 - Line 7)	$	428
10			**IS-18**

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 14D
Additional Evidence - Depreciation Study
Test Year Ending March 31, 2022

Depreciation Study

The Company is proposing changes to its Colorado-Kansas General Office and its Shared Services Unit depreciation rates. The current depreciation rates for both the Colorado-Kansas General Office and the Shared Services Unit were approved in Docket No. 16-ATMG-079-RTS.

The Company is not proposing any change to its Kansas Direct Property for which the current depreciation rates were approved in Docket No. 19-ATMG-525-RTS.

Please see Exhibit DAW-2 and Exhibit DAW-3 to the Direct Testimony of Dane A. Watson for the depreciation studies at September 30, 2021 that supports the proposed depreciation rates for the Company's Colorado-Kansas General Office and at September 30, 2019 that supports the proposed depreciation rates for the Company's Shared Services Unit, respectively.

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 15
Additional Evidence
Test Year Ending March 31, 2022

Not Applicable

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 16
Financial Statements
Test Year Ending March 31, 2019

Audited Financial Statements

See Section 13

Atmos Energy Corporation
Kansas Distribution Systems
Summary of Revenue at Present and Proposed Rates
Test Year Ending March 31, 2022

Line No.	Description		Current Tariffs	Average Bills	Number of Bills	Volumes	Contract/Load Adjustments to Bills	Contract/Load Adjustments to Volumes	Growth Adjustments to Bills	Growth Adjustments to Volumes	Proration Adjustment to Bills		WNA
											Variance	Proration Adjustment	
	(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	**Kansas - 081 Div**												
2	Residential Sales Service (910)		910	128,436	1,541,231	96,244,692	4	992	9,312	450,371	-1.1%	(17,220)	10,276,790
3	Commercial Sales Service (915)		915	9,290	111,474	30,962,708	44	2,692,573	804	186,533	-1.1%	(1,205)	2,648,778
4	Public Authority Sales Service (915)		915	657	7,882	2,687,141	14	9,169	24	7,098	-0.3%	(23)	188,881
5	School Sales Service (920)		920	64	767	360,982			108	17,915	-0.4%	(3)	26,837
6	Industrial Sales Service (930)		930	14	164	574,081	4	11,406	0	0	0.2%	0	30,020
7	Small Generator Sales Service (940)		940	73	874	1,928					-0.1%	(0)	
8	Large Industrial Sales Serv - Interruptible (955)	<20,00C	955	1	9	100,000	7	140,000					
9	Large Industrial Sales Serv - Interruptible (955)	>20,00C	955			402,164		187,836					
10	Irrigation Engine Sales Service (965)		965	244	2,923	8,614,838			276	918,000			(367,108)
11													
12	Subtotal (Sum of Lines 2–11)			138,779	1,665,324	139,948,534	73	3,041,976	10,524	1,579,918		(18,451)	12,804,197
13													
14	Firm Transportation Serv - Commercial (915)		(FT900)	170	2,043	21,805,921	(40)	(2,611,581)					
15	School Transportation Service Post '95 (920)		(FT900)	236	2,830	2,748,221	30	84,391					
16	Firm Transportation Serv - Industrial (930)		(FT900)	1	12	194,833							
17	Irrigation Transportation Serv (965)		(FT900)	26	308	1,228,564	5	(1,295)					
18													
19	Interruptible Transportation Serv - Industrial (IT900)	<20,00C	IT 900	33	394	5,662,906	(2)	(160)					-
20	Interruptible Transportation Serv - Industrial (IT900)	>20,00C	IT 900	-		8,005,461		0					
21													
22	Special Contract 1 - Transportation			4	48	5,932,606							
23	Special Contract 2 - Transportation			1	12	307,737							
24	Special Contract 3 - Transportation			3	36	5,294,171							
25	Special Contract 4 - Transportation			15	180	1,612,025							
26	Special Contract 4 - Interruptible Transportation - Tier 1			-									
27	Special Contract 4 - Interruptible Transportation - Tier 2			0									
28	Subtotal Transportation (Sum of Lines 14–27)			489	5,863	52,792,445	(7)	(2,528,645)		-			
29													
30	Kansas Other Revenues Adjusted (WP 17-2, Column (b), Line 12)												
31													
32	Total Sales Margin (Line 12)												
33													
34	Total Kansas Margin (Sum of Lines 28–32)												
35													
36	Percentage Increase												

Atmos Energy Corporation
Kansas Distribution Systems
Summary of Revenue at Present and Proposed Rates
Test Year Ending March 31, 2022

Line No.	Description	Total # of Bills	Total Volumes	Present Facilities Charge	Present Commodity Charge	Present Facilities Charge Revenues	Present Commodity Charge Revenues	Present Total Revenues
	(a)	(m) = (d) + (f) + (h) + (k)	(n) = (e) + (g) + (i) + (l)	(o)	(p)	(q) = (m) × (o)	(r) = (n) × (p)	(s) = (q) + (r)
1	**Kansas - 081 Div**							
2	Residential Sales Service (910)	1,533,327	106,972,846	$ 20.20	$0.14994	$ 30,973,203	$ 16,039,508	$ 47,012,711
3	Commercial Sales Service (915)	111,117	36,490,592	47.64	0.15128	5,293,622	5,520,297	10,813,919
4	Public Authority Sales Service (915)	7,897	2,892,289	47.64	0.15128	376,198	437,546	813,744
5	School Sales Service (920)	872	405,735	58.47	0.16651	51,003	67,559	118,562
6	Industrial Sales Service (930)	168	615,507	90.82	0.15878	15,287	97,730	113,017
7	Small Generator Sales Service (940)	874	1,928	48.89	(0.12691)	42,707	(245)	42,462
8	Large Industrial Sales Serv - Interruptible (955) <20,00	16	240,000	347.13	0.08566	5,554	20,558	26,112
9	Large Industrial Sales Serv - Interruptible (955) >20,00	0	590,000	347.13	0.08116	-	47,884	47,884
10	Irrigation Engine Sales Service (965)	3,199	9,165,730	96.77	0.11308	309,567	1,036,461	1,346,028
11								
12	Subtotal (Sum of Lines 2–11)	1,657,470	157,374,626			$ 37,067,141	$ 23,267,298	$ 60,334,439
13								
14	Firm Transportation Serv - Commercial (915)	2,003	19,194,340	$ 142.15	$0.14874	$ 284,726	$ 2,854,966	$ 3,139,692
15	School Transportation Service Post '95 (920)	2,860	2,832,611	102.29	$0.15886	292,549	449,989	742,538
16	Firm Transportation Serv - Industrial (930)	12	194,833	142.15	0.14874	1,706	28,980	30,686
17	Irrigation Transportation Serv (965)	313	1,227,269	143.15	0.10035	44,806	123,156	167,962
18								
19	Interruptible Transportation Serv - Industrial (IT900) <20,00	392	5,662,746	482.66	0.09077	189,203	514,007	703,210
20	Interruptible Transportation Serv - Industrial (IT900) >20,00	0	8,005,461		0.07931		634,913	634,913
21								
22	Special Contract 1 - Transportation	48	5,932,606	300.00	0.03100	14,400	183,911	198,311
23	Special Contract 2 - Transportation	12	307,737	0.00	0.00767	-	2,360	2,360
24	Special Contract 3 - Transportation	36	5,294,171	300.00	0.01500	10,800	79,413	90,213
25	Special Contract 4 - Transportation	180	1,612,025	0.00	0.04265	-	68,753	68,753
26	Special Contract 4 - Interruptible Transportation - Tier 1	0	0			-	-	-
27	Special Contract 4 - Interruptible Transportation - Tier 2	0	0			-	-	-
28	Subtotal Transportation (Sum of Lines 14–27)	5,856	50,263,800			$ 838,190	$ 4,940,448	$ 5,778,638
29								
30	Kansas Other Revenues Adjusted (WP 17-2, Column (b), Line 12							$ 422,319
31								
32	Total Sales Margin (Line 12)					$ 37,067,141	$ 23,267,298	$ 60,334,439
33								
34	Total Kansas Margin (Sum of Lines 28–32)					$ 37,905,331	$ 28,207,746	$ 66,535,396
35								
36	Percentage Increase					57%	43%	

Atmos Energy Corporation
WNA Volume Adjustment
Test Year Ending March 31, 2022

Line No.	Description	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Adjustment WNA $
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	**Kansas**													
2	Residential Sales Service (910)	$ 304,930	$ (16,931)	$ -	$ -	$ -	$ -	$ 150,805	$ 214,472	$ 471,664	$ 619,618	$ (79,302)	$ (124,354)	$ 1,540,902
3	Commercial Sales Service (915)	83,110	(5,550)	-	-	-	-	36,475	56,140	115,882	175,687	(22,176)	(38,860)	400,707
4	Public Authority Sales Service (915)	5,482	(1,988)	-	-	-	-	3,089	4,270	11,229	15,849	(3,609)	(5,749)	28,574
5	Schools (920)	928	(355)	-	-	-	-	489	726	1,887	2,743	(701)	(1,248)	4,469
6	Industrial Firm (930)	881	(104)	-	-	-	-	516	583	1,694	1,890	(267)	(427)	4,767
7	Irrigation (965)	10,793	1,669	(5,896)	(5,722)	(17,368)	(24,989)	-	-	-	-	-	-	(41,513)
8	Total (Sum of Lines 2–7)	$ 406,123	$ (23,258)	$ (5,896)	$ (5,722)	$ (17,368)	$ (24,989)	$ 191,373	$ 276,190	$ 602,357	$ 815,788	$ (106,055)	$ (170,637)	$ 1,937,905
9														**IS-19 (1)**
10	**Tariff Commodity Rate**													
11	Residential Sales Service (910)	$ 0.14994	$ 0.14994	$ 0.14994	$ 0.14994	$ 0.14994	$ 0.14994	$ 0.14994	$ 0.14994	$ 0.14994	$ 0.14994	$ 0.14994	$ 0.14994	
12	Commercial Sales Service (915)	0.15128	0.15128	0.15128	0.15128	0.15128	0.15128	0.15128	0.15128	0.15128	0.15128	0.15128	0.15128	
13	Public Authority Sales Service (915)	0.15128	0.15128	0.15128	0.15128	0.15128	0.15128	0.15128	0.15128	0.15128	0.15128	0.15128	0.15128	
14	Schools (920)	0.16651	0.16651	0.16651	0.16651	0.16651	0.16651	0.16651	0.16651	0.16651	0.16651	0.16651	0.16651	
15	Industrial Firm (930)	0.15878	0.15878	0.15878	0.15878	0.15878	0.15878	0.15878	0.15878	0.15878	0.15878	0.15878	0.15878	
16	Irrigation (965)	0.11308	0.11308	0.11308	0.11308	0.11308	0.11308	0.11308	0.11308	0.11308	0.11308	0.11308	0.11308	
17														
18	**WNA Volume Adjustment**													
19	Residential Sales Service (910)	2,033,679	(112,918)	-	-	-	-	1,005,768	1,430,384	3,145,688	4,132,443	(528,893)	(829,360)	10,276,790
20	Commercial Sales Service (915)	549,376	(36,689)	-	-	-	-	241,108	371,097	766,012	1,161,338	(146,591)	(256,872)	2,648,778
21	Public Authority Sales Service (915)	36,236	(13,140)	-	-	-	-	20,418	28,225	74,229	104,768	(23,854)	(38,001)	188,881
22	Schools (920)	5,572	(2,132)	-	-	-	-	2,936	4,357	11,335	16,473	(4,209)	(7,495)	26,837
23	Industrial Firm (930)	5,549	(653)	-	-	-	-	3,247	3,674	10,667	11,903	(1,680)	(2,688)	30,020
24	Irrigation (965)	95,443	14,763	(52,143)	(50,597)	(153,588)	(220,987)	-	-	-	-	-	-	(367,108)
25	Total (Sum of Lines 19–24)	2,725,854	(150,769)	(52,143)	(50,597)	(153,588)	(220,987)	1,273,476	1,837,738	4,007,930	5,426,925	(705,227)	(1,134,416)	12,804,197
26														
27	Contract/Load Adjustments (WP 17-3, Column (k), Line 211)													$ 65,502
28	Customer Annualization Adjustment (WP 17-5, Column (ai), Line 86)													464,183
29	Total Revenue Adjustment (Column (n), Line 8 + Line 27 + Line 28)													$ 2,467,591
30														**IS-19**

Atmos Energy Corporation
Kansas Operations
Other Revenues Adjusted
Test Year Ending March 31, 2022

Line No.	Description (a)			Div 81 (b)
1		4870	$	(482)
2		4880		422,924
3		4950		572,058
4				
5	Total Other Revenues (Sum of Lines 1–3)		$	994,500
6				
7	Less: 12-Months Ending March 2022 - Ad Valorem Surcharge (Line 32)		$	572,181
8	Plus: 2021 Ad Valorem Surcharge		$	457,553
9				
10	Other Revenues with New Surcharge (Line 5 - Line 7 + Line 8)		$	879,872
11				
12	12- Months Ending March 2022 Other Revenues without Surcharge (Line 5 - Line 7)		$	422,319
13				
14	Per Book Ad Valorem removed in Rate Design		$	(572,181)
15				
16				
17	April 2021 - March 2022 Ad Valorem Surcharge Detail by Month			
18				
19				Ad Valorem Surcharge
20	April		$	63,218
21	May			36,723
22	June			26,253
23	July			19,627
24	August			24,336
25	September			21,712
26	October			18,766
27	November			41,359
28	December			70,839
29	January			113,331
30	February			76,968
31	March			59,049
32	12- Months Ending March 2022 Other Revenues without Surcharge (Sum of Lines 20–31)		**$**	**572,181**
33				

34 Notes:
35 1. April 2021 through March 2022 Ad Valorem Surcharge is not reflected in other revenues because it is a
36 non-permanent rate, subject to annual reconciliation. The Company's base rates
37 are designed to recover the of cost of service reflected in Section 3 independent
38 of what the ad valorem surcharge rate is established at in the future.
39 2. The removal of per books Ad Valorem Surcharge is reflected in rate design only
40 to allow the deficiency to reflect the amount of additional revenue required
41 in base rates going forward.

Atmos Energy Corporation
Kansas Operations
Contract/Load Adjustments
Test Year Ending March 31, 2022

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**Irrigation Transportation Serv (965)**										
2	Adjust per book volumes and count for customer that switched from										
3	FT965 Irrigation to Residential Sales Service (910)										
4		Per Book	Per Book	Revised	Revised	Adjustment	Adjustment				
5		Count	Volume	Count	Volume	Count	Volume				
6	April 2021	-	-	-	-	-	-				
7	May 2021	-	-	-	-	-	-				
8	June 2021	1	752	-	-	(1)	(752)				
9	July 2021	1	1	-	-	(1)	(1)				
10	August 2021	-	-	-	-	-	-				
11	September 2021	-	-	-	-	-	-				
12	October 2021	-	-	-	-	-	-				
13	November 2021	-	-	-	-	-	-				
14	December 2021	1	28	-	-	(1)	(28)				
15	January 2022	1	211	-	-	(1)	(211)				
16	February 2022	-	-	-	-	-	-				
17	March 2022	-	-	-	-	-	-				
18	Total (Sum of Lines 6–17)	4	992	0	0	(4)	(992)				
19	Current Rate					$ 143.15	$ 0.10035				
20	Total Residential Sales Service (910) Adjustment Amount (Line 18 × Line 19)					$ (573)	$ (100)				
21											
22											
23											
24	**Firm Transportation Serv - Commercial (915)**										
25	Adjust per book volumes and count for customer that switched from										
26	915 Commercial to Industrial Sales Service (930)										
27		Per Book	Per Book	Revised	Revised	Adjustment	Adjustment				
28		Count	Volume	Count	Volume	Count	Volume				
29	April 2021	1	5,664	-	-	(1)	(5,664)				
30	May 2021	1	5,437	-	-	(1)	(5,437)				
31	June 2021	1	133	-	-	(1)	(133)				
32	July 2021	1	171	-	-	(1)	(171)				
33	August 2021	-	-	-	-	0	0				
34	September 2021	-	-	-	-	0	0				
35	October 2021	-	-	-	-	0	0				
36	November 2021	-	-	-	-	0	0				
37	December 2021	-	-	-	-	0	0				
38	January 2022	-	-	-	-	0	0				
39	February 2022	-	-	-	-	0	0				
40	March 2022	-	-	-	-	0	0				
41	Total (Sum of Lines 29–40)	4	11,406	0	0	(4)	(11,406)				
42	Current Rate					$ 47.64	$ 0.15128				
43	Total Industrial Sales Service (930) Adjustment Amount (Line 41 × Line 42)					$ (191)	$ (1,725)				
44											

Atmos Energy Corporation
Kansas Operations
Contract/Load Adjustments
Test Year Ending March 31, 2022

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
45											
46	**Firm Transportation Serv - Commercial (915)**										
47	Adjust per book volumes and count for customers that switched from										
48	915 Commercial to Commercial Sales Service (915)										
49		Per Book	Per Book	Revised	Revised	Adjustment	Adjustment				
50		Count	Volume	Count	Volume	Count	Volume				
51	April 2021	6	287,914	-	-	(6)	(287,914)				
52	May 2021	6	272,244	-	-	(6)	(272,244)				
53	June 2021	6	252,111	-	-	(6)	(252,111)				
54	July 2021	6	272,778	-	-	(6)	(272,778)				
55	August 2021	6	262,250	1	-	(5)	(262,250)				
56	September 2021	5	262,807	2	-	(3)	(262,807)				
57	October 2021	5	260,649	1	-	(4)	(260,649)				
58	November 2021	5	267,814	1	-	(4)	(267,814)				
59	December 2021	2	270,649	-	-	(2)	(270,649)				
60	January 2022	2	283,356	-	-	(2)	(283,356)				
61	February 2022	-	-	-	-	0	0				
62	March 2022	-	-	-	-	0	0				
63	Total (Sum of Lines 51–62)	49	2,692,573	5	0	(44)	(2,692,573)				
64	Current Rate					$ 142.15	$ 0.14874				
65	Total Commercial Sales Service (915) Adjustment Amount (Line 63 × Line 64)					$ (6,255)	$ (400,493)				
66											
67											
68	**School Transportation Service Post '95 (920)**										
69	Adjust per book volumes and count for customer that switched from										
70	920 School to Public Authority Sales Service (915)										
71		Per Book	Per Book	Revised	Revised	Adjustment	Adjustment				
72		Count	Volume	Count	Volume	Count	Volume				
73	April 2021	4	4,384	2	162	(2)	(4,222)				
74	May 2021	4	2,717	2	79	(2)	(2,638)				
75	June 2021	4	1,009	2	21	(2)	(988)				
76	July 2021	4	263	2	-	(2)	(263)				
77	August 2021	4	259	2	1	(2)	(258)				
78	September 2021	4	284	2	-	(2)	(284)				
79	October 2021	4	517	2	-	(2)	(517)				
80	November 2021	-	-	-	-	0	0				
81	December 2021	-	-	-	-	0	0				
82	January 2022	-	-	-	-	0	0				
83	February 2022	-	-	-	-	0	0				
84	March 2022	-	-	-	-	0	0				
85	Total (Sum of Lines 73–84)	28	9,432	14	263	(14)	(9,169)				
86	Current Rate					$ 102.29	$ 0.15886				
87	Total Public Authority Sales Service (915) Adjustment Amount (Line 85 × Line 86)					$ (1,432)	$ (1,457)				
88											

Atmos Energy Corporation
Kansas Operations
Contract/Load Adjustments
Test Year Ending March 31, 2022

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
89											
90	**Irrigation Transportation Serv (965)**										
91	Adjust per book volumes and count for various irrigation adjustments										
92											
93		Per Book	Per Book	Revised	Revised	Adjustment	Adjustment				
94		Count	Volume	Count	Volume	Count	Volume				
95	April 2021	-	-	4	12,547	4	12,547				
96	May 2021	-	-	4	12,547	4	12,547				
97	June 2021	5	18,586	4	12,547	(1)	(6,039)				
98	July 2021	5	21,186	5	12,547	0	(8,639)				
99	August 2021	6	25,808	6	12,547	0	(13,261)				
100	September 2021	6	27,317	6	12,547	0	(14,770)				
101	October 2021	6	21,031	6	12,547	0	(8,485)				
102	November 2021	6	2,213	5	10,217	(1)	8,004				
103	December 2021	5	17,296	4	11,037	(1)	(6,259)				
104	January 2022	5	15,363	5	16,321	0	958				
105	February 2022	4	976	6	12,547	2	11,571				
106	March 2022	4	1,096	6	12,621	2	11,525				
107	Total (Sum of Lines 95–106)	52	150,871	61	150,568	9	(302)				
108	Current Rate					$ 143.15	$ 0.10035				
109	Total FT965 Irrigation Adjustment Amount (Line 107 × Line 108)					$ 1,288	$ (30)				
110											
111											
112	**Firm Transportation Serv - Commercial (915)**										
113	Adjust per book volumes and count for various commercial adjustments										
114											
115		Per Book	Per Book	Revised	Revised	Adjustment	Adjustment				
116		Count	Volume	Count	Volume	Count	Volume				
117	April 2021	12	187,405	13	191,015	1	3,610				
118	May 2021	12	140,481	13	140,219	1	(261)				
119	June 2021	13	161,708	14	162,644	1	936				
120	July 2021	13	135,860	14	138,096	1	2,236				
121	August 2021	13	151,300	14	153,684	1	2,384				
122	September 2021	13	164,859	14	167,237	1	2,378				
123	October 2021	13	89,694	14	185,094	1	95,399				
124	November 2021	13	179,429	14	179,944	1	516				
125	December 2021	14	195,188	14	193,815	0	(1,373)				
126	January 2022	14	252,504	14	251,477	0	(1,027)				
127	February 2022	14	298,651	14	292,309	0	(6,342)				
128	March 2022	14	261,670	14	255,611	0	(6,059)				
129	Total (Sum of Lines 117–128)	158	2,218,749	166	2,311,146	8	92,397				
130	Current Rate					$ 142.15	$ 0.14874				
131	Total 915 Commercial Adjustment Amount (Line 129 × Line 130)					$ 1,137	$ 13,743				
132											

Atmos Energy Corporation
Kansas Operations
Contract/Load Adjustments
Test Year Ending March 31, 2022

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
133											
134	**School Transportation Service Post '95 (920)**										
135	Adjust per book volumes and count for new customer accounts										
136											
137		Per Book	Per Book	Revised	Revised	Adjustment	Adjustment				
138		Count	Volume	Count	Volume	Count	Volume				
139	April 2021	-	-	4	7,797	4	7,797				
140	May 2021	-	-	4	7,797	4	7,797				
141	June 2021	-	-	4	7,797	4	7,797				
142	July 2021	-	-	4	7,797	4	7,797				
143	August 2021	-	-	4	7,797	4	7,797				
144	September 2021	-	-	4	7,797	4	7,797				
145	October 2021	-	-	4	7,797	4	7,797				
146	November 2021	-	-	4	7,797	4	7,797				
147	December 2021	-	-	4	7,797	4	7,797				
148	January 2022	-	-	4	7,797	4	7,797				
149	February 2022	-	-	4	7,797	4	7,797				
150	March 2022	4	4,575	4	12,372	0	7,797				
151	Total (Sum of Lines 139–150)	4	4,575	48	98,135	44	93,560				
152	Current Rate					$ 102.29	$ 0.15886				
153	Total 920 School Adjustment Amount (Line 151 × Line 152)					$ 4,501	$ 14,863				
154											
155											
156	**Interruptible Transportation Serv - Industrial (IT900)**										
157	Adjust per book volumes and count for load moving to single meter										
158											
159		Per Book	Per Book	Revised	Revised	Adjustment	Adjustment				
160		Count	Volume	Count	Volume	Count	Volume				
161	April 2021	2	20,091	1	20,001	(1)	(90)				
162	May 2021	2	20,071	1	20,001	(1)	(70)				
163	June 2021	1	20,000	1	20,000	0	0				
164	July 2021	1	20,000	1	20,000	0	0				
165	August 2021	1	20,000	1	20,000	0	0				
166	September 2021	1	20,000	1	20,000	0	0				
167	October 2021	1	20,000	1	20,000	0	0				
168	November 2021	1	20,000	1	20,000	0	0				
169	December 2021	1	20,000	1	20,000	0	0				
170	January 2022	1	20,000	1	20,000	0	0				
171	February 2022	1	20,000	1	20,000	0	0				
172	March 2022	1	20,000	1	20,000	0	0				
173	Total (Sum of Lines 161–172)	14	240,163	12	240,003	(2)	(160)				
174	Current Rate					$ 482.66	$ 0.09077				
175	Total IT900 Interrupt Adjustment Amount (Line 173 × Line 174)					$ (965)	$ (15)				
176											

Atmos Energy Corporation
Kansas Operations
Contract/Load Adjustments
Test Year Ending March 31, 2022

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
177											
178	**Large Industrial Sales Serv - Interruptible (955)**										
179	Adjust per book volumes for and counts for new customer										
180											
181		Per Book	Per Book	Per Book	Revised	Revised	Revised	Adjustment	Adjustment	Adjustment	
182		Count	Volume Tier 1	Volume Tier 2	Count	Volume Tier 1	Volume Tier 2	Count	Volume Tier 1	Volume Tier 2	
183	April 2021	-	-	-	1	20,000	49,167	1	20,000	49,167	
184	May 2021	-	-	-	1	20,000	49,167	1	20,000	49,167	
185	June 2021	-	-	-	1	20,000	49,167	1	20,000	49,167	
186	July 2021	-	-	-	1	20,000	49,167	1	20,000	49,167	
187	August 2021	-	-	-	1	20,000	49,167	1	20,000	49,167	
188	September 2021	-	-	-	1	20,000	49,167	1	20,000	49,167	
189	October 2021	1	20,000	11,073	1	20,000	49,167	0	0	38,094	
190	November 2021	1	20,000	91,478	1	20,000	49,167	0	0	(42,311)	
191	December 2021	-	-	-	1	20,000	49,167	1	20,000	49,167	
192	January 2022	1	20,000	79,544	1	20,000	49,167	0	0	(30,377)	
193	February 2022	1	20,000	73,029	1	20,000	49,167	0	0	(23,862)	
194	March 2022	1	20,000	147,040	1	20,000	49,167	0	0	(97,873)	
195	Total (Sum of Lines 183–194)	5	100,000	402,164	12	240,000	590,000	7	140,000	187,836	
196	Current Rate							$ 347.13	$ 0.08566	$ 0.08116	
197	Total Interruptible Industrial Transportation Adjustment Amount (Line 195 × Line 196)							$ 2,430	$ 11,992	$ 15,245	
198											
199											
200					Adjustment	Adjustment	Adjustment	Present	Present	Present	
201	Summary				Counts	Volume Tier 1	Volume Tier 2	Charge	Rates Tier 1	Rates Tier 2	Revenues
202	Residential Sales Service (910)				4	992	-	$ 20.20	$ 0.14994	$ -	$ 230
203	Commercial Sales Service (915)				44	2,692,573	-	47.64	0.15128	0.00000	409,429
204	Public Authority Sales Service (915)				14	9,169	-	47.64	0.15128	0.00000	2,054
205	Industrial Sales Service (930)				4	11,406	-	90.82	0.15878	0.00000	2,174
206	Large Industrial Sales Serv - Interruptible (955)				7	140,000	187,836	347.13	0.08566	0.08116	29,667
207	Irrigation Transportation Serv (965)				5	(1,295)	-	143.15	0.10035	0.00000	586
208	Firm Transportation Serv - Commercial (915)				(40)	(2,611,581)	-	142.15	0.14874	0.00000	(394,133)
209	School Transportation Service Post '95 (920)				30	84,391	-	102.29	0.15886	0.00000	16,475
210	Interruptible Transportation Serv - Industrial (IT900)				(2)	(160)	-	482.66	0.09077	0.00000	(980)
211	Total WP 17-3 Adjustment Amount				66	325,495	187,836			**IS-19 (2)**	$ 65,502
212											
213	Note:										
214	1.The Total WP 17-3 Adjustment Amount demonstrates the total change in present revenues resulting from industrial account adjustments.										

Atmos Energy Corporation
Kansas Operations
Proration of Bill Counts for Sales Service Customers
Test Year Ending March 31, 2022

Line	Description	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	Total	Total Variance Percentage	$ Adj.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	Base Charge Revenue															
2	Residential Sales Service (910)	2,357,955	2,351,150	2,362,164	2,351,263	2,358,230	2,350,143	2,346,799	2,355,265	2,358,410	2,377,238	2,377,590	2,388,929	$ 28,335,136		
3	Commercial Sales Service (915)	383,406	383,330	385,261	378,651	379,719	376,005	367,464	381,813	382,134	386,818	389,739	392,659	4,587,000		
4	Public Authority Sales Service (915)	27,366	27,006	27,570	27,354	27,139	27,063	26,849	27,314	27,132	27,140	27,523	27,452	326,908		
6	School Sales Service (920)	3,046	3,038	3,046	3,046	3,040	2,997	2,997	2,989	2,923	3,162	3,313	3,929	37,525		
5	Industrial Sales Service (930)	1,082	1,082	1,082	1,082	1,204	1,165	1,159	1,076	1,146	1,080	1,165	1,332	13,655		
7	Small Generator Sales Service (Rate Schedule 940)	2,888	3,055	2,965	3,055	3,014	3,014	2,766	3,055	2,965	3,055	3,138	3,088	36,060		
8																
9																
10	Bill Count															
11	Residential Sales Service (910)	127,931	127,787	128,534	127,863	128,603	127,852	127,750	128,476	128,648	128,800	129,128	129,859	1,541,231		
12	Commercial Sales Service (915)	9,300	9,260	9,345	9,175	9,256	9,131	8,927	9,352	9,332	9,389	9,445	9,562	111,474		
13	Public Authority Sales Service (915)	658	652	664	660	654	652	646	661	656	653	663	663	7,882		
15	School Sales Service (920)	62	62	62	62	62	61	61	61	60	65	69	80	767		
14	Industrial Sales Service (930)	13	13	13	13	14	14	14	13	14	13	14	16	164		
16	Small Generator Sales Service (Rate Schedule 940)	70	74	72	74	73	73	67	74	72	74	76	75	874		
17																
18																
19	Average Facility Charge Per Bill Count															
20	Residential Sales Service (910)	$ 18.43	$ 18.40	$ 18.38	$ 18.39	$ 18.34	$ 18.38	$ 18.37	$ 18.33	$ 18.33	$ 18.46	$ 18.41	$ 18.40			
21	Commercial Sales Service (915)	41.23	41.40	41.23	41.27	41.02	41.18	41.16	40.83	40.95	41.20	41.26	41.06			
22	Public Authority Sales Service (915)	41.59	41.42	41.52	41.45	41.50	41.51	41.56	41.32	41.36	41.56	41.51	41.41			
24	School Sales Service (920)	49.13	49.00	49.13	49.13	49.02	49.13	49.13	49.00	48.72	48.64	48.01	49.11			
23	Industrial Sales Service (930)	83.22	83.22	83.22	83.22	85.99	83.22	82.81	82.76	81.89	83.11	83.22	83.22			
25	Small Generator Sales Service (Rate Schedule 940)	41.26	41.29	41.18	41.29	41.29	41.29	41.29	41.29	41.18	41.28	41.29	41.18			
24																

Atmos Energy Corporation
Kansas Operations
Proration of Bill Counts for Sales Service Customers
Test Year Ending March 31, 2022

Line	Description	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	Total	Total Variance Percentage	$ Adj.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
26																
25	Tariff in Effect	Tariff Rate April 1, 2021 - Current														
27	Residential Sales Service (910)	$ 18.60	$ 18.60	$ 18.60	$ 18.60	$ 18.60	$ 18.60	$ 18.60	$ 18.60	$ 18.51	$ 18.60	$ 18.60	$ 18.60			
26	Commercial Sales Service (915)	41.62	41.62	41.62	41.62	41.62	41.62	41.62	41.62	41.36	41.62	41.62	41.62			
28	Public Authority Sales Service (915)	41.62	41.62	41.62	41.62	41.62	41.62	41.62	41.62	41.36	41.62	41.62	41.62			
27	School Sales Service (920)	49.13	49.13	49.13	49.13	49.13	49.13	49.13	49.13	48.72	49.13	49.13	49.13			
29	Industrial Sales Service (930)	83.22	83.22	83.22	83.22	83.22	83.22	83.22	83.22	81.79	83.22	83.22	83.22			
28	Small Generator Sales Service (Rate Schedule 940)	41.29	41.29	41.29	41.29	41.29	41.29	41.29	41.29	41.17	41.29	41.29	41.29			
30																
29																
31	Variance															
30	Residential Sales Service (910)	-0.9%	-1.1%	-1.2%	-1.1%	-1.4%	-1.2%	-1.2%	-1.4%	-1.0%	-0.8%	-1.0%	-1.1%			
32	Commercial Sales Service (915)	-0.9%	-0.5%	-0.9%	-0.8%	-1.4%	-1.1%	-1.1%	-1.9%	-1.0%	-1.0%	-0.9%	-1.3%			
31	Public Authority Sales Service (915)	-0.1%	-0.5%	-0.2%	-0.4%	-0.3%	-0.3%	-0.1%	-0.7%	0.0%	-0.1%	-0.3%	-0.5%			
33	School Sales Service (920)	0.0%	-0.3%	0.0%	0.0%	-0.2%	0.0%	0.0%	-0.3%	0.0%	-1.0%	-2.3%	0.0%			
32	Industrial Sales Service (930)	0.0%	0.0%	0.0%	0.0%	3.3%	0.0%	-0.5%	-0.5%	0.1%	-0.1%	0.0%	0.0%			
34	Small Generator Sales Service (Rate Schedule 940)	-0.1%	0.0%	-0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-0.3%			
33																
35																
34	Equivalent Facilities Charges													Total	Total Variance	
36	Residential Sales Service (910)	126,772	126,406	126,998	126,412	126,787	126,352	126,172	126,627	127,413	127,808	127,827	128,437	1,524,011	-1.1%	$ (347,846)
35	Commercial Sales Service (915)	9,212	9,210	9,257	9,098	9,123	9,034	8,829	9,174	9,239	9,294	9,364	9,434	110,269	-1.1%	(57,399)
37	Public Authority Sales Service (915)	658	649	662	657	652	650	645	656	656	652	661	660	7,859	-0.3%	(1,111)
36	School Sales Service (920)	62	62	62	62	62	61	61	61	60	64	67	80	764	-0.4%	(158)
38	Industrial Sales Service (930)	13	13	13	13	14	14	14	13	14	13	14	16	164	0.2%	30
37	Small Generator Sales Service (Rate Schedule 940)	70	74	72	74	73	73	67	74	72	74	76	75	874	-0.1%	(23)
39															Total	$ (406,506)

Atmos Energy Corporation
Kansas Operations
Customer and Volume Adjustments
Test Year Ending March 31, 2022

		Customer Data					Customer Adds					Customer Adjustment					
Line No.	Month	KMCI	KTOP	KICT	KDDC		KMCI	KTOP	KICT	KDDC		KMCI	KTOP	KICT	KDDC	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(m)	(n)	(o)	(p)	(q)	(r)
1	Residential																
2	March	91,116	8,620	17,196	11,375												
3	April	90,970	8,589	17,029	11,343		112	24	(6)	(0)		1,287	272	(71)	(1)	1,487	
4	May	90,901	8,605	16,929	11,352		112	24	(6)	(0)		1,175	249	(65)	(1)	1,358	
5	June	91,510	8,626	17,048	11,350		112	24	(6)	(0)		1,063	225	(59)	(1)	1,229	
6	July	91,028	8,582	16,939	11,314		112	24	(6)	(0)		951	201	(52)	(1)	1,099	
7	August	91,695	8,664	16,932	11,312		112	24	(6)	(0)		839	178	(46)	(1)	970	
8	September	91,252	8,604	16,769	11,227		112	24	(6)	(0)		727	154	(40)	(1)	841	
9	October	91,210	8,600	16,737	11,203		112	24	(6)	(0)		616	130	(34)	(0)	711	
10	November	91,724	8,632	16,893	11,227		112	24	(6)	(0)		504	107	(28)	(0)	582	
11	December	91,602	8,757	16,961	11,328		112	24	(6)	(0)		392	83	(22)	(0)	453	
12	January	91,741	8,797	16,957	11,305		112	24	(6)	(0)		280	59	(15)	(0)	323	
13	February	92,016	8,825	16,968	11,319		112	24	(6)	(0)		168	36	(9)	(0)	194	
14	March	92,459	8,904	17,122	11,374		112	24	(6)	(0)		56	12	(3)	(0)	65	
15												8,058	1,704	(444)	(6)	9,312	
16												Rate				$ 20.20	
17												Customer Adjustment				$ 188,102	
18	Commercial																
19	March	5,276	622	2,062	1,468												
20	April	5,187	615	2,050	1,448		8	3	(1)	1		94	38	(12)	8	128	
21	May	5,164	625	2,025	1,446		8	3	(1)	1		86	35	(11)	7	117	
22	June	5,243	617	2,038	1,447		8	3	(1)	1		78	32	(10)	6	106	
23	July	5,131	618	2,005	1,421		8	3	(1)	1		69	28	(9)	6	95	
24	August	5,212	616	2,001	1,427		8	3	(1)	1		61	25	(8)	5	84	
25	September	5,135	612	1,975	1,409		8	3	(1)	1		53	22	(7)	4	73	
26	October	4,995	591	1,938	1,403		8	3	(1)	1		45	18	(6)	4	61	
27	November	5,268	626	2,026	1,432		8	3	(1)	1		37	15	(5)	3	50	
28	December	5,208	632	2,018	1,474		8	3	(1)	1		29	12	(4)	2	39	
29	January	5,268	632	2,032	1,457		8	3	(1)	1		20	8	(3)	2	28	
30	February	5,316	638	2,036	1,455		8	3	(1)	1		12	5	(2)	1	17	
31	March	5,374	662	2,050	1,476		8	3	(1)	1		4	2	(1)	0	6	
32												588	240	(72)	48	804	
33												Rate				$ 47.64	
34												Customer Adjustment				$ 38,303	

Atmos Energy Corporation
Kansas Operations
Customer and Volume Adjustments
Test Year Ending March 31, 2022

		Per Book Usage (Ccf)					WNA Adjustment					Volume Adjustment					Total
Line No.	Month	KMCI	KTOP	KICT	KDDC		KMCI	KTOP	KICT	KDDC		KMCI	KTOP	KICT	KDDC	Total	Adjustment
	(a)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
1	Residential																
2	March																
3	April	73.6	59.1	63.5	73.4		19	10	10	6		118,914	18,744	(5,247)	(76)	132,335	
4	May	38.4	30.2	34.3	40.9		0	(3)	(4)	(5)		45,712	6,773	(1,936)	(32)	50,518	
5	June	20.7	14.8	15.8	16.4		-	-	-	-		22,053	3,339	(924)	(13)	24,454	
6	July	15.2	11.9	10.3	11.9		-	-	-	-		14,497	2,387	(541)	(8)	16,335	
7	August	13.3	10.7	9.0	10.7		-	-	-	-		11,187	1,906	(416)	(7)	12,671	
8	September	14.4	11.4	9.4	11.3		-	-	-	-		10,507	1,751	(377)	(6)	11,874	
9	October	15.7	12.4	10.6	13.0		9	9	4	6		15,013	2,775	(512)	(9)	17,268	
10	November	49.0	39.7	36.2	40.4		12	13	5	9		30,960	5,566	(1,140)	(18)	35,367	
11	December	91.1	71.9	76.1	78.4		26	23	17	25		45,887	7,824	(1,998)	(30)	51,683	
12	January	155.6	129.4	124.6	132.1		34	24	30	25		53,055	9,083	(2,390)	(33)	59,715	
13	February	164.8	121.2	141.8	141.0		(3)	(3)	(8)	(8)		27,171	4,185	(1,239)	(17)	30,100	
14	March	133.1	105.1	116.4	118.6		(5)	(6)	(14)	(11)		7,193	1,177	(316)	(4)	8,050	
15												402,150	65,511	(17,037)	(252)	450,371	
16												Rate				$ 0.14994	
17												Volume Adjustment				$ 67,529	$ 255,631
18	Commercial																
19	March																
20	April	378.1	250.9	198.6	227.8		85	39	32	13		43,475	11,113	(2,657)	1,846	53,778	
21	May	189.2	182.4	94.0	167.3		3	(12)	(13)	(13)		16,494	5,958	(845)	1,083	22,689	
22	June	118.8	29.7	69.0	109.7		-	-	-	-		9,218	940	(655)	695	10,197	
23	July	77.8	42.7	43.5	57.2		-	-	-	-		5,402	1,209	(370)	324	6,565	
24	August	87.5	113.8	57.0	125.4		-	-	-	-		5,361	2,845	(427)	627	8,406	
25	September	80.8	126.5	50.1	89.1		-	-	-	-		4,290	2,740	(326)	386	7,090	
26	October	89.0	35.7	51.0	59.5		34	38	14	15		5,537	1,345	(355)	274	6,800	
27	November	198.6	193.5	121.4	150.2		51	52	15	26		9,186	3,682	(614)	529	12,783	
28	December	415.9	363.2	261.3	235.9		97	96	50	69		14,652	5,353	(1,088)	712	19,629	
29	January	681.2	514.3	401.2	397.7		156	97	94	61		17,090	5,091	(1,238)	764	21,707	
30	February	891.2	496.7	499.3	458.3		(11)	(14)	(23)	(23)		10,788	2,413	(714)	435	12,922	
31	March	763.5	617.3	403.2	396.2		(21)	(23)	(43)	(28)		3,032	991	(180)	123	3,966	
32												144,525	43,680	(9,470)	7,798	186,533	
33												Rate				$ 0.15128	
34												Volume Adjustment				$ 28,219	$ 66,521

Atmos Energy Corporation
Kansas Operations
Customer and Volume Adjustments
Test Year Ending March 31, 2022

		Customer Data					Customer Adds					Customer Adjustment					
Line No.	Month	KMCI	KTOP	KICT	KDDC		KMCI	KTOP	KICT	KDDC		KMCI	KTOP	KICT	KDDC	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(m)	(n)	(o)	(p)	(q)	(r)
35	Public Authority																
36	March	110	65	227	257												
37	April	110	65	226	257		0	-	0	0		1	-	1	2	4	
38	May	109	65	224	254		0	-	0	0		1	-	1	2	4	
39	June	111	65	229	259		0	-	0	0		1	-	1	2	3	
40	July	111	64	226	259		0	-	0	0		1	-	1	1	3	
41	August	111	66	223	254		0	-	0	0		1	-	1	1	3	
42	September	110	65	224	253		0	-	0	0		1	-	1	1	2	
43	October	111	65	219	251		0	-	0	0		0	-	0	1	2	
44	November	110	65	227	259		0	-	0	0		0	-	0	1	2	
45	December	110	65	225	256		0	-	0	0		0	-	0	1	1	
46	January	111	65	223	254		0	-	0	0		0	-	0	0	1	
47	February	112	65	230	256		0	-	0	0		0	-	0	0	1	
48	March	111	65	228	259		0	-	0	0		0	-	0	0	0	
49												6	-	6	12	24	
50												Rate				$ 47.64	
51												Customer Adjustment				$ 1,143	
52	Schools																
53	March	5	11	26	20												
54	April	5	11	26	20		0	(0)	0	2		2	(5)	1	19	17	
55	May	5	11	26	20		0	(0)	0	2		2	(4)	1	18	16	
56	June	5	11	26	20		0	(0)	0	2		2	(4)	1	16	14	
57	July	5	11	26	20		0	(0)	0	2		1	(4)	1	14	13	
58	August	5	11	26	20		0	(0)	0	2		1	(3)	1	13	11	
59	September	6	9	26	20		0	(0)	0	2		1	(3)	1	11	10	
60	October	6	9	26	20		0	(0)	0	2		1	(2)	0	9	8	
61	November	6	9	26	20		0	(0)	0	2		1	(2)	0	8	7	
62	December	5	9	26	20		0	(0)	0	2		1	(1)	0	6	5	
63	January	8	10	26	21		0	(0)	0	2		0	(1)	0	4	4	
64	February	7	10	27	25		0	(0)	0	2		0	(1)	0	3	2	
65	March	7	6	27	40		0	(0)	0	2		0	(0)	0	1	1	
66												12	(30)	6	120	108	
67												Rate				$ 58.47	
68												Customer Adjustment				$ 6,315	

