

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

IN THE MATTER OF THE APPLICATION)	
OF ATMOS ENERGY CORPORATION)	Docket No.
FOR REVIEW AND ADJUSTMENT OF ITS)	25-ATMG-<u>026</u>-RTS
NATURAL GAS RATES)	

DIRECT TESTIMONY OF TALHA A. SHEIKH

JULY 25, 2025

**SUBMITTED ON BEHALF OF
ATMOS ENERGY CORPORATION**

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EXHIBITS

Exhibit TAS-1 – Qualifications

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Exhibit TAS-5 – Revenue Targets

Exhibit TAS-6 – Rate Design and Bill Impacts

1 **I. INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS**
3 **ADDRESS.**

4 A. My name is Talha A. Sheikh. I am a Director at ScottMadden, Inc.
5 (“ScottMadden”). My business address is 2626 Glenwood Ave # 480, Raleigh, NC
6 27608.

7 **Q. ON WHOSE BEHALF ARE YOU APPEARING TODAY?**

8 A. I am appearing on behalf of Atmos Energy Corporation (“Atmos Energy” or “the
9 Company”).

10 **Q. PLEASE DESCRIBE YOUR PROFESSIONAL AND EDUCATIONAL**
11 **EXPERIENCE.**

12 A. I have ten years of consulting experience in the energy utility industry. I joined
13 ScottMadden in 2015 as an Associate Consultant and was eventually promoted to
14 Director in 2022. I have supported the development of numerous studies for
15 electric, gas, water, and wastewater utilities related to revenue requirements, rate
16 design, class cost of service, and cash working capital / lead-lag. These studies have
17 been filed as part of rate case filings across several jurisdictions in the United States.

18 I hold a bachelor’s degree in business administration from the Institute of
19 Business Administration, Karachi, and a master’s degree in business administration
20 from the University of South Carolina.

21 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE COMMISSIONS IN**
22 **REGULATORY PROCEEDINGS?**

23 A. Yes. My qualifications and testimony experience are included in **Exhibit TAS-1.**

1 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?**

2 A. The purpose of my testimony is to sponsor the development of the Company's
3 billing determinants, class cost of service study, and rate design. My Direct
4 Testimony includes discussion on: (a) development of pro forma billing
5 determinants and revenue adjustments, including various normalization
6 adjustments such as the weather normalization adjustment, (b) the development of
7 allocated or Class Cost of Service study ("COSS"); and (c) the proposed revenue
8 targets, rate design, and customer bill impacts for each rate class.

9 **Q. ARE YOU SPONSORING SCHEDULES?**

10 A. Yes. I am sponsoring Section 17 of the Company's rate case application. In
11 addition, I am sponsoring the following schedules:

12 **Exhibit TAS-1:** Summary of my qualifications and experience.

13 **Exhibit TAS-2:** Summary results of weather normalization study.

14 **Exhibit TAS-3:** Summary results of the COSS study.

15 **Exhibit TAS-4:** Workpapers supporting the COSS study.

16 **Exhibit TAS-5:** Workpapers supporting the class revenue targets.

17 **Exhibit TAS-6:** Workpapers supporting the Company's proposed rates
18 with customer bill impacts.

19 Section 17 and the above schedules were prepared by me or under my direction.

20 **Q. HOW IS THE REST OF YOUR TESTIMONY ORGANIZED?**

21 A. The rest of my testimony is organized into the following sections:

22 Section II: Summary of Testimony

23 Section III: Overview of Current Rate Classes

- 1 Section IV: Development of Pro Forma Billing Determinants
- 2 Section V: Class Cost of Service Study Methodology and Results
- 3 Section VI: Proposed Rate Design and Bill Impacts
- 4 Section VII: Conclusion

5 **II. SUMMARY OF TESTIMONY**

6 **Q. PLEASE PROVIDE A SUMMARY OF ADJUSTMENTS MADE IN THE**
7 **DEVELOPMENT OF BILLING DETERMINANTS.**

8 A. There were four adjustments made to develop normalized billing determinants for
9 the Test Year.

- 10 1. **Weather Normalization Adjustment:** Adjusts usage to reflect expected
11 usage under normal weather conditions.
- 12 2. **Known Contract and Load Adjustments:** Reflects known changes in
13 customer load or status not fully captured in the test year.
- 14 3. **Proration of Bill Counts:** Adjusts bill counts to correct for partial-month
15 billings and align customer charge revenues with expected billing patterns.
- 16 4. **Customer Annualization Adjustment:** Normalizes customer counts and
17 usage to reflect customer growth or attrition through the Test Year.

18 These adjustments result in an increase in revenues of \$1.30 million. The
19 adjustments are discussed in Section IV (below).

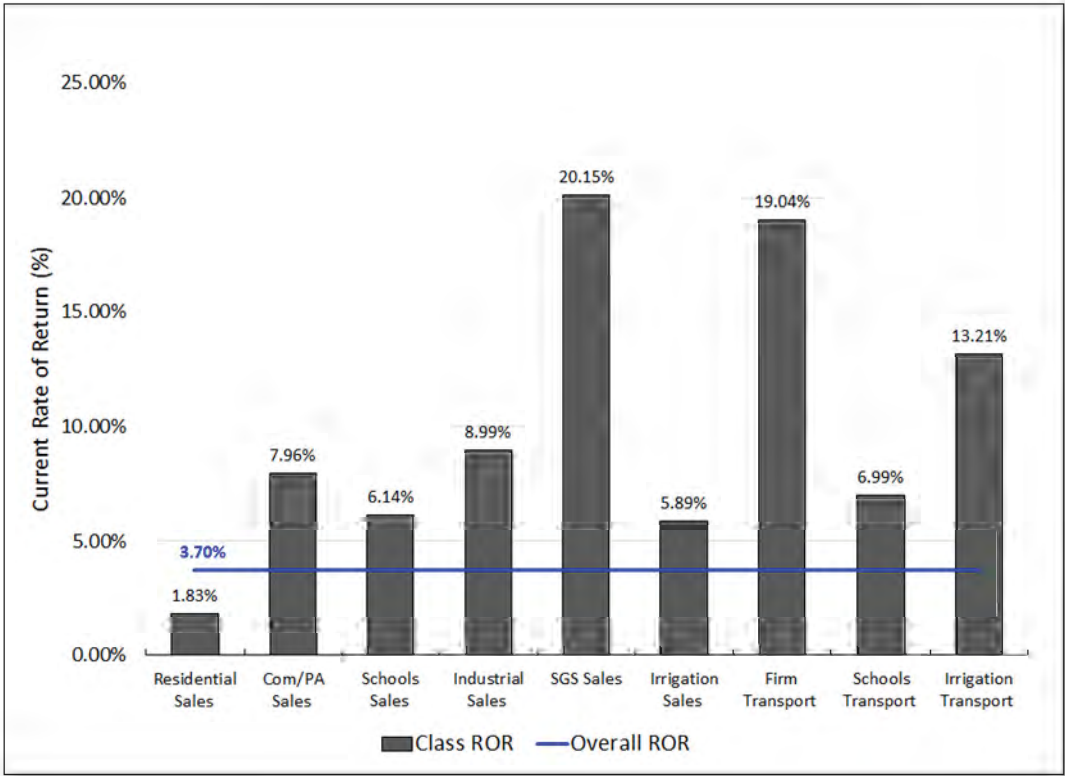
20 **Q. PLEASE SUMMARIZE THE RESULTS OF COSS AND THE COMPANY’S**
21 **PROPOSED RATES.**

22 A. The results of the COSS provide an indication of each rate class’s contribution
23 towards its cost of service under current rates. The class rate of return (“ROR”) is

a standard metric used to evaluate that contribution and assess how closely current revenues align with allocated costs. Specifically, a class ROR below the system average indicates under-recovery, while a class ROR above the system average indicates over-recovery.