Atmos Energy Corporation
Kansas Operations
Customer and Volume Adjustments
Test Year Ending March 31, 2022

		Per Book Usage (Ccf)					WNA Adjustment					Volume Adjustment					Total
Line No.	Month	KMCI	KTOP	KICT	KDDC		KMCI	KTOP	KICT	KDDC		KMCI	KTOP	KICT	KDDC	Total	Adjustment
	(a)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
35	Public Authority																
36	March																
37	April	697.0	263.7	282.6	447.5		92	65	52	40		756	-	320	934	2,010	
38	May	437.7	138.5	137.0	276.7		4	(13)	(23)	(30)		386	-	100	432	918	
39	June	322.1	78.7	72.9	137.2		-	-	-	-		255	-	58	217	530	
40	July	223.3	39.4	55.5	106.1		-	-	-	-		158	-	39	150	348	
41	August	187.8	101.8	54.8	89.2		-	-	-	-		117	-	34	112	263	
42	September	188.6	70.7	57.8	85.7		-	-	-	-		102	-	31	93	226	
43	October	239.8	69.5	66.6	99.8		36	40	23	35		127	-	41	123	291	
44	November	457.8	157.1	171.4	224.5		55	66	26	46		192	-	74	203	469	
45	December	764.3	317.6	337.5	426.9		102	93	92	142		253	-	125	332	710	
46	January	1,179.9	571.9	567.1	724.3		169	154	153	165		281	-	150	371	802	
47	February	1,330.8	584.4	612.9	762.7		(11)	(10)	(43)	(47)		165	-	71	179	415	
48	March	1,155.7	513.1	514.9	674.6		(23)	(34)	(70)	(66)		47	-	19	51	116	
49												2,840	-	1,063	3,196	7,098	
50												Rate				$ 0.15128	
51												Volume Adjustment				$ 1,074	$ 2,217
52	Schools																
53	March																
54	April	520.9	994.8	470.4	414.2		28	271	34	79		1,052	(6,066)	483	9,450	4,919	
55	May	123.1	398.0	165.8	235.8		1	(32)	(27)	(55)		217	(1,603)	122	3,167	1,903	
56	June	46.2	283.9	56.4	81.0		-	-	-	-		73	(1,124)	45	1,283	277	
57	July	(115.1)	121.3	27.2	20.5		-	-	-	-		(163)	(430)	19	290	(283)	
58	August	58.4	143.0	44.8	22.1		-	-	-	-		73	(447)	28	276	(70)	
59	September	263.8	45.0	72.3	24.1		-	-	-	-		286	(122)	39	261	464	
60	October	207.3	59.3	73.0	30.2		11	88	32	62		200	(339)	48	849	759	
61	November	433.0	356.0	269.4	126.8		17	209	34	74		338	(1,060)	114	1,506	898	
62	December	500.0	1,035.5	516.8	531.5		32	168	183	246		310	(1,755)	204	4,532	3,292	
63	January	1,067.6	1,583.2	964.5	893.5		51	611	126	318		466	(2,286)	227	5,050	3,458	
64	February	936.3	1,676.3	1,037.6	923.0		(4)	4	(81)	(82)		233	(1,050)	120	2,103	1,406	
65	March	1,049.3	1,735.4	845.1	1,451.5		(7)	(131)	(66)	(122)		87	(334)	32	1,108	893	
66												3,173	(16,614)	1,481	29,875	17,915	
67												Rate				$ 0.16651	
68												Volume Adjustment				$ 2,983	$ 9,298

Atmos Energy Corporation
Kansas Operations
Customer and Volume Adjustments
Test Year Ending March 31, 2022

		Customer Data					Customer Adds					Customer Adjustment					
Line No.	Month	KMCI	KTOP	KICT	KDDC		KMCI	KTOP	KICT	KDDC		KMCI	KTOP	KICT	KDDC	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(m)	(n)	(o)	(p)	(q)	(r)
69	Irrigation																
70	March	-	-	-	262												
71	April	-	-	-	222		-	-	-	4		-	-	-	44	44	
72	May	-	-	-	170		-	-	-	4		-	-	-	40	40	
73	June	-	-	-	361		-	-	-	4		-	-	-	36	36	
74	July	-	-	-	168		-	-	-	4		-	-	-	33	33	
75	August	-	-	-	329		-	-	-	4		-	-	-	29	29	
76	September	-	-	-	233		-	-	-	4		-	-	-	25	25	
77	October	-	-	-	165		-	-	-	4		-	-	-	21	21	
78	November	-	-	-	280		-	-	-	4		-	-	-	17	17	
79	December	-	-	-	204		-	-	-	4		-	-	-	13	13	
80	January	-	-	-	245		-	-	-	4		-	-	-	10	10	
81	February	-	-	-	238		-	-	-	4		-	-	-	6	6	
82	March	-	-	-	308		-	-	-	4		-	-	-	2	2	
83												-	-	-	276	276	
84												Rate				$ 96.77	
85												Customer Adjustment				$ 26,709	
86																	
87												Total Customer Adjustments				$ 260,572	
88																	

Atmos Energy Corporation
Kansas Operations
Customer and Volume Adjustments
Test Year Ending March 31, 2022

		Per Book Usage (Ccf)					WNA Adjustment					Volume Adjustment					Total
Line No.	Month	KMCI	KTOP	KICT	KDDC		KMCI	KTOP	KICT	KDDC		KMCI	KTOP	KICT	KDDC	Total	Adjustment
	(a)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)
69	Irrigation																
70	March																
71	April	-	-	-	3,641.6		-	-	-	430		-	-	-	179,486	179,486	
72	May	-	-	-	2,701.1		-	-	-	87		-	-	-	112,213	112,213	
73	June	-	-	-	3,326.9		-	-	-	(144)		-	-	-	115,895	115,895	
74	July	-	-	-	4,172.9		-	-	-	(301)		-	-	-	126,154	126,154	
75	August	-	-	-	5,847.0		-	-	-	(467)		-	-	-	154,680	154,680	
76	September	-	-	-	4,900.8		-	-	-	(948)		-	-	-	98,480	98,480	
77	October	-	-	-	2,335.5		-	-	-	-		-	-	-	49,240	49,240	
78	November	-	-	-	2,239.2		-	-	-	-		-	-	-	38,627	38,627	
79	December	-	-	-	1,525.2		-	-	-	-		-	-	-	20,463	20,463	
80	January	-	-	-	1,646.1		-	-	-	-		-	-	-	15,775	15,775	
81	February	-	-	-	685.2		-	-	-	-		-	-	-	3,940	3,940	
82	March	-	-	-	1,590.1		-	-	-	-		-	-	-	3,048	3,048	
83												-	-	-	918,000	918,000	
84												Rate				$ 0.11308	
85												Volume Adjustment				$ 103,807	$ 130,516
86																	
87												Total Volume Adjustments				$ 203,612	$ 464,183
88																	**IS-19 (3)**

Atmos Energy Corporation
Kansas Distribution System Filing Requirements
Section 18
Proposed Tariff Schedules
Test Year Ending March 31, 2022

Form RF

Index No.

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE I: Rules and Regulations

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

Rules & Regulations – All Divisions
Filed January 26, 2004 through September 2007

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

Sheet 1 of 103 Sheets

SCHEDULE I - RULES AND REGULATIONS

These Rules and Regulations are part of the Natural Gas Service Agreement between the Company and the Customer. Promulgated in compliance with Chapter 66 of the Kansas Statutes Annotated and lawful orders of The State Corporation Commission of the State of Kansas, they have the force and effect of law. They are subject to change from time to time, and upon filing with The State Corporation Commission of the State of Kansas, becoming effective and binding as a matter of law without any further notice. There is intended to be no inconsistency between these Rules and Regulations and more specific provisions in the Rate Schedules. If there should appear to be any such inconsistency, the more specific provisions in the Rate Schedules shall prevail. Copies of these Rules and Regulations may be reviewed or obtained by any Customer of the Company at the Company's principal place of business or the Atmos Energy web site at http://www.atmosenergy.com/about/tariffs.html/, or at the State Corporation Commission of the State of Kansas where they have been filed of record.

SECTION 1 - DEFINITIONS

In addition to the usual meaning, all words or terms used in these General Terms and Conditions, Schedule of Service Fees, Schedule of Customer Advances for Construction of Mains and Company Service Lines (jointly referred to as the "Company Rules and Regulations") and the Rate Schedules are intended to have the meanings regularly ascribed to them by the natural gas industry. The following terms, unless otherwise indicated therein, shall have the specific meaning given below:

A. COMPANY

Atmos Energy Corporation, with its regional office located at 1555 Blake Street, Suite 400, Denver, Colorado 80202, (telephone (303-831-5691)), and its principal place of business within the state of Kansas located at 25090 W. 110th Terrace, Olathe, Kansas 66061 (888-286-6700) furnishes natural gas service under these Rules and Regulations.

Issued: September 9 2022
(Month) (Day) (Year)

Effective: Upon Commission Approval

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/s/ Patrice Petersen-Klein

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	(Signature of Officer)	(Title)	

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Sheet 2 of 103 Sheets

B. CUSTOMER

Any person, partnership, association, organization, firm, public or private corporation, or governmental agency applying for, receiving, receiving the benefit of, or using in any way natural gas service supplied by the Company.

C. COMMISSION

The State Corporation Commission of the State of Kansas, 1500 Southwest Arrowhead Road, Topeka, Kansas 66604, or any successor of such Commission having jurisdiction over the Company's rates and service policies.

D. NATURAL GAS SERVICE

The sale, delivery, transportation, and/or provision of natural gas by the Company to the Customer in accordance with (a) the Company's applicable rate schedules, (b) the Company's Rules and Regulations in effect and on file with the Commission and, (c) the Commission's applicable orders.

E. TRANSPORTATION SERVICE OR TRANSPORTATION

The receipt, transportation, and delivery of natural gas by the Company on behalf of the Customer in accordance with (a) the Company's applicable rate schedules, (b) the Company Rules and Regulations in effect and on file with the Commission and, (c) the Commission applicable orders.

F. COMPANY MAIN

The pipeline and its related facilities owned, operated, and maintained by the Company, to transport natural gas to the point of connection with the Company Service Line.

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(Signature of Officer) (Title)

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G. COMPANY SERVICE LINE

All pipe, valves, and fittings from the point of connection at the Company Main up to and including the stop-cock on the Company's riser.

H. CUSTOMER'S INSTALLATION

All piping, fixtures, valves, appliances, facilities, and apparatus of any kind or nature, and detection equipment, including methane detectors and monoxide detectors, on the Customer's side of the Point of Delivery.

I. METER AND/OR REGULATOR ("METER")

The meter and/or regulator, together with any required auxiliary equipment, used in measuring and regulating natural gas delivered to a Customer at a single Point of Delivery.

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J. METER INSTALLATION AND/OR REGULATOR INSTALLATION ("METER INSTALLATION")

Labor and material used and expenses and costs incurred in connection with the installation of a Meter

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K. POINT OF DELIVERY

For inside meter settings, a point 12 inches exterior to the to the point at which the Company Service Line enters the building wall. For outside meter settings, the point of connection between Company and Customer where the gas leaves the outlet side of the Company's Meter and enters the Customer's Yard Line. The foregoing applies, unless the term is otherwise defined in the Customer's Natural Gas Service Agreement.

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(Signature of Officer) (Title)

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L. RESIDENTIAL CUSTOMER OR RESIDENTIAL USE

A Customer applying for or using Natural Gas Service at a household, home, place of dwelling, or family dwelling unit.

M. CUSTOMER YARD LINE

The line from the Point of Delivery to the Customer's building or structure wall.

N. COMMERCIAL CUSTOMER OR COMMERCIAL USE

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1. A Customer applying for or using Natural Gas Service other than at a household, home, place of dwelling, or family dwelling unit and not for Industrial Use in an establishment whose main function is of a non-manufacturing and non-mining character, and where the primary utilization of gas is for purposes other than the process which creates or changes a raw material or unfinished material into another form or product. Such establishments include, but are not limited to, those using Natural Gas Service for wholesale and retail trade, professional services and miscellaneous business services; hotels, motels and other lodging places; clubs; apartment houses; commercial office buildings; warehouses; theaters and auditoriums; water pumping plants; laundries; greenhouses; irrigation pumping installation; public buildings; universities; colleges and schools; hospitals; institutions for the care or detention of persons; airfields; military and naval posts; and other similar establishments. Notwithstanding any of the above, gas used in any establishment where the primary utilization is for space heating purposes shall be considered "Commercial Use".

2. For purposes of these rules the distinction between Small and Large Commercial Customers is governed by the use or expected use of less than or greater than 50 Mcf average monthly consumption.

O. INDUSTRIAL CUSTOMER OR INDUSTRIAL USE

A Customer applying for or using Natural Gas Service in an establishment wherein the primary utilization of gas is in a process which creates or changes raw or unfinished material into another form(s) or product(s). Such establishments include, but are not limited to, those engaged in the production of ordinance and accessories, food and kindred products; tobacco products; textile mill products; apparel and other finished products made from fabrics and similar materials; lumber and wood products; furniture and fixtures; paper and allied products; chemicals and allied products; printing, publishing and allied products; petroleum and coal products; rubber products; leather and leather products; stone, clay and glass products; primary metals; fabricated metal products; machinery, electrical machinery, equipment and supplies; transportation equipment; instruments; miscellaneous manufactured products; coal, oil, gas

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electric power and ice; establishments engaged in mining and quarrying; establishments engaged in the overhaul and repair of transportation and other equipment; and other similar establishments. Notwithstanding any of the above, gas used in any establishment where the primary utilization is for space heating purposes shall not be considered as "Industrial Use".

P. SHIPPER
A Customer applying for or receiving transportation service under one or more of the Company's transportation rate schedules.

Q. NORMAL BUSINESS HOUSE
Normal business hours are 7:30 am to 4:00 pm, Monday through Friday, with the exception of the Company's observed holidays.

SECTION 2 - APPLICATION FOR SERVICE

A. APPLICATION BY CUSTOMER

1. Application for Natural Gas Service shall be made by contacting our Customer Support Center by telephone (1.888.286.6700) or via the internet at our web site at www.atmosenergy.com by Customer to Company and upon acceptance of such application the Company shall as promptly as practicable supply the Customer with Natural Gas Service in accordance with rates, rules, terms, regulations and conditions as filed with and approved by the Commission. The Company may require a separate application for each class of service at the same or at each separate location.

2. Each contract or agreement for Natural Gas Service shall continue in full force and effect during its term or until terminated or discontinued under the terms of the agreement or as otherwise provided elsewhere in these rules and regulations.

B. ADDITIONAL PROVISIONS

1. Natural Gas Service will be supplied to the Customer under the Company's applicable Rate Schedules, all Rules and Regulations in effect and on file with the Commission, the Commission's applicable General Orders and any special Contract or Agreement with the Customer. The taking of natural gas service by a Customer will constitute acceptance of, and an agreement to be bound by, all such provisions.

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THE STATE CORPORATION COMMISSION OF KANSAS

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2. Upon request, the Customer shall furnish Company sufficient information relative to the size and characteristics of the load, the location of the premises to be served, any information needed by the Company to designate the class or classes of Natural Gas Service to be supplied and any other information deemed appropriate by the Company to supplying the requested service.

C. RATES

Rates for Natural Gas Service shall be those as filed by the Company with the Commission. They shall be subject to change as provided by law. Copies of the Rate Schedules currently in effect will be supplied at the customer's request by calling 1.888.286.6700, or obtained from the Atmos Energy web site at http://www.atmosenergy.com/about/tarriffs.html/, or can be reviewed at the Commission where they have been filed of record.

D. TEMPORARY SERVICE

1. Additional Charge

Temporary service shall be supplied in accordance with the applicable Rate Schedule for the type of Natural Gas Service to be supplied, except that there shall be additional charges paid in advance before Natural Gas Service is established in accordance with a. and b. below:

a. An amount equal to the Company's estimated cost in labor, vehicle, overhead and non-salvageable material for both installation and removal of the temporary service, but in no event less than the Temporary Service Fee as filed in the Schedule of Service Fees, plus;

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b. A security deposit or deposits, if required and in accordance with these Rules and Regulations.

2. Refund to Customer

Upon removal of the temporary service, all charges in excess of the Temporary Service Fee or the actual cost of providing facilities to supply the Natural Gas Service, whichever is the greater, shall be refunded to the Customer after all bills for Natural Gas Service have been paid.

3. Meter and Service Line Facilities

The cost of constructing the Company Service Line and other necessary appurtenances may be paid to the Company by the Customer in advance of construction pursuant to Section III and may be non-refundable, except as otherwise provided in Schedule I, Section 7.

E. CHANGE IN OCCUPANCY

When a change in occupancy is to take place on any premises supplied with Natural Gas Service by the Company, the outgoing Customer shall give written notice at the Company’s office not less than two (2) days prior to the date of change (Saturday, Sunday and Legal Holidays not included). If the Company permits an oral notification to connect or disconnect, a record or log thereof is made including a unique number, the name of the customer and the name or employee number of the Company employee accepting such notification. The record or log shall be retained for not less than four months. The outgoing Customer will be held responsible for payment of all Natural Gas Service recorded by the Meter until the requested time of termination. If no such notice is given, the outgoing Customer will be held responsible for Natural Gas Service recording during the time in which the account continues to be in the Customer’s name as shown by the records of the Company. The Customer shall not by such notice be relieved of any obligations already accrued by the taking of Natural Gas Service.

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F. RE-SELLING OR REDISTRIBUTING OF SERVICE

The Natural Gas Service provided is for the sole use and/or benefit of the Customer and the Customer shall not sell, share, redistribute, or re-deliver Natural Gas Service to any other person or entity, except where specifically provided by the applicable Rate Schedule or any special contract. Any infraction of this rule shall be sufficient cause for immediate discontinuance of service, as provided in Schedule I, Section 5 herein.

G. PARTIAL SERVICE

Any Customer applying for or receiving Natural Gas Service and which also obtains a portion of the Customer's natural gas requirements from a source other than the Company, including natural gas produced by the Customer, shall at its own expense install and maintain at the Point of Delivery in a manner acceptable to the Company, adequate valves, switches, and other facilities and equipment to ensure the Natural Gas Service provided by the Company will not occur simultaneously with delivery of natural gas to the Customer from any such other source and that the natural gas delivered by the Company will not be commingled with the natural gas received from any other source.

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SECTION 3 - CREDIT AND SECURITY DEPOSIT REGULATIONS

A. ESTABLISHMENT AND MAINTENANCE OF CREDIT

1. Credit Information

The Customer may be required to provide credit information to the Company before Service is made available. The Company may require at least one form of positive identification from residential customers. Acceptable forms of positive identification include social security number, driver's license, other photo identification, or birth certificate. A social security number may be requested as one method of positive identification for residential customers, but shall not be required. If positive identification is not immediately available, a customer providing a full deposit should have at least (30) days to secure positive identification. The Company may request the names of each adult occupant residing at the location where residential service is being provided.

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For nonresidential nonincorporated applicants, utilities may require the name of the person(s) responsible for payment of the account and at least one form of positive identification, as well as the name of the business, type of business, and employer identification number issued by the Internal Revenue Service, if available.

2. Security Deposit Required

A. The Company may at the time of application for Service require an initial security deposit to guarantee payment of bills for Natural Gas Service rendered if:

1) The Company establishes that the Customer has an unsatisfactory credit rating, based on internal bill payment history or payment history with another utility, or has an insufficient prior credit history upon which a credit rating may be based. Payment history with another utility may only be obtained with customer's approval.

2) The Customer has outstanding, with any utility, an undisputed and unpaid service account which accrued within the last five (5) years, if the service agreement was signed, or three (3) years if service was provided under an oral agreement.

3) The Customer has interfered with or diverted or used in an unauthorized manner (meter bypass) the service of any utility within the last (5) years.

B. For the purpose of requiring applications for service and initial deposits under Subsection III.A (1);

a. Customers who apply for new service at a concurrent and separate metering point, residence, or location may be considered new applicants

b. Residential customers who have been disconnected and reconnected to service at the same premise within 30 days shall be considered existing customers. Residential customers who have been lawfully disconnected for over 30 days may be considered new applicants.

c. Nonresidential customers who have been disconnected, but not issued a final bill, shall be considered existing customers. Nonresidential customers who have been lawfully disconnected and issued a final bill may be considered new applicants.

d. New owners or leaseholders of an existing premise may be considered new

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applicants. New owners of the corporate or business entity that is the customer may be considered new applicants.

e. Existing customers who file for bankruptcy may be considered new applicants.

C. The Company may at any time after application of service, upon five (5) days written notice, require a new or modified deposit to guarantee payments of bills for utility service rendered if:

1) The customer fails to pay an undisputed bill before the bill due date for three (3) consecutive billing periods, and at least one (1) of those three (3) bills is at least thirty (30) or more days in arrears. The first day of the arrearage period is the first day after the due date on the bill;
2) The customer is a nonresidential customer and has a change in character of service-defined as a change in the nature or classification of use;
3) The customer was disconnected for non-payment two or more times within the most recent twelve month period;
4) The customer has defaulted on a payment agreement(s) two or more times within the most recent twelve month period;
5) The customer has tendered two or more insufficient funds payments within the most recent twelve month period;
6) The customer has sought debt restructuring relief under federal bankruptcy laws. Within 60 days after bankruptcy has been discharged, if the deposit on file is less than the maximum security deposit requirement for the same premise, the Company may recalculate the customer's security deposit based on the most recent twelve months' of usage.

If the customer's existing security deposit is to be adjusted or modified, the customer's maximum security deposit requirement will be calculated in the same manner as an initial deposit. The entire deposit requirement will be treated as an initial deposit subject to Billing Standard rules for installment payments and

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(Name of Issuing Utility)

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(Territory to which Schedule is applicable)

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retention.

D. No deposit shall be required because of a Customer’s race, sex, creed, national origin, marital status, age, number of dependents, source of income or geographical area of residence.

3. Guaranty or Surety Bond

a. In lieu of the cash security deposit, the Company shall accept the written guarantee of any of its residential customers with no deposit on file who have made ten (10) of the last twelve (12) payments on time with no undisputed payment remaining unpaid after (30) days. The Company shall not hold the guarantor liable for sums in excess of the maximum amount of the required cash deposit or for attorney or collection fees. The guarantor shall be released when the customer would qualify for a deposit refund under Section III.D., or upon termination of service and payment of utility bills.

b. The company shall require the guarantor to sign an agreement allowing the Company to transfer the customer’s debt to the guarantor’s account. In the event the guarantor becomes liable to the Company as surety for the account of another, and is a Customer of the Company, the guarantor may pay the guaranteed amount by equal monthly installments over the same number of months that would have been allowed for payment of the original deposit.

c. The company may accept the written guarantee of any responsible party or obtain a letter of credit as surety for a residential customer service account.

d. For nonresidential customers, the Company may accept a surety bond, irrevocable letter of credit, or other written guarantee from a responsible individual or company that will be responsible for paying the customer’s utility bill in the event of nonpayment.

B. CALCULATION AND PAYMENT OF SECURITY DEPOSIT OR SURETY BOND

1. For Residential and Small Nonresidential Customers, the amount of the cash security deposit, surety bond, letter of credit or guarantee required shall not exceed the amount of that customer’s projected average of two (2) months' bills. The Customer shall be informed of and the Company shall permit payment of any required Residential or Small Nonresidential Customer’s

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deposit in equal installments over a period of at least four (4) months or six (6) months in cases where the deposit is increased due to a documented meter bypass.

2. For Large Nonresidential Customers, the cash deposit, surety bond, letter of credit or guarantee shall not exceed the amount of that customer's projected largest two (2) months' bills. The security deposit of Large Nonresidential Customers shall be payable in full upon notice as provided in Schedule I, Section 3, A. 2.

3. If a customer has been documented to be diverting service (meter bypass), an additional deposit based on one (1) month's use may be assessed.

4. For establishing security deposits and projecting monthly bills, the Company will consider the length of time the Customer can reasonably be expected to take service, past consumption patterns, end use of Service and consumption patterns of similar Customers. The amount of the security deposit may be adjusted if the character or volume of the Customer's Service should change.

5. Security deposit shall be non-transferable from one Customer to another; however, upon termination of the Customer's service at the service address the Company may transfer the security deposit to the Customer's new active account. Disconnection for non-payment of the security deposit shall be governed by Schedule I, Section 5, A. 1. of these Rules and Regulations.

6. Security deposits paid to the Company by any payment method approved for the payment of bills (cash, check, credit card, debit card or electronic payment, etc.) shall be considered as paid in "cash" to the Company. These deposits shall accrue interest according to Section III.C.

C. SECURITY DEPOSIT RECEIPTS

1. The Company shall maintain a record of all security deposits received from Customers showing the name of each Customer, the address of the premises for which the security deposit is maintained, the date and the amount of the deposit, the date and amount of interest paid.

2. When the Company accepts a security deposit, a non-assignable receipt will be issued to the Customer containing the following minimum information:

a. Name of Customer.
b. Place of deposit

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c. Date of deposit.

d. Amount of deposit.

e. Company name and address, signature and title of the Company employee receiving the deposit.

f. Current annual interest rate earned on the deposit.

g. Statement of the terms and conditions governing use, retention and return of deposits, as set forth in Section III.D. However, in lieu of a receipt, the company may indicate on the Customer's bill the amount of any security deposit retained by the Company, provided that the information required by paragraphs f. and g. of this Section is otherwise individually given in writing to the Customer. In all cases, a receipt shall be given the Customer upon request

D. REFUND OF SECURITY DEPOSIT

1. Upon termination of service, if the security deposit is not to be transferred, the Customer's deposit including simple interest at a rate not less than that provided by K.S.A. 12-822 and amendments thereto and as established by the Commission will be refunded less any unpaid service bills; provided that Customer has paid all bills due the Company; and has allowed the Company to remove its meters and equipment in an undamaged condition.

2. Security deposits received from Residential Customers who make payments of undisputed bills for Natural Gas Service for a period of twelve (12) consecutive months, no more than two (2) of which have been non-delinquent and none of which are more than thirty (30) days delinquent, will be refunded or credited to the Customers' bills with simple interest at a rate not less than that provided by K.S.A. 12-822 as amendments thereto and as established by the Commission. Deposits taken from small nonresidential customers shall be either credited with interest to their utility bills or, if requested , refunded, after 24 months if the customer has paid twenty (20) of the last twenty-four (24) bills on time and no undisputed bill was unpaid after 30 days beyond due date. The month(s) of a disputed bill(s) shall be ignored in this calculation. Large nonresidential customer security deposits will be retained by the utility until termination of service. Large nonresidential customers will have their deposit requirements recalculated every three years or when the non-cash security deposit expires. The maximum deposit requirement shall be increased

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or decreased as appropriate for each customer. Customers may request that the Company recalculate their deposit at a shorter interval. The Company and/or customers shall have 30 days to correct the deposit on file.

E. SECURITY DEPOSIT NOT A WAIVER

The fact a security deposit or guarantee has been made shall in no way relieve the Customer from complying with the Company's Rules and Regulations pertaining to payment of bills, nor shall it constitute a waiver or modification of the regular practices of the Company providing for disconnection of service for non-payment of sums due the Company for service rendered.

F. ANNUAL CREDITING OF INTEREST

Accrued interest on security deposits shall be credited to the Customer's bill or refunded at least once a year.

SECTION 4 - BILLING AND PAYMENT

A. PAYMENT OF BILLS

All bills for Gas Service are due and payable upon receipt. Normally bills will be sent by mail; however, the non-receipt of a bill by a Customer shall not release or diminish the obligation of the Customer with respect to the full payment thereof, including penalties and interest, if any.

B. CONTENTS OF BILL

1. The Company will normally bill each Customer each billing period in accordance with its applicable Rate Schedules. Billings may be issued on a monthly, self-billing, turn-around, or other basis. Each Service bill issued to a Customer will show:

a. the beginning and ending meter registration for the reading period, except that an estimated billing shall disclose that it is based on estimated usage; and the word "ESTIMATED" will be shown on the bill

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b. the date of the meter reading and the date of the bill;

c. the final date on which a payment can be received before a delinquency charge is imposed;

d. the actual or estimated usage during the billing period;

e. the amount due for prompt payment and the amount due after delinquency in payment;

f. The purchase gas cost adjustment in dollars per one hundred cubic feet ($ Ccf) or, in cents per one-thousand cubic feet ($ Mcf) and the total amount of the adjustment due;

g. the amount of additional charges due for past due accounts, security deposits, collection, connection or disconnection charges, installment payments, and other utility charges authorized by the Commission;

h. the total amount due for the current billing period;

i. the amount due for franchise fees and sales taxes and research and development surcharges;

j. the telephone number of the Company, where a Customer may report a disputed bill, make an inquiry concerning the bill, delinquency or termination of service or otherwise express a concern.

2. The Company may include on the bill for Gas Services other charges for special services designated clearly and separately. If the Customer makes a partial payment for the total bill, the Company shall credit payment: a) first to the balance

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outstanding for Gas Service beginning with the oldest Gas Service debt; b) then to additional charges; and, c) then to special charges.

3. If the Customer is paying under the Levelized Budget Billing Plan or the Modified Levelized Budget Billing Plan, each bill shall also clearly disclose the overage or underage of the amounts paid to date as compared to the cumulative actual usage, in dollars, to date.

4. If the Customer is paying down an arrearage under the Cold Weather Rule or other payment plan, those monthly amounts shall be printed on the bill and clearly labeled.

5. The Customer's bill shall show any adjustment necessary to previous billings that were based on estimated usage or Customer meter readings after actual usage has been determined from a subsequent meter reading by the Company. The adjustment will be calculated for a period between the last valid meter reading and the most recent meter reading by the Company. If the adjustment shows a net balance due the Company, the Customer shall be given the opportunity, if requested, to pay the additional charges in equal installments over a period of time equal to the adjusted billing period. If a net balance is due the Customer, the Customer shall be given either a credit on subsequent bills or a refund, if the overpayment exceeds ten dollars ($10) and a refund is requested.

C. METER READING PERIODS

Unless otherwise provided in the Rate Schedules, meters shall be read in a range of no less than 26 days and no more than 36 days for monthly billing. The Company may vary its meter reads from this period to take into account the effects of connections, disconnections, and for customers directly affected by rerouting.

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D. CUSTOMER METER READINGS

1. The Company may request Customers to read their meters at intervals approximating the billing period. Requests for reading by the Customer will be on printed forms provided by the Company which contain instructions as to the method of reading.

2. Meter reading by the Customer, although used for billing purposes, shall not be considered final. Such Customer meters will be read at least once a year by the Company and adjustments, if any, shall be made in accordance with these Rules and Regulations.

E. METER READING FEE

In the event the Customer does not furnish a required Meter reading for two (2) consecutive billing periods, the Company may read the Meter and charge the Customer a Meter Reading Fee as filed in the Schedule of Service fees.

F. ESTIMATING PROCEDURE

Before rendering an estimated bill, Company may request a customer to provide a meter reading. Meter readers shall not make estimates of customer usage; however, meter readers may provide specific knowledge of unique customer circumstances to Company's Billing Department which may recognize that information in the estimated bill calculation.

1. If the Premise to be estimated has 24 consecutive months of billing history then estimated consumption will be calculated using the "least-lines-squared" method of estimation, whereby the 24 months of consumption, along with the heating degree days for each consumption period, establishes a relationship between the gas consumed compared to the number of heating degree days for each given period, and calculates the estimation by using this factor times the current number of heating degree days for the period being estimated.

2. .If the Premise to be estimated does not have 24 consecutive months of billing history then the estimated consumption will be calculated using the "average consumption" method, whereby the previous year same month usage, the previous year following month usage, the previous 2nd year same month usage, and the previous 2nd year following month usage are added together and an average is calculated that will be used for the estimated usage.

3. If neither of the conditions in F, 1, or F, 2, exist then a manual process will be initiated that will include, but not be limited to, the comparison of neighbors' actual or estimated usage for the same period that this Premise is to be estimated.

G. ESTIMATED USAGE

1. The Company may render a bill, other than a final bill when Service is disconnected, based on estimated usage pursuant to Company's estimating procedures approved by the Commission if the bill is rendered:

a. to a seasonal Customer, providing an appropriate Rate Schedule is on file with the Commission and an actual reading is obtained before each change in the seasonal cycle;

b. when extreme weather conditions, emergency work stoppages, or other circumstances beyond the Company's control prevent actual meter readings;

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c. when the Company is unable to reasonably obtain access to the Customer's premises for the purpose of reading the Meter and efforts to obtain a Customer reading of the Meter, such as mailing or leaving pre-addressed forms upon which the Customer may note the readings, are unavailing; or

d. when the Customer does not furnish a timely Meter reading as requested by the Company.

2. The Company may render a bill based on estimated usage as a Customer's tentative final bill pursuant to Company's estimating procedures when:

a. the Customer so requests and any necessary adjustments are made to the bill upon a subsequent actual Meter reading by the Company;

b. an actual Meter reading would not show actual Customer usage but is used in estimating usage, or

c. an actual Meter reading cannot be taken because of a broken Meter or other equipment failure.

3. The Company may render a bill based on estimated usage when the Customer is paying under the Budget Billing Plan where payments are based upon an estimated or projected average usage.

4. Actual meter readings must be made for Customers using the Budget Billing Plan, except as otherwise provided by Schedule I, Section 4, F. 1.

5. The Company will not render a bill based on estimated usage for more than three (3) consecutive billing periods. Prior to rendering an estimated bill, the

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Company may request the Customer to provide a meter reading upon pre-addressed forms or a window card.

6. When the Company renders an estimated bill in accordance with this Section it will:

a. maintain accurate records of the reasons therefore and efforts made to secure an actual reading;

b. clearly disclose on the bill that it is based on estimated usage; and

c. make any appropriate billing adjustment upon subsequent reading of the Meter.

7. If Company is billing in block rates, all adjusted bills and bills covering more than a one-month period shall be based on increasing the length of the rate blocks according to a number of months involved; e.g., the rate blocks will be doubled for a two month reading, tripled for a three month reading, etc. Adjustments will not be pro-rated for less than a one month period. Adjusted bills that were based on the Customer's readings or the Company's estimate will show any credit due the Customer for over paid amounts or shall show any balance due and payable.

8. Purchase gas cost adjustments covering more than a one month period shall be based on the most recent adjustment clause calculation filed with the Commission.

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H. GENERAL PAYMENT PROVISIONS:

(1) No Separate Fees: The customer shall not be assessed a separate fee for using any method of payment other than Credit/Debit/ATM Cards.

(2) Authorized Pay Agents: Company may contract with non-utility business partners and authorize them to accept payments directly from customers on Company's behalf.

a) Company shall require Authorized Pay Agents to operate in compliance with the Commission's rules and regulations.

b) The payment method may be electronic, telephonic and/or in person.

c) Payments received by an Authorized Pay Agent shall be considered made as if received on the same date at Company's remittance processing center. A payment received by an Authorized Pay Agent shall normally be posted to the customer's account within 2 business days.

d) The Authorized Pay Agent shall provide a receipt number to the customer making payment. It shall be the customer's responsibility, to avoid a pending disconnection, to timely confirm this receipt number to Company's customer service center.

(3) Unauthorized Pay Agents: Unauthorized Pay Agents have no contractual or other requirements to operate under rules approved by the Commission. They may include but are not limited to banks and other financial institutions, retail stores with "drop boxes" and/or third-party businesses or individuals. Company's acceptance of payment from an Unauthorized Pay Agent on behalf of a customer shall not be construed as acceptance of such agent's assurance to the customer as to timeliness or accuracy.

(4) Notification: Company shall provide an annual notice to customer's informing them of authorized bill payment options and where they can find a list of authorized payment centers. The Notice shall also advise of the potential impact of using unauthorized payment sources. Such notice shall be provided to the Commission for review at least 30 days prior to mailing.

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(5) Internet Information: Company's internet web site shall provide:

a. A complete list of all authorized payment options and the amount of any transaction fees payable by customers.

b. An up-to-date list of Authorized Pay Station (APS) locations established pursuant to Authorized Pay Stations.

c. Links to Company-Authorized Pay Agents that provide authorized credit/debit/ATM card services pursuant to Section I. (4) Credit/Debit/ATM Cards.

I. METHODS OF PAYMENT:

(1) Payment By Mail: Customers paying by mail shall place a check or money order in a clearly addressed envelope and shall post such payment to cause it to arrive at Company's remittance processing center on or before the delinquency date. A check returned to Company for insufficient funds shall incur a charge pursuant to SCHEDULE II – SCHEDULE OF SERVICE FEES, B, WORTHLESS CHECK CHARGE.

(2) Electronic Checks: Customer may request Company or an Authorized Pay Agent to issue a draft on the customer's account in a U.S. financial institution for payment of customer's bill for utility services.

a. The decision to accept an Electronic Check shall be solely that of Company.

b. Company may administer Phone Check requests through a live telephone representative or through automated processes such as an interactive voice response (IVR) system. Requests for Web Checks may be made through Company's internet web site.

c. Company shall credit an Electronic Check to the customer's account as if payment had been received at Company's remittance center on the same business day as the Customer's request.

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d. Customer shall ensure that sufficient funds are available to pay the amount of requested Electronic Check.

i. An Electronic Check returned to Company for insufficient funds shall incur a charge pursuant to SCHEDULE II - SCHEDULE OF SERVICE FEES, C, INSUFFICIENT FUNDS CHARGE.

ii. An Electronic Check returned to Company for insufficient funds may cause customer's account to be deemed delinquent as if the check had never been tendered.

iii. Company may refuse to issue an Electronic Check for a Customer who has tendered to Company one or more insufficient funds checks.

(3) Authorized Pay Stations (APS): Company may contract with an Authorized Pay Agent to establish and maintain an authorized network of non-utility businesses and other appropriate locations where Customers can make payments in person using a check, money order or cash.

APS locations shall provide a complete list of all available payment options.

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(4) Credit/Debit/ATM Cards: Company may contract or make other arrangements with an Authorized Pay Agent to provide credit/debit card payment options to Customers paying their bill for natural gas service.

a) Fees: The Authorized Pay Agent may charge the Customer an additional fee for the use of credit/debit/ATM cards as defined in Schedule II - SCHEDULE OF SERVICE FEES, SHEETS 1-3.

i. Fees for payment by credit/debit card may increase the Customer's total responsibility above that of a cash payment.

ii. The Customer shall be advised, prior to providing the credit card number, of the amount of any additional fee and must answer in the affirmative to proceed with the payment process.

iii. The Authorized Pay Agent shall be solely responsible for collecting the fee from the Customer.

b) Selection: The determination of credit/debit/ATM card "brands" available for Customers' payments shall be at Company's sole discretion.

c) Telephone: Company shall ensure that toll-free telephone service is provided for Customers to make credit/debit/ATM card payments by phone.

(5) Automated Bill Payment Plan: Company may establish a program that will, upon a Customer's request, systematically withdraw the Customer's billed payments from his/her account at a bank or recognized financial institution

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J. WORTHLESS CHECK CHARGE

The Company may require a worthless Check Charge, as filed in the Schedule of Service Fees, from the Customer for Customer checks returned for insufficient funds.

K. INSUFFICIENT FUNDS CHARGE (ELECTRONIC TRANSACTION

The Company may require an Insufficient Funds Charge, as filed in the Schedule of Service Fee, from the Customer for the return of an Electronic Check for insufficient funds.

L. TAX ADJUSTMENTS

1. Special Taxes or Fees

When any city, county, state or other taxing subdivision imposes a franchise, occupation, business sales, license, excise, privilege or similar tax or fee of any kind on the Company, the amounts thereof insofar as practical, shall be charged on the pro rata basis to all Customers receiving Natural Gas Service from the Company within the boundaries of such taxing subdivision. This tax or fee charge, in all cases, will be in addition to the regular charges for Natural Gas Service.

2. Gross Receipts Tax

Where a tax is levied on a percentage of gross receipts, that percentage will be applied to each affected Customer's bill, and the amounts so computed will be added to each Customer's regular billing until such Customer's proportionate share of the total fee is paid. The pro rata tax applicable to each Customer will be identified on the Customer's bill as such.

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M. BUDGET BILLING PLAN (LEVELIZED/ROLLING AVERAGE)

1. Availability

Residential Customers (with a satisfactory payment credit record-on time payments 9 of last 12 months) being served by Residential Services rates of the Company may elect, at their option, to pay monthly bills for natural gas service on a Budget Billing Plan (Levelized/Rolling Average). Any Customer electing the Budget Billing Plan each month will pay an amount equal to 1/12th of the total of the previous 12 months' bills.

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2. Conditions of Budget Billing Plan

The Customer shall be entitled to receive Natural Gas Service under the Budget Billing plan provided the Customer shall agree:

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a. To pay each monthly bill on or before the due date shown on the statement, after which the payment shall be considered delinquent;

b. That failure to pay the monthly bill on or before the due date may be cause for termination by the Company of the Budget Billing Plan with respect to the Customer in addition to other remedies permitted by these Rules and Regulations;

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c. That the Budget Billing Plan shall apply only to the premises then occupied by Customer and that if such premises are vacated, the Budget Billing Plan with respect to Customer shall terminate immediately;

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d. That if the Budget Billing Plan is terminated, any amount or amounts payable by or due to Customer shall be billed or credited to Customer at once and will be recorded on the next monthly bill;

e. That the Budget Billing Plan will continue in effect until terminated by either party.

N. MODIFIED BUDGET BILLING (LEVELIZED/ROLLING AVERAGE)

1. Availability

A Residential Customer with energy charges in arrears can choose the Modified Budget Billing Plan, which is a levelized payment plan similar to the Cold Weather Rule average payment plan, to pay monthly bills for Natural Gas Service.

2. Plan Options

a. Under this plan the Customer will have up to 12 months to pay off any arrearage balances that had not been included in a previous Cold Weather Rule payment plan and will pay current charges under the Budget Billing Plan.

b. Any arrearages from a previous Cold Weather Rule plan or Modified Budget Billing Plan must be paid off before entering into this plan.

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O. DELINQUENT BILLS

1. Bills for Natural Gas Service shall be deemed delinquent if payment is not received by the Company or its authorized agent on or before the date stated on the bill, which shall be:

a. For Residential Customers the last date on which payments received can, in the normal and reasonable course of the Company's procedures, be credited to the Customer's account in preparing his next normal billing.

b. If a Commercial Customer is consistently unable to pay its bills on time due to bill-paying procedures, the Company shall offer to provide an extra copy of each monthly bill to be mailed to the Commercial Customer's bill paying office at the same time original bill is mailed to the service address. If the Commercial Customer chooses, the Company shall allow the Commercial Customer the option of paying a monthly one (1%) percent fee in exchange for a monthly due date on the 29th day after the date of billing.

Such extension of the Commercial Customer's due date shall be discontinued at the request of the Commercial Customer or in the event the Commercial Customer fails to pay any monthly bill within the 29 day period so provided.

c. all other Customers, the fifteenth (15th) day after the date of billing.

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2. When a bill becomes delinquent, a late payment charge in an amount equal to two (2%) percent of the delinquent amount owed for current Natural Gas Service will be added to the Customer's bill and collection efforts by the Company will be initiated.

P. PRORATION

1. Proration of the purchased gas adjustment:

a. Proration of the purchased gas adjustment is optional. If the purchased gas adjustment is prorated, each factor and estimated usage associated with the factor must be shown on the bill.