The class RORs are presented in Figure 1 (below). The Figure shows that the Residential class yields a rate of return below the system average, while other classes yield RORs above the system average.

Figure 1: Class ROR at Current Rates¹



The results of the COSS study support a movement toward a more equitable rate structure where class RORs move closer to the system ROR. However, the proposed movement toward the system ROR was balanced with other guiding

¹ Figure does not include Interruptible classes.

1 principles, such as customer bill impact considerations. Accordingly, the Company
2 proposes a 10.00 percent movement of current class revenues towards class cost of
3 service.

4 The proposed rates (customer and commodity charges) were developed
5 generally based on uniform percentage increases, maintaining the proportion of
6 revenue recovery from fixed vs. volumetric rates.

7 The Company prepared customer bill impacts to evaluate the impact of the
8 proposed base rate changes. The customer bill impacts evaluate a range of customer
9 usage within each rate class. The customer bill impacts were prepared in two ways:
10 1) comparison of proposed and current base rates, and 2) comparison of proposed
11 and total rates, which include base rates plus the other surcharges and riders.²

12 Overall, the proposed base rates will increase the monthly bill for a
13 residential customer using 67³ CCF per month by \$9.12 per month. The increase
14 translates to 11.20 percent increase in terms of total customer bill (including base
15 rates and other surcharges and riders).

16 **III. CURRENT RATE STRUCTURE**

17 **Q. PLEASE DESCRIBE THE COMPANY'S CURRENT RATE CLASSES.**

18 **A.** The Company serves a mix of residential and non-residential customers, as shown
19 in Figure 2 (below).

²² Other surcharges and riders include Purchased Gas Adjustment ("PGA"), System Integrity Program ("SIP") surcharge, Gas System Reliability Surcharge ("GSRS"), Winter Event Securitized Cost Recovery Rider ("WESCR"), and Ad Valorem Rate.

³ 67 CCF represents average month usage of a residential customer.

Figure 1: Rate Classes and Customer Characteristics⁴

Rate Schedule	Number of Customers	% of Customers	Annual Throughput (CCF)	% of Usage	Annual Use per Customer
Residential (910)	130,559	92.45%	104,602,601	54.23%	801
Commercial / Pubic Auth. (915)	9,868	6.99%	40,396,360	20.94%	4,094
Schools (920)	64	0.05%	442,054	0.23%	6,875
Industrial (930)	16	0.01%	740,228	0.38%	46,337
Small Generator (940)	71	0.05%	1,066	0.00%	15
Interruptible (955)	168	0.12%	4,877,588	2.53%	29,077
Irrigation (965)	1	0.00%	918,300	0.48%	918,300
C&I, Public Auth. FT (915, 930)	147	0.10%	22,665,386	11.75%	154,012
Schools FT (920)	244	0.17%	2,902,336	1.50%	11,911
Irrigation FT (965)	54	0.04%	1,831,851	0.95%	33,767
Interruptible Transport (IT900)	28	0.02%	13,511,259	7.00%	488,359
Total Company	141,220	100.00%	192,889,028	100.00%	

The Figure shows the Company serves approximately 141,220 customers, of which 92.45 percent are Residential, and the remaining are Commercial, Industrial, and Irrigation. The Figure also shows customer usage by rate class based on the test year period April 1, 2024 through March 31, 2025. The usage has been normalized for weather and other adjustments, discussed in this testimony.

Q. PLEASE DESCRIBE THE COMPANY’S CURRENT RATE STRUCTURE.

A. The Company’s current rate structure consists of three types of rates: (1) base rates applicable to sales and transportation service customers; (2) PGA rates applicable to sales service customers, and (3) other riders and surcharges, such as SIP, GSRS, WESCR, and Ad Valorem rate. The current base rates were approved by the State Corporation Commission of the State of Kansas (the “Commission”) in Docket No. 23-ATMG-359-RTS.

⁴ ‘FT’ stands for Firm Transportation

The rate classes and current base rates are presented in Figure 3 (below).

Figure 3: Rate Classes and Base Rates

Atmos Energy Corp, Colorado-Kansas Division		Current	
Summary of Rates		Facility Charge	Commodity Charge
Residential Sales Service (910)		\$ 19.75	\$0.17110
Commercial Sales Service (915)		\$ 50.00	\$0.15382
Public Authority Sales Service (915)		\$ 50.00	\$0.15382
School Sales Service (920)		\$ 62.50	\$0.16830
Industrial Sales Service (930)		\$ 104.00	\$0.16200
Small Generator Sales Service (940)		\$ 50.00	\$0.16000
Large Industrial Sales Serv - Interruptible (955)	<20,000	\$ 330.00	\$0.09660
Large Industrial Sales Serv - Interruptible (955)	>20,000		\$0.08259
Irrigation Engine Sales Service (965)		\$ 100.00	\$0.11735
Firm Transportation Serv - Commercial (915)		\$ 150.00	\$0.15305
School Transportation Service Post '95 (920)		\$ 109.00	\$0.16100
Firm Transportation Serv - Industrial (930)		\$ 150.00	\$0.15305
Irrigation Transportation Serv (965)		\$ 143.00	\$0.10420
Interruptible Transportation Serv - Industrial (IT900)	<20,000	\$ 418.00	\$0.10690
Interruptible Transportation Serv - Industrial (IT900)	>20,000		\$0.07670

Q. PLEASE DESCRIBE THE LOAD CHARACTERISTICS OF THE RATE CLASSES.

A. Figure 2 (above) shows there is significant variation in annual usage per customer among the rate classes. The Figure shows Residential customers use on average 801 CCF per year, while Industrial customers use on average 46,337 CCF per year.

Figure 4 (below) shows that different classes of customers exhibit distinct load characteristics in terms of both the timing and concentration of usage throughout the year. This seasonal variation is presented as ‘monthly usage as a percentage of annual usage’ in Figure 4 below.