2. Proration of cCstomer charges:

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a. Customer charges shall be prorated only in the following situations:
i. Connection or disconnection of service which causes the billing cycle to be outside the range of 26 through 36 days.
ii. When re-routing of meter routes, for only those customers directly affected, causes the billing cycle to be outside the range of 26 through 36 days; and
iii. During the billing month in which a change in rates or tariffs becomes effective.

3. Proration of general changes in rates or tariffs:

For general changes in rates or tariffs, the utility must prorate Customer's bills during the billing month a change in rates or tariffs becomes effective.

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Q. DEFAULT

1. Failure of the Customer to conform to these Rules and Regulations or to pay any amount due the Company in full before becoming delinquent shall constitute a default by the Customer.

2. The Customer’s obligation to pay the amount due the Company shall be separated from other obligations and claims between the Company and the Customer. Failure by the Customer to pay obligations to and claims by the Company other than amounts due the Company shall not constitute a default justifying discontinuance of Natural Gas Service under Schedule I, Section 5 of these Rules and Regulations. Failure of the Company to pay obligations to or claims by the Customer, or to give the Customer credit therefore, shall not justify failure by the Customer to pay the amount due the Company nor prevent default by the Customer.

3. The Company shall not threaten or refuse service to, or threaten or disconnect the service of any individual on account of an outstanding gas service debt to the Company unless such individual agreed at the time service was established to be responsible for the debt.

The only exception to this rule is when the individual and the Customer, who agreed at the time service was established to be responsible for the account, lived together when the debt was incurred and continue to live together.

4. The Company shall not threaten or refuse service to, or threaten or disconnect the service of any Customer or potential Customer on account of an outstanding debt more than five years old if the service agreement was signed and three years old if the service agreement was oral.

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R. COLD WEATHER RULE

1. Availability

The provisions of the Cold Weather Rule (CWR) allow for special payment and disconnection procedures for any Kansas residential customer with unpaid arrearages to retain or restore utility service throughout the cold weather period, which extends from November 1 through March 31.

2. Prohibitions on Disconnections

a. The Company will not disconnect a Customer's service between November 1 and March 31 when the local National Weather Service forecasts that the temperature will drop below 35 degrees or will be in the mid 30's or colder within the following 48 hour period unless:

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(1) It is at the Customer's request;

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(2) The service is abandoned;

(3) A dangerous condition exists on the Customer's premises;

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(4) The Customer violates any rule of the utility which adversely affects the safety of the customer or other persons or the integrity of the Company's delivery system;

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(5) The Customer causes or permits unauthorized interference with or diversion or use of utility service (meter bypass) situated or delivered on or about the Customer's premises;

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(6) The Customer misrepresents his or her identity for the purpose of obtaining or retaining utility service; or

(7) The Customer tenders an insufficient funds payment as the initial payment or an installment payment under a Cold Weather Rule payment plan and does not cure the insufficient payment during the 10-day period after a disconnection notice is sent to the Customer.

b. Under R.2.a (1) through (4), the Company may disconnect the service immediately. Under R.2.a (5) or (6), the utility may disconnect the Customer 48 hours after a disconnection notice is left on the Customer's door, or personal or telephone contact is made with the Customer of record and the telephone number of the Commission's Consumer Protection Office is given to the customer, or 10 days after a disconnection notice is sent, whichever is quicker. Under R.2.a (7), the Company may disconnect the Customer 10 days after a disconnection notice is sent if the Customer has not cured the insufficient payment during that 10-day period.

c. Services disconnected under R.2.a (3) or (4) above must be restored as soon as possible after the physical problems defined in (3) or (4) have been corrected. Service disconnected under O.2.a (5) must be restored as soon as possible after payment by the Customer of the full value of the diverted service. The value of the diverted service shall be estimated based on the historic use of the Customer or the residence.

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3. Responsibilities of Customers

In order to keep from having service disconnected when the temperature is 35 degrees or above, or to have service reconnected regardless of temperature, a Customer must comply with the following provisions:

a. Inform the Company of the Customer's inability to pay the bill in full.

b. Provide sufficient information to allow the Company to make a payment agreement.

c. Make an initial payment of 1/12 of the arrearage amount, 1/12 of the bill for current consumption, the full amount of any disconnection or reconnection fees, plus any applicable deposit, and enter into an 11-month plan for payment of the rest of the arrearage or enter a payment plan as negotiated with the Company for the payment of the arrearage amount; and

d. Apply for federal, state, local or other assistance funds for which the Customer is eligible.

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4. Responsibilities of the Company

a. Once a year, at least 30 days prior to the Cold Weather Rule period, the Company will mail a written notice of the Cold Weather Rule to each Residential Customer who is currently receiving service and to each Customer who has been disconnected during or after the most recent cold weather period and who remains without service.

b. The Company will send one written notice mailed first-class at least 10 days prior to termination of service. A Customer will not be disconnected until a 48-hour forecast above the activating temperature is predicted by the National Weather Service office. During the first 24 hours, which will be the day prior to disconnection, the Company shall make at least one telephone call attempt with the Customer of record and make one attempt at a personal contact with the Customer of record on the day prior to termination of service if telephone contact on that day was not made. If the Customer is not contacted during the phone call(s) or the personal contact the day prior to termination of service, the Company employee shall leave a disconnect message on the door on the day prior to disconnect. On the day of disconnection, the Company must receive a 24-hour forecast above the activating temperature from the local National Weather Service.

If the temperature is then forecast to be below the activating temperature, the disconnection may not be carried out and the Company must wait for another 48-hour forecast above the activating temperature and follow the same procedure prior to disconnection.

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c. The Company will inform the Customer of their responsibilities as outlined in the CWR.

d. The Company will inform the Customer of the organizations where funds are available to assist with payment of utility bills;

e. The Company will inform the Customer of all other pay arrangements for which they might qualify. Prior to discussing any plan for Cold Weather Rule payments over a period of fewer than 12 months the Company will inform the Customer of the Customer's right to have a level payment plan for current and future consumption and to have the arrearage amount paid through an initial payment and equal installment payments over the next 11 months.

f. The Company will inform the Customer of the "third-party notification plan

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5. Default

The issuance of an insufficient funds payment for the initial payment or for any installment of the payment plan, unless subsequently cured by the Customer, shall constitute a default of the Cold Weather Rule payment plan. A Customer who defaults on a Cold Weather Rule payment is not eligible for the arrearage average payment plan unless the arrearages from the prior Cold Weather Rule payment plan are paid. A Customer who defaults on a Cold Weather Rule payment plan is eligible to enter into a new Cold Weather rule payment plan upon making an initial payment as set forth in Section R.3.c., paying any disconnect and reconnect charges and complying with the Customer responsibility provisions of Section R.3. A payment plan of any length that is negotiated by the Customer and the Company after the Customer has been informed of the payment plans required to be offered under the Cold Weather Rule is considered to be a Cold Weather Rule payment plan. However, a Customer with a payment plan of fewer than 11 months will not be considered to be in default of the payment plan if the actual payments that have been made are equal to or greater than the amount that would have been otherwise required under an 11 month payment plan for arrearages.

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6. Renegotiation of Cold Weather Rule Agreement

The Company shall encourage Customers to renegotiate Cold Weather Rule payments if the Customer received utility or other lump sum assistance.

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S. COMMISSION'S COMPLAINT PROCEDURE NOTICE REQUIREMENT

Once a year, the Company will mail to each of its Customers a notice apprizing them of the Commission's complaint procedure including its rule in settling complaints which have reached an impasse. The notice should include the Commission's Consumer Protective Office's telephone number as well as a comment/complaint form concerning the Utility's performance. The notices or copies of the notices shall be sent to the Commission.

SECTION 5 - DISCONTINUANCE OF SERVICE

A. COMPANY'S REFUSAL OR DISCONTINUANCE OF SERVICE

1. For the following reasons Natural Gas Service may be refused or discontinued by the Company:

a. when requested by the Customer, whether in writing or orally;

b. when the service is abandoned;

c. when the Customer's premises or property are vacated;

d. upon ten (10) days written notice, when Customer's Natural Gas Service bill becomes delinquent, whether the bill is based on Customer's meter reading, Company's meter reading, or Company's estimate of consumption;

e. immediately, without notice, when an unsafe or dangerous condition exists on the Customer's premises or if the Customer`s Installation is so designed, maintained, or operated as to disturb or adversely affect the safety of the Company's delivery system, other Customers, or the general public. Without advance notice, the Company may refuse to connect service if service has not already been started or shut off service, and service shall not be resumed until such unsafe or dangerous condition has been eliminated.

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f. upon ten (10) days written notice, when a Customer fails to provide required credit information, security deposit, or guarantee or has a previous undisputed and unpaid separate account for Natural Gas Service with the Company;

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g. upon ten (10) days written notice, when the Customer misrepresents his or her identity for the purpose of obtaining Natural Gas Service and has not posted a security deposit with the Company;

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h. when the Customer refuses to grant Company personnel or representatives acting on behalf of the Company access, during normal working hours, to equipment and/or facilities installed upon the premises of the Customer for any lawful purpose including, but not limited to, inspection, meter reading, maintenance, repair, or replacement;

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i. immediately, without notice, when the Customer violates or fails to comply with any rule of the Company that adversely affects the safety of the Customer or other persons, or the integrity of the Company's delivery system;

j. immediately, without notice, when the Customer causes or permits unauthorized interference with or diversion of use of (meter bypass) the Company's gas service situated or delivered on or about the Customer's premises;

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k. upon ten (10) days written notice when the Customer, or someone acting on behalf of the Customer misrepresents his or her identity for the purpose of obtaining utility service, misrepresents the consumption of gas, misrepresents account information, or commits any other fraudulent conduct.

l. When the Customer defaults under the Cold Weather Rule pursuant to [NEED TO FILL IN]

m. When service supplied by the Company is used or misapplied by the Customer causing an unsatisfactory condition affecting the quality, safety, or continuity of service to other Customers,

n. When service is resold or shared by Customer or Customers without written consent of the Company.

o. When the Customer fails to comply with the Company's Rules and Regulations, with an executed contract for service, the applicable rate schedule as approved by the Commission, or any other law, ordinance, or regulation applicable or related to the provision of Natural Gas

Service.

p. When the Customer fails to comply with curtailment orders as issued by the Company.

q. When the Customer tenders an insufficient funds check as the initial payment or an installment payment under a Cold Weather Payment Plan pursuant to [NEED TO FILL IN] and does not cure the insufficient payment during the 10-day period after a disconnection notice is sent to the Customer.

r. When the Customer's actions or conduct, or the actions or conduct of anyone acting on behalf of the Customer, create (1) a needless or unreasonable safety condition for the Customer, other Customers, the public, the Company's employees or representatives (including contractors) and/or the Company's system; or (2) an unreasonable increase in cost.

2. None of the following reasons shall constitute sufficient cause for the Company to discontinue Natural Gas Service:

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	(Signature of Officer)		(Title)	

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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

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a. the Customer's failure to pay for special charges.

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b. the failure of the Customer to pay for Natural Gas Service received at a concurrent and separate metering point, residence or location. In the event of discontinuance or termination of Natural Gas Service at a separate metering point, residence, or location in accordance with these rules, a utility may transfer any unpaid balance to any other service account, provided, however, that in the event of the failure of the Customer to pay a final bill at any metering point, residence or location, the Company may transfer such unpaid balance to any successive service account opened by the Customer for the same class of Natural Gas Service, and may discontinue Natural Gas Service at such successive metering point, residence, or location for nonpayment of such transferred amount.

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c. the Customer's failure to pay for a different class of Natural Gas Service received at the same location. The placing of more than one meter at the same location for the purpose of billing the usage of specific devices under optional Rate Schedules or provisions is not construed as a different class of Natural Gas Service for the purpose of this rule.

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d. the Customer's failure to pay a bill which is in dispute; provided, however, that the Customer pays that portion of the bill not in dispute.

e. the failure to pay an unpaid service account more than five (5) years old if a service agreement was signed and three (3) years old if the agreement was oral.

3. In the event of discontinuance or termination of Natural Gas Service at a separate meter point, residence, or location in accordance with these Rules and

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Regulations, the Company may transfer any unpaid balance to any other natural gas service account.

B. POSTPONEMENT OF DISCONTINUANCE IN SPECIAL CIRCUMSTANCES

1. If a Residential Customer notifies the Company and establishes that:

a. discontinuance would be especially dangerous to the health of the Customer, resident member of the Customer's family, or other permanent resident of the premises where service is rendered, and

b. (1) such Customer is unable to pay for such service in accordance with the requirements of the Company's billing, or

(2) is able to pay for such service only in installments;

the Company will either allow payment in reasonable installments or postpone discontinuance of service for at least twenty-one (21) days to enable the Customer to make arrangements for reasonable installment payments.

2. In determining whether discontinuance would be especially dangerous to health, consideration will be given to the weather and the Customer's or other resident's medical conditions, age, or disability.

3. The Customer may establish that discontinuance of service would be especially dangerous to the health of the Customer, resident member of the Customer's family, or other permanent resident of the premises where service is rendered by obtaining a statement signed by a physician or public health official verifying that fact and forwarding or presenting it to the Company office prior to the date of disconnection.

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C. NOTICE REQUIREMENTS

1. The Company will give the Customer ten (10) days' written notice before discontinuing service, unless the discontinuance is upon the Customer's request, or involves a dangerous condition, a violation of the Company's rules, unauthorized interference diversion or use of service, or any other enumerated reason set forth above in Schedule I, Section 5, A. 1., a., d. h. or i., in which case the Company may discontinue service immediately.

2. When notice of discontinuance of service is required, it shall be forwarded to the account name and address and, in the case of residential occupancy, to the address where Natural Gas Service is provided, if different; provided, however, that the service location has a mailing address which is provided to the Company by the Residential Customer. Service of notice by mail is complete upon mailing. The Company will maintain the record of the date of mailing.

3. If the records of the Company show that the account which the Company proposes to discontinue provides Natural Gas Service to more than one residential dwelling unit, the Company will also post a notice of discontinuance in a common area of the residential building(s) being provided Natural Gas Service. Such notice shall be posted at least five (5) days prior to the discontinuance date specified in the notice.

4. The notice required by this Section will contain the following information:

a. the name and address of the Customer;

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b. a statement of the reason for the proposed discontinuance of Natural Gas Service and the cost and conditions for reconnection;

c. the dates between which Natural Gas Service will be discontinued unless the Customer takes appropriate action;

d. terms under which the Customer may avoid discontinuance;

e. a statement that discontinuance may be postponed or avoided if the Customer can demonstrate prior to the date of discontinuance that special circumstances prevent complete payment and satisfactory credit arrangements are made with the Company;

f. a statement to appraise the Customer of the availability of an administrative procedure which may be utilized in the event of a bona fide dispute or under other circumstances, such as special danger to health. The telephone number of the Company's office empowered to review disputed bills, rectify errors, and prevent disconnection, shall also be included with language indicating that the Customer may discuss with an employee of the Company to present his or her reasons for disputing a bill or the Company's reasons for discontinuance, requesting credit arrangements, or requesting a postponement of discontinuance.

g. the Company shall provide written notice of disconnection by separate mailing and each such notice shall specify the expiration date of such notice, which shall not be later than thirty (30) days after the initial date upon which and after which Service can be disconnected.

D. DISCONNECT PROCEDURE

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1. Except for discontinuance pursuant to Schedule I, Section 5, A. 1., a., c., g. and a. the Company will not discontinue service unless:

a. at the time of the proposed discontinuance, for one hour after discontinuance, and on the full work day following discontinuance, Company personnel are available to the Customer for the purpose of making pay arrangements and preventing discontinuance or obtaining reconnection; and

b. the Company employee who is to disconnect Natural Gas Service is authorized to accept payment of amount due for gas charges and additional charges and thereby either avert disconnection or provide for reconnection.

c. the Company contacts or attempts to contact the Customer at least forty-eight (48) hours prior to disconnection for the purpose of notifying Customer of the planned disconnection.

2. The Company employee who is to disconnect Natural Gas Service will adhere to the following procedure.

a. Immediately preceding the discontinuance of Natural Gas Service, a reasonable effort will be made to:

(1) contact and identify himself or herself to the Customer or responsible person then upon the premises and announce the purpose of his or her presence;

(2) identify and record the name of the person contacted, if any;

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(3) notify the Customer as to how it can make payments of all amounts which are necessary to avert disconnection;

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(4) record statements disputing the accuracy of the delinquent bill, if any;

(5) record statements disputing the accuracy of the Company's finding concerning the cause for discontinuance, if any; and

(6) record statements concerning the medical condition of any permanent resident of the premises, if any.

b. If contact with the Customer is not made, the Company employee will leave a notice upon the premises in a manner conspicuous to the Customer disclosing the date and time of discontinuance and giving the telephone number of the Company where the Customer may arrange to have Natural Gas Service restored.

E. RESTORATION OF SERVICE

1. Upon the Customer's request, the Company will restore Natural Gas Service promptly when the cause of discontinuance of Natural Gas Service has been eliminated, all applicable restoration charges paid, and if required, satisfactory credit arrangements have been made.

2. At all times, the Company will make every effort to restore Natural Gas Service on the restoration day requested, and in any event, restoration will be made no later than the next business day following the day requested by the Customer.

3. In no event shall the Company or its employees be liable for incident, consequential, business interruption, or other economic damages or losses of Customer or third parties in any manner, directly or indirectly, arising from, caused by, or growing out of the interruption or discontinuance of Natural Gas Service.

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4. The requirements of this section regarding reconnection of Natural Gas Service cannot be avoided by a request for a restoration of Natural Gas Service or an application for Service at the same location by a member of the Customer’s household or family or any other person acting for or on behalf of the Customer.

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F. REVIEW OF DISPUTES

1. When a Customer advises the Company, prior to the date of the proposed discontinuance of Natural Gas Service, that all or any part of the billing as rendered is in dispute or that the Company’s reasons for discontinuance are factually invalid, the Company will:

a. immediately record the date, time and place the complaint is made;

b. postpone discontinuance until a full investigation is completed to determine the validity of the dispute;

c. investigate the dispute promptly and completely;

d. attempt to resolve the dispute informally and in a manner mutually satisfactory to both parties.

2. The Customer may advise the Company that a bill is in dispute in any reasonable manner such as by written notice, in person, or by a telephone call directed to the appropriate personnel of the Company.

3. The Company, in attempting to resolve the dispute in a mutually satisfactory manner, may employ telephone communications, personal meetings, formal or informal hearings, on-site visits, or any other technique reasonably conducive to settlement of the dispute.

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4. At all times, the Customer will have the burden of showing or establishing to the satisfaction of the Company that all or any part of the billing is erroneous or that the Company's reasons for discontinuance are factually invalid.

5. In the event that a dispute is not resolved to the satisfaction of the Customer, after full investigation, and the Company intends to proceed with discontinuance, the Company will advise the Customer of formal and informal procedures available before the Commission and the toll free telephone number of the Commission's Consumer Protection Office. Provided proper notice has been given in accordance with these Rules and Regulations, the Company may then discontinue the Natural Gas Service.

G. COLLECTION, DISCONNECTION, AND RECONNECTION CHARGES

1. If collection of a Natural Gas Service bill is made at the Customer's premises, the Company will require a Collection Charge, as filed in the Schedule of Service Fees.

2. Except when requested by the Customer, if Natural Gas Service is disconnected for any of the reasons stated in Schedule I, Section 5, A. 1. the Company will require a Disconnection Charge, as filed in the Schedule of Service Fees.

3. Upon reconnection of Natural Gas Service, except disconnection pursuant to Customer's request, the Company will require a Reconnection Charge, as filed in the Schedule of Service Fees.

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4. In the event a Customer orders a disconnection and reconnection of service at the same premises within a period of twelve (12) months, the Company will collect, as a Reconnection Charge, the sum of such minimum bills as would have occurred during the period of disconnection, but in no event less than the Reconnection Charge filed in the Schedule of Service Fees.

5. Any Collection, Disconnection, Worthless Check Charge, or Reconnection Charges and all other Natural Gas Service charges or additional utility charges due shall be paid before Natural Gas Service is restored unless arrangements satisfactory to the Company are made by the Customer for the payment of all charges due the Company. These charges are in addition to any security deposit which may be required by the Company before Natural Gas Service is restored.

SECTION 6 - CUSTOMER'S SERVICE OBLIGATIONS

A. CUSTOMER TO FURNISH RIGHT-OF-WAY

The Customer will provide, grant to, or procure for the Company at Customer's expense such rights-of-way or easements satisfactory to the Company, across property owned, leased, rented, held in a representative trust, or other fiduciary capacity by the Customer, or over which the Customer may have control by virtue of any applicable state or federal law by the Customer, for the construction, operation, repair, monitoring, and maintenance by the Company of the Company's facilities necessary or incidental to the supplying of Natural Gas Service. Customer will provide or procure rights-of-way when the Customer does not own or control such. When appropriate, the Company shall endeavor to secure franchise rights from the municipality to cover extensions requested.

B. ACCESS TO CUSTOMER'S PREMISES

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The duly authorized agents and employees of the Company have the right to full and free access and to enter upon the Customer's premises and/or property of the Customer for the purpose of constructing, installing, inspecting, adjusting, operating, altering, repairing, maintaining, monitoring, replacing or reading meters, removing, and/or abandoning in place, in whole or in part, any of the Company's facilities, equipment, and other related appurtenances on the premises of the Customer, or for any other purpose incidental or related to the supplying or provision of Natural Gas Service supplied by the Company of or any other action in the Company's sole discretion related to any portion of the services provided by the Company.

C. CUSTOMER'S INSTALLATION

1. The term "Customer's Installation" is used to designate all piping, fixtures, valves, appliances, facilities, and apparatus of any kind or nature, and detection equipment, including methane detectors and monoxide detectors, on the Customer's side of the Point of Delivery. Customer's Installation shall be installed, maintained, and operated by the Customer at Customer's expense in conformity with these General Terms and Conditions, Orders and Rules and Regulations prescribed by the Commission, and state and local government standards and/or requirements.

2. Customer's Installation installed by the Customer shall comply with all applicable federal, state, and municipal laws, regulations, codes, and manufacturer's instructions insofar as they apply, and all reasonable requirements of the Company.

3. Any and all components of Customer's Installation, including appliances or equipment, required to control, regulate, or utilize, beyond the Point of Delivery, the Natural Gas Service supplied by the Company, including those which are furnished, installed, repaired, monitored, and maintained by the Customer, shall be the sole responsibility of the Customer, and the Customer assumes all responsibility therewith.

4. The Customer agrees to monitor, maintain, repair, and replace, when necessary, Customer's Installation for the reception and/or use of Natural Gas Service in a safe condition and in compliance with the requirements of the National Fuel Gas Code and all other applicable standards, codes, and/or requirements.

D. PROTECTION OF CUSTOMER'S EQUIPMENT

1. The Customer shall be responsible for determining whether the Customer's installation and all related components and portions thereof are and will be suitable for operation at the pressure, volume and other characteristics of the Natural Gas Service to be supplied by the Company.

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2. The protection of the Customer's Installation within the agreed range of operation is the full and sole responsibility of the Customer. Any Customer desiring protection against interruptions, pressure variations, or other temporary irregularities or failure of part or all of Natural Gas Service shall, at the Customer's own expense, furnish such protective equipment.

E. DANGEROUS OR DISTURBING USES

The Customer shall use the Natural Gas Service supplied by the Company with due regard to the effect of such use on the Company's Natural Gas Service to its other Customers, on the facilities and equipment of the Company, and on the general public. The Company may refuse to supply Natural Gas Service or may suspend Gas Service to a Customer, immediately, without notice under Schedule I, Section 5, A. 1., if the Customer's Installation shall be found not to conform to the National Fuel Gas Code or other applicable governing code or requirement, or which may be found defective and in such condition or is so designed, maintained, or operated as to endanger life or property, affect the Customer's safety or that of other persons or the integrity of the Company's system, or create a dangerous and/or hazardous situation.

F. INSPECTIONS AND RECOMMENDATIONS

The Customer shall have full and sole responsibility regarding Customer's Installation, including all lines and, appliances, and equipment, and Customer's use of the Gas Service supplied by the Company beyond the Point of Delivery. The Company reserves the right, but assumes no duty whatsoever, to inspect the Customer's Installation and facilities, including Customer's piping, appliances, and monitoring equipment (such as methane detectors or carbon monoxide detectors) related to or associated with the provision of Natural Gas Service. The Company shall have no duty or obligation to warn or notify the Customer regarding the installation, use, performance, operation, and/or maintenance of Customer's Installation, including methane detectors and/or carbon monoxide detectors. The Company shall in no way be liable or responsible because of any inspections or recommendations by the Company which are made as a courtesy to the Customer or as a protection to the Natural Gas Service supplied by the Company to its other Customers.

G. DEFECTIVE CUSTOMER EQUIPMENT

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Any defective Customer Installation, including appliances and/or fixtures, shall be disconnected at once and properly repaired before further use. If natural gas is found to be escaping from any pipe, equipment or appliance in or about Customer's premises, Customer shall close the main service valve immediately to shut off the flow of natural gas and notify Company at once. The Company reserves the right, in its sole discretion, to refuse to commence or to discontinue Natural Gas Service to any facility piping.

H. CONSTRUCTION OR USES AFFECTING COMPANY'S EQUIPMENT

The Customer shall consult with the Company before causing or permitting any construction or other activities that will affect any of the Company's service facilities or equipment. Customer shall not enclose any exposed portion of service facilities or use any facilities of the Company for fastening thereto, or support, or any purpose whatsoever without prior written consent of the Company. The Customer shall also not locate anything in such proximity to the aforesaid facilities of the Company that will cause, or be likely to cause interference with the supply of Natural Gas Service, or create a dangerous or hazardous condition. The Customer shall be required to reimburse the Company for any costs due to a change in the location of meters, service lines, or other equipment made at the request of Customer, or necessitated by the Customer's interference with the Company's facilities. The Company reserves the right to remove, immediately and without notice, any unauthorized attachments to its facilities. The Company's equipment will be removed or relocated only by employees, agents, or authorized representatives of the Company. Any infraction of this rule shall be sufficient cause for discontinuance of service under Schedule I, Section 5, A. (1).

I. PROTECTION OF COMPANY'S PROPERTY

1. The Customer, at all times, shall protect the facilities of the Company located on the premises of the Customer and shall permit no person other than the employees and agents of the Company and other persons authorized by law to inspect, maintain, repair, replace, work on, open, handle, or otherwise conduct any activities in connection with the facilities of the Company. Any infraction of this rule shall be considered sufficient cause for discontinuance of service immediately,

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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

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without notice under Section 5, A.1.

2. In case of loss or damage to the facilities of the Company because of any carelessness, neglect, tampering, or misuse by the Customer, any member of the Customer's family, or the Customer's agents, servants, or employees, the Customer shall reimburse the Company for the cost and expense of any necessary repairs to or replacement of such facilities at the Company's stated book value of such facilities.

J. ESCAPING GAS

Customer must provide immediate notice of any escaping gas on Customer's premises or property. . Company shall not be liable for any damage or loss caused by or related to the escape of gas from Customer's Installation, including, but not limited to, Customer's piping, equipment, appliances, or other facilities or devices.

K. TAMPERING OR FRAUDULENT USE OF COMPANY'S FACILITIES

1. The Company may discontinue Natural Gas Service to a Customer under Schedule I, Section 5, A. 1. and remove its facilities from the Customer's premises, when evidence is found that any portion of the Company's facilities have been tampered with in such manner that the Customer may have received unmetered service or there is evidence of fraudulent use of Natural Gas Service in any manner.

2. In such event, the Company may require the Customer to pay all bills, including a bill for such amount of Natural Gas Service as the Company may estimate, from available information, to have been used but not registered by the Company's meter or otherwise fraudulently used, and to increase the amount of his cash security deposit or surety bond, or other credit arrangement. The Customer will be required to pay all damages to the Company owned equipment, if any, before Natural Gas Service is restored. In addition, before service is restored, the Customer shall be required to bear all costs incurred by the Company for such protective equipment, as, in the judgment of the Company, may be necessary and give satisfactory assurance that such tampering and fraudulent use of natural gas service will be discontinued.

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3. The existence of tampered connections, meters, devices, or any other apparatuses which operate to cause diversion or fraudulent use of Natural Gas Service shall be considered by the Company to be prima facie evidence of diversion of Natural Gas Service by the Customer.

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L. COMPANY'S LIABILITY AND INDEMNITY TO COMPANY

1. The Company shall not be liable and the Customer shall indemnify, save harmless, and defend the Company against all claims, demands, costs or expense, loss, damage, injury to persons or property, incidental or consequential damages, business interruption, or any other economic damages in any manner directly or indirectly connected with, related to, or growing out of Customer's Installation and/or the distribution or use of Natural Gas Service,) at or on the Customer's side of the Point of Delivery. The Customer, the Customer's agents, servants, employees, representatives, or other persons assume all responsibility for Customer's Installation, including all facilities and monitoring devices, as well as the design, installation, maintenance, monitoring, operation, functionality, testing, condition, and all other risks associated therewith on the Customer's side of the Point of Delivery.

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2. The Customer shall indemnify, save harmless, and defend the Company against all claims, demands, costs or expense for trespass, injury to persons, or damage to lawns, trees, shrubs, buildings, or other property that may be caused by reason of or related to the installation, maintenance, monitoring, repair, or replacement of Company's Service Lines, Meter or Mains or other necessary appurtenances to serve Customer, unless the injury to persons or damage to property has been caused by willful default or negligence on the part of the Company.

M. FORCE MAJEURE

Company shall not be liable for any damage or loss caused by stoppage or curtailment of the gas supply pursuant to order of a governmental agency having jurisdiction over Company or Company's suppliers or caused by an event of force majeure. The term "force majeure" as employed herein means acts of God; strikes, lockouts, or other industrial disturbances; acts of the public enemy; wars; blockades; insurrections; riots; epidemics; pandemics, landslides; lightning; earthquakes; fires; storms; floods; washouts; arrests and restraints of the government, either federal or state, civil or military; civil disturbances; explosions; breakage or accident to machinery or lines of pipe; freezing of wells or lines of pipe; shortage of gas supply, whether resulting from inability or failure of a supplier to deliver gas; partial or entire failure of natural gas wells or gas supply; depletion of gas reserves; and any other causes, whether of the kind herein enumerated or otherwise.

N. CUSTOMER'S GUARANTEE

Company shall not be obligated to make any extension as required by these Rules and Regulations unless Customer shall execute a contract in writing with suitable guarantee that he or she will use the Natural Gas Sevice for a least one year, or unless the owner of the property

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served by such extension or some other responsible person shall guarantee that the Natural Gas Service will be used for at least that same length of time.

O. CHARGES FOR TROUBLE CALLS AND WORK COMPLETED ON CUSTOMER'S PREMISES

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The Company shall charge for all materials furnished and for all labor performed on Customer's premises beyond the facilities of the Company. This includes trouble calls not occasioned by negligence on the part of the Company, repair of Customer Fuel Lines, repair of Customer piping and gas appliances, and any other work or service required to repair the Customer Service Line, piping or gas appliances. The charges shall be based upon Company's existing schedule for such work. The Company will not charge for replacement or repair of equipment owned by the Company on Customer's premises except when repairs or replacement are caused by negligence or misuse by Customer or members of Customer's family or Customer's employees or agents.

SECTION 7 - COMPANY'S METER SERVICE LINE AND CUSTOMER FUEL LINE

A. SERVICE LINE INSTALLATIONS

1. If the Company Service Line and the Customer Yard Line have been installed, the Company will install a Meter upon application for Natural Gas Service and compliance with the Company's rules and regulations herein set forth in regard to security deposits and service requirements.

2. If a Company Service Line and Meter have not been installed, the Company will install a Company Service Line and Meter in accordance with the Company's Schedule of Customer Advances for Construction of Mains and Company Service Lines. When a Customer requests a Company Service Line and Meter, the Company will estimate the full cost of installing the Customer Service Line and Meter and request an amount to be paid in accordance with the Company's Schedule of Customer Advances for Construction of Mains and Company Service Lines.

3. The Company will designate the point to which the Meter will be located for attachment to the Customer's Fuel Line. The Customer Fuel Line will be

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constructed in accordance with the Company's Customer Service Line Construction Policy and comply with all applicable codes or standards.

Such Company Service Lines and Meters shall at all times be and remain the property of the Company.

4. The term "cost" or "actual cost" used in this Schedule I, Section 7 will be the cost of the Company Service Line and Meter and Meter Installation in accordance with the Company's Schedule of Customer Advances for Construction of Mains and Company Service Lines.

B. NEW METER LOCATIONS

1. Residential and Small Commercial Installations

The Company's general policy is to place new residential and small commercial Meters at the building wall. The Company may, however, at its sole discretion, place the Meter at either the building wall or the property line. The Company shall provide periodic leak surveys and maintain cathodic protection on the Company's Service Line and Customer Yard Line. The methods of leak detection will be determined by the Company and may be changed from time to time without notice to the Customer.

2. Large Commercial and Industrial Installations

The Company will work with the Customer to establish a mutually agreeable meter location as long as such location provides for an adequate margin of safety from public road and in-plant traffic. The Customer shall have the duty to notify Company of any changes in traffic patterns or other conditions which subsequently render any agreed-upon location dangerous or unsafe. The Company shall not be liable to the Customer for any damages, incidental, consequential, or otherwise, caused by or associated with external forces not within the exclusive control of the Company.

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C. PROPERTY LINE METERS INSTALLED PRIOR TO EFFECTIVE DATE OF THIS SECTION C

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The Company will conduct periodic leak surveys on the Customer Yard Line. The methods of leak survey will be determined by the Company and may be changed from time to time without notice to Customer.

D. YARD LINES

1. **Leak Survey**: A flame ionization survey will be conducted on all "Yard Lines" once every three years, but not to exceed 42 months. Known bare steel "Yard Lines" shall have an annual flame ionization survey.

2. **Leak Summaries**: A summary of all leaks found, existing leaks, as well as all "Yard Lines" replaced due to leakage, will be maintained in a manner that will recognize as much as 25% of the "Yard Lines" have experienced leaks. Once the defined area has reached the 25% limit, all Customers shall be notified, in writing, and all known bare steel "Yard Lines" in the defined areas shall have a flame ionization survey at six month intervals. Customers shall be advised as to the need to replace their bare unprotected steel "Yard Line" and be acquainted with Company's policy for both the replacement of the "Yard Line" and the reconnecting to their house piping.

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3. **Replacement Policy**: Company agrees to replace all such bare steel "Yard Lines" under the following guidelines. General Company policy is to extend the existing service line from the main to the customer's building wall; recognizing there might be exceptions where it may not be desirable or economically feasible. Decision not to extend the service line to the customer's foundation wall shall require management approval.

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4. “**Yard Line” Replacement to Customer’s House Financial Responsibilities**: The Company agrees to replace the Yard Line to the Customer’s House up to 100’ minimum or one foot per Mcf of Customer’s annual consumption, whichever is greater, at no charge to the residential customer. Any excess footage or replaced “Yard Line” will be charged to the Residential Customer at the normal service line footage cost. The Company further agrees to allow the Residential Customer to finance this excess footage cost up to a two year period, interest free.

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5. **Reconnecting to Customer’s House Piping Financial Responsibilities**: The Company recognizes that many of the homes so affected have bare steel pipe entering through the foundation wall below ground level. The Company feels that the upgrading of such pipe is critical for pipeline safety, compliance to acceptable plumbing codes, and is directly associated with the “Yard Line” replacement requirements of the Kansas rules and regulations. Therefore, the Company’s policy is not to reconnect any bare steel house piping that enters below grade at the foundation wall or that runs underneath a poured concrete slab floor that does not meet specific plumbing codes. Exceptions of relative short duration may be made by management in extreme weather or other mitigating circumstances.

6. The Company will credit the Customer up to a maximum of $150 for the reconnecting of the Customer’s house piping, upon proof of payment and that the reconnecting has been performed meeting all applicable plumbing codes. Any excess plumbing fees will be the Customer’s sole responsibility.

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E. EXCLUSIONS

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The Company shall have no obligation or duty to perform leak surveys or to provide cathodic protection on Customer owned Yard Lines in the following three categories:

(1) Residential and Commercial Customers served directly from a transmission line.
(2) Mobile home parks.
(3) Industrial facilities.

F. OTHER

1. INSPECTION AND TESTING OF CUSTOMER'S FACILITIES

After the commencement of Natural Gas Service, the Company's obligations regarding inspection of Customer's Yard Line will be governed and limited by the applicable provisions of Schedule I, Section 7, D. (1).

The Company will not otherwise be obligated to inspect Customer's Installation, including any of Customer's facilities and monitoring equipment, although solely at its discretion, the Company shall have the right to inspect and test Customer's facilities for suspected unsafe conditions at any time. The Customer shall have full and sole responsibility regarding the inspection, maintenance, repair, monitoring, and replacement of Customer's Installation, including all lines and, appliances, equipment, and Customer's use of the Gas Service supplied by the Company beyond the Point of Delivery. The Company shall have no duty or obligation to warn or notify the Customer regarding the installation, use, performance, operation, and/or maintenance of Customer's Installation, including methane detectors and/or carbon monoxide detectors.

The Company shall in no way be liable or responsible because of any inspections or testing by the Company of Customer's Installation.

G. ENERGIZING BY COMPANY ONLY

Natural Gas Service shall be turned on only by an authorized agent of the Company after Customer's Installation has been approved and found to be in accordance with the conditions specified in Schedule I, Section 6, D. 1. hereof. All piping and appliances shall meet the approval of the National Fuel Gas Code or other locally enforced gas codes, regulations, and requirements. Before the Meter is set, the Customer Installation shall be inspected and approved by a competent inspector, when it shall be authorized by local authorities, and in such case Customer shall obtain at Customer's expense an appropriate written approval before the Company shall furnish Natural Gas Service.

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H. PAYMENT OF ADVANCE DEPOSIT FOR COMPANY SERVICE LINE AND METER

The Company shall permit payment of any required Residential Customer Advance for Construction of Company Service Line and Meter in equal installments over a period of at least four (4) months. Installation of the Company Service Line and Meter will commence upon receipt by the Company of initial monthly payment. Advance deposit for Company Service Line and Meter for all other Customers will be paid prior to commencement of construction.

I. DELIVERY OF NATURAL GAS SERVICE

1. The obligation of the Company to supply Natural Gas Service shall be completed and fulfilled by the supplying of such Natural Gas Service at the Point of Delivery. The responsibility of the Company for the quality of service and operation of its facilities ends at the Point of Delivery.

2. The Company will not be liable for any loss, damage of any kind, including, but not limited to, incidental, consequential, business loss, or other economic damages, or injury whatsoever caused by or attributable to leakage, escape, or loss of gas after it has passed the Point of Delivery. Nor shall the Company have any liability for defects, nonperformance, or any other issues associated with the Customer's Installation, including, but not limited to, the Customer's appliances, household piping, or monitoring equipment (such as methane detectors and/or carbon monoxide detectors).

3. The Company shall only furnish, install, and maintain one connection from its Main, one Company Service Line from such connection to the Point of Delivery, and one Meter to the Customer for each class of service.

4. The Company shall not be obligated to supply Natural Gas Service to a Customer for a portion of the natural gas requirements on the premises of the Customer.

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J. PROPERTY OF THE COMPANY

All facilities furnished and installed by the Company on the premises or off the premises of the Customer for the supply of Natural Gas Service to the Customer shall be and remain the exclusive property of the Company. All facilities located on the premises of the Customer which are or become the property of the Company shall be operated and maintained by and at the expense of the Company, may be replaced by the Company at any time, and may be removed by the Company upon termination of the Customer's Natural Gas Service or upon discontinuance by the Company of Natural Gas Service to the Customer for any reason.

K. CONTINUITY OF SERVICE

The Company will use reasonable diligence to supply continuous Natural Gas Service, but does not guarantee the supply of Natural Gas Service against irregularities or interruptions. In no event shall the Company be liable whatsoever for damages from irregularities or interruptions of service caused by, but not limited to failure of facilities, breakdowns or injury to equipment, extra ordinary repairs, any Force Majeure (including, but not limited to, an act of God, public enemy, accidents, labor disturbances, strikes or their equivalent, sabotage, legal process, federal, state or municipal interferences and restraint by public authority), any emergency, or any cause beyond the Company's control.

L. RESTORATION OF SERVICE

1. In all cases of curtailment, irregularity, interruption, or suspension of Natural Gas Service, the Company will make every reasonable effort to restore Natural Gas Service without unnecessary delay.

2. The Company shall not be considered in default of supplying Natural Gas Service to the Customer, and shall not otherwise be liable for any damage occasioned by any curtailment, irregularity, interruption, or suspension of Natural Gas Service or any

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cause beyond the control of the Company. The Customer shall not be relieved from charges provided for in the Rate Schedules because of curtailment, irregularity, interruption, or suspension of Natural Gas Service.

M. LIABILITY OF COMPANY

The Company shall not be considered in default and shall not otherwise be liable on account of any failure by the Company to perform any obligation if prevented from fulfilling such obligation by reason of any delivery delay, breakdown or failure of, or damage to, facilities, or natural gas facilities, or natural gas disturbance originating on or transmitted through natural gas systems with which the Company's system is interconnected, any Force Majeure (including any act of God or public enemy, strike, or other labor disturbance involving the Company or the Customer, civil, military or governmental authority), or any cause beyond the control of the Company.

The Company shall also not be liable and the Customer shall indemnify, save harmless, and defend the Company against all claims, demands, costs or expense, loss, damage, injury to persons or property, incidental or consequential damages, business interruption, or any other economic damages in any manner directly or indirectly connected with, related to, or growing out of Customer's Installation and/or the distribution or use of Natural Gas Service) at or on the Customer's side of the Point of Delivery. The Customer, the Customer's agents, servants, employees, representatives, or other persons assume all responsibility for Customer's Installation, including all facilities and monitoring devices, as well as the design, installation, maintenance, monitoring, operation, functionality, testing, condition, and all other risks associated therewith on the Customer's side of the Point of Delivery.

SECTION 8 - DISTRIBUTION MAIN EXTENSION POLICY

A. RESIDENTIAL CUSTOMER EXTENSIONS

1. The Company shall make free extensions of its Mains where such extensions are necessary to render Natural Gas Service to a Residential Customer or group of Residential Customers (hereinafter collectively referred to as "Residential Customer") or a subdivider or developer of lots for family dwelling unit(s) (hereinafter referred to as "Residential Developer"), whose premises are located within the area in which the Company has received a Certificate of Public Convenience and Necessity from the Commission, provided, however, the necessary extension does not require an expenditure by the Company in excess of the average embedded cost per Customer for existing Mains as filed in the Schedule of Advance for Construction of Mains and Company Service Lines.

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2. This rule shall apply to the extension of Mains only and shall not be applicable to reinforcing high, intermediate or low pressure mains, or to tap pipelines in rural areas extended from transmission lines and gathering lines.

3. If, in the judgment of Company, any extension requires such extraordinary construction cost, or the prospective business therefrom is so meager that it is doubtful whether the business from the extension will pay a fair return sufficient to compensate for the extraordinary expenses involved, a cash contribution or a satisfactory guarantee of revenue through adjustment of the minimum bill provisions of the applicable rate may be required.

B. CUSTOMER ADVANCES FOR DISTRIBUTION MAIN EXTENSION

1. Customer Advances

If a contribution shall be required of Customer for a distribution system extension, such contribution must be paid in advance to Company before construction of the distribution main is started. The amount of the contribution required will be estimated by the Company. When the distribution extension has been completed, the actual cost of the extension will be compared with the estimated cost, and if the contribution advanced by the Customer is greater than the proper amount, the difference will be promptly refunded to Customer. If the actual cost is found to be greater than the estimated cost, Customer shall be required to pay the difference.

2. Refunds - Residential Developer

When, within a period of five (5) years from the date of installation of the extended Main, the Residential Developer or other Customer whose requirement is using gas as a primary fuel for space heating, is connected to the extended Main, and

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not to a further extension, the Company shall refund to the Residential Developer for each Customer, an amount equal to the average imbedded cost per customer at the time the Main is installed as filed in the Schedule of Customer Advances for Construction of Mains and Company Service Lines, provided, however, at no time shall the refund exceed the Customer advance for construction.

At the end of this five (5) year period, any remaining portion of Customer's deposit shall become a nonrefundable contribution in aid of construction and no additional Main tap charges from news applicants or extension allowances from the Company will be applicable to the Main extension.

3. Main Tap Charges-Residential Customer

Applicants requesting to be connected to a Main which was installed under a main extension agreement entered into after August 1, 1987, for which an advance deposit for construction was required, shall pay as a nonrefundable sum a Main tap charge if the request is made within a period of five (5) years from the date of such main extension agreement. The Main tap charge shall be an amount determined by dividing the total cost of the Main extension by the number of potential customers reasonably expected to take service from the Main extension, less the cost-free allowance per potential Customer as determined in Section A of the Schedule of Customer Advances for Construction of Mains and Company Service Lines. For purposes of this calculation the number of potential customers shall be that number established by the Company based on, but not limited to, information supplied by the applicant, a legal description of the area, maps, and the Company's experience in similar developments.

4. Refunds-Residential Customers

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If, within the period of five (5) years from the date of such main extension agreement for which an advance deposit for construction was required, additional customers are connected directly to the extension, and not to a further extension, the Company shall refund to the Residential Customer who made the deposit a pro rata share of an amount equal to the cost free allowance of Main extension, plus the Main tap charge collected for the additional Customers as required by this Section. This refunding procedure is intended to equalize the required deposit per Customer after all potential Customers are connected to and served from the Main extension within a period of five (5) years from the date of such Main extension agreement. In the event a group of Residential Customers request Natural Gas Service and make the required Customer advance for construction the group of Residential Customers may, at their discretion, appoint a financial institution as their agent for the acceptance of any and all refunds from the Company.

At the end of this five (5) year period, any remaining portion of Customer's deposit shall become a nonrefundable contribution in aid of construction and no additional main tap charges from new applicants or extension allowances from the Company will be applicable to the Main extension.

5. Modification of Schedule I, Section 8 B. 1. and 2.; Customer Advances for Distribution, Main and Service Extensions

When a Residential Customer or Residential Developer or Builder requests an extension of the Company's Main and Service Lines, at its option, the Company may agree to waive the actual upfront costs of constructing its distribution Main and Service extensions, provided, however, if the Residential Customer or Residential Developer or Builder has not built a home whose requirement is using gas as a primary fuel for space and water heating on each lot in which the Company has provided an extension within five (5) years from the date of installation of the extended Main and Service

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Lines, then the Residential Customer or Residential Developer or Builder shall pay the Company the average imbedded cost per customer at the time facilities are installed, as filed in the schedule of Customer Advances for Construction of Mains and Company Service Lines for each of the lots remaining undeveloped. The Company and the Residential Customer or Residential Developer or Builder shall enter into an agreement which provides for the specific payments to be made by the Customer, developer or builder who has failed to build within the above mentioned five (5) year period, however, nothing in said agreement shall require a payment to the Company which exceeds the actual cost incurred by the Company.

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C. COMMERCIAL AND INDUSTRIAL CUSTOMER

Extensions of Company’s Main to supply a Commercial Customer or Industrial Customer with Natural Gas Service shall be made in accordance with individual contracts between such Customer and Company based upon the amount, character and permanency of the gas requirements.

D. GATHERING LINE EXTENSION/ABANDONMENT PROCEDURES

The Company may supply the Gas requirements to a Customer along its gathering lines when the Company determines in its sole discretion that it has adequate capacity available and the Customer will not in the immediate future be deprived of Natural Gas Service through abandonment or relocation of such lines. In the event Company abandons or relocates such lines, the Company will give ninety (90) days written notice to Customer of its intention to do so. New Customers shall be advised of this abandonment provision at the time of application.

E. BASIS OF DETERMINING COSTS

The term “cost” or “actual cost” as used in this Section 8 will be the installed cost of

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the Main, (the formula includes only costs which are properly included in FERC accounts 374, 375, 376, 378 and 387).

F. DETERMINATION OF FREE LIMIT

The distance of the Customer's premises from the nearest existing Main having a capacity sufficient to provide adequate Natural Gas Service to the Customer and to other Customers to be connected thereto shall be used in determining the estimated full cost of extending such Main and as a basis for determining the amount of the Customer advance for construction. Distances shall be measured along streets and alleys and not across private property. In rural area, distances may be measured across private property if Customer provides right-of-way satisfactory to the Company.

G. RIGHT-OF-WAY AND FRANCHISE LIMITATIONS

The Company shall not be required to purchase private right-of-way for the purpose of making extensions of Mains to the premises of the Customers. Where necessary, the Company shall endeavor to secure franchise rights from a municipality to cover extensions requested.

H. EXTENSIONS ON UNIMPROVED STREET, ALLEYS OR UTILITY EASEMENTS

Company shall not be required to construct any extension of Mains in any streets, alleys or utility easements for which the property lines, lot corner, sidewalk lines and curb lines have not been established by the municipality, nor on any streets or alleys which have not been previously graded and staked except where, although the street or alley is ungraded, the grade shall have been established and the contour of the ground shall not be more than six (6) inches above or below the established grade at the proposed locations of Company's Mains.

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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE I: Rules and Regulations

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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I. EXTENSIONS, PROPERTY OF COMPANY

All extensions made under these rules shall at all times be and remain the property of the Company.

J. FACILITIES AND EQUIPMENT ON CUSTOMER'S PREMISES

If, in order to serve the Customer or a group of Customers, it is found necessary or desirable for the Company to install, on the Customer's property, Meters, Company Service Lines, Mains, or other apparatus, Customer shall furnish, without cost to Company, sufficient and adequate space for such installation. The Customer shall also furnish, without cost to Company, right-of-way over the Customer's property for the Company Mains or other facilities necessary to service the Customer. Where Customer is not the owner of the premises to be served, written consent of the owner shall be furnished to the Company on a form provided for that purpose.

K. PAYMENT OF ADVANCE DEPOSIT FOR MAIN

The Company shall permit payment of any required Residential Customer Advance for Construction of Main in equal installments over a period of at least four (4) months. Installation of the Main will not commence until the required advance payment for the Main is received by the Company.

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L. SPECIAL OR ADDITIONAL EQUIPMENT OR FACILITIES

When the Customer's load requirements are unusually large or otherwise necessitate a substantial investment by the Company in special or additional equipment or facilities to

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serve the Customer's requirements, the Company may require a service agreement to be for an initial term of more than one year and a contribution sufficient to secure the Company's investment. If terminated or cancelled prior to fulfillment of the contract, the payment by the Customer shall be forfeited in the amount as may be necessary to protect the investment of the Company.

M. NATURAL GAS SERVICE TO MOBILE HOMES

In all communities served with natural gas by Company at points on the existing facilities located within service area.

1. Natural Gas Service to individual mobile homes on city or suburban lots:

Natural Gas Service to individual mobile homes will be provided under the same rates, rules and regulations available to other Residential Customers.

2. Natural Gas Service to mobile homes in mobile home courts:

a. Natural Gas Service to mobile homes in mobile home courts will be provided under the same rates, rules and regulations available to other Residential Customers, subject, however, to the following additional conditions:

The term "mobile home" shall include any vehicular, portable structure built on a chassis and designed to be used without a permanent foundation as a dwelling when connected to water supply, sewage disposal and electric distribution systems. Each mobile home must be located in a duly licensed mobile home court which shall be used exclusively or primarily as a site for the temporary or the permanent parking and occupancy of mobile homes.

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The mobile home must be permanent as indicated by well-defined streets and driveways, walkways and orderly arranged slabs for mobile home parking, constructed of concrete or acceptable hard surface, and there shall be individual, semi-permanent water, sewer and electrical connections to each mobile home site.

Natural Gas Service will not be extended to any such mobile home unless all gas burning appliances which are served by a single or common mobile home fuel system, including space heaters, are converted to the use of natural gas.

b. Natural Gas Service to a mobile home site that complies with the aforementioned specifications shall be in the name of the owner of each such mobile home, provided that if a mobile home site is designated for occasional or short term occupancy, Natural Gas Service thereto shall be in the name of the owner or operator of the mobile home court.

c. The Company will extend gas distribution mains to the sites in a mobile home court and will determine the length of the free extension pursuant to Schedule III of the Company's tariffs.

SECTION 9 - METERING

A. CUSTOMER'S INSTALLATION

If a Meter is to be installed on premises not heretofore supplied with natural gas by the Company, the Customer shall furnish and install at their expense the necessary piping, appliances, and appurtenances necessary to receive Service which shall meet the

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requirements of the National Fuel Gas Code, or other governing codes applicable to the area. In instances where Large Commercial and Large Industrial Customers install a Customer Yard Line or lines to receive Natural Gas Service, it shall be furnished and installed by the Customer at their expense. The Customer Yard Line shall meet the applicable specifications of the Company.

B. ADDED CAPACITY REQUIRING METERING CHANGES

If heavy duty appliances or facilities requiring added capacity for Company Mains, Meters or Company Service Lines supplying Natural Gas Service are to be installed on premises heretofore supplied with Natural Gas Service by Company, additional gas capacity on Customer's side of Point of Delivery shall be provided at Customer's expense and in accordance with Company's standards. Additional capacity by Company will be furnished pursuant to these Rules and Regulations.

C. RELOCATION OF METERS

1. If changes that involve the replacement or relocation of Company facilities are made necessary by a Customer request or actions of a Customer, such installation shall be provided at Customer's expense in accordance with the Company's standards. If Customers elect to change the location of Company facilities for any reason other than as stated in this Schedule I, Section 9, C. 1., the cost of such changes shall be borne by the Customer and shall be done in accordance with the Company's standards.

2. If Customers elect to change the location of facilities for any reason other than as stated in this Schedule I, Section 9, C. 1., the cost of such changes shall be borne by the Customer and shall be done in accordance with the Company's standards.

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D. MULTI-METERING INSTALLATIONS

The Company will eliminate, on a prospective basis, the practice of providing Natural Gas Service to more than one Customer in a multiple residential complex through a single metering point. Separate applications for Natural Gas Service will be made and separate Meters installed for each family dwelling unit within a multiple residential complex. The Meters will be served from one service line connected to the Company's Main, providing the service line can be of sufficient size to furnish an ample supply to all Customers. Customer's Service Lines shall be so arranged as to permit the installation of Company's Meters immediately adjacent to each other.

E. COMPLIANCE WITH SAFETY REQUIREMENTS

Customer Fuel Lines, piping and all appliances and appurtenances and the installation thereof for the reception and control of gas delivered to Customer, shall be of types approved by the Company and shall meet the requirements of the National Fuel Gas Code, or other applicable gas codes.

F. METER SEALS

Seals shall be placed on all Meters or Meter enclosures by Company and such seals shall not be broken or disturbed by anyone other than authorized representatives of the Company.

G. METER ACCURACY AND TESTING

1. The accuracy and testing of Meters shall be in accordance with these Rules and Regulations.

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2. Whenever any test, by the Company or by the Commission, of a Meter while in service or upon its removal from service shall show such meter to be inaccurate by an average amount exceeding two (2%) percent fast or two (2%) percent slow, the following provisions for the adjustment of the gas service bill shall be observed.

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a. The inaccuracy found shall be considered for the purpose of these rules to have existed for not more than six (6) months preceding the test or for the time the Meter has been in service at the location if less than six (6) months, or from the actual time the Meter became damaged or otherwise inaccurate if such time can be positively determined and is less than six (6) months prior to the time of the test.

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b. If the accuracy of the Meter used by the Customer is found to be inaccurate by an average amount exceeding two (2%) percent fast, the Company shall refund, by credit to the Customer's utility bill, at the current tariffs with the Commission, the overcharge based upon the Meter being corrected to zero error for overcharged amounts of one dollar ($1.00) or more.

c. If the accuracy of the Meter used by the Customer is found to be inaccurate by an average amount exceeding two (2%) percent slow the Company shall render a utility bill at the then current tariff filed with the Commission for the additional gas consumed based upon the Meter being corrected to zero error. Such action may be taken, however, only in cases where the bill for estimated inaccuracy amounts to one ($1.00) dollar or more, and all such bills shall be conditional upon the Company's not being at fault for allowing the inaccurate Meter to remain in service. The Company shall in no case render a bill for inaccuracy where a Meter has been found to be slow, unless the particular Meter has been tested in conformity with the provisions of this Section.

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d. In the case of a non-registering Meter, if the meter is found not to register for any period, Company shall estimate the utility service used during this period in accordance with Section 4.F. ESTIMATING PROCEDURES.

H. SPECIAL METER TESTS

In the event a Customer requests the Company to test a Meter, the Customer shall deposit with the Company a Meter Test Fee as filed in the Schedule of Service Fees. If the Meter is found to be within the accuracy limits established, as referred to in Schedule I, Section 9, G. 2. the entire Meter Test Fee will be retained in order to help defray the Company's expense in testing the Meter. In all other cases, the Meter Test Fee shall be refunded to the Customer.

SECTION 10 - GENERAL CLAUSES

A. WAIVER

Waiver by the Company with respect to any default by a Customer in complying with provisions of these Rules and Regulations shall not be deemed to be a waiver with respect to any other or subsequent default by such Customer.

B. LEGAL NOTICES BETWEEN CUSTOMER AND COMPANY

All notices addressed to the Company shall be in writing and no telephone communications shall be considered as proper notice unless otherwise specifically provided for in these Rules and Regulations. If oral orders are taken in person or over a

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telephone by an agent of the Company, it is done for the convenience of the Customer and at the Customer's risk. The Company is not responsible for error, delay or expense resulting from such procedure, but the Company shall exercise reasonable diligence in carrying out telephone communications from the Customer.

C. AUTHORITY AND WAIVER

The requirements contained in these Rules and Regulations may be waived in individual cases by the Commission upon written request by the Company and a showing that compliance with the requirement would serve the interests of neither the Company nor the Customer. No representative, agent, or employee of the Company shall otherwise have the authority to amend, alter, or waive any of Company's Rules and Regulations or bind the Company by promises or representations.

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D. REQUEST FOR INVESTIGATION

If Customer feels that Natural Gas Service is not adequate and sufficient, the Company should first be advised, as soon as possible, in writing, of the nature of the complaint so that a proper investigation may be conducted.

E. DELIVERY PRESSURE AT METER

1. In most cases Customers receiving Natural Gas Service under the classification of General Gas Service, as defined in Commission's Rule K.A.R. 82-3-3a, shall be supplied with gas at a pressure between the limits of two (2) ounces and seven (7) ounces per square inch gauge at the point of delivery, but the Company shall correct the pressure to four (4) ounces per square inch gauge for billing purposes.

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2. When it is necessary to provide Natural Gas Service at a pressure

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Greater than seven (7) ounces per square inch gauge at the Point Of Delivery to satisfy the Customer's gas requirements, the Company may correct such higher pressure to four (4) ounces per square inch gauge for billing purposes.

F. QUALITY

The Company shall not sell Gas to its Customer having a heating value lower than nine hundred fifty (950) nor higher than one thousand one hundred (1100) British Thermal Units per cubic foot, except by permission of the Commission.

SECTION 11 - CURTAILMENT OF NATURAL GAS SERVICE

A. ORDER OF PRIORITIES

1. The Company may fully or partially restrict Natural Gas Service to Customers when, in the Company's sole determination, restriction is necessary to protect the supply and/or delivery of gas to Customers with higher priority uses. Natural Gas Services will be curtailed in accordance with the order of priorities set forth below, beginning with interruptible service and descending as required.

a. All transportation Customers, Interruptible or Firm, who do not have proof of either firm interstate pipeline capacity to transport gas to a point located on Company's facilities or a gas supply at the point located on Company's facilities.

b. Interruptible Service Customers that have proof of firm interstate pipeline capacity.

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c. Industrial Firm Sales and Transportation Customers with annual volumes of 30,000 CCF or greater.

d. Commercial Firm Sales and Transportation Customers with annual volumes of 30,000 CCF or greater.

e. Essential Agricultural Use Sales and Transportation Customers with annual volumes of 30,000 CCF or greater.

f. Industrial Firm Sales with annual volumes less than 30,000 CCF.

g. Commercial Firm Sales with annual volumes less than 30,000 CCF.

h. Essential Agricultural Use Sales with annual volumes less than 30,000 CCF.

i. Schools and Hospitals on Firm Sales or Transportation Service.

j. Residential Customers on Firm Sales or Transportation Service.

2. Notwithstanding the provisions of this paragraph, the Company shall not be liable for any costs, penalties, or damages that may result to Customers or any other person, firm or corporation by reason of the Company's limiting annual, monthly or peak day volumes or by curtailing service in accordance with the above order of priorities which may be deemed practicable under existing conditions by Company. Company will make reasonable effort to deliver plant protection volumes to firm industrial Customers sufficient to prevent damage to facilities or danger to personnel. This includes the protection of such material in process as would otherwise be destroyed, but does not include deliveries required to maintain plant protection.

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3. In addition to all other provisions of these Rules and Regulations which apply to transportation and other services performed by the Company, certain operational considerations and constraints enumerated in this Schedule I, Section 11 apply to transportation services.

Notice of a service restriction shall be provided as far in advance as practicable and may be changed by Company as conditions warrant. Notice shall be given to each affected Customer by telephone or in writing; including facsimile and, with the Customer's agreement, electronic mail. Notification of the Customer's agent shall fulfill the requirement of this paragraph whenever the Customer's usage is aggregated for balancing. During emergency situations, Company may use commercial radio and/or television to notify Customers.

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SECTION 12 - TRANSPORTATION SERVICES

A. AVAILABILITY

This service is available to any gas sales Customer in all divisions within the State of Kansas, who uses at least 2,000 MMBtu in at least one month out of the year or 6,000 MMBtu/year, who has purchased its own supply of natural gas and requires transportation by the Company to the Customer's facilities. This service is also available, regardless of usage, to customers taking Transportation Service prior to November 1, 2023 and to approved, separately metered school facilities dedicated to the education of students between kindergarten and grade twelve (12).

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B. APPLICABILITY

Applicable to any Customer who has acquired their own supply of natural gas and requires transportation by the Company to the Customer's facilities. Service is subject to suitable availability to existing facilities and shall be in accordance with a Transportation Service Agreement of not less than one (1) year. Service is provided in accordance with the requirements of the rate schedule, terms and conditions, volume determination methodology and rules and regulations as set forth herein and as required by the Commission. Transportation Service is not applicable to resale service.

End Users who elect to return to firm or interruptible sales service with the Company must give thirty (30) days written notice prior to the selected effective date. If the End User decides to return to firm or interruptible transportation service in the future, then the Customer must give the Company thirty (30) days written notice prior to the first day of the month that the Customer elects to commence transportation service.

C. DEFINITION OF TERMS

1. Aggregation Service Agreement

An agreement between the Company and Shipper pursuant to which multiple End User Delivery Points within a common pipeline billing location may be

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aggregated for purposes of determining imbalances on the Company's System. Should the Interconnecting Party balance at a level lower than billing location, the Agreement shall be modified to reflect the lower level.

2. Allocation(s)

Actual quantity of Shipper's gas supplies, as determined by Interconnecting Parties(s), to be delivered to the Company for an End User.

3. Business Day

Business Day shall mean Monday, Tuesday, Wednesday, Thursday, or Friday, excluding Company recognized holidays.

4. Billing Pressure Base

14.65 p.s.i.a or other pressure base as agreed to under special contract.

5. Ccf

One hundred (100) cubic feet of gas at a specific pressure base.

6. Commission

The Kansas Corporation Commission.

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Automated metering equipment installed on qualifying meter sets necessary to allow daily information to be recorded, stored, and accessed remotely during the normal reading cycle via short-wave signal from Company equipment.¶

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7. Contract Period

The period of time commencing on the effective date of the agreement through the primary term, and any extension thereto that may be agreed to by the parties, as specified in the Transportation Service Agreement.

8. Curtailment

The inability of the Company to provide gas transportation due to non-receipt of Shipper's gas supply.

9. Day

A period of twenty-four (24) consecutive hours, beginning at 9:00 a.m. Central Standard Time (or Central Daylight Time, as applicable) or such other consecutive 24 hour period as designated the Company.

10. Deliveries

The volumes of gas as measured by the meter at any Delivery Point(s).

11. Delivery Point(s)

The point(s) where the Company delivers gas to the End User after transportation from the Receipt Point(s) as specified in an Exhibit to the Transportation Service Agreement.

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(Name of Issuing Utility)

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12. Electronic Flow Measurement Equipment ("EFM Equipment")

Electronic flow measurement equipment ("EFM equipment"), necessary to allow remote meter reading to be taken by the Company at the End User's Delivery Point(s). Such equipment shall be connected to an adequate power source and communication lines with installation and ongoing maintenance of the equipment being the responsibility of the End User.

13. End User

Any person or entity that has completed a Request for Transportation Service, has executed a Transportation Service Agreement, and is receiving service under the transportation rate schedule. End User may also execute a Gas Transportation Agency Agreement to assign balancing, nomination, scheduling and delivery obligations under this tariff to a third party. End User is the person or entity that ultimately uses the supply of natural gas at the Delivery Point.

14. Equivalent Volumes

The sum of the volumes of gas, measured in CCF, at a specific pressure base received by the Company for the account of Shipper at the Receipt Point(s) during any given period of time, reduced by the System Loss and, if applicable, by the pro rata share for the Shipper for Fuel Gas.

15. Fuel Gas

A volume of gas, stated in terms of a percentage of volumes, received on behalf of Shipper at the Receipt Point, required to accomplish the transportation service hereunder. Said percentage shall be computed by the Company as often as deemed is necessary by the Company for a reasonably accurate determination.

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16. Gas Transportation Agency Agreement

An agreement whereby End User assigns the balancing, nomination, scheduling and delivery responsibilities under this tariff to a third party for the delivery of gas to the Company's Receipt Point(s) for transportation by the Company to the End
User's Delivery Point(s).

17. Imbalance

The difference between the quantity of End User's gas at the Receipt Point(s), which may be allocated by the Interconnecting Party, less Fuel Gas, System Losses, and the quantity of gas delivered to the End User's Delivery Point(s). In the event that a Shipper has executed an Aggregation Service Agreement, the Delivery Points identified in the agreement shall be combined when determining the existence of an Imbalance.

18. Interconnecting Party

The operator of the facilities immediately upstream of the point of interconnection between the facilities of the Company and the pipeline, residue plant, storage field or well head.

19. Interruption

The inability of the Company to provide gas transportation service to an End User due to constraints on the Company's system.

20. L.P.B.

Local Pressure Base.

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21. Lost & Unaccounted for Gas (L&U)

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See definition of System Losses on Sheet 83

22. Month

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The period beginning at 9:00 a.m. Central Standard Time (or Central Daylight Time, as applicable) on first day of any calendar month and ending on the first day of the following calendar month at 9:00 a.m. Central Standard Time (or Central Daylight Time, as applicable).

23. Nominations

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The quantity of gas supplies requested to be transported on the Company's System for a specific Day. Nominations are to be adjusted to include Fuel Gas and System Losses and shall be made on a Dekatherms basis.

24. p.s.i.a.

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Pressure in pounds per square inch absolute.

25. Receipt Point(s)

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The point of interconnection between the facilities of the Company and the Interconnecting Party wherein the Company receives gas for the account of Shipper for transportation on the Company's System.

26. Request for Gas Transportation Service

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A written request for transportation service submitted by any End User in the form provided by the Company.

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27. School

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School facilities dedicated to the education of students between kindergarten and grade twelve (12). Does not include day care facilities, pre-schools, post-secondary institutions, for-profit schools, residences, or churches.

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28. Shipper

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The person or entity that is responsible for balancing, nominating, scheduling and delivering natural gas into the Company's System. The End User can assign this responsibility by executing a Gas Transportation Agency Agreement with a third party or act as its own Shipper.

29. System

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The pipeline, compressor stations, regulator stations, meters, gas processing facilities, or other related facilities owned or operated by the Company and utilized in providing transportation service.

30. System Losses

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A volume of gas, stated in terms of a percentage of volumes, received on behalf of Shipper at the Receipt Point, to compensate for lost or otherwise unaccounted for gas during transportation of gas to End User's Delivery Point. Current rate may be found on "Purchased Gas Adjustment Sheet 1" on file with the Commission

31. Transportation Service Agreement

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An agreement between the Company and the End User for the movement of gas on the Company's System between the Receipt Point(s) and Delivery Point(s). No agreement shall be for a term of less than a one year.

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32 Year

A period of 365 consecutive days or 366 days if such period includes February 29, unless otherwise specified.

D. END USER SERVICE REQUIREMENTS

1. Communication Line Installation & Maintenance

a. The Company shall provide a voice quality touch-tone communication line for the EFM Equipment to the meter via conduit, suitable underground cable, or properly mounted outdoor grade wire of sufficient length to extend to the meter index, plus an additional five feet for wiring of the instruments prior to initiation of service by the Company. Communication wire installation will be subject to the National Electric Safety Code Requirement. End User shall coordinate installation of the communication line with the Company. The Company must be able to dial directly into the instrument, at a time interval established by the Company, and the instrument must be able to dial out to the Company when in alarm condition without any potential of interruption from internal customer communications equipment, such as fax machines, shared switching devices, voice mail or computer modems.

b. Company shall maintain the communication line and cause any interruption in service over the communication line to be repaired as soon as possible. End User will notify the Company in advance of any activities that may adversely affect the communication equipment at End User's location.

c. End User shall notify Shipper of any communication outage it becomes aware of.

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Deleted: a. Each End User receiving transportation service under this tariff that is required to install Electronic Flow Measurement ("EFM") Equipment pursuant to the provisions herein will, at its expense, install and maintain a communication line as provided herein sufficient for the electronic metering of gas quantities transported at all times during which End User receives transportation service from the Company.¶

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d. During any period in which the communication line is out of service, Shipper shall nevertheless be responsible for complying with any Operational Flow Order issued by the Company or any applicable Interconnecting Party. Shipper shall likewise be responsible for making transportation nominations on behalf of the End User to the Company in accordance with the Company's scheduling and nomination procedures. If, following the four (4) week correction period, the Company is required to make site trips(s), in addition to the initial trip made by the Company to confirm the communication line outage and a final trip to synchronize the meter with the communication line, the Company shall charge End User for the service charges and other related charges that may be applicable as provided under the Schedule of Service Fees for rendering service in the Company's tariff.

e. Company shall have the right, but not the obligation, to manually obtain consumption information during the period of time that the communication line was out of service. However if no data is available from the device, usage will be prorated on a basis similar to the Company's Interconnecting Party (whether hourly, daily, or other basis) or if no such provisions, such other method of prorating usage as the Company may reasonably apply.

f. If technological advances produce EFM equipment that can be read in a manner other than a communication line then the communication provisions herein will not be applicable where such technology can be utilized.

2. Electronic Flow Measurement Equipment

a. Each End User receiving transportation service shall be required to have usage metered and recorded electronically by EFM equipment. A grandfather clause exists for smaller use meters located on

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Deleted: g. If the communication line is not returned to service within the period of time required herein, the Company shall treat all gas delivered subsequent to the four (4) week correction period and ending on the date End User communication line is operative as sales gas, and the Company shall no longer accept transportation nominations from Shipper for that Delivery Point. Such quantities shall be sold to End User at the Company's applicable sales tariff, in addition to the imbalance penalties that may be applicable for unauthorized usage during an Operational Flow Order, Interruption or Curtailment. ¶

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contiguous property that may have been aggregated in order to qualify for transportation service and irrigation customers. In addition, the Company reserves the right to require that an EFM device be installed on any end use meter where, in the Company's reasonable judgment exercised in a non-discriminatory manner, it determines that there has been a persistent and abusive failure by the Shipper to balance nominations with deliveries and usage on the Company's system.

b. In those cases where EFM equipment is required pursuant to this tariff, End User assumes responsibility for the installation and ongoing maintenance costs of the EFM equipment. The End User shall provide adequate space to allow for the installation and function of the required equipment. The equipment may be installed by the Company or by a Company approved third party contractor. Installation costs include labor, material, taxes, and overhead to install the EFM equipment and/or required facilities and/or equipment to electronically monitor usage. The End User shall be responsible for all costs associated with any non-EFM related work performed and/or equipment installed at the End User's request in conjunction with the installation of EFM equipment. All such facilities and/or equipment shall become the sole property of Company. Payment shall be due from the End User at the time equipment is installed, unless previous arrangements are made in writing with the Company. If a new meter, or upgrades to the existing meter, are required at the location in order to install EFM equipment, the Company will not charge the End User for the cost of the new meter or the upgrades.

c. Company shall endeavor to coordinate the installation of all facilities required herein with the End User as soon as practicable. Company shall notify the End User of its intent to install EFM equipment, as well as the scope and estimated cost thereof. An End User's acceptance of Company's installation plan shall be assumed unless the End User declines in writing within 15 days of Company's notice. An End User that declines Company's EFM R equipment installation, or does not elect to utilize a Company-approved third party installer, or in the case of

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EFM equipment that does not install and/or maintain an operable dedicated communication circuit, all as required by this tariff, shall be ineligible for transportation service.

d. When an EFM equipment installation includes an electronic corrective device, and at the Customer's request, Company may provide a data link or contact closure meeting Company's Standards from Company's EFM equipment to the Customer at the meter site so the Customer can receive data with the same type of output signal as Company. At the Customer's request, Company shall inspect and evaluate the Customer's connection during normal Company work hours.

e. A Customer shall hold Company harmless from all claims for trespass, injury to persons, or damage to laws, trees, shrubs, buildings or other property that may be caused by reason of installation, operation or replacement of the EFM equipment or Customer connection and other necessary equipment to serve the Customer unless it shall be affirmatively proved that the injury to persons or damage to property complained of has been caused by willful default or negligence on the part of Company or its accredited personnel.

All provisions of this tariff are subject to changes by Order of the Commission.

E. OTHER END USER TERMS & CONDITIONS

1. Curtailment & Interruptions

a. Transportation service under this tariff is subject to receipt of adequate supplies of Shipper's gas for delivery to End User. If supplies of Shipper's gas are not available for receipt by the Company, End User shall be subject to immediate curtailment of transportation service.

b. The Company shall have the right at any time, without liability to the Customer, to curtail or to discontinue the delivery of gas

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entirely to the Customer for any period of time when such curtailment or discontinuance is necessary to protect the requirements of higher priority Customers; to avoid an increased maximum daily demand in the Company's gas purchases; to avoid excessive peak load and demands upon the gas transmission or distribution system; to relieve system capacity constraints; to comply with any restriction or curtailment of any governmental agency having jurisdiction over the Company or its supplier or to comply with any restriction or curtailment as may be imposed by the Company's supplier; for any causes due to Force Majeure and for any other necessary or expedient reason at the discretion of the Company.

c. All curtailments or interruptions shall be in accordance with and subject to the Company's "Curtailment Plan" as contained in its Rules and Regulations as filed with and approved by the Commission.

2. Transportation Service Agreement & Gas Transportation Agency Agreement

a. Service under this rate schedule shall be performed under a written Transportation Service Agreement between the End User and the Company setting forth specific arrangements as to the volumes to be transported by Company for End User included by not limited to Receipt Points, Delivery Points, methods of metering, timing of receipts and deliveries of gas by Company, and any other matters relating to individual End User circumstances. In no case will Company be obligated to transport greater quantities hereunder than those specified in the Transportation Service Agreement between End User and Company. All volumes of natural gas transported hereunder shall be of the same quality and meet the same specifications as that delivered to Company by its Interconnecting Party.

b. Service under this rate schedule assigns responsibility for nominations of End User's gas to the Shipper. End User may fulfill this responsibility or execute a Gas Transportation Agency Agreement with a

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Shipper. Such agreement between End User and Shipper shall include but is not limited to specific arrangements for volumes to be delivered to the Company's System, Receipt Point(s), Delivery Point(s), nomination and scheduling requirements, imbalance requirements, and other matters relating to individual End User circumstances.

F. SHIPPER RESPONSIBILITIES

1. Imbalance Provision

Shipper will be required to balance nominations with deliveries and usage on the Company's System.

a. To the extent that information gathered through EFM equipment is sufficient and the Company's nomination & scheduling procedures mirror the Interconnecting Pipeline, the primary methodology for calculating imbalances on the Company's System will be governed by the balancing provisions of the Interconnecting Party where such Interconnecting Party is an upstream pipeline utilized by the Shipper to deliver gas to the Company's Receipt Point. Balancing fees, scheduling fees and/or penalties shall be assessed by the Company at the Interconnecting Party's tariff rates approved by, and subject to change by, the appropriate regulatory authority. Such fees may be assessed on a monthly, hourly and/or daily basis. To the extent there is insufficient usage data for End User available to the Company to allow it to make the necessary calculation of an imbalance under the Interconnecting Party's balancing provisions, resolution of any such imbalance shall be governed by the procedures set for in section (c) below.

b. In situations where the Shipper does not utilize an upstream pipeline as the Interconnecting Party delivering gas to the Company's Receipt Point but where an upstream pipeline is nevertheless utilized by the Company to accommodate the Shipper's imbalance and the EFM equipment is sufficient to gather the data necessary to utilize upstream

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balancing provisions, the balancing provisions of such upstream pipeline shall be applied as described in section (a) above.

c. In situations where transportation service does not involve an Interconnecting Party with imbalance settling procedures or where the Company is unable to replicate the appropriate Interconnecting Pipeline's Imbalance procedures, then the following procedures shall apply to all transportation accounts except for School accounts that meet the provisions of the Company's definition of a School:

Where the Imbalance is negative (Company's adjusted deliveries to the Shipper exceed receipts from the Shipper), Shipper payment to the Company for the imbalance shall be as follows:

i. 1.0 times the highest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of cumulative imbalance up to 5%.

ii. 1.2 times the highest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of imbalance which is greater than 5% up to and including 10%.

iii. 1.4 times the highest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of imbalance which is greater than 10%.

Where the Imbalance is positive (Company's adjusted receipts for the Shipper exceed deliveries to the Shipper), Company's payment to the Shipper for the imbalance shall be as follows:

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i. 1.0 times the lowest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of cumulative imbalance up to 5%.

ii. 0.8 times the lowest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of imbalance which is greater than 5% up to and including 10%.

iii. 0.6 times the lowest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of imbalance which is greater than 10%.

In situations where transportation service does not involve an Interconnecting Party with imbalance settling procedures or where the company is unable to replicate the appropriate Interconnecting Pipeline's Imbalance procedures, then the following procedures shall apply to School accounts that meet the provisions of the Company's definition of a School:

Where the Imbalance is negative (Company's adjusted deliveries to the Shipper exceed receipts from the Shipper, Shipper payment to the Company for the imbalance shall be as follows:

i. 1.0 times the highest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of cumulative imbalance up to 10%

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ii. 1.2 times the highest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of imbalance which is greater than 10% up to and including 15%.

iii. 1.4 times the highest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of imbalance which is greater than 15%.

Where the imbalance is positive (Company's adjusted receipts for the Shipper exceed deliveries to the Shipper), Company's payment to the shipper for the imbalance shall be as follows:

i. 1.0 times the lowest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of cumulative imbalance up to 10%.

ii. 0.8 times the lowest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of imbalance which is greater than 10% up to and including 15%.

ii. 0.6 times the lowest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of imbalance which is greater than 15%.

d. Where, during the period of curtailment or allocations of authorized deliveries under Schedule I, Section 11 of these Rules and Regulations, any daily imbalance as a result of transportation Customer delivering or causing delivery to the Company of a quantity of gas during any day which, after appropriate reductions, is less than the quantity of gas

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taken from the Company during the same day by an amount larger than five (5%) of the quantity delivered to the Company or 500 CCF, whichever is greater, the Company shall charge Shipper a daily Overrun Penalty for each CCF of unauthorized overrun deliveries as follows:

i. $0.50 for each CCF which exceeds authorized delivery levels by more than 5% to 10%

ii. $1.00 for each CCF which exceeds authorized delivery levels by more than 10% to 15%

iii. $1.50 for each CCF which exceeds authorized delivery levels by more than 15%

e. Shippers who have executed an Aggregation Service Agreement will have the Receipt Points and Deliver Points identified in the Aggregation Service Agreement combined for purposes of applying imbalance provisions herein.

f. The Company shall have the right to itself take, or require Shipper to take, such actions of whatever nature as may be required to correct daily or monthly imbalances which threaten the integrity of the Company's system, or Company's firm storage, including maintenance of service to other Customers.

g. Notwithstanding any other provisions of these rules and regulations or any of the Company's transportation rate schedules, any receipt of gas by the Company to be transported and delivered and any gas so received is subject to the service provisions of other rate schedules which require the Company's facilities to be used to make deliveries to high priority Customers.

h. If the Company's system capacity is inadequate to meet all of its other demands for sales and transportation service, the services

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supplied under this schedule will be curtailed in accordance with the Curtailment of Gas of Service rules in the Company's General Terms and Conditions.

i. If a supply deficiency occurs in the volume of gas available to the Company for resale, and the Shipper's supply delivered to the Company for transportation continues to be available, then the Shipper may continue to receive full transportation service even though sales gas of the same priority is being curtailed.

j. The determination of system capacity limitations shall be in the sole discretion of the Company reasonably exercised. If capacity limitations restrict the volume of gas which the Shipper desires to be transported, the Shipper or End User may request the Company to make reasonable enlargements in its existing facilities, which requests the Company may not unreasonably refuse, provided that the actual cost (including indirect costs) of such system enlargements are borne by the Shipper or End User. Title to such expanded facilities shall be and remain in the Company free and clear of any lien or equity by the Customer. Nothing herein contained shall be construed as obligating the Company to construct any extension of its facilities.

k. These balancing terms and conditions shall be applied by the Company in a nondiscriminatory manner and shall be applied uniformly to all similarly situated Shippers.

2. Operational Flow Order

Company will have the right to issue an Operational Flow Order ("OFO") that will require actions by Shipper to alleviate conditions that, in the sole judgment of the Company, jeopardize the operational integrity of Company's System required to maintain system reliability. Shipper shall be responsible for complying with the directives set forth in the OFO. Any charges derived below shall not be

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additive to charges derived during a period of curtailment or allocations of authorized deliveries.

Upon issuance of an OFO, the Company will direct Shipper to comply with one of the following conditions: (a) Shipper must take delivery of an amount of natural gas from the Company that is no more than the hourly or daily amount being delivered by the Interconnecting Party to the Company for the Shipper; or (b) Shipper must take delivery of an amount of natural gas from the Company that is no less than the hourly or daily amount being delivered by the Interconnecting Party to the Company for the Shipper.

Provision of oral notice by telephone or written notice by facsimile or email or any other reasonable means to Shipper shall be deemed as proper notice of an OFO. Shipper shall respond to an OFO by either adjusting its deliveries into Company's System or its consumption at the End User facility.

Should Shipper be unable to deliver sufficient volumes of transportation gas to Company's System, the Company will not be obligated hereunder to provide standby quantities for purposes of supplying such End User's requirements.

All volumes taken by End User in excess of volumes delivered by Interconnecting Party to Company for Shipper in violation of the above "condition (a)" OFO shall constitute an unauthorized delivery by Shipper on the Company's System. All volumes taken by Shipper less than volumes delivered by Interconnecting Party to Company for Shipper in violation of "condition (b)" OFO shall constitute an unauthorized delivery by Shipper to Company. Shipper shall be charged the greater of $35.00 per Mcf for all unauthorized deliveries in excess of 3% of the nomination or 125% of the actual charge made to Company by the Interconnecting Party, plus any other charges applicable under this tariff for such unauthorized receipts or deliveries that occur during the OFO.

Company will not be required to provide service under this tariff to any Shipper that does not comply with the terms or conditions of an OFO. Payment of charges hereunder shall not be considered an exclusive remedy for failure to

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comply with the OFO, nor shall the payment of such charges be considered a substitute for any other remedy available to Company.

3. Scheduling of Receipts & Deliveries

a. At least ten (10) Days prior to the beginning of each Month, Shipper shall notify the Company, in a form approved by the Company, of the daily Equivalent Volumes for which transportation service is desired for each Day of the immediately following Month. Shipper will give Company at least twenty-four hours written or confirmed electronic notice of any subsequent changes to its scheduled daily deliveries of natural gas flow. Should the Shipper fail to cause End User's gas to be supplied to the Company for transportation service, Shipper will immediately notify the Company of this condition.

b. Confirmation - The Company will confirm or deny monthly and daily nominations with the Interconnecting Party no later than one Business Day prior to gas flow. Nominations will not become effective until the Company has confirmed the nominated receipts with the Interconnecting Party. Shipper shall be responsible for verifying the availability of supplies from the Interconnecting Party prior to gas flow, and notify Interconnecting Party to make corresponding confirmations of supply to Company. Any discrepancy between Shipper's nominations to the Company and Shipper's nominations to the Interconnecting Party will result in Shipper receiving the lesser of these two quantities.

c. Delivery - Shipper will cause gas to be delivered to the Company by the Interconnecting Party at a constant flow rate throughout the day equal to an hourly flow rate of 1/24th of daily nomination. If gas is delivered to the Company by the Interconnecting Party at an inconsistent rate and Company operations are negatively affected, Company will have authority to restrict Shipper's quantities or adjust End User's nomination to an amount that will eliminate any such negative effect on the Company's operations.

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d. Pressure at Receipt Points - The Shipper shall cause any gas delivered to the Company to be at pressure sufficient to effect receipt of the gas by the Company against the pressure prevailing from time to time.

4. Quality

a. Unless otherwise specified in an executed Gas Purchase Agreement, all gas tendered to the Company at any receipt point for transportation hereunder shall conform to the following specifications:

(1) Liquids: The gas shall be free from hydrocarbons and water in their liquid state at the temperature and pressure delivered.

(2) Hydrogen Sulfide: The gas shall contain not more than one-quarter (1/4) grain of hydrogen sulfide per one hundred (100) cubic feet.

(3) Sulfur: The gas shall contain not more than twenty (20) grains to total sulfur per one hundred (100) cubic feet.

(4) Carbon Dioxide: The gas shall contain not more than one percent (1%) by volume of carbon dioxide.

(5) Temperature: The temperature of the gas at the point of delivery or receipt by Buyer shall not exceed one hundred twenty degrees (120) Fahrenheit.

(6) Oxygen: The gas shall not contain in excess of two-tenths of one percent (0.2%) by volume of oxygen.

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(7) Water Vapor: The gas shall not contain in excess of seven (7) pounds of water in vapor phase per million cubic feet.

(8) Dust, Gums, etc.: The gas shall be commercially free of dust, gums, dirt, impurities and other solid matter.

(9) Heating Value: The gas shall have a gross heating value of not less than nine hundred fifty (950) Btu per cubic foot unsaturated or greater than one thousand one hundred (1100) Btu per cubic foot.

Notwithstanding the provisions of paragraphs (1) through (9) above, gas quality varies throughout segments of the Company's pipeline system based on the function of each segment. The quality of the gas delivered by Shipper to the Company must, in the Company's reasonable discretion, be compatible with the gas typically existing in the segment of the Company's pipeline into which Shipper makes delivery.

b. If, at any time, gas tendered to the Company for transportation shall fail to substantially conform to any of the applicable quality specifications and the Company notifies the Shipper of such deficiency, and such deficiency is not corrected with a reasonable period of time, the Company may, at its option, refuse to accept delivery pending correction of the deficiency by Shipper or continue to accept delivery and make such changes necessary to cause the gas to conform to such specifications, in which event, prior to making such changes, the Company shall provide Shipper with an estimate of the costs that are expected to be incurred by the Company in effecting such changes and Shipper shall agree to reimburse the Company for all such costs incurred by the Company in effecting such changes; provided, however, that the Company may at any time refuse to accept delivery of gas which it considers to be unsafe or hazardous or to impair the operation or use of its facilities. Failure by Shipper to tender deliveries that conform to any of the applicable quality

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specifications shall not be construed to eliminate, or limit in any manner, the rights and obligations existing under any other provisions of an executed Gas Storage Agreement.

c. The Company shall have the right to collect from all Shippers delivering gas to the Company at a common receipt point their volumetric pro rata share of the cost of any additional gas analysis and quality control equipment which the Company, at its sole discretion, determines is required to be installed at such receipt point to monitor the quality of gas delivered.