Figure 4: Monthly Usage as a Percentage of Annual Usage⁵

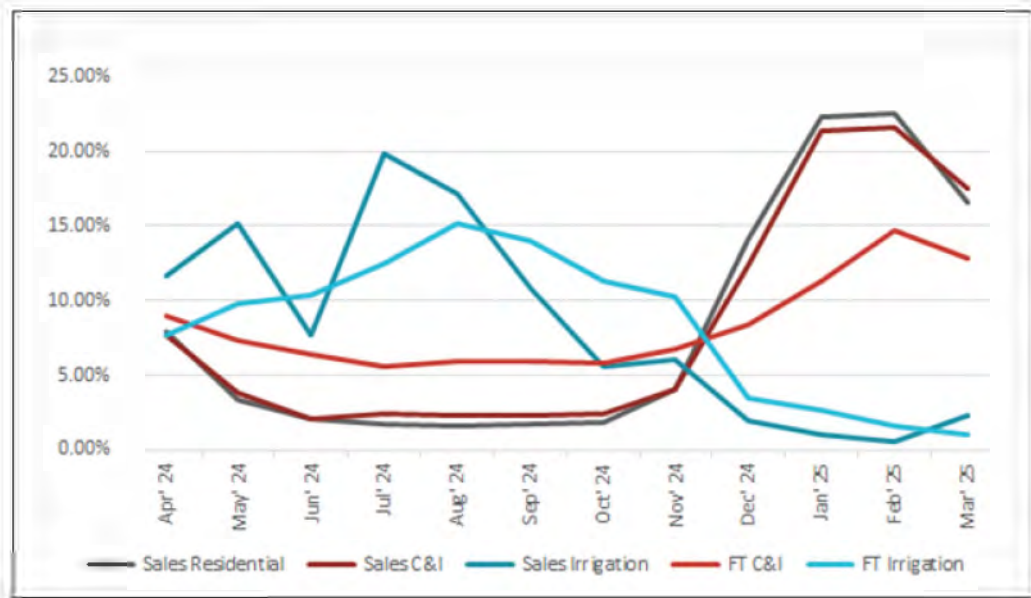


Figure 4 shows that Residential and Sales Commercial and Industrial (“C&I”) customers exhibit concentrated winter usage, reflecting heating demands. Irrigation customer classes’ usage peaks in summer, reflecting seasonal irrigation needs. C&I transportation customers have relatively stable loads year-round, indicating lower sensitivity to seasonal conditions.

These differences in how customers utilize the system drive their respective cost allocations. Classes with more prominent seasonal peaks place greater demand for system capacity during peak usage periods and are therefore assigned a relatively larger share of demand-related costs. In contrast, classes with flatter, more consistent usage patterns reflect more efficient use of system infrastructure and are allocated costs accordingly. Lastly, interruptible customers (not shown in

⁵ For readability, rate classes with generally similar load characteristics are combined.

the Figure) are assigned minimal demand-related costs as these customers do not contribute towards system peak.

IV. BILLING DETERMINANTS

Q. PLEASE PROVIDE A SUMMARY OF ADJUSTMENTS MADE IN THE DEVELOPMENT OF BILLING DETERMINANTS.

A. As discussed earlier, four adjustments were made to normalize billing determinants: (1) weather normalization, (2) known contract and load changes, (3) proration of bill counts, and (4) customer annualization.

Together, these adjustments result in an increase in current revenues of \$1.3 million. A breakdown by class is presented in Figure 5 (below).

Figure 5: Revenue Normalization Adjustments⁶

Revenue Impact of Normalization Adjustments	Weather Normalization	Known Contract / Load Changes	Customer Annualization	Total Adjustment
Residential Sales Service (910)	\$ 846,409	\$ -	\$ 184,965	\$ 1,031,374
Commercial Sales Service (915)	218,435	18,111	(11,418)	225,128
Public Authority Sales Service (915)	22,684	-	(4,491)	18,193
School Sales Service (920)	4,417	-	-	4,417
Industrial Sales Service (930)	4,356	-	-	4,356
Small Generator Sales Service (940)	-	-	-	-
Large Industrial - Interruptible (955)	-	-	-	-
Irrigation Engine Sales Service (965)	10,623	-	(97,458)	(86,836)
Firm Transport - Commercial (915)	-	(22,883)	-	(22,883)
School Transportation Post '95 (920)	-	3,703	-	3,703
Firm Transportation - Industrial (930)	-	100,983	-	100,983
Irrigation Transportation Serv (965)	-	13,502	-	13,502
Interruptible Transportation (IT900)	-	-	-	-
Special Contracts	-	13,626	-	13,626
Total Company	\$ 1,106,922	\$ 127,042	\$ 71,598	\$ 1,305,562

The adjustments are discussed in further detail below.

⁶ Bill Proration adjustment does not have any impact on revenues.

1 **A. WEATHER NORMALIZATION ADJUSTMENT**

2 **Q. WHAT IS THE PURPOSE OF THE WEATHER NORMALIZATION**
3 **ADJUSTMENT?**

4 A. The purpose of the weather normalization adjustment is to adjust historical test year
5 usage and revenues for variations between actual and normal weather variables.
6 The weather variables analyzed in this study include Heating Degree Days
7 (“HDDs”), Cooling Degree Days (“CDDs”) and Precipitation. Normal HDDs,
8 CDDs, and Precipitation were based on 30-year averages of actual recorded data as
9 of March 2025.

10 **Q. WHAT WAS THE APPROACH TO NORMALIZE TEST YEAR USAGE**
11 **AND REVENUES FOR THESE WEATHER VARIABLES?**

12 A. The adjustment was developed through the following steps.

- 13 • Step 1: Data Collection
- 14 – Gathered historical monthly data on customer usage, customer counts, and
- 15 weather variables (HDDs, CDDs, and precipitation) by four geographic
- 16 service areas: Kansas City, Topeka, Wichita, and Dodge City.
- 17 • Step 2: Regression Modeling
- 18 – Performed regression analyses to evaluate statistical relationship between
- 19 actual use per customer and the weather variables by rate class and service
- 20 area.
- 21 – The models were generally based on ten years of data, with a few exceptions
- 22 where data availability or modeling considerations required a shorter
- 23 period.

- 1 • Step 3: Calculation of Normal Weather Variables
- 2 – Established normal weather conditions as 30-year average of HDDs, CDDs,
- 3 and precipitation.
- 4 • Step 4: Calculation of Usage Adjustment
- 5 – Applied the resulting weather sensitivity factors (“WSF”) to the difference
- 6 between normal and actual weather variables (HDDs for heating-sensitive
- 7 classes, and CDDs and precipitation for the Irrigation class) to calculate the
- 8 usage adjustment.
- 9 • Step 5: Calculation of Revenue Adjustment
- 10 – Multiplied the usage adjustment by applicable base rates to determine the
- 11 revenue impact.

12 The overall methodology is consistent with the approach utilized in the
13 Company’s prior rate proceeding.

14 **Q. WHAT STATISTICAL RELATIONSHIPS BETWEEN WEATHER**
15 **VARIABLES AND CUSTOMER USAGE WERE IDENTIFIED IN THE**
16 **ANALYSES?**

17 A. For all classes except Irrigation, the analysis found a strong statistical relationship
18 between customer usage and HDDs, and no meaningful relationship between usage
19 and CDDs or precipitation. This result is consistent with the theoretical foundation
20 that natural gas usage is primarily driven by heating needs, and hence, is not
21 expected to vary with cooling-related weather or rainfall.

22 The exception is irrigation usage which was found to have strong statistical
23 relationship with CDDs and precipitation, reflecting the theoretical foundation that

1 irrigation needs would vary based on summer weather conditions such as
2 temperatures and rainfall.

3 Results of the Company's weather normalization study, such as WSFs for
4 each rate class and area, are presented in **Exhibit TAS-2**.