5. Measurement

a. The standard quantity for gas received and transported will be one million British thermal units (MMBtu) at a base pressure of the transporting pipeline at a temperature base of sixty (60) degrees Fahrenheit. The delivered quantity will be converted to hundred cubic feet (CCF) as the unit of measurement. In those instances where received and/or transported quantities are in thousand cubic feet (MCF), they will be converted to match the billing, or delivered, units.

b. All gas received, transported and delivered shall be measured at the Receipt Point by orifice meters or other acceptable methods to be installed, operated and maintained or caused to be installed, operated and maintained by the Company. Shippers shall make a non-refundable contribution to reimburse the Company for the cost of appropriate measurement equipment and installation thereof.

c. All gas received, transported and delivered shall be measured at the delivery point by existing meters which are installed, operated and maintained by the Company at such delivery points where the Shipper or Company purchases gas under an existing sales tariff.

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d. The volume of gas transported hereunder shall be measured at each point of Receipt and each point of Delivery in accordance with the following:

(1) Orifice meters, if utilized, shall be installed and operated in accordance with the recommendation prescribed in "Orifice Metering of Natural Gas", Gas Measurement Committee Report No. 3, dated April 1955, of the American Gas Association or such subsequent changes thereto as are mutually agreed upon.

(2) It is assumed and agreed that atmospheric pressure is 14.4 pounds per square inch absolute and that the Reynolds' number factor "Fr", the manometer factor "Fm", the orifice thermal factor "Fa", the gauge location factor "Fl", and the expansion factor "Y" each equal (1).

(3) The gas delivered hereunder shall be measured at prevailing meter pressures and the volumes thereof shall be computed on a base of 14.65 psia on a temperate base of sixty (60) degrees Fahrenheit. Whenever the conditions of pressure and temperature differ from the above standard, conversion of the volumes from these conditions to the stranded conditions shall be made in accordance with Ideal Gas Laws corrected for deviation from Boyle's Law, and in accordance with methods and tables generally recognized and commonly used in the gas industry and in compliance with applicable laws, rules and regulations of governmental authorities having jurisdiction.

(4) Unless a determination of the actual temperature of the gas is made by the Company, the flowing temperature of the gas shall be assumed to be sixty (60) degrees Fahrenheit. Either party, at its option, may install a recording thermometer to properly record the temperature of the gas flowing through the meters, in

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which event the arithmetical average of the temperature recorded for each chart period shall be used in correcting the volume of gas measured during said period of said temperature base.

(5) Specific gravity determinations for the purpose of measurement computations shall be made annually, or as more often if found necessary in practice, at each meter in accordance with an approved method, and these determinations so made shall be used in calculating the volume of gas delivered hereunder.

(6) The deviation of the gas from Boyle's Law at the pressures, gravity and temperature under which said gas is delivered hereunder shall be determined by tests as often as is found necessary in practice. The apparatus and method to be used in making said test shall be in accordance with the recommendations of the National Bureau of Standards of the Department of Commerce or by other methods. Each test shall determine the corrections to be used in computations for the measurement of gas deliveries hereunder until the next test.

(7) The Company shall periodically determine the gross heating value of the gas by the use of an accepted type calorimeter, for cubic foot of gas at a temperature of sixty (60) degrees Fahrenheit when saturated with water vapor and at an absolute pressure equivalent to thirty (30) inches of mercury at thirty-two (32) degrees Fahrenheit.

(8) Any Shipper shall have the right to inspect the Company's meters in the presence of representative of the Company and to ask for tests and witness the same, but Shipper in no way shall alter or in any manner disturb, manipulate or tamper with any of the Company's equipment. The Company shall test its meter periodically to verify the accuracy of such metering equipment. If, upon any test, any measuring equipment is found to

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be no more than two percent (2%) high or low, previous readings shall be considered correct in computing the deliveries of gas hereunder, but such equipment shall be adjusted at once to read accurately. If upon test, any measuring equipment is found to be inaccurate by an amount exceeding two percent (2%) at a reading corresponding to the average rate of flow for the period since the last preceding test, then any previous readings of such equipment shall be corrected to zero error for any period which is known definitely or agreed upon, but in case the period is not known definitely or agreed upon, such correction shall be for a period equal to one-half of the time elapsed since the date of the last test, not exceeding a correction period of thirty (30) days. All claims of either party as to the gas delivered and received otherwise than as shown by said meters must be submitted in writing by such respective party within one hundred eighty (180) days form the date of commencement of such claimed discrepancy.

6. Warranty

Shipper hereby warrants that the title to all gas delivered by Shipper for transportation hereunder is free from all liens and adverse claims, including liens to secure payment of production taxes, severance taxes, and other taxes. Shipper at all times shall have the obligation to make settlements for all royalties due and payments to mineral and royalty owners and to make settlements with all other persons having any interest in the gas sold hereunder; and Shipper shall indemnify the Company and save it harmless from all suits, actions, debts, accounts, damages, costs, losses and expense arising out of or from adverse claims of any and all persons to said gas or to royalties, taxes, license fees, or charges thereon, which are applicable thereto or which may be levied and assessed thereon.

7. Force Majeure

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a. In the event either the Company or its transportation Customer being rendered wholly or in part by force majeure unable to carry out their obligations to deliver or redeliver under this tariff, it is required that such party unable to render service must give notice and full particulars of such force majeure in writing or by facsimile to the other as soon as possible after the occurrence of the cases relied on, then the obligations, other than to make payments or amounts due hereunder, so far as they are affected by such force majeure, shall be suspended during the continuation of any liability so caused, but for no longer period, and such cause shall, so far as possible, be remedied with all reasonable dispatch.

b. The term "force majeure" as employed herein shall mean acts of God, strikes, lockouts or other industrial disputes, epidemics, landslides, lightning, earthquakes, fire, tornadoes, storms, floods, washouts, arrest and restrain of rules and ordinance or regulation promulgated by a government authority having jurisdiction, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, sudden partial or sudden entire failure of wells, failure to obtain materials and supplies due to government regulations, and causes of like or similar kind, whether herein enumerated or not, and not within the control of the party claiming suspension, and which by the exercise of due diligence shall not require settlement of strikes or labor disputes against the better judgment of the party having the dispute.

c. In the event of a system emergency in which the supply of natural gas available to the Company in any area is less than the amount required to meet the demands of its sales Customers in that area as to which the unavailability of natural gas will imperil human life or health, the Company may defer delivery of the Customer's gas received (deferred gas) for a period not to exceed ten days or as soon thereafter as the Company is able to obtain replacement gas for delivery to the Customer. The Company shall reimburse the Customer an amount equal to the verifiable actual replacement cost of any alternative fuel used by the Customer to replace natural gas purchased by Company, provided that such deferred

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gas would not otherwise have been curtailed pursuant to the curtailment rules of the Company, applicable to the Customer during the Company as a purchased gas expense. The Company shall use its best efforts to notify the Customer 24 hours in advance of any such deferral, but shall not be liable for failure to give such advance notice when circumstances do not permit.

8. Source of Gas

In the event any potential Shipper desires to receive transportation service provided by the Company and the gas to be purchased by the Shipper and transported by the Company would be purchased by Shipper from a person, firm, partnership, corporation, or any other entity with which the Company has, prior to April 1, 1988, contracted to purchase gas for system supply under terms which require the Company to purchase gas without regard to the existence of or failure of markets in which to resell gas, the Company may, in its sole discretion, refuse to receive and transport such gas on behalf of Shipper unless and until the entity from which Shipper intends to purchase gas agrees, in writing, to credit the Company's purchase requirements to the extent of all volumes of gas actually purchased from said entity by Shipper and transported by the Company.

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G. OTHER END USER & SHIPPER TERMS & CONDITIONS

1. Billing & Payment

Statements for transportation of End User's gas shall be rendered by the Company to the End User each month following delivery. If the End User fails to pay for the service provided under any tariff of the Company, then the Company may discontinue service in accordance with the Commission's rules and regulations governing natural gas service.

Statements for service rendered hereunder shall be deemed delinquent if payment is not received by the Company within fifteen (15) days after date of billing.

A late payment charge in an amount equal to two percent (2%) of the statement total will be added to any delinquent bill.

For transportation accounts not covered by an Aggregation Service Agreement, statements for balancing fees, scheduling fees and/or penalties shall be rendered by the Company to Shipper each month following delivery of associated transportation service to End User(s). If Shipper fails to pay for these fees then the Company shall be entitled to discontinue service to End User in accordance with the Commission's rules and regulations governing natural gas service.

For transportation accounts covered by an Aggregation Service Agreement, statements for Aggregation fees shall be rendered by the Company to Shipper each month following delivery of transportation gas to End User. In the event of non-payment, Shipper will no longer be qualified to aggregate individual meter points for purposes of determining imbalances on the Company's System for a minimum period of one year. Additionally Company will recalculate each End User account as if no Aggregation Service Agreement was in effect (which may include proration) and forward a bill to each affected End User for payment. Company shall be entitled to discontinue service to End User in accordance with

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

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Index No.

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE I: Rules and Regulations

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

Replaces
Rules & Regulations-All Divisions
Filed January 26, 2004 through September 2007

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

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the Commission's rules and regulations governing natural gas service if such bill is unpaid by End User.

All statements shall be deemed final as between the parties unless questioned in writing within one hundred twenty (120) days after the date of the bill unless transported volumes are reallocated by the Interconnecting Party. The monthly billing period shall be the same billing period as utilized by the Interconnecting Party delivering Shipper's gas into the Company's system.

2. Unavailability of Transportation Service

If End User returns or is converted to gas sales service, transportation service shall not be available to End User for a period of twelve (12) months. This provision may be waived by the Company in the event End User's unaffiliated Shipper fails to perform under the terms of the Gas Transportation Agency Agreement or Aggregation Service Agreement.

3. Conflicts

In the event any provision of an executed Transportation Service Agreement or Aggregation Service Agreement between the Company and a Shipper conflicts with or is inconsistent with any provision of these Rules and Regulations, the provisions of the executed Transportation Service Agreement shall control if the agreement has been approved by the Commission.

4. Shipper Confidentiality

All customer specific information will be treated as confidential and will not be released to any other party outside of the Company, except as necessary to provide service, without specific customer approval. Customer specific information will include all billing statement information, usage data and customer supplier/broker information. The Company shall notify the customer of any request to disclose such information and shall not disclose such information except upon

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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION (Name of Issuing Utility)	SCHEDULE I: Rules and Regulations
ENTIRE SERVICE AREA (Territory to which Schedule is applicable)	Replaces Rules & Regulations-All Divisions Filed January 26, 2004 through September 2007
No Supplement or separate understanding shall modify the tariff as shown hereon.	Sheet 103 of 103 Sheets

consent by customer or upon order or requirement issued by a duly constituted authority.

5. Other Provisions

It will be the responsibility of the Customer to pay all costs for additional facilities and/or equipment which may be required as a result of receiving transportation under this Transportation Tariff Rate (additional facilities may be required to allow for changing from weekly or monthly meter readings to a daily meter record for the billing period).

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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE II Reserved for Future Use

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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SCHEDULE II -RESERVERD FOR FUTURE USE

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

In the event the Customer does not furnish a required meter reading for two (2) consecutive billing periods, the Company may read the Meter and the Company will require a Meter Reading fee of $5.00.¶

¶

B. WORTHLESS CHECK CHARGE¶

¶

The Company may require for each Customer check returned for insufficient funds a Worthless Check Charge not to exceed the amount provided by K. S. A. 21-3707 or as thereinafter amended ($30.00).¶

¶

C. INSUFFICIENT FUNDS CHARGE (ELECTRONIC TRANSACTION)¶

¶

The Company may require for each Customer's electronic transaction reversed due to a lack of fun ... [1]

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THE **STATE CORPORATION COMMISSION OF KANSAS**

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

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SECTION 2 - FIRM SALES SERVICE

A. Residential Sales Service (Rate Schedule 910)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to residential customers at a single location.

2. MONTHLY BILL

a. Facilities Charge: $ 25.71 per month
b. Commodity Charge: $0.15128 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

5. GAS LIGHTS

For all gas light services, the charge for such services shall be based on actual usage through a metered source at this tariff rate. For all unmetered gas light service, the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

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B. Commercial/Public Authority (General) Sales Service (Rate Schedule 915)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to commercial and public authority customers at a single location.

2. MONTHLY BILL

a. Facilities Charge: $47.64 per month

b. Commodity Charge: $0.15128 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

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The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas

5. GAS LIGHTS

For all gas light services, the charge for such services shall be based on actual usage through a metered source at this tariff rate. For all unmetered gas light service, the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

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C. School Sales Service (Rate Schedule 920)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to state, county, city and private educational institutions or universities constructed before January 1, 1995 at a single location.

2. MONTHLY BILL

a. Facilities Charge: $58.47 per month
b. Commodity Charge: $0.16651 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

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D. Industrial Sales Service (Rate Schedule 930)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to industrial customers at a single location.

2. MONTHLY BILL

a. Facilities Charge: $214.30 per month
b. Commodity Charge: $0.15878 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

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E. Small Generator Sales Service (Rate Schedule 940)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to commercial customers, at a single location, for separately metered electric generators of less than 20 kilowatts of capacity.

2. MONTHLY BILL

a. Facilities Charge: $48.36 per month
b. Commodity Charge: $0.11308 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA Schedules.

The minimum bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

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F. Irrigation Engine Sales Service (Rate Schedule965)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to engine irrigation customers at a single location.

2. MONTHLY BILL

a. Facilities Charge: $135.38 per month

b. Commodity Charge: $0.11308 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

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SECTION 3 - INTERRUPTIBLE GAS SALES SERVICE

A. Large Industrial Sales Service (Rate Schedule 955)

1. **APPLICABILITY**

a. This rate schedule is available at the Company's option to any large volume user using at least 220,000 Ccf annually or customers using 1,000 Ccf per day during off peak periods. Customer shall have and maintain adequate standby facilities and fuel in order that gas deliveries may be curtailed in whole or in part at any time upon thirty minutes notice.

b. Those customers who were transporting gas on the Company's Rate Schedule 960 prior to September 1, 1995 will be grandfathered to this rate schedule.

c. Customers electing this service after September 1, 1995 must use at least 220,000 Ccf annually to continue service under this schedule. The Company may waive this condition if unusual circumstances exist. If the same customer uses less than 220,000 Ccf annually after the second year of service, the customer will be changed to Rate Schedule 930 or Rate Schedule 950.

2. CHARACTER OF SERVICE

a. Natural gas, with a heating value of approximately 100,000 BTU per Ccf, supplied through a single meter, at standard equipment utilization pressure, or such higher delivery pressure as approved by Company.

b. "Optional Gas" is the quantity of gas Customer agrees to purchase and Company agrees to deliver in any one day when Company has gas available and when Company's distribution system is suitable for such delivery.

c. "Firm Gas" is the daily quantity of gas delivered to a customer within that Customer's contract demand quantity, if any. Customers electing to receive firm gas under this rate schedule shall contract for a minimum of 500 Ccf per day. Customers served under Rate Schedule 950 prior to September 1, 1995 with a quantity of less than 500 Ccf shall be grandfathered. Firm gas is not subject to curtailment, except as described under the Priority of Service section of this rate schedule, and only then if all optional gas service has been curtailed first.

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d. Company is also relieved of its obligation to deliver any gas under this schedule in the event of force majeure. Any curtailments which may be necessary under this rate schedule shall be made only after having given at least 30 minutes' notice by telephone or otherwise unless due to reasons of force majeure.

3. INTERRUPTION AND CURTAILMENT OF OPTIONAL SERVICE:

a. Optional gas deliveries to customers served on this schedule may be interrupted or curtailed at any time such interruption or curtailment is necessary in order for Company to continue to supply the gas requirements of its other customers at such time. The Company will endeavor to notify in advance customers served on this schedule whenever a curtailment or interruption is required, and each such customer shall curtail his use of gas at the time and to the extent requested by the Company. Interruptions and curtailments may vary from time to time among customers, but shall be as equally apportioned as practicable.

b. "Unauthorized Use" is defined as the taking of any volume of optional gas by Customer during any period when the use of optional gas is curtailed in accordance with notice given by Company. Company shall bill, and Customer shall pay $2.50 per Ccf for all volumes of unauthorized use gas in addition to the rate billed under this schedule.

4. CONTRACT

a. Customer shall contract for service hereunder for a term of not less than one (1) year. Upon the expiration of any contract term, the contract shall be automatically renewed for a period of one (1) year. At any time following the first contract year, service may be terminated by either party following at least six (6) months' notice to the other party.

b. A day, as used herein, shall be defined as a period of 24 consecutive hours designated by Company to coincide with applicable pipeline contract.

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5. RATE

a.	Facilities Charge	$347.13
b.	Commodity Charge	$0.08566/ Ccf first 20,000
		$0.08116/ Ccf greater than 20,000

6. DEMAND RATE

a.	Demand Rate	The sum of the reservation cost for which the Company has contracted with Southern Star Central Gas Pipeline, Inc., per Ccf of Contract Demand.
b.	Daily Demand Rate	The Demand Rate divided by 30.4 days, per Ccf per day for all gas in excess of the Contract Demand level.

7. MONTHLY BILL

The minimum monthly bill applicable at single address or location shall be the sum of the Facility Charge and the Demand Charge, Daily Demand Charge and the Commodity Charge as follows:

a. The Demand Charge shall be the product of the demand level nominated by the Customer and the Demand Rate.

b. The Daily Demand Charge shall be the product of the unauthorized volumes taken by Customer when curtailed by Company under this rate schedule on each day during the billing period in excess of the demand level nominated by the Customer and the Daily Demand Rate.
c. The Commodity Charge shall be the product of all volumes delivered under this rate during the billing period and the Commodity Rate.

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8. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

9. PURCHASED GAS ADJUSTMENT

The above rate is subject to increase or decrease to reflect changes in purchased gas costs in accordance with the provisions of the Company's interruptible PGA.

10. OTHER TERMS AND CONDITIONS

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THE STATE CORPORATION COMMISSION OF KANSAS

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SCHEDULE IX Tax Reform Credit

ENTIRE SERVICE AREA
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Sheet 1 of 2 Sheets

Tax Reform Credit

APPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

RATE

The Tax Reform surcharge (credit) shall be applied to each monthly bill. The surcharge (credit) is reflected below:

Customer Class	**Facility Charge**	**Commodity Charge**
Residential (910):	($0.00)	($0.00) / Ccf
Commercial and Public Authority (915):	($0.00)	($0.00) / Ccf
Schools (920):	($0.00)	($0.00) / Ccf
Industrial Firm (930):	($0.00)	($0.00) / Ccf
Small Generator Service (940):	($0.00)	($0.00) / Ccf
Irrigation Engine (965):	($0.00)	($0.00) / Ccf
Transport Interruptible (IT900):	($0.00)	($0.00) / Ccf
School Firm Transportation (920):	($0.00)	($0.00) / Ccf
Firm Transportation (FT900):	($0.0)	($0.00) / Ccf

Issued: September 9 2022
(Month) (Day) (Year)

Effective: Upon Commission Approval
(Month) (Day) (Year)

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

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Index No.

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IX Tax Reform Credit

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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

Sheet 2 of 2 Sheets

DEFINITIONS AND CONDITIONS

1. The Tax Reform Credit shall be allocated among customers in the same manner as approved in the Company's most recent rate proceeding.

2. At the end of each twelve-month period, the Tax Reform Credit is in effect, the utility shall reconcile the differences between the surcharge (credit) resulting from the Tax Reform Credit and the appropriate surcharge (credit) as found by the Commission for that period and shall submit the reconciliation and a proposed Tax Reform Credit adjustment to the Commission for approval to recover or refund the difference through adjustments of the Tax Reform Credit surcharge (credit).

3. The Tax Reform Credit surcharge (credit) shall be reset to zero at the next general rate case.

4 All provisions of this rider are subject to changes made by order of the Commission.

Issued: September 9 2022
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By:
/s/ Kathleen R Ocanas VP, Rates & Regulatory Affairs
(Signature of Officer) (Title)

Deleted: TAX REFORM CREDIT TRUE-UP¶
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Tax Credit True-Up Surcharge shall be applied as a one-time charge (credit) to customer bills for the period of December 1, 2021 through December 31, 2021. The surcharge (credit) shall be as follows:¶
¶
Customer Class ... [1]

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Index No.

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION

(Name of Issuing Utility)

SCHEDULE VII Ad Valorem Tax Surcharge

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

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

Sheet 1 of 1 Sheets

SCHEDULE VII - AD VALOREM TAX SURCHARGE

APPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer. Not applicable to bills for **Interruptible Sales & Transportation Services (Rate Schedules 955, 960, IT900, & IT-NEG).**

NET MONTHLY CHARGE

The Ad Valorem Tax Surcharge shall be applied to the delivery charge on a customer's regular monthly bill. A positive amount shall indicate a charge to the customer and a negative amount shall be a refund. It shall be calculated as:

The sum of: The total Ad Valorem taxes levied for the year

Minus: The Ad Valorem taxes included in the Company's current rates as approved by the Commission used in most recently completed rate case to calculate the Company's current rates.

Plus: Any amount under-collected by prior Ad Valorem Tax Surcharges, or

Minus Any amount over-collected by prior Ad Valorem Tax Surcharges

Divided by: the total volumes used in most recently completed rate case to calculate the Company's current rates.

DEFINITIONS AND CONDITIONS

1. The Ad Valorem Tax Surcharge is intended to recover changes in the real estate and personal property taxes pursuant to K.S.A. 66-117(f).

2. The Ad Valorem Tax Surcharge shall become a part of the total bill for gas service and need not be itemized separately on the customer's bill.

3. All provisions of this rider are subject to changes made by order of the Commission.

Issued: September 9 2022
(Month) (Day) (Year)

Effective: Upon Commission Approval
(Month) (Day) (Year)

By:
/s/ Kathleen R. Ocanas Vice President, Rates & Regulatory Affairs
(Signature of Officer) (Title)

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THE STATE CORPORATION COMMISSION OF KANSAS

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(Name of Issuing Utility)

SCHEDULE VIII GSRS Rider

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

No Supplement or separate understanding
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Sheet 1 of 1 Sheets

GAS SYSTEM RELIABILITY SURCHARGE RIDER

APPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

RATE

The Gas System Reliability Surcharge (GSRS) shall be applied to each monthly bill. The surcharge shall be as follows:

Residential:	$0.00 per meter per month
Commercial and Public Authority:	$0.00 per meter per month
Schools:	$0.00 per meter per month
Industrial Firm:	$0.00 per meter per month
Small Generator Service:	$0.00 per meter per month
Irrigation Engine:	$0.00 per meter per month
Industrial Interruptible:	$0.00 per meter per month
School Firm Transportation	$0.00 per meter per month
Firm Transportation	$0.00 per meter per month
Transportation:	$0.00 per meter per month

DEFINITIONS AND CONDITIONS

1 The GSRS is intended to recover charges for natural gas public utility plant projects pursuant to K.S.A. 66-2001 through 66-2204.
2 The monthly GSRS charge shall be allocated among customers in the same manner as approved in Docket No. 23-ATMG-XXX-RTS.
3 The GSRS shall be charged to customers as a monthly fixed charge and not based on volumetric consumption. Such monthly charge shall not Increase more than $0.80 per residential customer over the base rates In effect for the initial filing of a GSRS. Thereafter, each filing shall not Increase the monthly charge for more than $0.80 per residential customer over the most recent filing of a GSRS.
4 At the end of each twelve-month calendar period the GSRS is in effect, the utility shall reconcile the differences between the revenues resulting from a GSRS and the appropriate pretax revenues as found by the Commission for that period and shall submit the reconciliation and a proposed GSRS adjustment to the Commission for approval to recover or refund the difference through adjustments of the GSRS charge.
5 All provisions of this rider are subject to changes made by order of the Commission.

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

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/s/ Lynn Retz

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THE STATE CORPORATION COMMISSION OF KANSAS

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(Name of Issuing Utility)

SCHEDULE I: Rules and Regulations

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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SCHEDULE I - RULES AND REGULATIONS

These Rules and Regulations are part of the Natural Gas Service Agreement between the Company and the Customer. Promulgated in compliance with Chapter 66 of the Kansas Statutes Annotated and lawful orders of The State Corporation Commission of the State of Kansas, they have the force and effect of law. They are subject to change from time to time, and upon filing with The State Corporation Commission of the State of Kansas, becoming effective and binding as a matter of law without any further notice. There is intended to be no inconsistency between these Rules and Regulations and more specific provisions in the Rate Schedules. If there should appear to be any such inconsistency, the more specific provisions in the Rate Schedules shall prevail. Copies of these Rules and Regulations may be reviewed or obtained by any Customer of the Company at the Company's principal place of business or the Atmos Energy web site at http://www.atmosenergy.com/about/tariffs.html/, or at the State Corporation Commission of the State of Kansas where they have been filed of record.

SECTION 1 - DEFINITIONS

In addition to the usual meaning, all words or terms used in these General Terms and Conditions, Schedule of Service Fees, Schedule of Customer Advances for Construction of Mains and Company Service Lines (jointly referred to as the "Company Rules and Regulations") and the Rate Schedules are intended to have the meanings regularly ascribed to them by the natural gas industry. The following terms, unless otherwise indicated therein, shall have the specific meaning given below:

A. COMPANY

Atmos Energy Corporation, with its regional office located at 1555 Blake Street, Suite 400, Denver, Colorado 80202, (telephone (303-831-5691)), and its principal place of business within the state of Kansas located at 25090 W. 110th Terrace, Olathe, Kansas 66061 (888-286-6700) furnishes natural gas service under these Rules and Regulations.

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(Signature of Officer) (Title)

B. CUSTOMER

Any person, partnership, association, organization, firm, public or private corporation, or governmental agency applying for, receiving, receiving the benefit of, or using in any way natural gas service supplied by the Company.

C. COMMISSION

The State Corporation Commission of the State of Kansas, 1500 Southwest Arrowhead Road, Topeka, Kansas 66604, or any successor of such Commission having jurisdiction over the Company's rates and service policies.

D. NATURAL GAS SERVICE

The sale, delivery, transportation, and/or provision of natural gas by the Company to the Customer in accordance with (a) the Company's applicable rate schedules, (b) the Company's Rules and Regulations in effect and on file with the Commission and, (c) the Commission's applicable orders.

E. TRANSPORTATION SERVICE OR TRANSPORTATION

The receipt, transportation, and delivery of natural gas by the Company on behalf of the Customer in accordance with (a) the Company's applicable rate schedules, (b) the Company Rules and Regulations in effect and on file with the Commission and, (c) the Commission applicable orders.

F. COMPANY MAIN

The pipeline and its related facilities owned, operated, and maintained by the Company, to transport natural gas to the point of connection with the Company Service Line.

G. COMPANY SERVICE LINE

All pipe, valves, and fittings from the point of connection at the Company Main up to and including the stop-cock on the Company's riser.

H. CUSTOMER'S INSTALLATION

All piping, fixtures, valves, appliances, facilities, and apparatus of any kind or nature, and detection equipment, including methane detectors and monoxide detectors, on the Customer's side of the Point of Delivery.

I. METER AND/OR REGULATOR ("METER")

The meter and/or regulator, together with any required auxiliary equipment, used in measuring and regulating natural gas delivered to a Customer at a single Point of Delivery.

J. METER INSTALLATION AND/OR REGULATOR INSTALLATION ("METER INSTALLATION")

· Labor and material used and expenses and costs incurred in connection with the installation of a Meter

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K. POINT OF DELIVERY

For inside meter settings, a point 12 inches exterior to the to the point at which the Company Service Line enters the building wall. For outside meter settings, the point of connection between Company and Customer where the gas leaves the outlet side of the Company's Meter and enters the Customer's Yard Line. The foregoing applies, unless the term is otherwise defined in the Customer's Natural Gas Service Agreement.

L. RESIDENTIAL CUSTOMER OR RESIDENTIAL USE

A Customer applying for or using Natural Gas Service at a household, home, place of dwelling, or family dwelling unit.

M. CUSTOMER YARD LINE

The line from the Point of Delivery to the Customer's building or structure wall.

N. COMMERCIAL CUSTOMER OR COMMERCIAL USE

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1. A Customer applying for or using Natural Gas Service other than at a household, home, place of dwelling, or family dwelling unit and not for Industrial Use in an establishment whose main function is of a non-manufacturing and non-mining character, and where the primary utilization of gas is for purposes other than the process which creates or changes a raw material or unfinished material into another form or product. Such establishments include, but are not limited to, those using Natural Gas Service for wholesale and retail trade, professional services and miscellaneous business services; hotels, motels and other lodging places; clubs; apartment houses; commercial office buildings; warehouses; theaters and auditoriums; water pumping plants; laundries; greenhouses; irrigation pumping installation; public buildings; universities; colleges and schools; hospitals; institutions for the care or detention of persons; airfields; military and naval posts; and other similar establishments. Notwithstanding any of the above, gas used in any establishment where the primary utilization is for space heating purposes shall be considered "Commercial Use".

2. For purposes of these rules the distinction between Small and Large Commercial Customers is governed by the use or expected use of less than or greater than 50 Mcf average monthly consumption.

O. INDUSTRIAL CUSTOMER OR INDUSTRIAL USE

A Customer applying for or using Natural Gas Service in an establishment wherein the primary utilization of gas is in a process which creates or changes raw or unfinished material into another form(s) or product(s). Such establishments include, but are not limited to, those engaged in the production of ordinance and accessories, food and kindred products; tobacco products; textile mill products; apparel and other finished products made from fabrics and similar materials; lumber and wood products; furniture and fixtures; paper and allied products; chemicals and allied products; printing, publishing and allied products; petroleum and coal products; rubber products; leather and leather products; stone, clay and glass products; primary metals; fabricated metal products; machinery, electrical machinery, equipment and supplies; transportation equipment; instruments; miscellaneous manufactured products; coal, oil, gas electric power and ice; establishments engaged in mining and quarrying; establishments engaged in the overhaul and repair of transportation and other equipment; and other similar establishments. Notwithstanding any of the above, gas used in any establishment where the primary utilization is for space heating purposes shall not be considered as "Industrial Use".

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P. SHIPPER

A Customer applying for or receiving transportation service under one or more of the Company’s transportation rate schedules.

Q. NORMAL BUSINESS HOUSE

Normal business hours are 7:30 am to 4:00 pm, Monday through Friday, with the exception of the Company's observed holidays.

SECTION 2 - APPLICATION FOR SERVICE

A. APPLICATION BY CUSTOMER

1. Application for Natural Gas Service shall be made by contacting our Customer Support Center by telephone (1.888.286.6700) or via the internet at our web site at www.atmosenergy.com by Customer to Company and upon acceptance of such application the Company shall as promptly as practicable supply the Customer with Natural Gas Service in accordance with rates, rules, terms, regulations and conditions as filed with and approved by the Commission. The Company may require a separate application for each class of service at the same or at each separate location.

2. Each contract or agreement for Natural Gas Service shall continue in full force and effect during its term or until terminated or discontinued under the terms of the agreement or as otherwise provided elsewhere in these rules and regulations.

B. ADDITIONAL PROVISIONS

Natural Gas Service will be supplied to the Customer under the Company’s applicable Rate Schedules, all Rules and Regulations in effect and on file with the Commission, the Commission’s applicable General Orders and any special Contract or Agreement with the Customer. The taking of natural gas service by a Customer will constitute acceptance of, and an agreement to be bound by, all such provisions.

1. Upon request, the Customer shall furnish Company sufficient information relative to the size and characteristics of the load, the location of the premises to be served, any information needed by the Company to designate the class or classes of Natural Gas

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Service to be supplied and any other information deemed appropriate by the Company to supplying the requested service.

C. RATES

Rates for Natural Gas Service shall be those as filed by the Company with the Commission. They shall be subject to change as provided by law. Copies of the Rate Schedules currently in effect will be supplied at the customer's request by calling 1.888.286.6700, or obtained from the Atmos Energy web site at http://www.atmosenergy.com/about/tarriffs.html/, or can be reviewed at the Commission where they have been filed of record.

D. TEMPORARY SERVICE

1. Additional Charge

Temporary service shall be supplied in accordance with the applicable Rate Schedule for the type of Natural Gas Service to be supplied, except that there shall be additional charges paid in advance before Natural Gas Service is established in accordance with a. and b. below:

a. An amount equal to the Company's estimated cost in labor, vehicle, overhead and non-salvageable material for both installation and removal of the temporary service, but in no event less than the Temporary Service Fee as filed in the Schedule of Service Fees, plus;

b. A security deposit or deposits, if required and in accordance with these Rules and Regulations.

2. Refund to Customer

Upon removal of the temporary service, all charges in excess of the Temporary Service Fee or the actual cost of providing facilities to supply the Natural Gas Service, whichever is the greater, shall be refunded to the Customer after all bills for Natural Gas Service have been paid.

3. Meter and Service Line Facilities

The cost of constructing the Company Service Line and other necessary appurtenances may be paid to the Company by the Customer in advance of construction pursuant to Section III and may be non-refundable, except as otherwise provided in Schedule I, Section 7.

E. CHANGE IN OCCUPANCY

When a change in occupancy is to take place on any premises supplied with Natural Gas Service by the Company, the outgoing Customer shall give written notice at the Company's office not less than two (2) days prior to the date of change (Saturday, Sunday and Legal Holidays not included). If the Company permits an oral notification to connect or disconnect, a record or log thereof is made including a unique number, the name of the customer and the name or employee number of the Company employee accepting such notification. The record or log shall be retained for not less than four months. The outgoing Customer will be held responsible for payment of all Natural Gas Service recorded by the Meter until the requested time of termination. If no such notice is given, the outgoing Customer will be held responsible for Natural Gas Service recording during the time in which the account continues to be in the Customer's name as shown by the records of the Company. The Customer shall not by such notice be relieved of any obligations already accrued by the taking of Natural Gas Service.

F. RE-SELLING OR REDISTRIBUTING OF SERVICE

The Natural Gas Service provided is for the sole use and/or benefit of the Customer and the Customer shall not sell, share, redistribute, or re-deliver Natural Gas Service to any other person or entity, except where specifically provided by the applicable Rate Schedule or any special contract. Any infraction of this rule shall be sufficient cause for immediate discontinuance of service, as provided in Schedule I, Section 5 herein.

G. PARTIAL SERVICE

Any Customer applying for or receiving Natural Gas Service and which also obtains a portion of the Customer's natural gas requirements from a source other than the Company, including natural gas produced by the Customer, shall at its own expense install and maintain at the Point of Delivery in a manner acceptable to the Company, adequate valves, switches, and other facilities and equipment to ensure the Natural Gas Service provided by the Company will not occur simultaneously with delivery of natural gas to the Customer from any such other source and that the natural gas delivered by the Company will not be commingled with the natural gas received from any other source.

SECTION 3 - CREDIT AND SECURITY DEPOSIT REGULATIONS

A. ESTABLISHMENT AND MAINTENANCE OF CREDIT

1. Credit Information

The Customer may be required to provide credit information to the Company before Service is made available. The Company may require at least one form of positive identification from residential customers. Acceptable forms of positive identification include social security number, driver's license, other photo identification, or birth certificate. A social security number may be requested as one method of positive identification for residential customers, but shall not be required. If positive identification is not immediately available, a customer providing a full deposit should have at least (30) days to secure positive identification. The Company may request the names of each adult occupant residing at the location where residential service is being provided.

For nonresidential nonincorporated applicants, utilities may require the name of the person(s) responsible for payment of the account and at least one form of positive identification, as well as the name of the business, type of business, and employer identification number issued by the Internal Revenue Service, if available.

2. Security Deposit Required

A. The Company may at the time of application for Service require an initial security deposit to guarantee payment of bills for Natural Gas Service rendered if:

1) The Company establishes that the Customer has an unsatisfactory credit rating, based on internal bill payment history or payment history with another utility, or has an insufficient prior credit history upon which a credit rating may be based. Payment history with another utility may only be obtained with customer's approval.

2) The Customer has outstanding, with any utility, an undisputed and unpaid service account which accrued within the last five (5) years, if the service agreement was signed, or three (3) years if service was provided under an oral agreement.

3) The Customer has interfered with or diverted or used in an unauthorized manner (meter bypass) the service of any utility within the last (5) years.

B. For the purpose of requiring applications for service and initial deposits under Subsection III.A (1);

a. Customers who apply for new service at a concurrent and separate metering point, residence, or location may be considered new applicants
b. Residential customers who have been disconnected and reconnected to service at the same premise within 30 days shall be considered existing customers. Residential customers who have been lawfully disconnected for over 30 days may be considered new applicants.
c. Nonresidential customers who have been disconnected, but not issued a final bill, shall be considered existing customers. Nonresidential customers who have been lawfully disconnected and issued a final bill may be considered new applicants.
d. New owners or leaseholders of an existing premise may be considered new

applicants. New owners of the corporate or business entity that is the customer may be considered new applicants.

e. Existing customers who file for bankruptcy may be considered new applicants.

C. The Company may at any time after application of service, upon five (5) days written notice, require a new or modified deposit to guarantee payments of bills for utility service rendered if:

1) The customer fails to pay an undisputed bill before the bill due date for three (3) consecutive billing periods, and at least one (1) of those three (3) bills is at least thirty (30) or more days in arrears. The first day of the arrearage period is the first day after the due date on the bill;
2) The customer is a nonresidential customer and has a change in character of service-defined as a change in the nature or classification of use;
3) The customer was disconnected for non-payment two or more times within the most recent twelve month period;
4) The customer has defaulted on a payment agreement(s) two or more times within the most recent twelve month period;
5) The customer has tendered two or more insufficient funds payments within the most recent twelve month period;
6) The customer has sought debt restructuring relief under federal bankruptcy laws. Within 60 days after bankruptcy has been discharged, if the deposit on file is less than the maximum security deposit requirement for the same premise, the Company may recalculate the customer’s security deposit based on the most recent twelve months’ of usage.

If the customer’s existing security deposit is to be adjusted or modified, the customer’s maximum security deposit requirement will be calculated in the same manner as an initial deposit. The entire deposit requirement will be treated as an initial deposit subject to Billing Standard rules for installment payments and retention.

D. No deposit shall be required because of a Customer's race, sex, creed, national origin, marital status, age, number of dependents, source of income or geographical area of residence.

3. Guaranty or Surety Bond

a. In lieu of the cash security deposit, the Company shall accept the written guarantee of any of its residential customers with no deposit on file who have made ten (10) of the last twelve (12) payments on time with no undisputed payment remaining unpaid after (30) days. The Company shall not hold the guarantor liable for sums in excess of the maximum amount of the required cash deposit or for attorney or collection fees. The guarantor shall be released when the customer would qualify for a deposit refund under Section III.D., or upon termination of service and payment of utility bills.

b. The company shall require the guarantor to sign an agreement allowing the Company to transfer the customer's debt to the guarantor's account. In the event the guarantor becomes liable to the Company as surety for the account of another, and is a Customer of the Company, the guarantor may pay the guaranteed amount by equal monthly installments over the same number of months that would have been allowed for payment of the original deposit.

c. The company may accept the written guarantee of any responsible party or obtain a letter of credit as surety for a residential customer service account.

d. For nonresidential customers, the Company may accept a surety bond, irrevocable letter of credit, or other written guarantee from a responsible individual or company that will be responsible for paying the customer's utility bill in the event of nonpayment.

B. CALCULATION AND PAYMENT OF SECURITY DEPOSIT OR SURETY BOND

1. For Residential and Small Nonresidential Customers, the amount of the cash security deposit, surety bond, letter of credit or guarantee required shall not exceed the amount of that customer's projected average of two (2) months' bills. The Customer shall be informed of and the Company shall permit payment of any required Residential or Small Nonresidential Customer's

deposit in equal installments over a period of at least four (4) months or six (6) months in cases where the deposit is increased due to a documented meter bypass.

2. For Large Nonresidential Customers, the cash deposit, surety bond, letter of credit or guarantee shall not exceed the amount of that customer's projected largest two (2) months' bills. The security deposit of Large Nonresidential Customers shall be payable in full upon notice as provided in Schedule I, Section 3, A. 2.

3. If a customer has been documented to be diverting service (meter bypass), an additional deposit based on one (1) month's use may be assessed.

4. For establishing security deposits and projecting monthly bills, the Company will consider the length of time the Customer can reasonably be expected to take service, past consumption patterns, end use of Service and consumption patterns of similar Customers. The amount of the security deposit may be adjusted if the character or volume of the Customer's Service should change.

5. Security deposit shall be non-transferable from one Customer to another; however, upon termination of the Customer's service at the service address the Company may transfer the security deposit to the Customer's new active account. Disconnection for non-payment of the security deposit shall be governed by Schedule I, Section 5, A. 1. of these Rules and Regulations.

6. Security deposits paid to the Company by any payment method approved for the payment of bills (cash, check, credit card, debit card or electronic payment, etc.) shall be considered as paid in "cash" to the Company. These deposits shall accrue interest according to Section III.C.

C. SECURITY DEPOSIT RECEIPTS

1. The Company shall maintain a record of all security deposits received from Customers showing the name of each Customer, the address of the premises for which the security deposit is maintained, the date and the amount of the deposit, the date and amount of interest paid.

2. When the Company accepts a security deposit, a non-assignable receipt will be issued to the Customer containing the following minimum information:

a. Name of Customer.
b. Place of deposit

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THE STATE CORPORATION COMMISSION OF KANSAS

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SCHEDULE I: Rules and Regulations

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(Territory to which Schedule is applicable)

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c. Date of deposit.
d. Amount of deposit.
e. Company name and address, signature and title of the Company employee receiving the deposit.
f. Current annual interest rate earned on the deposit.
g. Statement of the terms and conditions governing use, retention and return of deposits, as set forth in Section III.D. However, in lieu of a receipt, the company may indicate on the Customer's bill the amount of any security deposit retained by the Company, provided that the information required by paragraphs f. and g. of this Section is otherwise individually given in writing to the Customer. In all cases, a receipt shall be given the Customer upon request

D. REFUND OF SECURITY DEPOSIT

1. Upon termination of service, if the security deposit is not to be transferred, the Customer's deposit including simple interest at a rate not less than that provided by K.S.A. 12-822 and amendments thereto and as established by the Commission will be refunded less any unpaid service bills; provided that Customer has paid all bills due the Company; and has allowed the Company to remove its meters and equipment in an undamaged condition.

2. Security deposits received from Residential Customers who make payments of undisputed bills for Natural Gas Service for a period of twelve (12) consecutive months, no more than two (2) of which have been non-delinquent and none of which are more than thirty (30) days delinquent, will be refunded or credited to the Customers' bills with simple interest at a rate not less than that provided by K.S.A. 12-822 as amendments thereto and as established by the Commission. Deposits taken from small nonresidential customers shall be either credited with interest to their utility bills or, if requested , refunded, after 24 months if the customer has paid twenty (20) of the last twenty-four (24) bills on time and no undisputed bill was unpaid after 30 days beyond due date. The month(s) of a disputed bill(s) shall be ignored in this calculation. Large nonresidential customer security deposits will be retained by the utility until termination of service. Large nonresidential customers will have their deposit requirements recalculated every three years or when the non-cash security deposit expires. The maximum deposit requirement shall be increased

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or decreased as appropriate for each customer. Customers may request that the Company recalculate their deposit at a shorter interval. The Company and/or customers shall have 30 days to correct the deposit on file.

E. SECURITY DEPOSIT NOT A WAIVER

The fact a security deposit or guarantee has been made shall in no way relieve the Customer from complying with the Company's Rules and Regulations pertaining to payment of bills, nor shall it constitute a waiver or modification of the regular practices of the Company providing for disconnection of service for non-payment of sums due the Company for service rendered.

F. ANNUAL CREDITING OF INTEREST

Accrued interest on security deposits shall be credited to the Customer's bill or refunded at least once a year.

SECTION 4 - BILLING AND PAYMENT

A. PAYMENT OF BILLS

All bills for Gas Service are due and payable upon receipt. Normally bills will be sent by mail; however, the non-receipt of a bill by a Customer shall not release or diminish the obligation of the Customer with respect to the full payment thereof, including penalties and interest, if any.

B. CONTENTS OF BILL

1. The Company will normally bill each Customer each billing period in accordance with its applicable Rate Schedules. Billings may be issued on a monthly, self-billing, turn-around, or other basis. Each Service bill issued to a Customer will show:

a. the beginning and ending meter registration for the reading period, except that an estimated billing shall disclose that it is based on estimated usage; and the word "ESTIMATED" will be shown on the bill

b. the date of the meter reading and the date of the bill;

c. the final date on which a payment can be received before a delinquency charge is imposed;

d. the actual or estimated usage during the billing period;

e. the amount due for prompt payment and the amount due after delinquency in payment;

f. The purchase gas cost adjustment in dollars per one hundred cubic feet ($ Ccf) or, in cents per one-thousand cubic feet ($ Mcf) and the total amount of the adjustment due;

g. the amount of additional charges due for past due accounts, security deposits, collection, connection or disconnection charges, installment payments, and other utility charges authorized by the Commission;

h. the total amount due for the current billing period;

i. the amount due for franchise fees and sales taxes and research and development surcharges;

j. the telephone number of the Company, where a Customer may report a disputed bill, make an inquiry concerning the bill, delinquency or termination of service or otherwise express a concern.

2. The Company may include on the bill for Gas Services other charges for special services designated clearly and separately. If the Customer makes a partial payment for the total bill, the Company shall credit payment: a) first to the balance

outstanding for Gas Service beginning with the oldest Gas Service debt; b) then to additional charges; and, c) then to special charges.

3. If the Customer is paying under the Levelized Budget Billing Plan or the Modified Levelized Budget Billing Plan, each bill shall also clearly disclose the overage or underage of the amounts paid to date as compared to the cumulative actual usage, in dollars, to date.

4. If the Customer is paying down an arrearage under the Cold Weather Rule or other payment plan, those monthly amounts shall be printed on the bill and clearly labeled.

5. The Customer's bill shall show any adjustment necessary to previous billings that were based on estimated usage or Customer meter readings after actual usage has been determined from a subsequent meter reading by the Company. The adjustment will be calculated for a period between the last valid meter reading and the most recent meter reading by the Company. If the adjustment shows a net balance due the Company, the Customer shall be given the opportunity, if requested, to pay the additional charges in equal installments over a period of time equal to the adjusted billing period. If a net balance is due the Customer, the Customer shall be given either a credit on subsequent bills or a refund, if the overpayment exceeds ten dollars ($10) and a refund is requested.

C. METER READING PERIODS

Unless otherwise provided in the Rate Schedules, meters shall be read in a range of no less than 26 days and no more than 36 days for monthly billing. The Company may vary its meter reads from this period to take into account the effects of connections, disconnections, and for customers directly affected by rerouting.

D. CUSTOMER METER READINGS

1. The Company may request Customers to read their meters at intervals approximating the billing period. Requests for reading by the Customer will be on printed forms provided by the Company which contain instructions as to the method of reading.

2. Meter reading by the Customer, although used for billing purposes, shall not be considered final. Such Customer meters will be read at least once a year by the Company and adjustments, if any, shall be made in accordance with these Rules and Regulations.

E. METER READING FEE

In the event the Customer does not furnish a required Meter reading for two (2) consecutive billing periods, the Company may read the Meter and charge the Customer a Meter Reading Fee as filed in the Schedule of Service fees.

F. ESTIMATING PROCEDURE

Before rendering an estimated bill, Company may request a customer to provide a meter reading. Meter readers shall not make estimates of customer usage; however, meter readers may provide specific knowledge of unique customer circumstances to Company’s Billing Department which may recognize that information in the estimated bill calculation.

1. If the Premise to be estimated has 24 consecutive months of billing history then estimated consumption will be calculated using the “least-lines-squared” method of estimation, whereby the 24 months of consumption, along with the heating degree days for each consumption period, establishes a relationship between the gas consumed compared to the number of heating degree days for each given period, and calculates the estimation by using this factor times the current number of heating degree days for the period being estimated.

2. .If the Premise to be estimated does not have 24 consecutive months of billing history then the estimated consumption will be calculated using the “average consumption” method, whereby the previous year same month usage, the previous year following month usage, the previous 2nd year same month usage, and the previous 2nd year following month usage are added together and an average is calculated that will be used for the estimated usage.

3. If neither of the conditions in F, 1, or F, 2, exist then a manual process will be initiated that will include, but not be limited to, the comparison of neighbors’ actual or estimated usage for the same period that this Premise is to be estimated.

G. ESTIMATED USAGE

1. The Company may render a bill, other than a final bill when Service is disconnected, based on estimated usage pursuant to Company’s estimating procedures approved by the Commission if the bill is rendered:

a. to a seasonal Customer, providing an appropriate Rate Schedule is on file with the Commission and an actual reading is obtained before each change in the seasonal cycle;

b. when extreme weather conditions, emergency work stoppages, or other circumstances beyond the Company’s control prevent actual meter readings;

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c. when the Company is unable to reasonably obtain access to the Customer's premises for the purpose of reading the Meter and efforts to obtain a Customer reading of the Meter, such as mailing or leaving pre-addressed forms upon which the Customer may note the readings, are unavailing; or

d. when the Customer does not furnish a timely Meter reading as requested by the Company.

2. The Company may render a bill based on estimated usage as a Customer's tentative final bill pursuant to Company's estimating procedures when:

a. the Customer so requests and any necessary adjustments are made to the bill upon a subsequent actual Meter reading by the Company;

b. an actual Meter reading would not show actual Customer usage but is used in estimating usage, or

c. an actual Meter reading cannot be taken because of a broken Meter or other equipment failure.

3. The Company may render a bill based on estimated usage when the Customer is paying under the Budget Billing Plan where payments are based upon an estimated or projected average usage.

4. Actual meter readings must be made for Customers using the Budget Billing Plan, except as otherwise provided by Schedule I, Section 4, F. 1.

5. The Company will not render a bill based on estimated usage for more than three (3) consecutive billing periods. Prior to rendering an estimated bill, the

Company may request the Customer to provide a meter reading upon pre-addressed forms or a window card.

6. When the Company renders an estimated bill in accordance with this Section it will:

a. maintain accurate records of the reasons therefore and efforts made to secure an actual reading;

b. clearly disclose on the bill that it is based on estimated usage; and

c. make any appropriate billing adjustment upon subsequent reading of the Meter.

7. If Company is billing in block rates, all adjusted bills and bills covering more than a one-month period shall be based on increasing the length of the rate blocks according to a number of months involved; e.g., the rate blocks will be doubled for a two month reading, tripled for a three month reading, etc. Adjustments will not be pro-rated for less than a one month period. Adjusted bills that were based on the Customer's readings or the Company's estimate will show any credit due the Customer for over paid amounts or shall show any balance due and payable.

8. Purchase gas cost adjustments covering more than a one month period shall be based on the most recent adjustment clause calculation filed with the Commission.

H. GENERAL PAYMENT PROVISIONS:

(1) No Separate Fees: The customer shall not be assessed a separate fee for using any method of payment other than Credit/Debit/ATM Cards.

(2) Authorized Pay Agents: Company may contract with non-utility business partners and authorize them to accept payments directly from customers on Company's behalf.
a) Company shall require Authorized Pay Agents to operate in compliance with the Commission's rules and regulations.
b) The payment method may be electronic, telephonic and/or in person.
c) Payments received by an Authorized Pay Agent shall be considered made as if received on the same date at Company's remittance processing center. A payment received by an Authorized Pay Agent shall normally be posted to the customer's account within 2 business days.

d) The Authorized Pay Agent shall provide a receipt number to the customer making payment. It shall be the customer's responsibility, to avoid a pending disconnection, to timely confirm this receipt number to Company's customer service center.

(3) Unauthorized Pay Agents: Unauthorized Pay Agents have no contractual or other requirements to operate under rules approved by the Commission. They may include but are not limited to banks and other financial institutions, retail stores with "drop boxes" and/or third-party businesses or individuals. Company's acceptance of payment from an Unauthorized Pay Agent on behalf of a customer shall not be construed as acceptance of such agent's assurance to the customer as to timeliness or accuracy.

(4) Notification: Company shall provide an annual notice to customer's informing them of authorized bill payment options and where they can find a list of authorized payment centers. The Notice shall also advise of the potential impact of using unauthorized payment sources. Such notice shall be provided to the Commission for review at least 30 days prior to mailing.

(5) Internet Information: Company's internet web site shall provide:

a. A complete list of all authorized payment options and the amount of any transaction fees payable by customers.

b. An up-to-date list of Authorized Pay Station (APS) locations established pursuant to Authorized Pay Stations.

c. Links to Company-Authorized Pay Agents that provide authorized credit/debit/ATM card services pursuant to Section I. (4) Credit/Debit/ATM Cards.

I. METHODS OF PAYMENT:

(1) Payment By Mail: Customers paying by mail shall place a check or money order in a clearly addressed envelope and shall post such payment to cause it to arrive at Company's remittance processing center on or before the delinquency date. A check returned to Company for insufficient funds shall incur a charge pursuant to SCHEDULE II – SCHEDULE OF SERVICE FEES, B, WORTHLESS CHECK CHARGE.

(2) Electronic Checks: Customer may request Company or an Authorized Pay Agent to issue a draft on the customer's account in a U.S. financial institution for payment of customer's bill for utility services.

a. The decision to accept an Electronic Check shall be solely that of Company.

b. Company may administer Phone Check requests through a live telephone representative or through automated processes such as an interactive voice response (IVR) system. Requests for Web Checks may be made through Company's internet web site.

c. Company shall credit an Electronic Check to the customer's account as if payment had been received at Company's remittance center on the same business day as the Customer's request.

d. Customer shall ensure that sufficient funds are available to pay the amount of requested Electronic Check.

i. An Electronic Check returned to Company for insufficient funds shall incur a charge pursuant to SCHEDULE II - SCHEDULE OF SERVICE FEES, C, INSUFFICIENT FUNDS CHARGE.

ii. An Electronic Check returned to Company for insufficient funds may cause customer's account to be deemed delinquent as if the check had never been tendered.

iii. Company may refuse to issue an Electronic Check for a Customer who has tendered to Company one or more insufficient funds checks.

(3) Authorized Pay Stations (APS): Company may contract with an Authorized Pay Agent to establish and maintain an authorized network of non-utility businesses and other appropriate locations where Customers can make payments in person using a check, money order or cash.

APS locations shall provide a complete list of all available payment options.

(4) Credit/Debit/ATM Cards: Company may contract or make other arrangements with an Authorized Pay Agent to provide credit/debit card payment options to Customers paying their bill for natural gas service.

a) Fees: The Authorized Pay Agent may charge the Customer an additional fee for the use of credit/debit/ATM cards as defined in Schedule II - SCHEDULE OF SERVICE FEES, SHEETS 1-3.

i. Fees for payment by credit/debit card may increase the Customer's total responsibility above that of a cash payment.

ii. The Customer shall be advised, prior to providing the credit card number, of the amount of any additional fee and must answer in the affirmative to proceed with the payment process.

iii. The Authorized Pay Agent shall be solely responsible for collecting the fee from the Customer.

b) Selection: The determination of credit/debit/ATM card “brands” available for Customers’ payments shall be at Company’s sole discretion.

c) Telephone: Company shall ensure that toll-free telephone service is provided for Customers to make credit/debit/ATM card payments by phone.

(5) Automated Bill Payment Plan: Company may establish a program that will, upon a Customer’s request, systematically withdraw the Customer’s billed payments from his/her account at a bank or recognized financial institution

J. WORTHLESS CHECK CHARGE

The Company may require a worthless Check Charge, as filed in the Schedule of Service Fees, from the Customer for Customer checks returned for insufficient funds.

K. INSUFFICIENT FUNDS CHARGE (ELECTRONIC TRANSACTION

The Company may require an Insufficient Funds Charge, as filed in the Schedule of Service Fee, from the Customer for the return of an Electronic Check for insufficient funds.

L. TAX ADJUSTMENTS

1. Special Taxes or Fees

When any city, county, state or other taxing subdivision imposes a franchise, occupation, business sales, license, excise, privilege or similar tax or fee of any kind on the Company, the amounts thereof insofar as practical, shall be charged on the pro rata basis to all Customers receiving Natural Gas Service from the Company within the boundaries of such taxing subdivision. This tax or fee charge, in all cases, will be in addition to the regular charges for Natural Gas Service.

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2. Gross Receipts Tax

Where a tax is levied on a percentage of gross receipts, that percentage will be applied to each affected Customer's bill, and the amounts so computed will be added to each Customer's regular billing until such Customer's proportionate share of the total fee is paid. The pro rata tax applicable to each Customer will be identified on the Customer's bill as such.

M. BUDGET BILLING PLAN (LEVELIZED/ROLLING AVERAGE)

1. Availability

Residential Customers (with a satisfactory payment credit record-on time payments 9 of last 12 months) being served by Residential Services rates of the Company may elect, at their option, to pay monthly bills for natural gas service on a Budget Billing Plan (Levelized/Rolling Average). Any Customer electing the Budget Billing Plan each month will pay an amount equal to 1/12th of the total of the previous 12 months' bills.

2. Conditions of Budget Billing Plan

The Customer shall be entitled to receive Natural Gas Service under the Budget Billing plan provided the Customer shall agree:

a. To pay each monthly bill on or before the due date shown on the statement, after which the payment shall be considered delinquent;

b. That failure to pay the monthly bill on or before the due date may be cause for termination by the Company of the Budget Billing Plan with respect to the Customer in addition to other remedies permitted by these Rules and Regulations;

c. That the Budget Billing Plan shall apply only to the premises then occupied by Customer and that if such premises are vacated, the Budget Billing Plan with respect to Customer shall terminate immediately;

d. That if the Budget Billing Plan is terminated, any amount or amounts payable by or due to Customer shall be billed or credited to Customer at once and will be recorded on the next monthly bill;

e. That the Budget Billing Plan will continue in effect until terminated by either party.

N. MODIFIED BUDGET BILLING (LEVELIZED/ROLLING AVERAGE)

1. Availability

A Residential Customer with energy charges in arrears can choose the Modified Budget Billing Plan, which is a levelized payment plan similar to the Cold Weather Rule average payment plan, to pay monthly bills for Natural Gas Service.

2. Plan Options

a. Under this plan the Customer will have up to 12 months to pay off any arrearage balances that had not been included in a previous Cold Weather Rule payment plan and will pay current charges under the Budget Billing Plan.

b. Any arrearages from a previous Cold Weather Rule plan or Modified Budget Billing Plan must be paid off before entering into this plan.

O. DELINQUENT BILLS

1. Bills for Natural Gas Service shall be deemed delinquent if payment is not received by the Company or its authorized agent on or before the date stated on the bill, which shall be:

a. For Residential Customers the last date on which payments received can, in the normal and reasonable course of the Company's procedures, be credited to the Customer's account in preparing his next normal billing.

b. If a Commercial Customer is consistently unable to pay its bills on time due to bill-paying procedures, the Company shall offer to provide an extra copy of each monthly bill to be mailed to the Commercial Customer's bill paying office at the same time original bill is mailed to the service address. If the Commercial Customer chooses, the Company shall allow the Commercial Customer the option of paying a monthly one (1%) percent fee in exchange for a monthly due date on the 29th day after the date of billing.

Such extension of the Commercial Customer's due date shall be discontinued at the request of the Commercial Customer or in the event the Commercial Customer fails to pay any monthly bill within the 29 day period so provided.

c. all other Customers, the fifteenth (15th) day after the date of billing.

2. When a bill becomes delinquent, a late payment charge in an amount equal to two (2%) percent of the delinquent amount owed for current Natural Gas Service will be added to the Customer's bill and collection efforts by the Company will be initiated.

P. PRORATION

1. Proration of the purchased gas adjustment:

a. Proration of the purchased gas adjustment is optional. If the purchased gas adjustment is prorated, each factor and estimated usage associated with the factor must be shown on the bill.

2. Proration of Customer charges:

a. Customer charges shall be prorated only in the following situations:
i. Connection or disconnection of service which causes the billing cycle to be outside the range of 26 through 36 days.
ii. When re-routing of meter routes, for only those customers directly affected, causes the billing cycle to be outside the range of 26 through 36 days; and
iii. During the billing month in which a change in rates or tariffs becomes effective.

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3. Proration of general changes in rates or tariffs:

For general changes in rates or tariffs, the utility must prorate Customer's bills during the billing month a change in rates or tariffs becomes effective.

Q. DEFAULT

1. Failure of the Customer to conform to these Rules and Regulations or to pay any amount due the Company in full before becoming delinquent shall constitute a default by the Customer.

2. The Customer's obligation to pay the amount due the Company shall be separated from other obligations and claims between the Company and the Customer. Failure by the Customer to pay obligations to and claims by the Company other than amounts due the Company shall not constitute a default justifying discontinuance of Natural Gas Service under Schedule I, Section 5 of these Rules and Regulations. Failure of the Company to pay obligations to or claims by the Customer, or to give the Customer credit therefore, shall not justify failure by the Customer to pay the amount due the Company nor prevent default by the Customer.

3. The Company shall not threaten or refuse service to, or threaten or disconnect the service of any individual on account of an outstanding gas service debt to the Company unless such individual agreed at the time service was established to be responsible for the debt.

The only exception to this rule is when the individual and the Customer, who agreed at the time service was established to be responsible for the account, lived together when the debt was incurred and continue to live together.

4. The Company shall not threaten or refuse service to, or threaten or disconnect the service of any Customer or potential Customer on account of an outstanding debt more than five years old if the service agreement was signed and three years old if the service agreement was oral.

R. COLD WEATHER RULE

1. Availability

The provisions of the Cold Weather Rule (CWR) allow for special payment and disconnection procedures for any Kansas residential customer with unpaid arrearages to retain or restore utility service throughout the cold weather period, which extends from November 1 through March 31.

2. Prohibitions on Disconnections

a. The Company will not disconnect a Customer's service between November 1 and March 31 when the local National Weather Service forecasts that the temperature will drop below 35 degrees or will be in the mid 30's or colder within the following 48 hour period unless:

(1) It is at the Customer's request;

(2) The service is abandoned;

(3) A dangerous condition exists on the Customer's premises;

(4) The Customer violates any rule of the utility which adversely affects the safety of the customer or other persons or the integrity of the Company's delivery system;

(5) The Customer causes or permits unauthorized interference with or diversion or use of utility service (meter bypass) situated or delivered on or about the Customer's premises;

(6) The Customer misrepresents his or her identity for the purpose of obtaining or retaining utility service; or

(7) The Customer tenders an insufficient funds payment as the initial payment or an installment payment under a Cold Weather Rule payment plan and does not cure the insufficient payment during the 10-day period after a disconnection notice is sent to the Customer.

b. Under R.2.a (1) through (4), the Company may disconnect the service immediately. Under R.2.a (5) or (6), the utility may disconnect the Customer 48 hours after a disconnection notice is left on the Customer’s door, or personal or telephone contact is made with the Customer of record and the telephone number of the Commission’s Consumer Protection Office is given to the customer, or 10 days after a disconnection notice is sent, whichever is quicker. Under R.2.a (7), the Company may disconnect the Customer 10 days after a disconnection notice is sent if the Customer has not cured the insufficient payment during that 10-day period.

c. Services disconnected under R.2.a (3) or (4) above must be restored as soon as possible after the physical problems defined in (3) or (4) have been corrected. Service disconnected under O.2.a (5) must be restored as soon as possible after payment by the Customer of the full value of the diverted service. The value of the diverted service shall be estimated based on the historic use of the Customer or the residence.

3. Responsibilities of Customers

In order to keep from having service disconnected when the temperature is 35 degrees or above, or to have service reconnected regardless of temperature, a Customer must comply with the following provisions:

a. Inform the Company of the Customer's inability to pay the bill in full.

b. Provide sufficient information to allow the Company to make a payment agreement.

c. Make an initial payment of 1/12 of the arrearage amount, 1/12 of the bill for current consumption, the full amount of any disconnection or reconnection fees, plus any applicable deposit, and enter into an 11-month plan for payment of the rest of the arrearage or enter a payment plan as negotiated with the Company for the payment of the arrearage amount; and

d. Apply for federal, state, local or other assistance funds for which the Customer is eligible.

4. Responsibilities of the Company

a. Once a year, at least 30 days prior to the Cold Weather Rule period, the Company will mail a written notice of the Cold Weather Rule to each Residential Customer who is currently receiving service and to each Customer who has been disconnected during or after the most recent cold weather period and who remains without service.

b. The Company will send one written notice mailed first-class at least 10 days prior to termination of service. A Customer will not be disconnected until a 48-hour forecast above the activating temperature is predicted by the National Weather Service office. During the first 24 hours, which will be the day prior to disconnection, the Company shall make at least one telephone call attempt with the Customer of record and make one attempt at a personal contact with the Customer of record on the day prior to termination of service if telephone contact on that day was not made. If the Customer is not contacted during the phone call(s) or the personal contact the day prior to termination of service, the Company employee shall leave a disconnect message on the door on the day prior to disconnect. On the day of disconnection, the Company must receive a 24-hour forecast above the activating temperature from the local National Weather Service.

If the temperature is then forecast to be below the activating temperature, the disconnection may not be carried out and the Company must wait for another 48-hour forecast above the activating temperature and follow the same procedure prior to disconnection.

c. The Company will inform the Customer of their responsibilities as outlined in the CWR.

d. The Company will inform the Customer of the organizations where funds are available to assist with payment of utility bills;

e. The Company will inform the Customer of all other pay arrangements for which they might qualify. Prior to discussing any plan for Cold Weather Rule payments over a period of fewer than 12 months the Company will inform the Customer of the Customer's right to have a level payment plan for current and future consumption and to have the arrearage amount paid through an initial payment and equal installment payments over the next 11 months.

f. The Company will inform the Customer of the "third-party notification plan

5. Default

The issuance of an insufficient funds payment for the initial payment or for any installment of the payment plan, unless subsequently cured by the Customer, shall constitute a default of the Cold Weather Rule payment plan. A Customer who defaults on a Cold Weather Rule payment is not eligible for the arrearage average payment plan unless the arrearages from the prior Cold Weather Rule payment plan are paid. A Customer who defaults on a Cold Weather Rule payment plan is eligible to enter into a new Cold Weather rule payment plan upon making an initial payment as set forth in Section R.3.c., paying any disconnect and reconnect charges and complying with the Customer responsibility provisions of Section R.3. A payment plan of any length that is negotiated by the Customer and the Company after the Customer has been informed of the payment plans required to be offered under the Cold Weather Rule is considered to be a Cold Weather Rule payment plan. However, a Customer with a payment plan of fewer than 11 months will not be considered to be in default of the payment plan if the actual payments that have been made are equal to or greater than the amount that would have been otherwise required under an 11 month payment plan for arrearages.

6. Renegotiation of Cold Weather Rule Agreement

The Company shall encourage Customers to renegotiate Cold Weather Rule payments if the Customer received utility or other lump sum assistance.

S. COMMISSION'S COMPLAINT PROCEDURE NOTICE REQUIREMENT

Once a year, the Company will mail to each of its Customers a notice apprizing them of the Commission's complaint procedure including its rule in settling complaints which have reached an impasse. The notice should include the Commission's Consumer Protective Office's telephone number as well as a comment/complaint form concerning the Utility's performance. The notices or copies of the notices shall be sent to the Commission.

SECTION 5 - DISCONTINUANCE OF SERVICE

A. COMPANY'S REFUSAL OR DISCONTINUANCE OF SERVICE

1. For the following reasons Natural Gas Service may be refused or discontinued by the Company:

a. when requested by the Customer, whether in writing or orally;

b. when the service is abandoned;

c. when the Customer's premises or property are vacated;

d. upon ten (10) days written notice, when Customer's Natural Gas Service bill becomes delinquent, whether the bill is based on Customer's meter reading, Company's meter reading, or Company's estimate of consumption;

e. immediately, without notice, when an unsafe or dangerous condition exists on the Customer's premises or if the Customer`s Installation is so designed, maintained, or operated as to disturb or adversely affect the safety of the Company's delivery system, other Customers, or the general public. Without advance notice, the Company may refuse to connect service if service has not already been started or shut off service, and service shall not be resumed until such unsafe or dangerous condition has been eliminated.

f. upon ten (10) days written notice, when a Customer fails to provide required credit information, security deposit, or guarantee or has a previous undisputed and unpaid separate account for Natural Gas Service with the Company;

g. upon ten (10) days written notice, when the Customer misrepresents his or her identity for the purpose of obtaining Natural Gas Service and has not posted a security deposit with the Company;

h. when the Customer refuses to grant Company personnel or representatives acting on behalf of the Company access, during normal working hours, to equipment and/or facilities installed upon the premises of the Customer for any lawful purpose including, but not limited to, inspection, meter reading, maintenance, repair, or replacement;

i. immediately, without notice, when the Customer violates or fails to comply with any rule of the Company that adversely affects the safety of the Customer or other persons, or the integrity of the Company's delivery system;

j. immediately, without notice, when the Customer causes or permits unauthorized interference with or diversion of use of (meter bypass) the Company's gas service situated or delivered on or about the Customer's premises;

k. upon ten (10) days written notice when the Customer, or someone acting on behalf of the Customer misrepresents his or her identity for the purpose of obtaining utility service, misrepresents the consumption of gas, misrepresents account information, or commits any other fraudulent conduct.

l. When the Customer defaults under the Cold Weather Rule pursuant to [NEED TO FILL IN]

m. When service supplied by the Company is used or misapplied by the Customer causing an unsatisfactory condition affecting the quality, safety, or continuity of service to other Customers,

n. When service is resold or shared by Customer or Customers without written consent of the Company.

o. When the Customer fails to comply with the Company's Rules and Regulations, with an executed contract for service, the applicable rate schedule as approved by the Commission, or any other law, ordinance, or regulation applicable or related to the provision of Natural Gas Service.

p. When the Customer fails to comply with curtailment orders as issued by the Company.

q. When the Customer tenders an insufficient funds check as the initial payment or an installment payment under a Cold Weather Payment Plan pursuant to [NEED TO FILL IN] and does not cure the insufficient payment during the 10-day period after a disconnection notice is sent to the Customer.

r. When the Customer's actions or conduct, or the actions or conduct of anyone acting on behalf of the Customer, create (1) a needless or unreasonable safety condition for the Customer, other Customers, the public, the Company's employees or representatives (including contractors) and/or the Company's system; or (2) an unreasonable increase in cost.

2. None of the following reasons shall constitute sufficient cause for the Company to discontinue Natural Gas Service:

a. the Customer's failure to pay for special charges.

b. the failure of the Customer to pay for Natural Gas Service received at a concurrent and separate metering point, residence or location. In the event of discontinuance or termination of Natural Gas Service at a separate metering point, residence, or location in accordance with these rules, a utility may transfer any unpaid balance to any other service account, provided, however, that in the event of the failure of the Customer to pay a final bill at any metering point, residence or location, the Company may transfer such unpaid balance to any successive service account opened by the Customer for the same class of Natural Gas Service, and may discontinue Natural Gas Service at such successive metering point, residence, or location for nonpayment of such transferred amount.

c. the Customer's failure to pay for a different class of Natural Gas Service received at the same location. The placing of more than one meter at the same location for the purpose of billing the usage of specific devices under optional Rate Schedules or provisions is not construed as a different class of Natural Gas Service for the purpose of this rule.

d. the Customer's failure to pay a bill which is in dispute; provided, however, that the Customer pays that portion of the bill not in dispute.

e. the failure to pay an unpaid service account more than five (5) years old if a service agreement was signed and three (3) years old if the agreement was oral.

3. In the event of discontinuance or termination of Natural Gas Service at a separate meter point, residence, or location in accordance with these Rules and

Regulations, the Company may transfer any unpaid balance to any other natural gas service account.

B. POSTPONEMENT OF DISCONTINUANCE IN SPECIAL CIRCUMSTANCES

1. If a Residential Customer notifies the Company and establishes that:

a. discontinuance would be especially dangerous to the health of the Customer, resident member of the Customer's family, or other permanent resident of the premises where service is rendered, and

b. (1) such Customer is unable to pay for such service in accordance with the requirements of the Company's billing, or

(2) is able to pay for such service only in installments;

the Company will either allow payment in reasonable installments or postpone discontinuance of service for at least twenty-one (21) days to enable the Customer to make arrangements for reasonable installment payments.

2. In determining whether discontinuance would be especially dangerous to health, consideration will be given to the weather and the Customer's or other resident's medical conditions, age, or disability.

3. The Customer may establish that discontinuance of service would be especially dangerous to the health of the Customer, resident member of the Customer's family, or other permanent resident of the premises where service is rendered by obtaining a statement signed by a physician or public health official verifying that fact and forwarding or presenting it to the Company office prior to the date of disconnection.

C. NOTICE REQUIREMENTS

1. The Company will give the Customer ten (10) days' written notice before discontinuing service, unless the discontinuance is upon the Customer's request, or involves a dangerous condition, a violation of the Company's rules, unauthorized interference diversion or use of service, or any other enumerated reason set forth above in Schedule I, Section 5, A. 1., a., d. h. or i., in which case the Company may discontinue service immediately.

2. When notice of discontinuance of service is required, it shall be forwarded to the account name and address and, in the case of residential occupancy, to the address where Natural Gas Service is provided, if different; provided, however, that the service location has a mailing address which is provided to the Company by the Residential Customer. Service of notice by mail is complete upon mailing. The Company will maintain the record of the date of mailing.

3. If the records of the Company show that the account which the Company proposes to discontinue provides Natural Gas Service to more than one residential dwelling unit, the Company will also post a notice of discontinuance in a common area of the residential building(s) being provided Natural Gas Service. Such notice shall be posted at least five (5) days prior to the discontinuance date specified in the notice.

4. The notice required by this Section will contain the following information:

a. the name and address of the Customer;

b. a statement of the reason for the proposed discontinuance of Natural Gas Service and the cost and conditions for reconnection;

c. the dates between which Natural Gas Service will be discontinued unless the Customer takes appropriate action;

d. terms under which the Customer may avoid discontinuance;

e. a statement that discontinuance may be postponed or avoided if the Customer can demonstrate prior to the date of discontinuance that special circumstances prevent complete payment and satisfactory credit arrangements are made with the Company;

f. a statement to appraise the Customer of the availability of an administrative procedure which may be utilized in the event of a bona fide dispute or under other circumstances, such as special danger to health. The telephone number of the Company's office empowered to review disputed bills, rectify errors, and prevent disconnection, shall also be included with language indicating that the Customer may discuss with an employee of the Company to present his or her reasons for disputing a bill or the Company's reasons for discontinuance, requesting credit arrangements, or requesting a postponement of discontinuance.

g. the Company shall provide written notice of disconnection by separate mailing and each such notice shall specify the expiration date of such notice, which shall not be later than thirty (30) days after the initial date upon which and after which Service can be disconnected.

D. DISCONNECT PROCEDURE

1. Except for discontinuance pursuant to Schedule I, Section 5, A. 1., a., c., g. and a. the Company will not discontinue service unless:

a. at the time of the proposed discontinuance, for one hour after discontinuance, and on the full work day following discontinuance, Company personnel are available to the Customer for the purpose of making pay arrangements and preventing discontinuance or obtaining reconnection; and

b. the Company employee who is to disconnect Natural Gas Service is authorized to accept payment of amount due for gas charges and additional charges and thereby either avert disconnection or provide for reconnection.

c. the Company contacts or attempts to contact the Customer at least forty-eight (48) hours prior to disconnection for the purpose of notifying Customer of the planned disconnection.

2. The Company employee who is to disconnect Natural Gas Service will adhere to the following procedure.

a. Immediately preceding the discontinuance of Natural Gas Service, a reasonable effort will be made to:

(1) contact and identify himself or herself to the Customer or responsible person then upon the premises and announce the purpose of his or her presence;

(2) identify and record the name of the person contacted, if any;
(3) notify the Customer as to how it can make payments of all amounts which are necessary to avert disconnection;
(4) record statements disputing the accuracy of the delinquent bill, if any;
(5) record statements disputing the accuracy of the Company's finding concerning the cause for discontinuance, if any; and
(6) record statements concerning the medical condition of any permanent resident of the premises, if any.

b. If contact with the Customer is not made, the Company employee will leave a notice upon the premises in a manner conspicuous to the Customer disclosing the date and time of discontinuance and giving the telephone number of the Company where the Customer may arrange to have Natural Gas Service restored.

E. RESTORATION OF SERVICE

1. Upon the Customer's request, the Company will restore Natural Gas Service promptly when the cause of discontinuance of Natural Gas Service has been eliminated, all applicable restoration charges paid, and if required, satisfactory credit arrangements have been made.

2. At all times, the Company will make every effort to restore Natural Gas Service on the restoration day requested, and in any event, restoration will be made no later than the next business day following the day requested by the Customer.

3. In no event shall the Company or its employees be liable for incident, consequential, business interruption, or other economic damages or losses of Customer or third parties in any manner, directly or indirectly, arising from, caused by, or growing out of the interruption or discontinuance of Natural Gas Service.

4. The requirements of this section regarding reconnection of Natural Gas Service cannot be avoided by a request for a restoration of Natural Gas Service or an application for Service at the same location by a member of the Customer's household or family or any other person acting for or on behalf of the Customer.

F. REVIEW OF DISPUTES

1. When a Customer advises the Company, prior to the date of the proposed discontinuance of Natural Gas Service, that all or any part of the billing as rendered is in dispute or that the Company's reasons for discontinuance are factually invalid, the Company will:

a. immediately record the date, time and place the complaint is made;

b. postpone discontinuance until a full investigation is completed to determine the validity of the dispute;

c. investigate the dispute promptly and completely;

d. attempt to resolve the dispute informally and in a manner mutually satisfactory to both parties.

2. The Customer may advise the Company that a bill is in dispute in any reasonable manner such as by written notice, in person, or by a telephone call directed to the appropriate personnel of the Company.

3. The Company, in attempting to resolve the dispute in a mutually satisfactory manner, may employ telephone communications, personal meetings, formal or informal hearings, on-site visits, or any other technique reasonably conducive to settlement of the dispute.

4. At all times, the Customer will have the burden of showing or establishing to the satisfaction of the Company that all or any part of the billing is erroneous or that the Company's reasons for discontinuance are factually invalid.

5. In the event that a dispute is not resolved to the satisfaction of the Customer, after full investigation, and the Company intends to proceed with discontinuance, the Company will advise the Customer of formal and informal procedures available before the Commission and the toll free telephone number of the Commission's Consumer Protection Office. Provided proper notice has been given in accordance with these Rules and Regulations, the Company may then discontinue the Natural Gas Service.

G. COLLECTION, DISCONNECTION, AND RECONNECTION CHARGES

1. If collection of a Natural Gas Service bill is made at the Customer's premises, the Company will require a Collection Charge, as filed in the Schedule of Service Fees.

2. Except when requested by the Customer, if Natural Gas Service is disconnected for any of the reasons stated in Schedule I, Section 5, A. 1. the Company will require a Disconnection Charge, as filed in the Schedule of Service Fees.

3. Upon reconnection of Natural Gas Service, except disconnection pursuant to Customer's request, the Company will require a Reconnection Charge, as filed in the Schedule of Service Fees.

4. In the event a Customer orders a disconnection and reconnection of service at the same premises within a period of twelve (12) months, the Company will collect, as a Reconnection Charge, the sum of such minimum bills as would have occurred during the period of disconnection, but in no event less than the Reconnection Charge filed in the Schedule of Service Fees.

5. Any Collection, Disconnection, Worthless Check Charge, or Reconnection Charges and all other Natural Gas Service charges or additional utility charges due shall be paid before Natural Gas Service is restored unless arrangements satisfactory to the Company are made by the Customer for the payment of all charges due the Company. These charges are in addition to any security deposit which may be required by the Company before Natural Gas Service is restored.

SECTION 6 - CUSTOMER'S SERVICE OBLIGATIONS

A. CUSTOMER TO FURNISH RIGHT-OF-WAY

The Customer will provide, grant to, or procure for the Company at Customer's expense such rights-of-way or easements satisfactory to the Company, across property owned, leased, rented, held in a representative trust, or other fiduciary capacity by the Customer, or over which the Customer may have control by virtue of any applicable state or federal law by the Customer, for the construction, operation, repair, monitoring, and maintenance by the Company of the Company's facilities necessary or incidental to the supplying of Natural Gas Service. Customer will provide or procure rights-of-way when the Customer does not own or control such. When appropriate, the Company shall endeavor to secure franchise rights from the municipality to cover extensions requested.

B. ACCESS TO CUSTOMER'S PREMISES

The duly authorized agents and employees of the Company have the right to full and free access and to enter upon the Customer's premises and/or property of the Customer for the purpose of constructing, installing, inspecting, adjusting, operating, altering, repairing, maintaining, monitoring, replacing or reading meters, removing, and/or abandoning in place, in whole or in part, any of the Company's facilities, equipment, and other related appurtenances on the premises of the Customer, or for any other purpose incidental or related to the supplying or provision of Natural Gas Service supplied by the Company of or any other action in the Company's sole discretion related to any portion of the services provided by the Company.

C. CUSTOMER'S INSTALLATION

1. The term "Customer's Installation" is used to designate all piping, fixtures, valves, appliances, facilities, and apparatus of any kind or nature, and detection equipment, including methane detectors and monoxide detectors, on the Customer's side of the Point of Delivery. Customer's Installation shall be installed, maintained, and operated by the Customer at Customer's expense in conformity with these General Terms and Conditions, Orders and Rules and Regulations prescribed by the Commission, and state and local government standards and/or requirements.

2. Customer's Installation installed by the Customer shall comply with all applicable federal, state, and municipal laws, regulations, codes, and manufacturer's instructions insofar as they apply, and all reasonable requirements of the Company.

3. Any and all components of Customer's Installation, including appliances or equipment, required to control, regulate, or utilize, beyond the Point of Delivery, the Natural Gas Service supplied by the Company, including those which are furnished, installed, repaired, monitored, and maintained by the Customer, shall be the sole responsibility of the Customer, and the Customer assumes all responsibility therewith.

4. The Customer agrees to monitor, maintain, repair, and replace, when necessary, Customer's Installation for the reception and/or use of Natural Gas Service in a safe condition and in compliance with the requirements of the National Fuel Gas Code and all other applicable standards, codes, and/or requirements.

D. PROTECTION OF CUSTOMER'S EQUIPMENT

1. The Customer shall be responsible for determining whether the Customer's installation and all related components and portions thereof are and will be suitable for operation at the pressure, volume and other characteristics of the Natural Gas Service to be supplied by the Company.

2. The protection of the Customer's Installation within the agreed range of operation is the full and sole responsibility of the Customer. Any Customer desiring protection against interruptions, pressure variations, or other temporary irregularities or failure of part or all of Natural Gas Service shall, at the Customer's own expense, furnish such protective equipment.

E. DANGEROUS OR DISTURBING USES

The Customer shall use the Natural Gas Service supplied by the Company with due regard to the effect of such use on the Company's Natural Gas Service to its other Customers, on the facilities and equipment of the Company, and on the general public. The Company may refuse to supply Natural Gas Service or may suspend Gas Service to a Customer, immediately, without notice under Schedule I, Section 5, A. 1., if the Customer's Installation shall be found not to conform to the National Fuel Gas Code or other applicable governing code or requirement, or which may be found defective and in such condition or is so designed, maintained, or operated as to endanger life or property, affect the Customer's safety or that of other persons or the integrity of the Company's system, or create a dangerous and/or hazardous situation.

F. INSPECTIONS AND RECOMMENDATIONS

The Customer shall have full and sole responsibility regarding Customer's Installation, including all lines and, appliances, and equipment, and Customer's use of the Gas Service supplied by the Company beyond the Point of Delivery. The Company reserves the right, but assumes no duty whatsoever, to inspect the Customer's Installation and facilities, including Customer's piping, appliances, and monitoring equipment (such as methane detectors or carbon monoxide detectors) related to or associated with the provision of Natural Gas Service. The Company shall have no duty or obligation to warn or notify the Customer regarding the installation, use, performance, operation, and/or maintenance of Customer's Installation, including methane detectors and/or carbon monoxide detectors. The Company shall in no way be liable or responsible because of any inspections or recommendations by the Company which are made as a courtesy to the Customer or as a protection to the Natural Gas Service supplied by the Company to its other Customers.

G. DEFECTIVE CUSTOMER EQUIPMENT

Any defective Customer Installation, including appliances and/or fixtures, shall be disconnected at once and properly repaired before further use. If natural gas is found to be escaping from any pipe, equipment or appliance in or about Customer's premises, Customer shall close the main service valve immediately to shut off the flow of natural gas and notify Company at once. The Company reserves the right, in its sole discretion, to refuse to commence or to discontinue Natural Gas Service to any facility piping,

H. CONSTRUCTION OR USES AFFECTING COMPANY'S EQUIPMENT

The Customer shall consult with the Company before causing or permitting any construction or other activities that will affect any of the Company's service facilities or equipment. Customer shall not enclose any exposed portion of service facilities or use any facilities of the Company for fastening thereto, or support, or any purpose whatsoever without prior written consent of the Company. The Customer shall also not locate anything in such proximity to the aforesaid facilities of the Company that will cause, or be likely to cause interference with the supply of Natural Gas Service, or create a dangerous or hazardous condition. The Customer shall be required to reimburse the Company for any costs due to a change in the location of meters, service lines, or other equipment made at the request of Customer, or necessitated by the Customer's interference with the Company's facilities. The Company reserves the right to remove, immediately and without notice, any unauthorized attachments to its facilities. The Company's equipment will be removed or relocated only by employees, agents, or authorized representatives of the Company. Any infraction of this rule shall be sufficient cause for discontinuance of service under Schedule I, Section 5, A. (1).

I. PROTECTION OF COMPANY'S PROPERTY

1. The Customer, at all times, shall protect the facilities of the Company located on the premises of the Customer and shall permit no person other than the employees and agents of the Company and other persons authorized by law to inspect, maintain, repair, replace, work on, open, handle, or otherwise conduct any activities in connection with the facilities of the Company. Any infraction of this rule shall be considered sufficient cause for discontinuance of service immediately,without notice under Section 5, A.1.

2. In case of loss or damage to the facilities of the Company because of any carelessness, neglect, tampering, or misuse by the Customer, any member of the Customer's family, or the Customer's agents, servants, or employees, the Customer shall reimburse the Company for the cost and expense of any necessary repairs to or replacement of such facilities at the Company's stated book value of such facilities.

J. ESCAPING GAS

Customer must provide immediate notice of any escaping gas on Customer's premises or property. . Company shall not be liable for any damage or loss caused by or related to the escape of gas from Customer's Installation, including, but not limited to, Customer's piping, equipment, appliances, or other facilities or devices.

K. TAMPERING OR FRAUDULENT USE OF COMPANY'S FACILITIES

1. The Company may discontinue Natural Gas Service to a Customer under Schedule I, Section 5, A. 1. and remove its facilities from the Customer's premises, when evidence is found that any portion of the Company's facilities have been tampered with in such manner that the Customer may have received unmetered service or there is evidence of fraudulent use of Natural Gas Service in any manner.

2. In such event, the Company may require the Customer to pay all bills, including a bill for such amount of Natural Gas Service as the Company may estimate, from available information, to have been used but not registered by the Company's meter or otherwise fraudulently used, and to increase the amount of his cash security deposit or surety bond, or other credit arrangement. The Customer will be required to pay all damages to the Company owned

equipment, if any, before Natural Gas Service is restored. In addition, before service is restored, the Customer shall be required to bear all costs incurred by the Company for such protective equipment, as, in the judgment of the Company, may be necessary and give satisfactory assurance that such tampering and fraudulent use of natural gas service will be discontinued.