5 **Q. PLEASE SUMMARIZE THE RESULTS OF THE WEATHER**
6 **NORMALIZATION ADJUSTMENT.**

7 A. The weather normalization adjustment results in an increase in current revenues by
8 \$1.1 million, reflecting warmer-than-normal weather conditions during the test
9 year. The calculation of this adjustment is presented in Section 17 and related
10 workpapers.

11 **B. KNOWN CONTRACT AND LOAD ADJUSTMENTS**

12 **Q. PLEASE DESCRIBE THE KNOWN CONTRACT AND LOAD**
13 **ADJUSTMENTS.**

14 A. The known contract and load adjustments reflect specific changes to transportation
15 customers' usage and bills that are expected to occur but are not fully captured in
16 the Test Year data. The adjustments can be categorized into four types:

- 17 – Customers who left the system: Removed usage for customers no longer
18 receiving service.
- 19 – New customers with partial-year usage: Estimated usage to reflect a full
20 year of expected load.
- 21 – Customers with known load changes: Adjusted usage based on expected
22 changes in customer loads.

1 – Customers who switched rate classes: Reassigned billing determinants to
2 the appropriate class based on customer rate switching.

3 The approach to develop this adjustment is consistent with the methodology used
4 in prior rate proceedings. The calculation of this adjustment is presented in Section
5 17 and related workpapers.

6 **C. BILL PRORATION ADJUSTMENT**

7 **Q. PLEASE DESCRIBE THE BILL PRORATION ADJUSTMENT.**

8 A. The bill proration adjustment accounts for partial bills that occur when customers
9 start or end service mid-month, or when billing corrections occur (such as re-bills
10 and canceled bills).

11 Each of these bills is counted as a single complete bill in the system, but do
12 not necessarily reflect a full month of service. As a result, these bills do not reflect
13 full month of facility charge revenues, since these are partial billings. For rate
14 design purposes, the bills need to be adjusted to reflect the full months' worth of
15 facility charge revenues. If not adjusted, the number of bills would be overstated,
16 and the Company may under-recover its authorized facility charge revenues.

17 To address this, the Company divided total billed customer charge revenues
18 by the applicable monthly customer charge. This results in an adjusted bill count
19 that better reflects the number of full-month bills expected on a normalized basis.
20 This methodology is consistent with the approach used in the Company's prior rate
21 proceedings. The calculation of this adjustment is presented in Section 17 and
22 related workpapers.

1 **D. CUSTOMER ANNUALIZATION ADJUSTMENT**

2 **Q. PLEASE DESCRIBE THE CUSTOMER ANNUALIZATION**
3 **ADJUSTMENT.**

4 A. The purpose of the customer annualization adjustment is to reflect a normalized
5 number of customers that better represents the customer base expected during the
6 rate-effective period.

7 Customer counts can fluctuate throughout the year as customers join or
8 leave the system. To account for this, the Company adjusted customer counts to
9 reflect the number of customers at the mid-point of the Test Year. For the adjusted
10 customer count, usage was also annualized to reflect twelve months of service.

11 This methodology is consistent with the approach used in prior rate
12 proceedings. The calculation of this adjustment is presented in Section 17 and
13 related workpapers.

14 **V. CLASS COST OF SERVICE STUDY**

15 **Q. PLEASE DESCRIBE THE PURPOSE OF THE COSS.**

16 A. The purpose of a Class Cost of Service Study (“COSS”) is to allocate a utility’s
17 total cost of service among its rate classes based on how each class uses the utility
18 system. The COSS sponsored in this testimony applies standard allocation
19 principles to assign costs using appropriate factors (reflecting cost-causation) such
20 as peak demand, energy usage, and number of customers. The resulting cost of
21 service for each class reflects its relative contribution to overall system costs.

22 This approach is well established in industry literature⁷ and consistent with

⁷ See Principles of Public Utility Rates by James C. Bonbright.

1 the methodology used in the Company's most recent rate case⁸ (except as noted in
2 this testimony). The results of the COSS are summarized in **Exhibit TAS-3**.

3 **Q. HOW WAS THE COSS DEVELOPED?**

4 A. The COSS was developed using a spreadsheet model prepared specifically for this
5 filing. The model assigns the Company's rate base and expenses to each rate class
6 using a three-step process:

7 **1. Functionalization:** Assigning costs into functional categories, such as
8 production, transmission, and distribution.

9 **2. Classification:** Assigning costs based on underlying cost drivers such as
10 customer peak demands, energy usage, or customer-related requirements.

11 **3. Allocation:** Assigning costs to each rate class using appropriate allocation
12 factors (reflecting cost-causation) such as peak demand, energy usage, or
13 customer count, and aligned with the prior functionalization and
14 classification steps.

15 Workpapers supporting the assignment of each rate base and expense item are
16 presented in **Exhibit TAS-4**.

17 **Q. WHAT DATA WAS USED TO PREPARE THE COSS?**

18 A. The Class Cost of Service Study was developed using data from the test year period
19 April 1, 2024 through March 31, 2025. The inputs can be grouped into three main
20 categories:

21 – Class-specific data, such as number of customers, usage, and revenues by rate
22 class. Usage and revenue were adjusted to reflect normal weather conditions,

⁸ Docket No. 23-ATMG-359-RTS

1 as discussed earlier.

2 – System data, such as distribution mains data to develop mains classification
3 study (discussed later in the testimony).

4 – Cost-of-service data, such as rate base and expenses. Rate base includes plant,
5 accumulated depreciation, additions to rate base such as cash working capital,
6 and deductions such as accumulated deferred income taxes. Expenses include
7 operating and maintenance (“O&M”) expenses, depreciation, taxes other than
8 income, and income taxes.

9 **A. FUNCTIONALIZATION**

10 **Q. PLEASE DESCRIBE THE FUNCTIONALIZATION PROCESS USED IN**
11 **THIS COSS.**

12 A. Functionalization separates rate base and expense items into operational
13 components that include production, transmission, distribution, and customer
14 service. The functionalization process in the COSS followed the Federal Energy
15 Regulatory Commission’s (“FERC”) Uniform System of Accounts.

16 Gas commodity, or supply costs, such as production and pipeline charges
17 and related costs, are recovered through PGA rates and thus are not included in the
18 COSS.

19 **B. CLASSIFICATION**

20 **Q. PLEASE DESCRIBE THE CLASSIFICATION PROCESS USED IN THIS**
21 **COSS.**

22 A. Classification separates rate base and expense items into categories based on
23 underlying cost drivers, specifically, whether the costs are incurred to meet demand

1 requirements, deliver energy, or serve customers.

2 In this COSS, costs were classified into the following categories:

- 3 – Customer-related: Costs related to providing customers with access to the
- 4 gas system and delivering ongoing services such as meter reading and
- 5 billing.
- 6 – Demand-related: Costs incurred to meet peak demands (such as peak day or
- 7 design day requirements).
- 8 – Energy or Commodity-related: Costs that vary with the volume of gas
- 9 purchased or transported.

10 Some costs were assigned entirely to one category. For example, meter reading

11 costs were classified as customer-related only. Other costs, such as distribution

12 mains, were classified as both demand-related and customer-related.