3. The existence of tampered connections, meters, devices, or any other apparatuses which operate to cause diversion or fraudulent use of Natural Gas Service shall be considered by the Company to be prima facie evidence of diversion of Natural Gas Service by the Customer.

L. COMPANY’S LIABILITY AND INDEMNITY TO COMPANY

1. The Company shall not be liable and the Customer shall indemnify, save harmless, and defend the Company against all claims, demands, costs or expense, loss, damage, injury to persons or property, incidental or consequential damages, business interruption, or any other economic damages in any manner directly or indirectly connected with, related to, or growing out of Customer’s Installation and/or the distribution or use of Natural Gas Service) at or on the Customer’s side of the Point of Delivery. The Customer, the Customer’s agents, servants, employees, representatives, or other persons assume all responsibility for Customer’s Installation, including all facilities and monitoring devices, as well as the design, installation, maintenance, monitoring, operation, functionality, testing, condition, and all other risks associated therewith on the Customer’s side of the Point of Delivery.

2. The Customer shall indemnify, save harmless, and defend the Company against all claims, demands, costs or expense for trespass, injury to persons, or damage to lawns, trees, shrubs, buildings, or other property that may be caused by reason of or related to the installation, maintenance, monitoring, repair, or replacement of Company’s Service Lines, Meter or Mains or other necessary appurtenances to serve Customer, unless the injury to persons or damage to property has been caused by willful default or negligence on the part of the Company.

M. FORCE MAJEURE

Company shall not be liable for any damage or loss caused by stoppage or curtailment of the gas supply pursuant to order of a governmental agency having jurisdiction over Company or Company's suppliers or caused by an event of force majeure. The term "force majeure" as employed herein means acts of God; strikes, lockouts, or other industrial disturbances; acts of the public enemy;

wars; blockades; insurrections; riots; epidemics; pandemics, landslides; lightning; earthquakes; fires; storms; floods; washouts; arrests and restraints of the government, either federal or state, civil or military; civil disturbances; explosions; breakage or accident to machinery or lines of pipe; freezing of wells or lines of pipe; shortage of gas supply, whether resulting from inability or failure of a supplier to deliver gas; partial or entire failure of natural gas wells or gas supply; depletion of gas reserves; and any other causes, whether of the kind herein enumerated or otherwise.

N. CUSTOMER'S GUARANTEE

Company shall not be obligated to make any extension as required by these Rules and Regulations unless Customer shall execute a contract in writing with suitable guarantee that he or she will use the Natural Gas Service for a least one year, or unless the owner of the property served by such extension or some other responsible person shall guarantee that the Natural Gas Service will be used for at least that same length of time.

O. CHARGES FOR TROUBLE CALLS AND WORK COMPLETED ON CUSTOMER'S PREMISES

The Company shall charge for all materials furnished and for all labor performed on Customer's premises beyond the facilities of the Company. This includes trouble calls not occasioned by negligence on the part of the Company, repair of Customer Fuel Lines, repair of Customer piping and gas appliances, and any other work or service required to repair the Customer Service Line, piping or gas appliances. The charges shall be based upon Company's existing schedule for such work. The Company will not charge for replacement or repair of equipment owned by the Company on Customer's premises except when repairs or replacement are caused by negligence or misuse by Customer or members of Customer's family or Customer's employees or agents.

SECTION 7 - COMPANY'S METER SERVICE LINE AND CUSTOMER FUEL LINE

A. SERVICE LINE INSTALLATIONS

1. If the Company Service Line and the Customer Yard Line have been installed, the Company will install a Meter upon application for Natural Gas Service and compliance with the Company's rules and regulations herein set forth in regard to security deposits and service requirements.

2. If a Company Service Line and Meter have not been installed, the Company will install a Company Service Line and Meter in accordance with the Company's Schedule of Customer Advances for Construction of Mains and Company Service Lines. When a Customer requests a Company Service Line and Meter, the Company will estimate the full cost of installing the Customer Service Line and Meter and request an amount to be paid in accordance with the Company's Schedule of Customer Advances for Construction of Mains and Company Service Lines.

3. The Company will designate the point to which the Meter will be located for attachment to the Customer's Fuel Line. The Customer Fuel Line will be constructed in accordance with the Company's Customer Service Line Construction Policy and comply with all applicable codes or standards.

Such Company Service Lines and Meters shall at all times be and remain the property of the Company.

4. The term "cost" or "actual cost" used in this Schedule I, Section 7 will be the cost of the Company Service Line and Meter and Meter Installation in accordance with the Company's Schedule of Customer Advances for Construction of Mains and Company Service Lines.

B. NEW METER LOCATIONS

1. Residential and Small Commercial Installations

The Company's general policy is to place new residential and small commercial Meters at the building wall. The Company may, however, at its sole discretion, place the Meter at either the building wall or the property line. The Company shall provide periodic leak surveys and maintain cathodic protection on the Company's Service Line and Customer Yard Line. The methods of leak detection will be determined by the Company and may be changed from time to time without notice to the Customer.

2. Large Commercial and Industrial Installations

The Company will work with the Customer to establish a mutually agreeable meter location as long as such location provides for an adequate margin of safety from public road and in-plant traffic. The Customer shall have the duty to notify Company of any changes in traffic patterns or other conditions which subsequently render any agreed-upon location dangerous or unsafe. The Company shall not be liable to the Customer for any damages, incidental, consequential, or otherwise, caused by or associated with external forces not within the exclusive control of the Company.

C. PROPERTY LINE METERS INSTALLED PRIOR TO EFFECTIVE DATE OF THIS SECTION C

The Company will conduct periodic leak surveys on the Customer Yard Line. The methods of leak survey will be determined by the Company and may be changed from time to time without notice to Customer.

D. YARD LINES

1. **Leak Survey**: A flame ionization survey will be conducted on all “Yard Lines” once every three years, but not to exceed 42 months. Known bare steel “Yard Lines” shall have an annual flame ionization survey.

2. **Leak Summaries**: A summary of all leaks found, existing leaks, as well as all “Yard Lines” replaced due to leakage, will be maintained in a manner that will recognize as much as 25% of the “Yard Lines” have experienced leaks. Once the defined area has reached the 25% limit, all Customers shall be notified, in writing, and all known bare steel “Yard Lines” in the defined areas shall have a flame ionization survey at six month intervals. Customers shall be advised as to the need to replace their bare unprotected steel “Yard Line” and be acquainted with Company’s policy for both the replacement of the “Yard Line” and the reconnecting to their house piping.

3. **Replacement Policy**: Company agrees to replace all such bare steel "Yard Lines" under the following guidelines. General Company policy is to extend the existing service line from the main to the customer's building wall; recognizing there might be exceptions where it may not be desirable or economically feasible. Decision not to extend the service line to the customer's foundation wall shall require management approval.

4. "**Yard Line" Replacement to Customer's House Financial Responsibilities**: The Company agrees to replace the Yard Line to the Customer's House up to 100' minimum or one foot per Mcf of Customer's annual consumption, whichever is greater, at no charge to the residential customer. Any excess footage or replaced "Yard Line" will be charged to the Residential Customer at the normal service line footage cost. The Company further agrees to allow the Residential Customer to finance this excess footage cost up to a two year period, interest free.

5. **Reconnecting to Customer's House Piping Financial Responsibilities**: The Company recognizes that many of the homes so affected have bare steel pipe entering through the foundation wall below ground level. The Company feels that the upgrading of such pipe is critical for pipeline safety, compliance to acceptable plumbing codes, and is directly associated with the "Yard Line" replacement requirements of the Kansas rules and regulations. Therefore, the Company's policy is not to reconnect any bare steel house piping that enters below grade at the foundation wall or that runs underneath a poured concrete slab floor that does not meet specific plumbing codes. Exceptions of relative short duration may be made by management in extreme weather or other mitigating circumstances.

6. The Company will credit the Customer up to a maximum of $150 for the reconnecting of the Customer's house piping, upon proof of payment and that the reconnecting has been performed meeting all applicable plumbing codes. Any excess plumbing fees will be the Customer's sole responsibility.

E. EXCLUSIONS

The Company shall have no obligation or duty to perform leak surveys or to provide cathodic protection on Customer owned Yard Lines in the following three categories:

(1) Residential and Commercial Customers served directly from a transmission line.
(2) Mobile home parks.
(3) Industrial facilities.

F. OTHER

1. INSPECTION AND TESTING OF CUSTOMER’S FACILITIES

After the commencement of Natural Gas Service, the Company’s obligations regarding inspection of Customer’s Yard Line will be governed and limited by the applicable provisions of Schedule I, Section 7, D. (1).

The Company will not otherwise be obligated to inspect Customer’s Installation, including any of Customer’s facilities and monitoring equipment, although solely at its discretion, the Company shall have the right to inspect and test Customer’s facilities for suspected unsafe conditions at any time. The Customer shall have full and sole responsibility regarding the inspection, maintenance, repair, monitoring, and replacement of Customer’s Installation, including all lines and, appliances, and equipment, and Customer’s use of the Gas Service supplied by the Company beyond the Point of Delivery. The Company shall have no duty or obligation to warn or notify the Customer regarding the installation, use, performance, operation, and/or maintenance of Customer’s Installation, including methane detectors and/or carbon monoxide detectors.

The Company shall in no way be liable or responsible because of any inspections or testing by the Company of Customer’s Installation.

G. ENERGIZING BY COMPANY ONLY

Natural Gas Service shall be turned on only by an authorized agent of the Company after Customer’s Installation has been approved and found to be in accordance with the conditions specified in Schedule I, Section 6, D. 1. hereof. All piping and appliances shall meet the approval of the National Fuel Gas Code or other locally enforced gas codes, regulations, and requirements. Before the Meter is set, the Customer Installation shall be inspected and approved by a competent inspector, when it shall be authorized by local authorities, and in such case Customer shall obtain at Customer’s expense an appropriate written approval before the Company shall furnish Natural Gas Service.

H. PAYMENT OF ADVANCE DEPOSIT FOR COMPANY SERVICE LINE AND METER

The Company shall permit payment of any required Residential Customer Advance for Construction of Company Service Line and Meter in equal installments over a period of at least four (4) months. Installation of the Company Service Line and Meter will commence upon receipt by the Company of initial monthly payment. Advance deposit for Company Service Line and Meter for all other Customers will be paid prior to commencement of construction.

I. DELIVERY OF NATURAL GAS SERVICE

1. The obligation of the Company to supply Natural Gas Service shall be completed and fulfilled by the supplying of such Natural Gas Service at the Point of Delivery. The responsibility of the Company for the quality of service and operation of its facilities ends at the Point of Delivery.

2. The Company will not be liable for any loss, damage of any kind, including, but not limited to, incidental, consequential, business loss, or other economic damages, or injury whatsoever caused by or attributable to leakage, escape, or loss of gas after it has passed the Point of Delivery. Nor shall the Company have any liability for defects, nonperformance, or any other issues associated with the Customer's Installation, including, but not limited to, the Customer's appliances, household piping, or monitoring equipment (such as methane detectors and/or carbon monoxide detectors).

3. The Company shall only furnish, install, and maintain one connection from its Main, one Company Service Line from such connection to the Point of Delivery, and one Meter to the Customer for each class of service.

4. The Company shall not be obligated to supply Natural Gas Service to a Customer for a portion of the natural gas requirements on the premises of the Customer.

J. PROPERTY OF THE COMPANY

All facilities furnished and installed by the Company on the premises or off the premises of the Customer for the supply of Natural Gas Service to the Customer shall be and remain the exclusive property of the Company. All facilities located on the premises of the Customer which are or become the property of the Company shall be operated and maintained by and at the expense of the Company, may be replaced by the Company at any time, and may be removed by the Company upon termination of the Customer's Natural Gas Service or upon discontinuance by the Company of Natural Gas Service to the Customer for any reason.

K. CONTINUITY OF SERVICE

The Company will use reasonable diligence to supply continuous Natural Gas Service, but does not guarantee the supply of Natural Gas Service against irregularities or interruptions. In no event shall the Company be liable whatsoever for damages from irregularities or interruptions of service caused by, but not limited to failure of facilities, breakdowns or injury to equipment, extra ordinary repairs, any Force Majeure (including, but not limited to, an act of God, public enemy, accidents, labor disturbances, strikes or their equivalent, sabotage, legal process, federal, state or municipal interferences and restraint by public authority), any emergency, or any cause beyond the Company's control.

L. RESTORATION OF SERVICE

1. In all cases of curtailment, irregularity, interruption, or suspension of Natural Gas Service, the Company will make every reasonable effort to restore Natural Gas Service without unnecessary delay.

2. The Company shall not be considered in default of supplying Natural Gas Service to the Customer, and shall not otherwise be liable for any damage occasioned by any curtailment, irregularity, interruption, or suspension of Natural Gas Service or any

cause beyond the control of the Company. The Customer shall not be relieved from charges provided for in the Rate Schedules because of curtailment, irregularity, interruption, or suspension of Natural Gas Service.

M. LIABILITY OF COMPANY

The Company shall not be considered in default and shall not otherwise be liable on account of any failure by the Company to perform any obligation if prevented from fulfilling such obligation by reason of any delivery delay, breakdown or failure of, or damage to, facilities, or natural gas facilities, or natural gas disturbance originating on or transmitted through natural gas systems with which the Company's system is interconnected, any Force Majeure (including any act of God or public enemy, strike, or other labor disturbance involving the Company or the Customer, civil, military or governmental authority), or any cause beyond the control of the Company.

The Company shall also not be liable and the Customer shall indemnify, save harmless, and defend the Company against all claims, demands, costs or expense, loss, damage, injury to persons or property, incidental or consequential damages, business interruption, or any other economic damages in any manner directly or indirectly connected with, related to, or growing out of Customer's Installation and/or the distribution or use of Natural Gas Service) at or on the Customer's side of the Point of Delivery. The Customer, the Customer's agents, servants, employees, representatives, or other persons assume all responsibility for Customer's Installation, including all facilities and monitoring devices, as well as the design, installation, maintenance, monitoring, operation, functionality, testing, condition, and all other risks associated therewith on the Customer's side of the Point of Delivery.

SECTION 8 - DISTRIBUTION MAIN EXTENSION POLICY

A. RESIDENTIAL CUSTOMER EXTENSIONS

1. The Company shall make free extensions of its Mains where such extensions are necessary to render Natural Gas Service to a Residential Customer or group of Residential Customers (hereinafter collectively referred to as "Residential Customer") or a subdivider or

developer of lots for family dwelling unit(s) (hereinafter referred to as "Residential Developer"), whose premises are located within the area in which the Company has received a Certificate of Public Convenience and Necessity from the Commission, provided, however, the necessary extension does not require an expenditure by the Company in excess of the average embedded cost per Customer for existing Mains as filed in the Schedule of Advance for Construction of Mains and Company Service Lines.

2. This rule shall apply to the extension of Mains only and shall not be applicable to reinforcing high, intermediate or low pressure mains, or to tap pipelines in rural areas extended from transmission lines and gathering lines.

3. If, in the judgment of Company, any extension requires such extraordinary construction cost, or the prospective business therefrom is so meager that it is doubtful whether the business from the extension will pay a fair return sufficient to compensate for the extraordinary expenses involved, a cash contribution or a satisfactory guarantee of revenue through adjustment of the minimum bill provisions of the applicable rate may be required.

B. CUSTOMER ADVANCES FOR DISTRIBUTION MAIN EXTENSION

1. Customer Advances

If a contribution shall be required of Customer for a distribution system extension, such contribution must be paid in advance to Company before construction of the distribution main is started. The amount of the contribution required will be estimated by the Company. When the distribution extension has been completed, the actual cost of the extension will be compared with the estimated cost, and if the contribution advanced by the Customer is greater than the proper amount, the difference will be promptly refunded to Customer. If the actual cost is found to be greater than the estimated cost, Customer shall be required to pay the difference.

2. Refunds - Residential Developer

When, within a period of five (5) years from the date of installation of the extended Main, the Residential Developer or other Customer whose requirement is using gas as a primary fuel for space heating, is connected to the extended Main, and not to a further extension, the Company shall refund to the Residential Developer for each Customer, an amount equal to the average imbedded cost per customer at the time the Main is installed as filed in the Schedule of Customer Advances for Construction of Mains and Company Service Lines, provided, however, at no time shall the refund exceed the Customer advance for construction.

At the end of this five (5) year period, any remaining portion of Customer's deposit shall become a nonrefundable contribution in aid of construction and no additional Main tap charges from news applicants or extension allowances from the Company will be applicable to the Main extension.

3. Main Tap Charges-Residential Customer

Applicants requesting to be connected to a Main which was installed under a main extension agreement entered into after August 1, 1987, for which an advance deposit for construction was required, shall pay as a nonrefundable sum a Main tap charge if the request is made within a period of five (5) years from the date of such main extension agreement. The Main tap charge shall be an amount determined by dividing the total cost of the Main extension by the number of potential customers reasonably expected to take service from the Main extension, less the cost-free allowance per potential Customer as determined in Section A of the Schedule of Customer Advances for Construction of Mains and Company Service Lines. For purposes of this calculation the number of potential customers shall be that number established by the Company based on, but not limited to, information supplied by the applicant, a legal description of the area, maps, and the Company's experience in similar developments.

4. Refunds-Residential Customers

If, within the period of five (5) years from the date of such main extension agreement for which an advance deposit for construction was required, additional customers are connected directly to the extension, and not to a further extension, the Company shall refund to the Residential Customer who made the deposit a pro rata share of an amount equal to the cost free allowance of Main extension, plus the Main tap charge collected for the additional Customers as required by this Section. This refunding procedure is intended to equalize the required deposit per Customer after all potential Customers are connected to and served from the Main extension within a period of five (5) years from the date of such Main extension agreement. In the event a group of Residential Customers request Natural Gas Service and make the required Customer advance for construction the group of Residential Customers may, at their discretion, appoint a financial institution as their agent for the acceptance of any and all refunds from the Company.

At the end of this five (5) year period, any remaining portion of Customer's deposit shall become a nonrefundable contribution in aid of construction and no additional main tap charges from new applicants or extension allowances from the Company will be applicable to the Main extension.

5. Modification of Schedule I, Section 8 B. 1. and 2.; Customer Advances for Distribution, Main and Service Extensions

When a Residential Customer or Residential Developer or Builder requests an extension of the Company's Main and Service Lines, at its option, the Company may agree to waive the actual upfront costs of constructing its distribution Main and Service extensions, provided, however, if the Residential Customer or Residential Developer or Builder has not built a home whose requirement is using gas as a primary fuel for space and water heating on each lot in which the Company has provided an extension within five (5) years from the date of installation of the extended Main and Service

Lines, then the Residential Customer or Residential Developer or Builder shall pay the Company the average imbedded cost per customer at the time facilities are installed, as filed in the schedule of Customer Advances for Construction of Mains and Company Service Lines for each of the lots remaining undeveloped. The Company and the Residential Customer or Residential Developer or Builder shall enter into an agreement which provides for the specific payments to be made by the Customer, developer or builder who has failed to build within the above mentioned five (5) year period, however, nothing in said agreement shall require a payment to the Company which exceeds the actual cost incurred by the Company.

C. COMMERCIAL AND INDUSTRIAL CUSTOMER

Extensions of Company’s Main to supply a Commercial Customer or Industrial Customer with Natural Gas Service shall be made in accordance with individual contracts between such Customer and Company based upon the amount, character and permanency of the gas requirements.

D. GATHERING LINE EXTENSION/ABANDONMENT PROCEDURES

The Company may supply the Gas requirements to a Customer along its gathering lines when the Company determines in its sole discretion that it has adequate capacity available and the Customer will not in the immediate future be deprived of Natural Gas Service through abandonment or relocation of such lines. In the event Company abandons or relocates such lines, the Company will give ninety (90) days written notice to Customer of its intention to do so. New Customers shall be advised of this abandonment provision at the time of application.

E. BASIS OF DETERMINING COSTS

The term “cost” or “actual cost” as used in this Section 8 will be the installed cost of the Main, (the formula includes only costs which are properly included in FERC accounts 374, 375, 376, 378 and 387).

F. DETERMINATION OF FREE LIMIT

The distance of the Customer’s premises from the nearest existing Main having a capacity sufficient to provide adequate Natural Gas Service to the Customer and to other Customers to be connected thereto shall be used in determining the estimated full cost of extending such Main and as a basis for determining the amount of the Customer advance for construction. Distances shall be measured along streets and alleys and not across private property. In rural area, distances may be measured across private property if Customer provides right-of-way satisfactory to the Company.

G. RIGHT-OF-WAY AND FRANCHISE LIMITATIONS

The Company shall not be required to purchase private right-of-way for the purpose of making extensions of Mains to the premises of the Customers. Where necessary, the Company shall endeavor to secure franchise rights from a municipality to cover extensions requested.

H. EXTENSIONS ON UNIMPROVED STREET, ALLEYS OR UTILITY EASEMENTS

Company shall not be required to construct any extension of Mains in any streets, alleys or utility easements for which the property lines, lot corner, sidewalk lines and curb lines have not been established by the municipality, nor on any streets or alleys which have not been previously graded and staked except where, although the street or alley is ungraded, the grade shall have been established and the contour of the ground shall not be more than six (6) inches above or below the established grade at the proposed locations of Company’s Mains.

I. EXTENSIONS, PROPERTY OF COMPANY

All extensions made under these rules shall at all times be and remain the property of the Company.

J. FACILITIES AND EQUIPMENT ON CUSTOMER'S PREMISES

If, in order to serve the Customer or a group of Customers, it is found necessary or desirable for the Company to install, on the Customer's property, Meters, Company Service Lines, Mains, or other apparatus, Customer shall furnish, without cost to Company, sufficient and adequate space for such installation. The Customer shall also furnish, without cost to Company, right-of-way over the Customer's property for the Company Mains or other facilities necessary to service the Customer. Where Customer is not the owner of the premises to be served, written consent of the owner shall be furnished to the Company on a form provided for that purpose.

K. PAYMENT OF ADVANCE DEPOSIT FOR MAIN

The Company shall permit payment of any required Residential Customer Advance for Construction of Main in equal installments over a period of at least four (4) months. Installation of the Main will not commence until the required advance payment for the Main is received by the Company.

L. SPECIAL OR ADDITIONAL EQUIPMENT OR FACILITIES

When the Customer's load requirements are unusually large or otherwise necessitate a substantial investment by the Company in special or additional equipment or facilities to serve the Customer's requirements, the Company may require a service agreement to be for an initial term of more than one year and a contribution sufficient to secure the Company's investment. If terminated or cancelled prior to fulfillment of the contract, the payment by the Customer shall be forfeited in the amount as may be necessary to protect the investment of the Company.

M. NATURAL GAS SERVICE TO MOBILE HOMES

In all communities served with natural gas by Company at points on the existing facilities located within service area.

1. Natural Gas Service to individual mobile homes on city or suburban lots:

Natural Gas Service to individual mobile homes will be provided under the same rates, rules and regulations available to other Residential Customers.

2. Natural Gas Service to mobile homes in mobile home courts:

a. Natural Gas Service to mobile homes in mobile home courts will be provided under the same rates, rules and regulations available to other Residential Customers, subject, however, to the following additional conditions:

The term “mobile home” shall include any vehicular, portable structure built on a chassis and designed to be used without a permanent foundation as a dwelling when connected to water supply, sewage disposal and electric distribution systems. Each mobile home must be located in a duly licensed mobile home court which shall be used exclusively or primarily as a site for the temporary or the permanent parking and occupancy of mobile homes.

The mobile home must be permanent as indicated by well-defined streets and driveways, walkways and orderly arranged slabs for mobile home parking, constructed of concrete or acceptable hard surface, and there shall be individual, semi-permanent water, sewer and electrical connections to each mobile home site.

Natural Gas Service will not be extended to any such mobile home unless all gas burning appliances which are served by a single or common mobile home fuel system, including space heaters, are converted to the use of natural gas.

b. Natural Gas Service to a mobile home site that complies with the aforementioned specifications shall be in the name of the owner of each such mobile home, provided that if a mobile home site is designated for occasional or short term occupancy, Natural Gas Service thereto shall be in the name of the owner or operator of the mobile home court.

c. The Company will extend gas distribution mains to the sites in a mobile home court and will determine the length of the free extension pursuant to Schedule III of the Company's tariffs.

SECTION 9 - METERING

A. CUSTOMER'S INSTALLATION

If a Meter is to be installed on premises not heretofore supplied with natural gas by the Company, the Customer shall furnish and install at their expense the necessary piping, appliances, and appurtenances necessary to receive Service which shall meet the

requirements of the National Fuel Gas Code, or other governing codes applicable to the area. In instances where Large Commercial and Large Industrial Customers install a Customer Yard Line or lines to receive Natural Gas Service, it shall be furnished and installed by the Customer at their expense. The Customer Yard Line shall meet the applicable specifications of the Company.

B. ADDED CAPACITY REQUIRING METERING CHANGES

If heavy duty appliances or facilities requiring added capacity for Company Mains, Meters or Company Service Lines supplying Natural Gas Service are to be installed on premises heretofore supplied with Natural Gas Service by Company, additional gas capacity on Customer's side of Point of Delivery shall be provided at Customer's expense and in accordance with Company's standards. Additional capacity by Company will be furnished pursuant to these Rules and Regulations.

C. RELOCATION OF METERS

1. If changes that involve the replacement or relocation of Company facilities are made necessary by a Customer request or actions of a Customer, such installation shall be provided at Customer's expense in accordance with the Company's standards. If Customers elect to change the location of Company facilities for any reason other than as stated in this Schedule I, Section 9, C. 1., the cost of such changes shall be borne by the Customer and shall be done in accordance with the Company's standards.

2. If Customers elect to change the location of facilities for any reason other than as stated in this Schedule I, Section 9, C. 1., the cost of such changes shall be borne by the Customer and shall be done in accordance with the Company's standards.

D. MULTI-METERING INSTALLATIONS

The Company will eliminate, on a prospective basis, the practice of providing Natural Gas Service to more than one Customer in a multiple residential complex through a single metering point. Separate applications for Natural Gas Service will be made and separate Meters installed for each family dwelling unit within a multiple residential complex. The Meters will be served from one service line connected to the Company's Main, providing the service line can be of sufficient size to furnish an ample supply to all Customers. Customer's Service Lines shall be so arranged as to permit the installation of Company's Meters immediately adjacent to each other.

E. COMPLIANCE WITH SAFETY REQUIREMENTS

Customer Fuel Lines, piping and all appliances and appurtenances and the installation thereof for the reception and control of gas delivered to Customer, shall be of types approved by the Company and shall meet the requirements of the National Fuel Gas Code, or other applicable gas codes.

F. METER SEALS

Form RF

Index No.

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE I: Rules and Regulations

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

Rules & Regulations – All Divisions
Filed January 26, 2004 through September 2007

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

Sheet of 66 of 103 Sheets

Seals shall be placed on all Meters or Meter enclosures by Company and such seals shall not be broken or disturbed by anyone other than authorized representatives of the Company.

G. METER ACCURACY AND TESTING

1. The accuracy and testing of Meters shall be in accordance with these Rules and Regulations.

Issued: September 9 2022
(Month) (Day) (Year)

Effective:
(Month) (Day) (Year)

By: Kathleen R. Ocanas VP-Reg & Public Affairs
(Signature of Officer) (Title)

Issued: September 9 2022
(Month) (Day) (Year)

Effective: Upon Commission Approval
(Month) (Day) (Year)

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

2. Whenever any test, by the Company or by the Commission, of a Meter while in service or upon its removal from service shall show such meter to be inaccurate by an average amount exceeding two (2%) percent fast or two (2%) percent slow, the following provisions for the adjustment of the gas service bill shall be observed.

a. The inaccuracy found shall be considered for the purpose of these rules to have existed for not more than six (6) months preceding the test or for the time the Meter has been in service at the location if less than six (6) months, or from the actual time the Meter became damaged or otherwise inaccurate if such time can be positively determined and is less than six (6) months prior to the time of the test.

b. If the accuracy of the Meter used by the Customer is found to be inaccurate by an average amount exceeding two (2%) percent fast, the Company shall refund, by credit to the Customer's utility bill, at the current tariffs with the Commission, the overcharge based upon the Meter being corrected to zero error for overcharged amounts of one dollar ($1.00) or more.

c. If the accuracy of the Meter used by the Customer is found to be inaccurate by an average amount exceeding two (2%) percent slow the Company shall render a utility bill at the then current tariff filed with the Commission for the additional gas consumed based upon the Meter being corrected to zero error. Such action may be taken, however, only in cases where the bill for estimated inaccuracy amounts to one ($1.00) dollar or more, and all such bills shall be conditional upon the Company's not being at fault for allowing the inaccurate Meter to remain in service. The Company shall in no case render a bill for inaccuracy where a Meter has been found to be slow, unless the particular Meter has been tested in conformity with the provisions of this Section.

d. In the case of a non-registering Meter, if the meter is found not to register for any period, Company shall estimate the utility service used during this period in accordance with Section 4.F. ESTIMATING PROCEDURES.

H. SPECIAL METER TESTS

In the event a Customer requests the Company to test a Meter, the Customer shall deposit with the Company a Meter Test Fee as filed in the Schedule of Service Fees. If the Meter is found to be within the accuracy limits established, as referred to in Schedule I, Section 9, G. 2. the entire Meter Test Fee will be retained in order to help defray the Company's expense in testing the Meter. In all other cases, the Meter Test Fee shall be refunded to the Customer.

SECTION 10 - GENERAL CLAUSES

A. WAIVER

Waiver by the Company with respect to any default by a Customer in complying with provisions of these Rules and Regulations shall not be deemed to be a waiver with respect to any other or subsequent default by such Customer.

B. LEGAL NOTICES BETWEEN CUSTOMER AND COMPANY

All notices addressed to the Company shall be in writing and no telephone communications shall be considered as proper notice unless otherwise specifically provided for in these Rules and Regulations. If oral orders are taken in person or over a telephone by an agent of the Company, it is done for the convenience of the Customer and at the Customer's risk. The Company is not responsible for error, delay or expense resulting from such procedure, but the Company shall exercise reasonable diligence in carrying out telephone communications from the Customer.

C. AUTHORITY AND WAIVER

The requirements contained in these Rules and Regulations may be waived in individual cases by the Commission upon written request by the Company and a showing that compliance with the requirement would serve the interests of neither the Company nor the Customer. No representative, agent, or employee of the Company shall otherwise have the authority to amend, alter, or waive any of Company's Rules and Regulations or bind the Company by promises or representations.

D. REQUEST FOR INVESTIGATION

If Customer feels that Natural Gas Service is not adequate and sufficient, the Company should first be advised, as soon as possible, in writing, of the nature of the complaint so that a proper investigation may be conducted.

E. DELIVERY PRESSURE AT METER

1. In most cases Customers receiving Natural Gas Service under the classification of General Gas Service, as defined in Commission's Rule K.A.R. 82-3-3a, shall be supplied with gas at a pressure between the limits of two (2) ounces and seven (7) ounces per square inch gauge at the point of delivery, but the Company shall correct the pressure to four (4) ounces per square inch gauge for billing purposes.

2. When it is necessary to provide Natural Gas Service at a pressure

Greater than seven (7) ounces per square inch gauge at the Point Of Delivery to satisfy the Customer's gas requirements, the Company may correct such higher pressure to four (4) ounces per square inch gauge for billing purposes.

F. QUALITY

The Company shall not sell Gas to its Customer having a heating value lower than nine hundred fifty (950) nor higher than one thousand one hundred (1100) British Thermal Units per cubic foot, except by permission of the Commission.

SECTION 11 - CURTAILMENT OF NATURAL GAS SERVICE

A. ORDER OF PRIORITIES

1. The Company may fully or partially restrict Natural Gas Service to Customers when, in the Company's sole determination, restriction is necessary to protect the supply and/or delivery of gas to Customers with higher priority uses. Natural Gas Services will be curtailed in accordance with the order of priorities set forth below, beginning with interruptible service and descending as required.

   a. All transportation Customers, Interruptible or Firm, who do not have proof of either firm interstate pipeline capacity to transport gas to a point located on Company's facilities or a gas supply at the point located on Company's facilities.

   b. Interruptible Service Customers that have proof of firm interstate pipeline capacity.

c. Industrial Firm Sales and Transportation Customers with annual volumes of 30,000 CCF or greater.

d. Commercial Firm Sales and Transportation Customers with annual volumes of 30,000 CCF or greater.

e. Essential Agricultural Use Sales and Transportation Customers with annual volumes of 30,000 CCF or greater.

f. Industrial Firm Sales with annual volumes less than 30,000 CCF.

g. Commercial Firm Sales with annual volumes less than30,000 CCF.

h. Essential Agricultural Use Sales with annual volumes less than 30,000 CCF.

i. Schools and Hospitals on Firm Sales or Transportation Service.

j. Residential Customers on Firm Sales or Transportation Service.

2. Notwithstanding the provisions of this paragraph, the Company shall not be liable for any costs, penalties, or damages that may result to Customers or any other person, firm or corporation by reason of the Company's limiting annual, monthly or peak day volumes or by curtailing service in accordance with the above order of priorities which may be deemed practicable under existing conditions by Company. Company will make reasonable effort to deliver plant protection volumes to firm industrial Customers sufficient to prevent damage to facilities or danger to personnel. This includes the protection of such material in process as would otherwise be destroyed, but does not include deliveries required to maintain plant protection.

3. In addition to all other provisions of these Rules and Regulations which apply to transportation and other services performed by the Company, certain operational considerations and constraints enumerated in this Schedule I, Section 11 apply to transportation services.

Notice of a service restriction shall be provided as far in advance as practicable and may be changed by Company as conditions warrant. Notice shall be given to each affected Customer by telephone or in writing; including facsimile and, with the Customer's agreement, electronic mail. Notification of the Customer's agent shall fulfill the requirement of this paragraph whenever the Customer's usage is aggregated for balancing. During emergency situations, Company may use commercial radio and/or television to notify Customers

SECTION 12 - TRANSPORTATION SERVICES

A. AVAILABILITY

This service is available to any gas sales Customer in all divisions within the State of Kansas, who uses at least 2,000 MMBtu in at least one month out of the year or 6,000 MMBtu/year, who has purchased its own supply of natural gas and requires transportation by the Company to the Customer's facilities. This service is also available, regardless of usage, to customers taking Transportation Service prior to November 1, 2023 and to approved, separately metered school facilities dedicated to the education of students between kindergarten and grade twelve (12).

B. APPLICABILITY

Applicable to any Customer who has acquired their own supply of natural gas and requires transportation by the Company to the Customer's facilities. Service is subject to suitable availability to existing facilities and shall be in accordance with a Transportation Service Agreement of not less than one (1) year. Service is provided in accordance with the requirements of the rate schedule, terms and conditions, volume determination methodology and rules and regulations as set forth herein and as required by the Commission. Transportation Service is not applicable to resale service.

End Users who elect to return to firm or interruptible sales service with the Company must give thirty (30) days written notice prior to the selected effective date. If the End User decides to return to firm or interruptible transportation service in the future, then the Customer must give the Company thirty (30) days written notice prior to the first day of the month that the Customer elects to commence transportation service.

C. DEFINITION OF TERMS

1. Aggregation Service Agreement

An agreement between the Company and Shipper pursuant to which multiple End User Delivery Points within a common pipeline billing location may be aggregated for purposes of determining imbalances on the Company's System. Should the Interconnecting Party balance at a level lower than billing location, the Agreement shall be modified to reflect the lower level.

2. Allocation(s)

Actual quantity of Shipper's gas supplies, as determined by Interconnecting Parties(s), to be delivered to the Company for an End User.

3. Business Day

Business Day shall mean Monday, Tuesday, Wednesday, Thursday, or Friday, excluding Company recognized holidays.

4. Billing Pressure Base

14.65 p.s.i.a or other pressure base as agreed to under special contract.

5. Ccf

One hundred (100) cubic feet of gas at a specific pressure base.

6. Commission

The Kansas Corporation Commission.

7. Contract Period

The period of time commencing on the effective date of the agreement through the primary term, and any extension thereto that may be agreed to by the parties, as specified in the Transportation Service Agreement.

8. Curtailment

The inability of the Company to provide gas transportation due to non-receipt of Shipper's gas supply.

9. Day

A period of twenty-four (24) consecutive hours, beginning at 9:00 a.m. Central Standard Time (or Central Daylight Time, as applicable) or such other consecutive 24 hour period as designated the Company.

10. Deliveries

The volumes of gas as measured by the meter at any Delivery Point(s).

11. Delivery Point(s)

The point(s) where the Company delivers gas to the End User after transportation from the Receipt Point(s) as specified in an Exhibit to the Transportation Service Agreement.

12. Electronic Flow Measurement Equipment ("EFM Equipment")

Electronic flow measurement equipment ("EFM equipment"), necessary to allow remote meter reading to be taken by the Company at the End User's Delivery Point(s). Such equipment shall be connected to an adequate power source and communication lines with installation and ongoing maintenance of the equipment being the responsibility of the End User.

13. End User

Any person or entity that has completed a Request for Transportation Service, has executed a Transportation Service Agreement, and is receiving service under the transportation rate schedule. End User may also execute a Gas Transportation Agency Agreement to assign balancing, nomination, scheduling and delivery obligations under this tariff to a third party. End User is the person or entity that ultimately uses the supply of natural gas at the Delivery Point.

14. Equivalent Volumes

The sum of the volumes of gas, measured in CCF, at a specific pressure base received by the Company for the account of Shipper at the Receipt Point(s) during any given period of time, reduced by the System Loss and, if applicable, by the pro rata share for the Shipper for Fuel Gas.

15. Fuel Gas

A volume of gas, stated in terms of a percentage of volumes, received on behalf of Shipper at the Receipt Point, required to accomplish the transportation service hereunder. Said percentage shall be computed by the Company as often as deemed is necessary by the Company for a reasonably accurate determination.

16. Gas Transportation Agency Agreement

An agreement whereby End User assigns the balancing, nomination, scheduling and delivery responsibilities under this tariff to a third party for the delivery of gas to the Company's Receipt Point(s) for transportation by the Company to the End User's Delivery Point(s).

17. Imbalance

The difference between the quantity of End User's gas at the Receipt Point(s), which may be allocated by the Interconnecting Party, less Fuel Gas, System Losses, and the quantity of gas delivered to the End User's Delivery Point(s). In the event that a Shipper has executed an Aggregation Service Agreement, the Delivery Points identified in the agreement shall be combined when determining the existence of an Imbalance.

18. Interconnecting Party

The operator of the facilities immediately upstream of the point of interconnection between the facilities of the Company and the pipeline, residue plant, storage field or well head.

19. Interruption

The inability of the Company to provide gas transportation service to an End User due to constraints on the Company's system.

20. L.P.B.

Local Pressure Base.

21. Lost & Unaccounted for Gas (L&U)

See definition of System Losses on Sheet 83

22. Month

The period beginning at 9:00 a.m. Central Standard Time (or Central Daylight Time, as applicable) on first day of any calendar month and ending on the first day of the following calendar month at 9:00 a.m. Central Standard Time (or Central Daylight Time, as applicable).

23. Nominations

The quantity of gas supplies requested to be transported on the Company's System for a specific Day. Nominations are to be adjusted to include Fuel Gas and System Losses and shall be made on a Dekatherms basis.

24. p.s.i.a.

Pressure in pounds per square inch absolute.

25. Receipt Point(s)

The point of interconnection between the facilities of the Company and the Interconnecting Party wherein the Company receives gas for the account of Shipper for transportation on the Company's System.

26. Request for Gas Transportation Service

A written request for transportation service submitted by any End User in the form provided by the Company.

27. School

School facilities dedicated to the education of students between kindergarten and grade twelve (12). Does not include day care facilities, pre-schools, post-secondary institutions, for-profit schools, residences, or churches.

28. Shipper

The person or entity that is responsible for balancing, nominating, scheduling and delivering natural gas into the Company's System. The End User can assign this responsibility by executing a Gas Transportation Agency Agreement with a third party or act as its own Shipper.

29. System

The pipeline, compressor stations, regulator stations, meters, gas processing facilities, or other related facilities owned or operated by the Company and utilized in providing transportation service.

30. System Losses

A volume of gas, stated in terms of a percentage of volumes, received on behalf of Shipper at the Receipt Point, to compensate for lost or otherwise unaccounted for gas during transportation of gas to End User's Delivery Point. Current rate may be found on “Purchased Gas Adjustment Sheet 1” on file with the Commission

31. Transportation Service Agreement

An agreement between the Company and the End User for the movement of gas on the Company's System between the Receipt Point(s) and Delivery Point(s). No agreement shall be for a term of less than a one year.

32. Year

A period of 365 consecutive days or 366 days if such period includes February 29, unless otherwise specified.

D. END USER SERVICE REQUIREMENTS

1. Communication Line Installation & Maintenance

a. The Company shall provide a voice quality touch-tone communication line for the EFM Equipment to the meter via conduit, suitable underground cable, or properly mounted outdoor grade wire of sufficient length to extend to the meter index, plus an additional five feet for wiring of the instruments prior to initiation of service by the Company. Communication wire installation will be subject to the National Electric Safety Code Requirement. End User shall coordinate installation of the communication line with the Company. The Company must be able to dial directly into the instrument, at a time interval established by the Company, and the instrument must be able to dial out to the Company when in alarm condition without any potential of interruption from internal customer communications equipment, such as fax machines, shared switching devices, voice mail or computer modems.

b. Company shall maintain the communication line and cause any interruption in service over the communication line to be repaired as soon as possible. End User will notify the Company in advance of any activities that may adversely affect the communication equipment at End User's location.

c. End User shall notify Shipper of any communication outage it becomes aware of.

d. During any period in which the communication line is out of service, Shipper shall nevertheless be responsible for complying with any Operational Flow Order issued by the Company or any applicable Interconnecting Party. Shipper shall likewise be responsible for making transportation nominations on behalf of the End User to the Company in accordance with the Company's scheduling and nomination procedures. If, following the four (4) week correction period, the Company is required to make site trips(s), in addition to the initial trip made by the Company to confirm the communication line outage and a final trip to synchronize the meter with the communication line, the Company shall charge End User for the service charges and other related charges that may be applicable as provided under the Schedule of Service Fees for rendering service in the Company's tariff.

e. Company shall have the right, but not the obligation, to manually obtain consumption information during the period of time that the communication line was out of service. However if no data is available from the device, usage will be prorated on a basis similar to the Company’s Interconnecting Party (whether hourly, daily, or other basis) or if no such provisions, such other method of prorating usage as the Company may reasonably apply.

f. If technological advances produce EFM equipment that can be read in a manner other than a communication line then the communication provisions herein will not be applicable where such technology can be utilized.

2. Electronic Flow Measurement Equipment

a. Each End User receiving transportation service shall be required to have usage metered and recorded electronically by EFM equipment. A grandfather clause exists for smaller use meters located on contiguous property that may have been aggregated in order to qualify for transportation service and irrigation customers. In addition, the Company reserves the right to require that an EFM device be installed on any end use meter where, in the Company's reasonable judgment exercised in a non-discriminatory manner, it determines that there has been a persistent and abusive failure by the Shipper to balance nominations with deliveries and usage on the Company's system.

b. In those cases where EFM equipment is required pursuant to this tariff, End User assumes responsibility for the installation and ongoing maintenance costs of the EFM equipment. The End User shall provide adequate space to allow for the installation and function of the required equipment. The equipment may be installed by the Company or by a Company approved third party contractor. Installation costs include labor, material, taxes, and overhead to install the EFM equipment and/or required facilities and/or equipment to electronically monitor usage. The End User shall be responsible for all costs associated with any non-EFM related work performed and/or equipment installed at the End User's request in conjunction with the installation of EFM equipment. All such facilities and/or equipment shall become the sole property of Company. Payment shall be due from the End User at the time equipment is installed, unless previous arrangements are made in writing with the Company. If a new meter, or upgrades to the existing meter, are required at the location in order to install EFM equipment, the Company will not charge the End User for the cost of the new meter or the upgrades.

c. Company shall endeavor to coordinate the installation of all facilities required herein with the End User as soon as practicable. Company shall notify the End User of its intent to install EFM equipment, as well as the scope and estimated cost thereof. An End User's acceptance of Company's installation plan shall be assumed unless the End User declines in writing within 15 days of Company's notice. An End User that declines Company's EFM R equipment installation, or does not elect to utilize a Company-approved third party installer, or in the case of

EFM equipment that does not install and/or maintain an operable dedicated communication circuit, all as required by this tariff, shall be ineligible for transportation service.

d. When an EFM equipment installation includes an electronic corrective device, and at the Customer's request, Company may provide a data link or contact closure meeting Company's Standards from Company's EFM equipment to the Customer at the meter site so the Customer can receive data with the same type of output signal as Company. At the Customer's request, Company shall inspect and evaluate the Customer's connection during normal Company work hours.

e. A Customer shall hold Company harmless from all claims for trespass, injury to persons, or damage to laws, trees, shrubs, buildings or other property that may be caused by reason of installation, operation or replacement of the EFM equipment or Customer connection and other necessary equipment to serve the Customer unless it shall be affirmatively proved that the injury to persons or damage to property complained of has been caused by willful default or negligence on the part of Company or its accredited personnel.

All provisions of this tariff are subject to changes by Order of the Commission.

E. OTHER END USER TERMS & CONDITIONS

1. Curtailment & Interruptions

a. Transportation service under this tariff is subject to receipt of adequate supplies of Shipper's gas for delivery to End User. If supplies of Shipper's gas are not available for receipt by the Company, End User shall be subject to immediate curtailment of transportation service.

b. The Company shall have the right at any time, without liability to the Customer, to curtail or to discontinue the delivery of gas entirely to the Customer for any period of time when such curtailment or discontinuance is necessary to protect the requirements of higher priority Customers; to avoid an increased maximum daily demand in the Company's gas purchases; to avoid excessive peak load and demands upon the gas transmission or distribution system; to relieve system capacity constraints; to comply with any restriction or curtailment of any governmental agency having jurisdiction over the Company or its supplier or to comply with any restriction or curtailment as may be imposed by the Company's supplier; for any causes due to Force Majeure and for any other necessary or expedient reason at the discretion of the Company.

c. All curtailments or interruptions shall be in accordance with and subject to the Company's "Curtailment Plan" as contained in its Rules and Regulations as filed with and approved by the Commission.

2. Transportation Service Agreement & Gas Transportation Agency Agreement

a. Service under this rate schedule shall be performed under a written Transportation Service Agreement between the End User and the Company setting forth specific arrangements as to the volumes to be transported by Company for End User included by not limited to Receipt Points, Delivery Points, methods of metering, timing of receipts and deliveries of gas by Company, and any other matters relating to individual End User circumstances. In no case will Company be obligated to transport greater quantities hereunder than those specified in the Transportation Service Agreement between End User and Company. All volumes of natural gas transported hereunder shall be of the same quality and meet the same specifications as that delivered to Company by its Interconnecting Party.

b. Service under this rate schedule assigns responsibility for nominations of End User's gas to the Shipper. End User may fulfill this responsibility or execute a Gas Transportation Agency Agreement with a

Shipper. Such agreement between End User and Shipper shall include but is not limited to specific arrangements for volumes to be delivered to the Company's System, Receipt Point(s), Delivery Point(s), nomination and scheduling requirements, imbalance requirements, and other matters relating to individual End User circumstances.

F. SHIPPER RESPONSIBILITIES

1. Imbalance Provision

Shipper will be required to balance nominations with deliveries and usage on the Company's System.

a. To the extent that information gathered through EFM equipment is sufficient and the Company's nomination & scheduling procedures mirror the Interconnecting Pipeline, the primary methodology for calculating imbalances on the Company's System will be governed by the balancing provisions of the Interconnecting Party where such Interconnecting Party is an upstream pipeline utilized by the Shipper to deliver gas to the Company's Receipt Point. Balancing fees, scheduling fees and/or penalties shall be assessed by the Company at the Interconnecting Party's tariff rates approved by, and subject to change by, the appropriate regulatory authority. Such fees may be assessed on a monthly, hourly and/or daily basis. To the extent there is insufficient usage data for End User available to the Company to allow it to make the necessary calculation of an imbalance under the Interconnecting Party's balancing provisions, resolution of any such imbalance shall be governed by the procedures set for in section (c) below.

b. In situations where the Shipper does not utilize an upstream pipeline as the Interconnecting Party delivering gas to the Company's Receipt Point but where an upstream pipeline is nevertheless utilized by the Company to accommodate the Shipper's imbalance and the EFM equipment is sufficient to gather the data necessary to utilize upstream balancing provisions, the balancing provisions of such upstream pipeline shall be applied as described in section (a) above.

c. In situations where transportation service does not involve an Interconnecting Party with imbalance settling procedures or where the Company is unable to replicate the appropriate Interconnecting Pipeline's Imbalance procedures, then the following procedures shall apply to all transportation accounts except for School accounts that meet the provisions of the Company's definition of a School:

Where the Imbalance is negative (Company's adjusted deliveries to the Shipper exceed receipts from the Shipper), Shipper payment to the Company for the imbalance shall be as follows:

i. 1.0 times the highest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of cumulative imbalance up to 5%.

ii. 1.2 times the highest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of imbalance which is greater than 5% up to and including 10%.

iii. 1.4 times the highest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of imbalance which is greater than 10%.

Where the Imbalance is positive (Company's adjusted receipts for the Shipper exceed deliveries to the Shipper), Company's payment to the Shipper for the imbalance shall be as follows:

i. 1.0 times the lowest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of cumulative imbalance up to 5%.

ii. 0.8 times the lowest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of imbalance which is greater than 5% up to and including 10%.

iii. 0.6 times the lowest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of imbalance which is greater than 10%.

In situations where transportation service does not involve an Interconnecting Party with imbalance settling procedures or where the company is unable to replicate the appropriate Interconnecting Pipeline's Imbalance procedures, then the following procedures shall apply to School accounts that meet the provisions of the Company's definition of a School:

Where the Imbalance is negative (Company's adjusted deliveries to the Shipper exceed receipts from the Shipper, Shipper payment to the Company for the imbalance shall be as follows:

i. 1.0 times the highest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of cumulative imbalance up to 10%

ii. 1.2 times the highest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of imbalance which is greater than 10% up to and including 15%.

iii. 1.4 times the highest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of imbalance which is greater than 15%.

Where the imbalance is positive (Company’s adjusted receipts for the Shipper exceed deliveries to the Shipper), Company’s payment to the shipper for the imbalance shall be as follows:

i. 1.0 times the lowest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of cumulative imbalance up to 10%.

ii. 0.8 times the lowest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of imbalance which is greater than 10% up to and including 15%.

ii. 0.6 times the lowest weekly index (the index price will equal the effective cash out index price in effect for the transporting pipeline or as filed with the Commission by the Company) for each MMBtu of imbalance which is greater than 15%.

d. Where, during the period of curtailment or allocations of authorized deliveries under Schedule I, Section 11 of these Rules and Regulations, any daily imbalance as a result of transportation Customer delivering or causing delivery to the Company of a quantity of gas during any day which, after appropriate reductions, is less than the quantity of gas taken from the Company during the same day by an amount larger than five (5%) of the quantity delivered to the Company or 500 CCF, whichever is greater, the Company shall charge Shipper a daily Overrun Penalty for each CCF of unauthorized overrun deliveries as follows:

i. $0.50 for each CCF which exceeds authorized delivery levels by more than 5% to 10%

ii. $1.00 for each CCF which exceeds authorized delivery levels by more than 10% to 15%

iii. $1.50 for each CCF which exceeds authorized delivery levels by more than 15%

e. Shippers who have executed an Aggregation Service Agreement will have the Receipt Points and Deliver Points identified in the Aggregation Service Agreement combined for purposes of applying imbalance provisions herein.

f. The Company shall have the right to itself take, or require Shipper to take, such actions of whatever nature as may be required to correct daily or monthly imbalances which threaten the integrity of the Company's system, or Company's firm storage, including maintenance of service to other Customers.

g. Notwithstanding any other provisions of these rules and regulations or any of the Company's transportation rate schedules, any receipt of gas by the Company to be transported and delivered and any gas so received is subject to the service provisions of other rate schedules which require the Company's facilities to be used to make deliveries to high priority Customers.

h. If the Company's system capacity is inadequate to meet all of its other demands for sales and transportation service, the services supplied under this schedule will be curtailed in accordance with the Curtailment of Gas of Service rules in the Company's General Terms and Conditions.

i. If a supply deficiency occurs in the volume of gas available to the Company for resale, and the Shipper's supply delivered to the Company for transportation continues to be available, then the Shipper may continue to receive full transportation service even though sales gas of the same priority is being curtailed.

j. The determination of system capacity limitations shall be in the sole discretion of the Company reasonably exercised. If capacity limitations restrict the volume of gas which the Shipper desires to be transported, the Shipper or End User may request the Company to make reasonable enlargements in its existing facilities, which requests the Company may not unreasonably refuse, provided that the actual cost (including indirect costs) of such system enlargements are borne by the Shipper or End User. Title to such expanded facilities shall be and remain in the Company free and clear of any lien or equity by the Customer. Nothing herein contained shall be construed as obligating the Company to construct any extension of its facilities.

k. These balancing terms and conditions shall be applied by the Company in a nondiscriminatory manner and shall be applied uniformly to all similarly situated Shippers.

2. Operational Flow Order

Company will have the right to issue an Operational Flow Order ("OFO") that will require actions by Shipper to alleviate conditions that, in the sole judgment of the Company, jeopardize the operational integrity of Company's System required to maintain system reliability. Shipper shall be responsible for complying with the directives set forth in the OFO. Any charges derived below shall not be additive to charges derived during a period of curtailment or allocations of authorized deliveries.

Upon issuance of an OFO, the Company will direct Shipper to comply with one of the following conditions: (a) Shipper must take delivery of an amount of natural gas from the Company that is no more than the hourly or daily amount being delivered by the Interconnecting Party to the Company for the Shipper; or (b) Shipper must take delivery of an amount of natural gas from the Company that is no less than the hourly or daily amount being delivered by the Interconnecting Party to the Company for the Shipper.

Provision of oral notice by telephone or written notice by facsimile or email or any other reasonable means to Shipper shall be deemed as proper notice of an OFO. Shipper shall respond to an OFO by either adjusting its deliveries into Company's System or its consumption at the End User facility.

Should Shipper be unable to deliver sufficient volumes of transportation gas to Company's System, the Company will not be obligated hereunder to provide standby quantities for purposes of supplying such End User's requirements.

All volumes taken by End User in excess of volumes delivered by Interconnecting Party to Company for Shipper in violation of the above "condition (a)" OFO shall constitute an unauthorized delivery by Shipper on the Company's System. All volumes taken by Shipper less than volumes delivered by Interconnecting Party to Company for Shipper in violation of "condition (b)" OFO shall constitute an unauthorized delivery by Shipper to Company. Shipper shall be charged the greater of $35.00 per Mcf for all unauthorized deliveries in excess of 3% of the nomination or 125% of the actual charge made to Company by the Interconnecting Party, plus any other charges applicable under this tariff for such unauthorized receipts or deliveries that occur during the OFO.

Company will not be required to provide service under this tariff to any Shipper that does not comply with the terms or conditions of an OFO. Payment of charges hereunder shall not be considered an exclusive remedy for failure to comply with the OFO, nor shall the payment of such charges be considered a substitute for any other remedy available to Company.

3. Scheduling of Receipts & Deliveries

a. At least ten (10) Days prior to the beginning of each Month, Shipper shall notify the Company, in a form approved by the Company, of the daily Equivalent Volumes for which transportation service is desired for each Day of the immediately following Month. Shipper will give Company at least twenty-four hours written or confirmed electronic notice of any subsequent changes to its scheduled daily deliveries of natural gas flow. Should the Shipper fail to cause End User's gas to be supplied to the Company for transportation service, Shipper will immediately notify the Company of this condition.

b. Confirmation - The Company will confirm or deny monthly and daily nominations with the Interconnecting Party no later than one Business Day prior to gas flow. Nominations will not become effective until the Company has confirmed the nominated receipts with the Interconnecting Party. Shipper shall be responsible for verifying the availability of supplies from the Interconnecting Party prior to gas flow, and notify Interconnecting Party to make corresponding confirmations of supply to Company. Any discrepancy between Shipper's nominations to the Company and Shipper's nominations to the Interconnecting Party will result in Shipper receiving the lesser of these two quantities.

c. Delivery - Shipper will cause gas to be delivered to the Company by the Interconnecting Party at a constant flow rate throughout the day equal to an hourly flow rate of 1/24th of daily nomination. If gas is delivered to the Company by the Interconnecting Party at an inconsistent rate and Company operations are negatively affected, Company will have authority to restrict Shipper's quantities or adjust End User's nomination to an amount that will eliminate any such negative effect on the Company's operations.

d. Pressure at Receipt Points - The Shipper shall cause any gas delivered to the Company to be at pressure sufficient to effect receipt of the gas by the Company against the pressure prevailing from time to time.

4. Quality

a. Unless otherwise specified in an executed Gas Purchase Agreement, all gas tendered to the Company at any receipt point for transportation hereunder shall conform to the following specifications:

(1) Liquids: The gas shall be free from hydrocarbons and water in their liquid state at the temperature and pressure delivered.

(2) Hydrogen Sulfide: The gas shall contain not more than one-quarter (1/4) grain of hydrogen sulfide per one hundred (100) cubic feet.

(3) Sulfur: The gas shall contain not more than twenty (20) grains to total sulfur per one hundred (100) cubic feet.

(4) Carbon Dioxide: The gas shall contain not more than one percent (1%) by volume of carbon dioxide.

(5) Temperature: The temperature of the gas at the point of delivery or receipt by Buyer shall not exceed one hundred twenty degrees (120) Fahrenheit.

(6) Oxygen: The gas shall not contain in excess of two-tenths of one percent (0.2%) by volume of oxygen.

(7) Water Vapor: The gas shall not contain in excess of seven (7) pounds of water in vapor phase per million cubic feet.

(8) Dust, Gums, etc.: The gas shall be commercially free of dust, gums, dirt, impurities and other solid matter.

(9) Heating Value: The gas shall have a gross heating value of not less than nine hundred fifty (950) Btu per cubic foot unsaturated or greater than one thousand one hundred (1100) Btu per cubic foot.

Notwithstanding the provisions of paragraphs (1) through (9) above, gas quality varies throughout segments of the Company's pipeline system based on the function of each segment. The quality of the gas delivered by Shipper to the Company must, in the Company's reasonable discretion, be compatible with the gas typically existing in the segment of the Company's pipeline into which Shipper makes delivery.

b. If, at any time, gas tendered to the Company for transportation shall fail to substantially conform to any of the applicable quality specifications and the Company notifies the Shipper of such deficiency, and such deficiency is not corrected with a reasonable period of time, the Company may, at its option, refuse to accept delivery pending correction of the deficiency by Shipper or continue to accept delivery and make such changes necessary to cause the gas to conform to such specifications, in which event, prior to making such changes, the Company shall provide Shipper with an estimate of the costs that are expected to be incurred by the Company in effecting such changes and Shipper shall agree to reimburse the Company for all such costs incurred by the Company in effecting such changes; provided, however, that the Company may at any time refuse to accept delivery of gas which it considers to be unsafe or hazardous or to impair the operation or use of its facilities. Failure by Shipper to tender deliveries that conform to any of the applicable quality specifications shall not be construed to eliminate, or limit in any manner, the rights and obligations existing under any other provisions of an executed Gas Storage Agreement.

c. The Company shall have the right to collect from all Shippers delivering gas to the Company at a common receipt point their volumetric pro rata share of the cost of any additional gas analysis and quality control equipment which the Company, at its sole discretion, determines is required to be installed at such receipt point to monitor the quality of gas delivered.

5. Measurement

a. The standard quantity for gas received and transported will be one million British thermal units (MMBtu) at a base pressure of the transporting pipeline at a temperature base of sixty (60) degrees Fahrenheit. The delivered quantity will be converted to hundred cubic feet (CCF) as the unit of measurement. In those instances where received and/or transported quantities are in thousand cubic feet (MCF), they will be converted to match the billing, or delivered, units.

b. All gas received, transported and delivered shall be measured at the Receipt Point by orifice meters or other acceptable methods to be installed, operated and maintained or caused to be installed, operated and maintained by the Company. Shippers shall make a non-refundable contribution to reimburse the Company for the cost of appropriate measurement equipment and installation thereof.

c. All gas received, transported and delivered shall be measured at the delivery point by existing meters which are installed, operated and maintained by the Company at such delivery points where the Shipper or Company purchases gas under an existing sales tariff.

d. The volume of gas transported hereunder shall be measured at each point of Receipt and each point of Delivery in accordance with the following:

(1) Orifice meters, if utilized, shall be installed and operated in accordance with the recommendation prescribed in "Orifice Metering of Natural Gas", Gas Measurement Committee Report No. 3, dated April 1955, of the American Gas Association or such subsequent changes thereto as are mutually agreed upon.

(2) It is assumed and agreed that atmospheric pressure is 14.4 pounds per square inch absolute and that the Reynolds' number factor "Fr", the manometer factor "Fm", the orifice thermal factor "Fa", the gauge location factor "Fl", and the expansion factor "Y" each equal (1).

(3) The gas delivered hereunder shall be measured at prevailing meter pressures and the volumes thereof shall be computed on a base of 14.65 psia on a temperate base of sixty (60) degrees Fahrenheit. Whenever the conditions of pressure and temperature differ from the above standard, conversion of the volumes from these conditions to the stranded conditions shall be made in accordance with Ideal Gas Laws corrected for deviation from Boyle's Law, and in accordance with methods and tables generally recognized and commonly used in the gas industry and in compliance with applicable laws, rules and regulations of governmental authorities having jurisdiction.

(4) Unless a determination of the actual temperature of the gas is made by the Company, the flowing temperature of the gas shall be assumed to be sixty (60) degrees Fahrenheit. Either party, at its option, may install a recording thermometer to properly record the temperature of the gas flowing through the meters, in

which event the arithmetical average of the temperature recorded for each chart period shall be used in correcting the volume of gas measured during said period of said temperature base.

(5) Specific gravity determinations for the purpose of measurement computations shall be made annually, or as more often if found necessary in practice, at each meter in accordance with an approved method, and these determinations so made shall be used in calculating the volume of gas delivered hereunder.

(6) The deviation of the gas from Boyle's Law at the pressures, gravity and temperature under which said gas is delivered hereunder shall be determined by tests as often as is found necessary in practice. The apparatus and method to be used in making said test shall be in accordance with the recommendations of the National Bureau of Standards of the Department of Commerce or by other methods. Each test shall determine the corrections to be used in computations for the measurement of gas deliveries hereunder until the next test.

(7) The Company shall periodically determine the gross heating value of the gas by the use of an accepted type calorimeter, for cubic foot of gas at a temperature of sixty (60) degrees Fahrenheit when saturated with water vapor and at an absolute pressure equivalent to thirty (30) inches of mercury at thirty-two (32) degrees Fahrenheit.

(8) Any Shipper shall have the right to inspect the Company's meters in the presence of representative of the Company and to ask for tests and witness the same, but Shipper in no way shall alter or in any manner disturb, manipulate or tamper with any of the Company's equipment. The Company shall test its meter periodically to verify the accuracy of such metering equipment. If, upon any test, any measuring equipment is found to

be no more than two percent (2%) high or low, previous readings shall be considered correct in computing the deliveries of gas hereunder, but such equipment shall be adjusted at once to read accurately. If upon test, any measuring equipment is found to be inaccurate by an amount exceeding two percent (2%) at a reading corresponding to the average rate of flow for the period since the last preceding test, then any previous readings of such equipment shall be corrected to zero error for any period which is known definitely or agreed upon, but in case the period is not known definitely or agreed upon, such correction shall be for a period equal to one-half of the time elapsed since the date of the last test, not exceeding a correction period of thirty (30) days. All claims of either party as to the gas delivered and received otherwise than as shown by said meters must be submitted in writing by such respective party within one hundred eighty (180) days form the date of commencement of such claimed discrepancy.

6. Warranty

Shipper hereby warrants that the title to all gas delivered by Shipper for transportation hereunder is free from all liens and adverse claims, including liens to secure payment of production taxes, severance taxes, and other taxes. Shipper at all times shall have the obligation to make settlements for all royalties due and payments to mineral and royalty owners and to make settlements with all other persons having any interest in the gas sold hereunder; and Shipper shall indemnify the Company and save it harmless from all suits, actions, debts, accounts, damages, costs, losses and expense arising out of or from adverse claims of any and all persons to said gas or to royalties, taxes, license fees, or charges thereon, which are applicable thereto or which may be levied and assessed thereon.

7. Force Majeure

a. In the event either the Company or its transportation Customer being rendered wholly or in part by force majeure unable to carry out their obligations to deliver or redeliver under this tariff, it is required that such party unable to render service must give notice and full particulars of such force majeure in writing or by facsimile to the other as soon as possible after the occurrence of the cases relied on, then the obligations, other than to make payments or amounts due hereunder, so far as they are affected by such force majeure, shall be suspended during the continuation of any liability so caused, but for no longer period, and such cause shall, so far as possible, be remedied with all reasonable dispatch.

b. The term "force majeure" as employed herein shall mean acts of God, strikes, lockouts or other industrial disputes, epidemics, landslides, lightning, earthquakes, fire, tornadoes, storms, floods, washouts, arrest and restrain of rules and ordinance or regulation promulgated by a government authority having jurisdiction, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, sudden partial or sudden entire failure of wells, failure to obtain materials and supplies due to government regulations, and causes of like or similar kind, whether herein enumerated or not, and not within the control of the party claiming suspension, and which by the exercise of due diligence shall not require settlement of strikes or labor disputes against the better judgment of the party having the dispute.

c. In the event of a system emergency in which the supply of natural gas available to the Company in any area is less than the amount required to meet the demands of its sales Customers in that area as to which the unavailability of natural gas will imperil human life or health, the Company may defer delivery of the Customer's gas received (deferred gas) for a period not to exceed ten days or as soon thereafter as the Company is able to obtain replacement gas for delivery to the Customer. The Company shall reimburse the Customer an amount equal to the verifiable actual replacement cost of any alternative fuel used by the Customer to replace natural gas purchased by Company, provided that such deferred gas would not otherwise have been curtailed pursuant to the curtailment rules of the Company, applicable to the Customer during the Company as a purchased gas expense. The Company shall use its best efforts to notify the Customer 24 hours in advance of any such deferral, but shall not be liable for failure to give such advance notice when circumstances do not permit.

8. Source of Gas

In the event any potential Shipper desires to receive transportation service provided by the Company and the gas to be purchased by the Shipper and transported by the Company would be purchased by Shipper from a person, firm, partnership, corporation, or any other entity with which the Company has, prior to April 1, 1988, contracted to purchase gas for system supply under terms which require the Company to purchase gas without regard to the existence of or failure of markets in which to resell gas, the Company may, in its sole discretion, refuse to receive and transport such gas on behalf of Shipper unless and until the entity from which Shipper intends to purchase gas agrees, in writing, to credit the Company's purchase requirements to the extent of all volumes of gas actually purchased from said entity by Shipper and transported by the Company.

G. OTHER END USER & SHIPPER TERMS & CONDITIONS

1. Billing & Payment

Statements for transportation of End User's gas shall be rendered by the Company to the End User each month following delivery. If the End User fails to pay for the service provided under any tariff of the Company, then the Company may discontinue service in accordance with the Commission's rules and regulations governing natural gas service.

Statements for service rendered hereunder shall be deemed delinquent if payment is not received by the Company within fifteen (15) days after date of billing.

A late payment charge in an amount equal to two percent (2%) of the statement total will be added to any delinquent bill.

For transportation accounts not covered by an Aggregation Service Agreement, statements for balancing fees, scheduling fees and/or penalties shall be rendered by the Company to Shipper each month following delivery of associated transportation service to End User(s). If Shipper fails to pay for these fees then the Company shall be entitled to discontinue service to End User in accordance with the Commission's rules and regulations governing natural gas service.

For transportation accounts covered by an Aggregation Service Agreement, statements for Aggregation fees shall be rendered by the Company to Shipper each month following delivery of transportation gas to End User. In the event of non-payment, Shipper will no longer be qualified to aggregate individual meter points for purposes of determining imbalances on the Company's System for a minimum period of one year. Additionally Company will recalculate each End User account as if no Aggregation Service Agreement was in effect (which may include proration) and forward a bill to each affected End User for payment. Company shall be entitled to discontinue service to End User in accordance with the Commission's rules and regulations governing natural gas service if such bill is unpaid by End User.

All statements shall be deemed final as between the parties unless questioned in writing within one hundred twenty (120) days after the date of the bill unless transported volumes are reallocated by the Interconnecting Party. The monthly billing period shall be the same billing period as utilized by the Interconnecting Party delivering Shipper's gas into the Company's system.

2. Unavailability of Transportation Service

If End User returns or is converted to gas sales service, transportation service shall not be available to End User for a period of twelve (12) months. This provision may be waived by the Company in the event End User's unaffiliated Shipper fails to perform under the terms of the Gas Transportation Agency Agreement or Aggregation Service Agreement.

3. Conflicts

In the event any provision of an executed Transportation Service Agreement or Aggregation Service Agreement between the Company and a Shipper conflicts with or is inconsistent with any provision of these Rules and Regulations, the provisions of the executed Transportation Service Agreement shall control if the agreement has been approved by the Commission.

4. Shipper Confidentiality

All customer specific information will be treated as confidential and will not be released to any other party outside of the Company, except as necessary to provide service, without specific customer approval. Customer specific information will include all billing statement information, usage data and customer supplier/broker information. The Company shall notify the customer of any request to disclose such information and shall not disclose such information except upon consent by customer or upon order or requirement issued by a duly constituted authority.

5. Other Provisions

It will be the responsibility of the Customer to pay all costs for additional facilities and/or equipment which may be required as a result of receiving transportation under this Transportation Tariff Rate (additional facilities may be required to allow for changing from weekly or monthly meter readings to a daily meter record for the billing period).

Form RF

Index No.

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE II. Reserved for Future Use

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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

Sheet 1 of 2 Sheets

SCHEDULE II - RESERVERD FOR FUTURE USE

Issued: September 9 2022
(Month) (Day) (Year)

Effective: Upon Commission Approval
(Month) (Day) (Year)

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

Form RF

Index No.

THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE II. Reserved for Future Use

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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

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(Month) (Day) (Year)

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

SECTION 2 - FIRM SALES SERVICE

A. Residential Sales Service (Rate Schedule 910)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to residential customers at a single location.

2. MONTHLY BILL

a. Facilities Charge: $ 25.71 per month
b. Commodity Charge: $0.15128 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

5. GAS LIGHTS

For all gas light services, the charge for such services shall be based on actual usage through a metered source at this tariff rate. For all unmetered gas light service, the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

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B. Commercial/Public Authority (General) Sales Service (Rate Schedule 915)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to commercial and public authority customers at a single location.

2. MONTHLY BILL

a. Facilities Charge: $47.64 per month

b. Commodity Charge: $0.15128 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas

5. GAS LIGHTS

For all gas light services, the charge for such services shall be based on actual usage through a metered source at this tariff rate. For all unmetered gas light service, the Company may estimate and determine the appropriate consumption of the light and charge the applicable rate under this rate schedule.

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C. School Sales Service (Rate Schedule 920)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to state, county, city and private educational institutions or universities constructed before January 1, 1995 at a single location.

2. MONTHLY BILL

a. Facilities Charge: $58.47 per month

b. Commodity Charge: $0.16651 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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D. Industrial Sales Service (Rate Schedule 930)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to industrial customers at a single location.

2. MONTHLY BILL

a. Facilities Charge: $214.30 per month

b. Commodity Charge: $0.15878 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

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THE **STATE CORPORATION COMMISSION OF KANSAS**

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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

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E. Small Generator Sales Service (Rate Schedule 940)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to commercial customers, at a single location, for separately metered electric generators of less than 20 kilowatts of capacity.

2. MONTHLY BILL

a. Facilities Charge: $48.36 per month
b. Commodity Charge: $0.11308 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA Schedules.

The minimum bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

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F. Irrigation Engine Sales Service (Rate Schedule965)

1. APPLICABILITY

Available in and around the communities specified in the Section 1 A. to engine irrigation customers at a single location.

2. MONTHLY BILL

a. Facilities Charge: $135.38 per month
b. Commodity Charge: $0.11308 per 100 cubic feet (Ccf) plus applicable adjustments and charges provided in the Company's PGA and WNA Schedules.

The minimum monthly bill shall be no less than the Facility Charge plus any applicable service charges.

3. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

4. OTHER TERMS AND CONDITIONS

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SECTION 3 - INTERRUPTIBLE GAS SALES SERVICE

A. Large Industrial Sales Service (Rate Schedule 955)

1. **APPLICABILITY**

a. This rate schedule is available at the Company's option to any large volume user using at least 220,000 Ccf annually or customers using 1,000 Ccf per day during off peak periods. Customer shall have and maintain adequate standby facilities and fuel in order that gas deliveries may be curtailed in whole or in part at any time upon thirty minutes notice.

b. Those customers who were transporting gas on the Company's Rate Schedule 960 prior to September 1, 1995 will be grandfathered to this rate schedule.

c. Customers electing this service after September 1, 1995 must use at least 220,000 Ccf annually to continue service under this schedule. The Company may waive this condition if unusual circumstances exist. If the same customer uses less than 220,000 Ccf annually after the second year of service, the customer will be changed to Rate Schedule 930 or Rate Schedule 950.

2. CHARACTER OF SERVICE

a. Natural gas, with a heating value of approximately 100,000 BTU per Ccf, supplied through a single meter, at standard equipment utilization pressure, or such higher delivery pressure as approved by Company.

b. "Optional Gas" is the quantity of gas Customer agrees to purchase and Company agrees to deliver in any one day when Company has gas available and when Company's distribution system is suitable for such delivery.

c. "Firm Gas" is the daily quantity of gas delivered to a customer within that Customer's contract demand quantity, if any. Customers electing to receive firm gas under this rate schedule shall contract for a minimum of 500 Ccf per day. Customers served under Rate Schedule 950 prior to September 1, 1995 with a quantity of less than 500 Ccf shall be grandfathered. Firm gas is not subject to curtailment, except as described under the Priority of Service section of this rate schedule, and only then if all optional gas service has been curtailed first.

d. Company is also relieved of its obligation to deliver any gas under this schedule in the event of force majeure. Any curtailments which may be necessary under this rate schedule shall be made only after having given at least 30 minutes' notice by telephone or otherwise unless due to reasons of force majeure.

3. INTERRUPTION AND CURTAILMENT OF OPTIONAL SERVICE:

a. Optional gas deliveries to customers served on this schedule may be interrupted or curtailed at any time such interruption or curtailment is necessary in order for Company to continue to supply the gas requirements of its other customers at such time. The Company will endeavor to notify in advance customers served on this schedule whenever a curtailment or interruption is required, and each such customer shall curtail his use of gas at the time and to the extent requested by the Company. Interruptions and curtailments may vary from time to time among customers, but shall be as equally apportioned as practicable.

b. "Unauthorized Use" is defined as the taking of any volume of optional gas by Customer during any period when the use of optional gas is curtailed in accordance with notice given by Company. Company shall bill, and Customer shall pay $2.50 per Ccf for all volumes of unauthorized use gas in addition to the rate billed under this schedule.

4. CONTRACT

a. Customer shall contract for service hereunder for a term of not less than one (1) year. Upon the expiration of any contract term, the contract shall be automatically renewed for a period of one (1) year. At any time following the first contract year, service may be terminated by either party following at least six (6) months' notice to the other party.

b. A day, as used herein, shall be defined as a period of 24 consecutive hours designated by Company to coincide with applicable pipeline contract.
c.

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THE **STATE CORPORATION COMMISSION OF KANSAS**

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SCHEDULE IV: Sales and Transportation Rates

ENTIRE SERVICE AREA
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5. RATE

a.	Facilities Charge	$347.13
b.	Commodity Charge	$0.08566/ Ccf first 20,000 $0.08116/ Ccf greater than 20,000

6. DEMAND RATE

a.	Demand Rate	The sum of the reservation cost for which the Company has contracted with Southern Star Central Gas Pipeline, Inc., per Ccf of Contract Demand.
b.	Daily Demand Rate	The Demand Rate divided by 30.4 days, per Ccf per day for all gas in excess of the Contract Demand level.

7. MONTHLY BILL

The minimum monthly bill applicable at single address or location shall be the sum of the Facility Charge and the Demand Charge, Daily Demand Charge and the Commodity Charge as follows:

a. The Demand Charge shall be the product of the demand level nominated by the Customer and the Demand Rate.

b. The Daily Demand Charge shall be the product of the unauthorized volumes taken by Customer when curtailed by Company under this rate schedule on each day during the billing period in excess of the demand level nominated by the Customer and the Daily Demand Rate.
c. The Commodity Charge shall be the product of all volumes delivered under this rate during the billing period and the Commodity Rate.

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

8. BASIS OF MEASUREMENT

Natural gas delivered shall be measured at prevailing meter pressures and the volumes thereof shall be computed at a pressure base of 14.65 pounds per square inch at a temperature of 60 degrees Fahrenheit. The Company may assume that the gas delivered obeys Boyle's Law and atmospheric pressure is 14.4 pounds per square inch and the flowing temperature of the gas in the meter is 60 degrees Fahrenheit.

9. PURCHASED GAS ADJUSTMENT

The above rate is subject to increase or decrease to reflect changes in purchased gas costs in accordance with the provisions of the Company's interruptible PGA.

10. OTHER TERMS AND CONDITIONS

Service hereunder is subject to the Company's General Terms and Conditions for Service including Curtailment of Service, Service Fee Schedule and Schedule of Customer Advances for Construction of Mains and Company Service Lines as approved by the State Corporation Commission of the State of Kansas.

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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IX Tax Reform Credit

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

No Supplement or separate understanding
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Sheet 1 of 2 Sheets

Tax Reform Credit

APPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

RATE

The Tax Reform surcharge (credit) shall be applied to each monthly bill. The surcharge (credit) is reflected below:

Customer Class	Facility Charge	Commodity Charge
Residential (910):	($0.00)	($0.00) / Ccf
Commercial and Public Authority (915):	($0.00)	($0.00) / Ccf
Schools (920):	($0.00)	($0.00) / Ccf
Industrial Firm (930):	($0.00)	($0.00) / Ccf
Small Generator Service (940):	($0.00)	($0.00) / Ccf
Irrigation Engine (965):	($0.00)	($0.00) / Ccf
Transport Interruptible (IT900):	($0.00)	($0.00) / Ccf
School Firm Transportation (920):	($0.00)	($0.00) / Ccf
Firm Transportation (FT900):	($0.00)	($0.00) / Ccf

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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE IX Tax Reform Credit

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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

Sheet 2 of 2 Sheets

DEFINITIONS AND CONDITIONS

1. The Tax Reform Credit shall be allocated among customers in the same manner as approved in the Company’s most recent rate proceeding.

2. At the end of each twelve-month period, the Tax Reform Credit is in effect, the utility shall reconcile the differences between the surcharge (credit) resulting from the Tax Reform Credit and the appropriate surcharge (credit) as found by the Commission for that period and shall submit the reconciliation and a proposed Tax Reform Credit adjustment to the Commission for approval to recover or refund the difference through adjustments of the Tax Reform Credit surcharge (credit).

3. The Tax Reform Credit surcharge (credit) shall be reset to zero at the next general rate case.

4 All provisions of this rider are subject to changes made by order of the Commission.

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THE STATE CORPORATION COMMISSION OF KANSAS

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(Name of Issuing Utility)

SCHEDULE VII Ad Valorem Tax Surcharge

ENTIRE SERVICE AREA

(Territory to which Schedule is applicable)

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

Sheet 1 of 1 Sheets

SCHEDULE VII - AD VALOREM TAX SURCHARGE

APPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer. Not applicable to bills for **Interruptible Sales & Transportation Services (Rate Schedules 955, 960, IT900, & IT-NEG).**

NET MONTHLY CHARGE

The Ad Valorem Tax Surcharge shall be applied to the delivery charge on a customer's regular monthly bill. A positive amount shall indicate a charge to the customer and a negative amount shall be a refund. It shall be calculated as:

The sum of:	The total Ad Valorem taxes levied for the year
Minus:	The Ad Valorem taxes included in the Company's current rates as approved by the Commission used in most recently completed rate case to calculate the Company's current rates.
Plus:	Any amount under-collected by prior Ad Valorem Tax Surcharges, or
Minus	Any amount over-collected by prior Ad Valorem Tax Surcharges
Divided by:	the total volumes used in most recently completed rate case to calculate the Company's current rates.

DEFINITIONS AND CONDITIONS

1. The Ad Valorem Tax Surcharge is intended to recover changes in the real estate and personal property taxes pursuant to K.S.A. 66-117(f).

2. The Ad Valorem Tax Surcharge shall become a part of the total bill for gas service and need not be itemized separately on the customer's bill.

3. All provisions of this rider are subject to changes made by order of the Commission.

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/s/ Kathleen R. Ocanas Vice President, Rates & Regulatory Affairs

(Signature of Officer) (Title)

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THE STATE CORPORATION COMMISSION OF KANSAS

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

SCHEDULE VIII GSRS Rider

ENTIRE SERVICE AREA
(Territory to which Schedule is applicable)

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

Sheet 1 of 1 Sheets

GAS SYSTEM RELIABILITY SURCHARGE RIDER

APPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's sales and transportation rate schedules except where not permitted under a separately negotiated contract with a customer.

RATE

The Gas System Reliability Surcharge (GSRS) shall be applied to each monthly bill. The surcharge shall be as follows:

Residential:	$0.00 per meter per month
Commercial and Public Authority:	$0.00 per meter per month
Schools:	$0.00 per meter per month
Industrial Firm:	$0.00 per meter per month
Small Generator Service:	$0.00 per meter per month
Irrigation Engine:	$0.00 per meter per month
Industrial Interruptible:	$0.00 per meter per month
School Firm Transportation	$0.00 per meter per month
Firm Transportation	$0.00 per meter per month
Transportation:	$0.00 per meter per month

DEFINITIONS AND CONDITIONS

1 The GSRS is intended to recover charges for natural gas public utility plant projects pursuant to K.S.A. 66-2001 through 66-2204.

2 The monthly GSRS charge shall be allocated among customers in the same manner as approved in Docket No. 23-ATMG-XXX-RTS.

3 The GSRS shall be charged to customers as a monthly fixed charge and not based on volumetric consumption. Such monthly charge shall not Increase more than $0.80 per residential customer over the base rates In effect for the initial filing of a GSRS. Thereafter, each filing shall not Increase the monthly charge for more than $0.80 per residential customer over the most recent filing of a GSRS.

4 At the end of each twelve-month calendar period the GSRS is in effect, the utility shall reconcile the differences between the revenues resulting from a GSRS and the appropriate pretax revenues as found by the Commission for that period and shall submit the reconciliation and a proposed GSRS adjustment to the Commission for approval to recover or refund the difference through adjustments of the GSRS charge.

5 All provisions of this rider are subject to changes made by order of the Commission.

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/s/ Kathleen R. Ocanas VP, Rates & Regulatory Affairs

THE STATE CORPORATION COMMISSION OF KANSAS Index No. ___

ATMOS ENERGY CORPORATION
(Name of Issuing Utility)

Proposed Schedule XI: SmartChoice Carbon Offset Tariff Rider

ENTIRE SERVICE AREA
(Territory to which schedule is applicable)

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

Sheet 1 of 3

SmartChoice Carbon Offset ("SCCO") Tariff Rider

PURPOSE:

This Rider provides Customers the option to fully or partially offset the carbon emissions associated with their natural gas usage through direct funding of the Company's purchase and retirement of Carbon Credits on their behalf.

AVAILIBILITY:

Participation in the SCCO program is voluntary and customers must enroll to participate. Participation in the SCCO program is available to all Customers that are current on their Atmos Energy bills. Residential Customers receiving LIHEAP funding are not eligible to participate in the SCCO. The SCCO is available to Rate Schedules 910, 915, 920, 930, 940, 955, 960, 965, FT900, IT900 and ITNEG.

APPLICABILITY:

The rider is applicable to customers who voluntarily elect to offset their natural gas emissions with credits from qualifying Carbon Credit sources made available by Atmos Energy.*

DEFINITIONS:

1. "Ccf". One hundred cubic feet

2. "Target Offset". The percentage of a customer's natural gas usage for which Atmos will purchase and retire Carbon Credits. The monthly charge levels are based on an estimated Carbon Credit price and estimated administrative costs associated with this program. Monthly charges may be adjusted as set forth in this tariff.

3 "Participation". Customers wanting to enroll in the SCCO Program should call Atmos Energy customer service at 1.888.286.6700. Customers may also enroll online through the Atmos Energy Account Center at www.atmosenergy.com. Customers who elect to participate in the SCCO tariff will pay a monthly premium on their natural gas bill that will show up as a separate line item on their monthly bill. Participation in this pilot program will be available from the effective date of this sheet. Customers will be able to change their designated Target Offset Percentage or terminate their participation prospectively by providing timely notice to the Company by calling Atmos Energy customer service at 1.888.286.6700, or online through the Atmos Energy Account Center at www.atmosenergy.com.

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By	Kathleen R. Ocanas		VP Rates & Regulatory Affairs
	(Signature of Officer)		(Title)

RATE SCHEDULES

Residential Customers: Residential Customers may select a participation level from the table below.

Residential Customer	
Target Offset Percentage	**Monthly Charge**
25%	$2.05
50%	$4.10
100%	$8.20

**** Please note: Carbon offsets will be achieved through the purchase of certified carbon credits***

Commercial, Public Authority, Schools, Industrial and Transportation Customers: Non-Residential Customers may select a volumetric rate participation level from the table below. Implementation of the Non-Residential SCCO program will begin on or about 60 days following the implementation of the Residential SCCO program.

Non-Residential Sales and Transportation Customers	
Target Offset Percentage	**Per Ccf Charge**
25%	$0.02700
50%	$0.05400
100%	$0.10800

ADMINISTRATIVE COSTS:

All administrative costs incurred by the Company as part of the SCCO Program will be tracked separately through a deferred account and will be recovered only from participating customers through the rates set forth in the SCCO Rider. SCCO Rider rates as approved above include a contribution toward administrative costs. Customers who are not enrolled in the SCCO program will not bear any additional costs associated with the SCCO program

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PURCHASED CARBON OFFSET ADJUSTMENT (“PCOA”) FILING

The Company shall be required to file a PCOA reviewing the balance of revenues and costs under the SCCO Tariff at least once every 12 months. The PCOA will propose any prospective adjustment in rates under the SCCO. The Company may file a PCOA more frequently if warranted by changing Carbon Credit market conditions. The Company will provide notice on customers bills prior to any changes in the SCCO rates taking effect.

GENERAL

1 The Carbon Credit purchases pursuant to this tariff are provided on an interruptible basis. If interrupted, the Customer will be credited for amounts not purchased or retired on their behalf.

2 No late payment charge shall be assessed to amounts not paid timely by the Customer under this tariff.

3 Either the Customer or the Company may terminate the Customer’s participation under this tariff by giving at least thirty (30) days prior written notice of such termination, with the exception as follows. The Company may terminate a Customer’s participation under this tariff without prior notice when the Customer is 60 days or more past due on payment of amounts billed to them pursuant to this tariff, and/or upon disconnection of Gas Service to the Customer.

4 Failure of the Customer to pay any amounts due pursuant to this Rider shall not result in disconnection of Gas Service to the Customer.

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