13 **Q. WHAT APPROACH WAS USED TO CLASSIFY DISTRIBUTION MAINS?**

14 A. Distribution mains represent the largest portion of the Company's utility plant,

15 accounting for 56.0 percent of total plant. The classification of distribution mains

16 is consistent with the design and function of the system, which: 1) provides

17 customers with access to the gas system, regardless of their usage, and 2) addresses

18 customers' peak demand requirements. Accordingly, distribution mains are

19 classified as both customer- and demand-related by conducting a zero-intercept

20 study.

21 This approach is well-recognized in industry practices and literature. For

22 example, the NARUC Gas Manual states:

1 “One argument for inclusion of distribution related items in the
2 customer cost classification is the ‘zero or minimize size main
3 theory.’ This theory assumes that there is a zero or minimum size
4 main necessary to connect the customer to the system and thus
5 affords the customer an opportunity to take service as he so desires.

6 ... The zero-inch main method would allocate the cost of a theoretical
7 main of zero-inch diameter to the customer function, and allocate the
8 remaining costs associated with mains to demand.”⁹

9 The methodology is also consistent with the Company’s COSS study filed
10 in most recent rate proceeding.

11 **Q. WHAT IS THE ZERO-INCH OR ZERO-INTERCEPT METHOD?**

12 A. The zero-inch or zero-intercept method represents the cost of connecting customers
13 to the distribution system with a hypothetical "zero-size" main. The method is
14 based on a regression analysis that examines the relationship between distribution
15 main sizes and their average costs. The regression analysis yields an intercept that
16 represents the average cost of a theoretical zero-inch distribution main, or a
17 distribution main that serves no demand. Zero-inch main costs are classified as
18 customer, while costs in excess of the zero-inch main costs are classified as
19 demand.

20 **Q. HOW WAS THE ESTIMATED COST OF A ZERO-INCH MAIN**
21 **DETERMINED?**

22 A. The estimated cost of a zero-inch main was based on a regression analysis of
23 distribution main sizes and their average costs. The regression analysis yields an
24 intercept that represents the average cost (\$ per foot) of a theoretical zero-inch
25 distribution main. Multiplying the average cost of a zero- inch main by the actual

⁹ NARUC Gas Distribution Rate Design Manual, pgs. 22-23.

number of feet in the system yields a theoretical cost of a system comprised of zero-inch mains. The customer portion of distribution mains was calculated as the ratio of the cost of a zero-inch main to the total cost of all mains.

Q. WHAT WERE THE RESULTS OF THE ZERO-INCH METHOD?

A. The results of the zero-inch method show the customer portion of the mains investment is 48.19 percent, as shown in Figure 6 (below).

Figure 6: Results of Zero-Inch Method

Type	Total Footage	Zero-Intercept Cost		Cost of Zero System	
PLASTIC	14,013,226	\$	11.95	\$	167,411,047
STEEL	7,765,243	\$	14.48	\$	112,419,615
Zero-Intercept System Cost				\$	279,830,661
Total System Costs				\$	580,734,689
Zero System %					48.19%

The Figure shows the estimated cost of zero-inch plastic and steel mains was \$11.95 per foot, and \$14.48 per foot, respectively. Multiplying the estimated cost of a zero-inch main by the actual number of feet in the system yielded a theoretical cost of a system comprised of zero-inch mains of \$279.8 million.¹⁰ The customer portion of distribution mains was calculated as the ratio of the cost of zero-inch mains to the total cost of the mains system of \$580.7 million. The remaining portion is classified as demand.

¹⁰ Costs are escalated to current-year dollars using the Handy-Whitman Index of Public Utility Construction Costs.

1 **Q. WHAT APPROACH WAS USED TO CLASSIFY METERS AND**
2 **SERVICES?**

3 A. Services, Meters, Meter Installation, House Regulators, and Industrial Measuring
4 & Regulation (Accounts 380-385) were classified as customer.

5 **Q. HOW WERE OTHER PLANT ITEMS CLASSIFIED?**

6 A. Other plant items were similarly classified based on their underlying cost drivers.
7 Rate base items not directly associated with one of the classification categories
8 were classified through a composite classifier based on related costs.

9 **Q. PLEASE DISCUSS CLASSIFICATION OF O&M EXPENSES.**

10 A. O&M expenses were classified in a manner similar to their respective plant items.
11 For example, Maintenance of Services (Account 892) was allocated based on the
12 classification of Services plant (Account 380). O&M expenses not directly
13 associated with one of the classification categories, such as administrative and
14 general expenses, were classified through a composite classifier based on related
15 costs.

16 **C. ALLOCATION**

17 **Q. PLEASE DESCRIBE THE ALLOCATION PROCESS USED IN THIS**
18 **COSS.**

19 A. Allocation assigns rate base and expense items to each rate class using allocators
20 that reflect cost causation. The approach used in this COSS is based on how costs
21 are incurred to serve each rate class. This methodology is well-established in

1 industry practice and is generally consistent with the Company's prior rate case
2 filing.¹¹

3 The COSS in this filing reflected three types of allocators.

- 4 1. Class determinants: Class characteristics, such as number of customers,
5 usage, and revenues by rate class.
- 6 2. Special studies: Detailed analysis of specific plant or expense items, such
7 as meters and services.
- 8 3. Internal: Composite of how other costs are allocated.

9 **Q. WHAT PROCESS WAS USED TO DEVELOP THE DEMAND**
10 **ALLOCATOR?**

11 A. The demand allocator is based on each customer class's maximum demands, or
12 non-coincident peak ("NCP") demands. Under this method, system costs are
13 allocated to all classes based on the magnitude of their respective peaks, regardless
14 of when those peaks occur. This approach is recognized by NARUC as an accepted
15 method for allocating demand-related costs.¹² The methodology is also consistent
16 with the allocator used in the Company's most recent rate case filing.

17 **Q. WHAT PROCESS WAS USED TO DEVELOP METERS COST**
18 **ALLOCATOR?**

19 A. The costs associated with services, meters, and regulators (Accounts 380–384)
20 were allocated using three allocation factors developed through a special cost study:
21 – Service line costs were allocated based on the number of active meters by rate
22 class, reflecting the direct relationship between service lines and customer

¹¹ Docket No. 23-ATMG-359-RTS

¹² NARUC Gas Distribution Rate Design Manual. Pg. 27

1 connections.

2 – Meter and meter installation costs were allocated based on the total estimated
3 cost of meters by rate class, recognizing that different classes require different
4 meter types and sizes.

5 – House regulator and regulator installation costs were allocated based on the
6 estimated cost of smaller-size meters by rate class.

7 This methodology is consistent with the approach used by the Company in its most
8 recent rate case filing.

9 **Q. WHAT FACTORS WERE UTILIZED TO ALLOCATE OTHER RATE**
10 **BASE ITEMS?**

11 A. Other rate base items were allocated to each rate class based on an allocator that
12 most closely reflects the underlying cost driver. For example, The Company
13 allocated gas storage inventory based on winter peak demands, Accumulated
14 Deferred Income Taxes (“ADIT”) based on total plant balances, and Construction
15 Work in Progress (“CWIP”) based on distribution plant investment.

16 **Q. WHAT APPROACH WAS USED TO ALLOCATE O&M EXPENSES TO**
17 **EACH RATE CLASS?**

18 A. O&M costs were allocated using factors that reflect the cost drivers of each activity
19 and, where applicable, match the allocation of the related plant. Demand-related
20 O&M, such as system operations and maintenance of mains, was allocated using
21 the same factor applied to mains plant. Customer-related O&M, such as billing,
22 meter reading, and account services, was allocated based on the number of
23 customers.

Administrative and General (“A&G”) expenses were allocated based on the nature of the underlying cost. Labor-related A&G was assigned using the payroll allocation factor. Plant-related A&G was allocated based on total plant in service.

Q. WERE THERE ANY REFINEMENTS MADE TO THE CLASS COST OF SERVICE STUDY, COMPARED TO THE COMPANY’S STUDY FILED IN PRIOR RATE CASE PROCEEDING?

A. Yes. Various refinements were made to the COSS study to better align allocators with cost causation and improve consistency with related plant and expenses. The refinements are summarized below:

1. Distribution Plant Accounts 375 (Structures) and 378 (Other Equipment):

- Previously allocated based on demand. In the current study, these accounts are allocated based on total distribution plant, recognizing that these facilities support overall distribution system function.

2. O&M Account 874 – Mains and Services Expense:

- Previously allocated based on allocation of mains only. The current study uses a combined mains and services allocator to improve alignment in allocation of plant and related O&M expenses.

3. O&M Account 887 – Maintenance of Mains:

- Previously allocated based on demand. The current study allocates based on allocation of mains to improve alignment in allocation of plant and related O&M expenses.

1 4. O&M Account 893 – Meters and House Regulators:

- 2 ▪ Previously allocated based on total distribution plant. The current
- 3 study allocates based on a combined meters and house regulator
- 4 plant allocator, to improve alignment in allocation of plant and
- 5 related O&M expenses.

6 5. O&M Adjustments:

- 7 ▪ Previously allocated using a composite O&M allocator. The current
- 8 study applies a more granular allocation. For example, labor-related
- 9 adjustments are allocated based on labor allocator, and customer-
- 10 related expense adjustments are allocated based on customer
- 11 allocator.

12 6. Regulatory Liability Amortization:

- 13 ▪ Previously allocated based on class taxable income. The current
- 14 method allocates based on allocated rate base, reflecting costs are
- 15 generally related to plant investments.

16 **Q. WHAT WERE THE RESULTS OF THE COMPANY’S COSS?**

17 A. The results of the COSS provide an indication of each rate class’s contribution

18 towards its cost of service under current rates. The class ROR is a standard metric

19 used to evaluate that contribution and assess how closely current revenues align

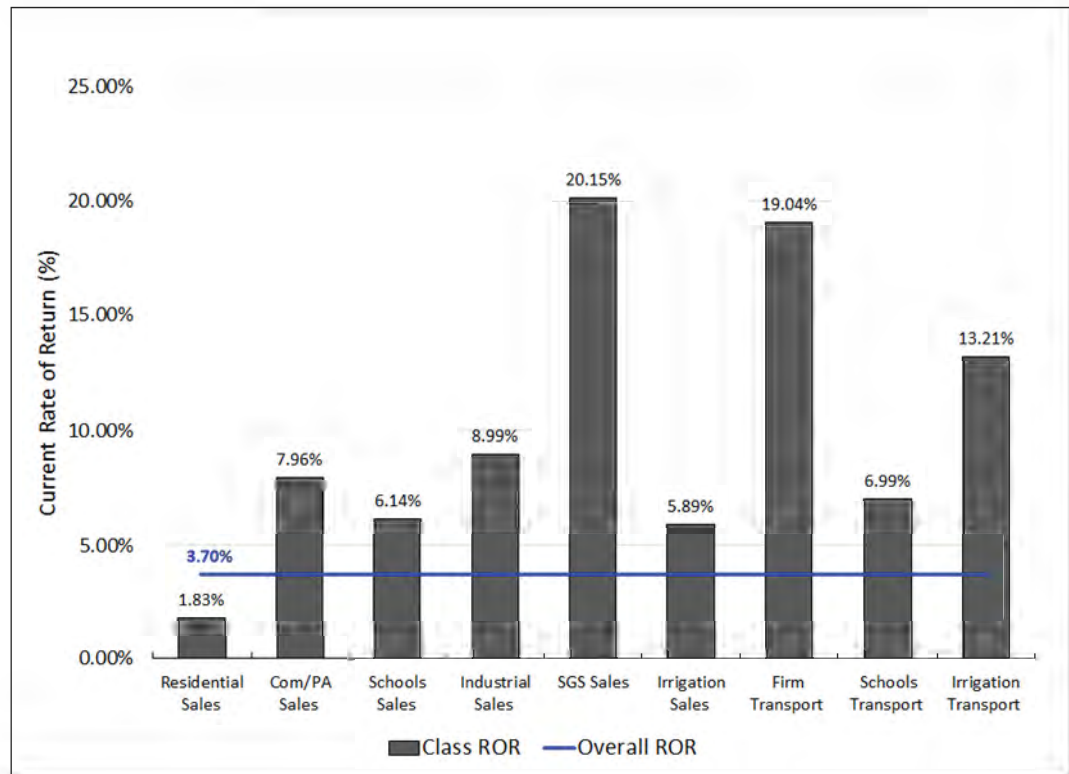
20 with allocated costs. Specifically, a class ROR below the system average indicates

21 under-recovery, while a class ROR above the system average indicates over-

22 recovery.

1 The class RORs are presented in Figure 7 (below). The Figure shows that
2 the Residential class yields a rate of return below the system average, while other
3 classes yield RORs above the system average.

4 **Figure 7: Class ROR at Current Rates (Figure 1 Replicated)**¹³



5
6 The results of the COSS study were used as a guide to establish revenue targets that
7 move the Company's rates closer to equalized rates of return and help improve
8 equity across customer classes.

9 **Q. IS THERE VARIATION IN THE COST OF SERVICE ACROSS THE**
10 **DIFFERENT RATE CLASSES?**

11 **A.** Yes, there is variation in the cost of service across the different rate classes, as
12 shown in Figure 8 (below). The Figure shows variation in the unit cost of service

¹³ Figure does not include Interruptible classes.

on a ‘per customer’ and ‘per MCF’ basis across the rate classes.

Figure 8: Unit Revenue Requirement by Rate Class

Rate Class	Class Revenue Requirements	
	\$ per Customer	\$ per MCF
Residential Sales	\$ 536	\$ 66.9
Com/PA Sales	\$ 1,328	\$ 32.4
Schools Sales	\$ 2,212	\$ 32.2
Industrial Sales	\$ 9,233	\$ 19.9
SGS Sales	\$ 452	\$ 3,026.8
Irrigation Sales	\$ 5,408	\$ 18.6
Interruptible Sales	\$ 21,547	\$ 2.3
Firm Transport	\$ 19,524	\$ 12.7
Schools Transport	\$ 3,590	\$ 30.1
Irrigation Transport	\$ 4,698	\$ 13.9
Interruptible Transport	\$ 12,575	\$ 2.6

The Figure shows the Residential cost of service is \$536 per customer, while the Industrial class cost of service is \$9,233 per customer. By comparison, the Residential cost of service is \$66.9 per MCF while the Industrial class cost of service is \$19.9 per MCF.

VI. RATE DESIGN AND BILL IMPACT ANALYSES

Q. WHAT PRINCIPLES WERE USED TO GUIDE THE PROPOSED RATE DESIGN?

A. The proposed rate design was guided by several principles common throughout the industry, including: (a) rates should recover the overall cost of providing service; (b) rates should be fair, minimizing inter- and intra-class inequities to the extent possible; and (c) base rate changes should be tempered by rate continuity concerns.¹⁴

¹⁴ See Bonbright, James, Danielsén, Albert, and Kamerschen, David. “Principles of Public Utility Rates.” Public Utilities Reports, Inc. pp. 377-407 (2nd Ed. 1988).

1 Because these principles can conflict, the rate design process also includes
2 a level of judgment to balance these principles.

3 **Q. HOW WERE THE PRINCIPLES APPLIED IN THE PROPOSED RATE**
4 **DESIGN?**

5 A. First, rates were designed to recover the overall annual cost of service. This was
6 done by developing customer and energy charges based on test year normalized
7 bills and usage that recover the Company's overall cost of service.

8 Rates were also designed to improve equity across customer classes. This
9 was done by setting rates that move the Company's rates closer to cost-based rates
10 and help improve equity across customer classes. As discussed earlier, the results
11 of the COSS showed the Residential rate class yields an ROR less than the system
12 ROR. The proposed rate design reduces that deficiency.

13 Finally, pricing stability was considered in setting both class revenue targets
14 and individual rates. The objective was to minimize abrupt changes in customer
15 bills. This objective was considered in setting both the revenue targets and proposed
16 rates.

17 **A. REVENUE TARGETS**

18 **Q. WHAT WAS THE TOTAL REVENUE REQUIREMENTS USED AS A**
19 **STARTING POINT TO SET THE REVENUE TARGETS FOR EACH RATE**
20 **CLASS?**

21 A. The total revenue requirement used as a starting point to set the revenue targets for
22 each rate class was \$88.72 million, as presented in Section 3 of the Company's rate
23 case application.

1 Before setting base rate revenue targets for each class, the revenue
2 requirements were adjusted to reflect the Company's other revenue sources (such
3 as forfeited discounts and special contract revenues).

4 **Q. WHAT PROCESS WAS USED TO SET REVENUE TARGETS FOR EACH**
5 **RATE CLASS?**

6 A. The Company's process to set revenue targets was as follows:

7 First, the Company identified what each class's revenues would be under a
8 full movement to cost-based rates. This approach aligns each class's revenue
9 responsibility with its cost of service. While this approach moves toward equitable
10 rates, it can create significant bill impacts for classes currently under-contributing
11 towards their cost of service, such as the Residential class.

12 Second, the Company examined the outcome of applying a uniform system-
13 average increase across all classes. This approach provides pricing stability and
14 consistent percentage increases. However, the approach does not incorporate any
15 cost-of-service considerations.

16 To balance these competing considerations, the Company opted for a hybrid
17 approach: a partial movement of 10.0 percent toward cost-based rates. Under this
18 approach, classes with rates of return below the system average receive above-
19 average increases, and classes with rates of return above the system average receive
20 below-average increases. This results in a gradual improvement in alignment
21 between class revenues and class cost of service, while tempering customer
22 impacts.

Figure 9 (below) illustrates the Company's approach.

Figure 9: Proposed Class Revenue Increase %

Proposed Base Rate Revenue Increase %	1. Cost-based Increase %	2. Uniform Increase %	3. Proposed Increase %
Residential (910)	41.3%	27.9%	29.3%
Commercial / Pubic Auth. (915)	5.9%	27.9%	25.7%
Schools (920)	14.8%	27.9%	26.6%
Industrial (930)	1.7%	27.9%	25.3%
Small Generator (940)	-25.5%	27.9%	22.6%
Interruptible (955)	15.4%	27.9%	26.7%
Irrigation (965)	-77.0%	27.9%	17.4%
C&I, Public Auth. FT (915, 930)	-24.7%	27.9%	22.7%
Schools FT (920)	10.2%	27.9%	26.2%
Irrigation FT (965)	-12.1%	27.9%	23.9%
Interruptible Transport (IT900)	-76.4%	27.9%	17.5%
% Movement Towards Cost-Based	100.0%	0.0%	10.0%

The Figure shows, for example, if rates were moved fully to cost-based levels, the Residential class would require a 41.3 percent increase. Under a uniform increase, the residential class would receive a 27.9 percent increase. Under the Company's proposal, the residential class would receive a 29.3 percent increase, reflecting a 10.0 percent movement toward cost-based target revenues.

The Company's revenue target setting process is presented in **Exhibit TAS-5**.

Q. WHAT ARE THE RESULTING CLASS RATES OF RETURN UNDER THE COMPANY'S PROPOSED REVENUE SETTING APPROACH?

A. Under the Company's proposed approach, class rates of return move closer to the system average rate of return. This movement can be illustrated by comparing RORs that are indexed to system ROR. Indexing allows for consistent comparison of class RORs, since current RORs are based on current revenues, and proposed

RORs are based on proposed revenues. An indexed ROR of 1.00 translates to class ROR equal to system ROR, which would reflect 100.0 percent cost-based rates.

Figure 10 (below) illustrates comparison of indexed RORs under current and proposed rates.¹⁵

Figure 10: Indexed ROR Comparison – Proposed vs. Current¹⁶

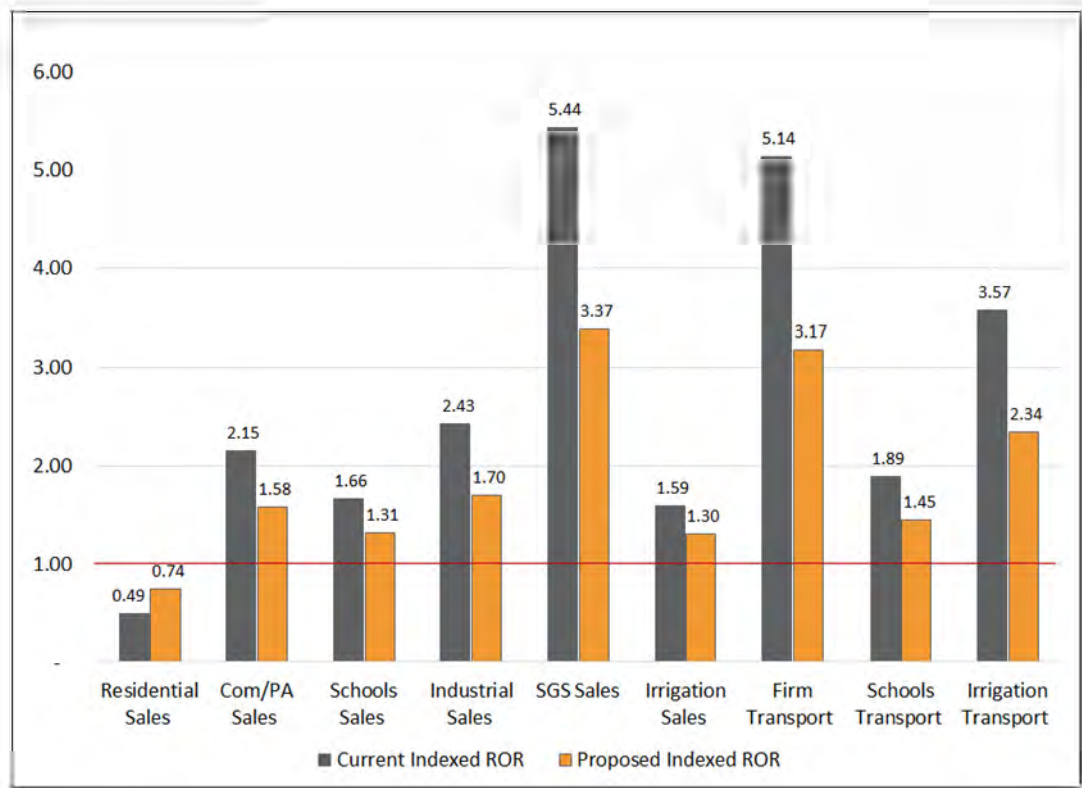


Figure 10 shows that each class's indexed ROR moves closer to 1.00 under proposed rates, reflecting movement towards cost-based rates.

¹⁵ Indexed ROR = Class ROR ÷ System ROR

¹⁶ Figure does not include Interruptible classes.

B. PROPOSED RATES

Q. HOW WERE THE PROPOSED RATES DEVELOPED FOR EACH RATE CLASS?

A. For each rate class, proposed rates were designed to recover the full class revenue target. Customer charges were increased generally in proportion to the proposed revenue increase for each class, while maintaining reasonable alignment with customer-related costs. The remaining revenue requirement was recovered through commodity charges.

This structure maintains the current balance between revenue recovery from fixed vs. variable charges. The Company's current and proposed rates are presented in Figure 11 (below). The development of rates by each class are presented in Exhibit TAS-6.

Figure 11: Current and Proposed Rates

Atmos Energy Corp., Colorado-Kansas Division			Current		Proposed	
Summary of Rates			Facility Charge	Commodity Charge	Facility Charge	Commodity Charge
Residential Sales Service (910)	\$	19.75	\$0.17110	\$	25.00	\$0.22914
Commercial Sales Service (915)	\$	50.00	\$0.15382	\$	62.00	\$0.19593
Public Authority Sales Service (915)	\$	50.00	\$0.15382	\$	62.00	\$0.19593
School Sales Service (920)	\$	62.50	\$0.16830	\$	79.00	\$0.21335
Industrial Sales Service (930)	\$	104.00	\$0.16200	\$	130.00	\$0.20308
Small Generator Sales Service (940)	\$	50.00	\$0.16000	\$	61.00	\$0.43222
Large Industrial Sales Serv - Interruptible (955) <20,000	\$	330.00	\$0.09660	\$	387.00	\$0.11346
Large Industrial Sales Serv - Interruptible (955) >20,000			\$0.08259			\$0.09700
Irrigation Engine Sales Service (965)	\$	100.00	\$0.11735	\$	126.00	\$0.14895
Firm Transportation Serv - Commercial (915)	\$	150.00	\$0.15305	\$	184.00	\$0.18775
School Transportation Service Post '95 (920)	\$	109.00	\$0.16100	\$	137.00	\$0.20363
Firm Transportation Serv - Industrial (930)	\$	150.00	\$0.15305	\$	184.00	\$0.18775
Irrigation Transportation Serv (965)	\$	143.00	\$0.10420	\$	177.00	\$0.12922
Interruptible Transportation Serv - Industrial (IT900) <20,000	\$	418.00	\$0.10690	\$	491.00	\$0.12561
Interruptible Transportation Serv - Industrial (IT900) >20,000			\$0.07670			\$0.09012

1 **C. CUSTOMER BILL IMPACTS**

2 **Q. HAVE YOU EXAMINED THE IMPACT OF THE PROPOSED RATES ON**
3 **CUSTOMER BILLS?**

4 A. Yes. As shown in **Exhibit TAS-6**, the Company prepared customer bill impacts to
5 evaluate the impact of the proposed base rate changes. The customer bill impacts
6 evaluate a range of customer usage within each rate class. The customer bill
7 impacts were prepared in two ways: 1) comparison of proposed and current base
8 rates, and 2) comparison of proposed and total rates, which include base rates plus
9 the other surcharges and riders.¹⁷

10 Overall, the proposed base rates will increase the monthly bill for a
11 residential customer using 67 CCF per month¹⁸ by \$9.12 per month. The increase
12 translates to 11.20 percent increase in terms of total customer bill (including base
13 rates and other surcharges and riders).

14 **VII. CONCLUSION**

15 **Q. DOES THIS COMPLETE YOUR DIRECT TESTIMONY?**

16 A. Yes.

¹⁷ Other surcharges and riders include PGA, SIP, GSRS, WESCR, and Ad Valorem Rate.

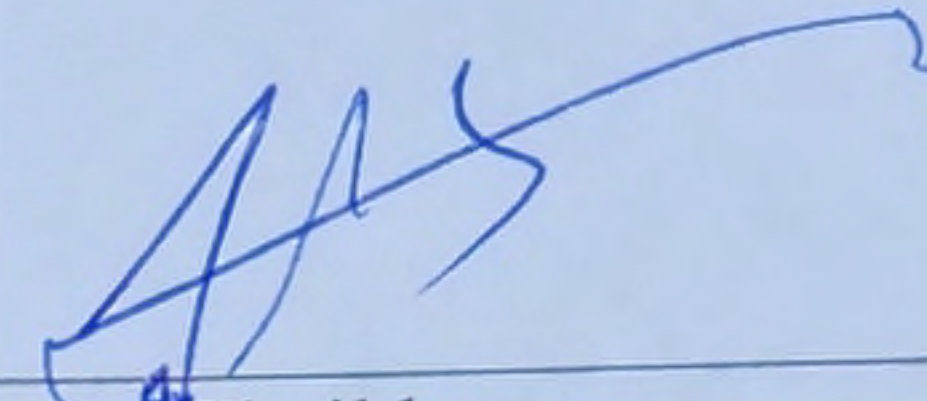
¹⁸ 67 CCF represents average month usage of a residential customer.

VERIFICATION

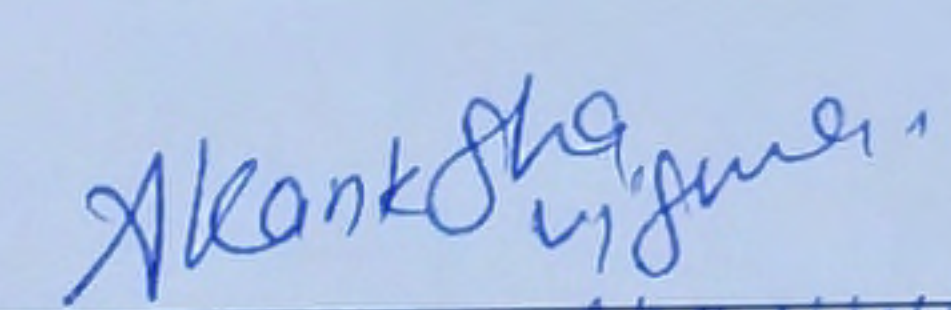
STATE OF NORTH CAROLINA)

COUNTY OF WAKE)

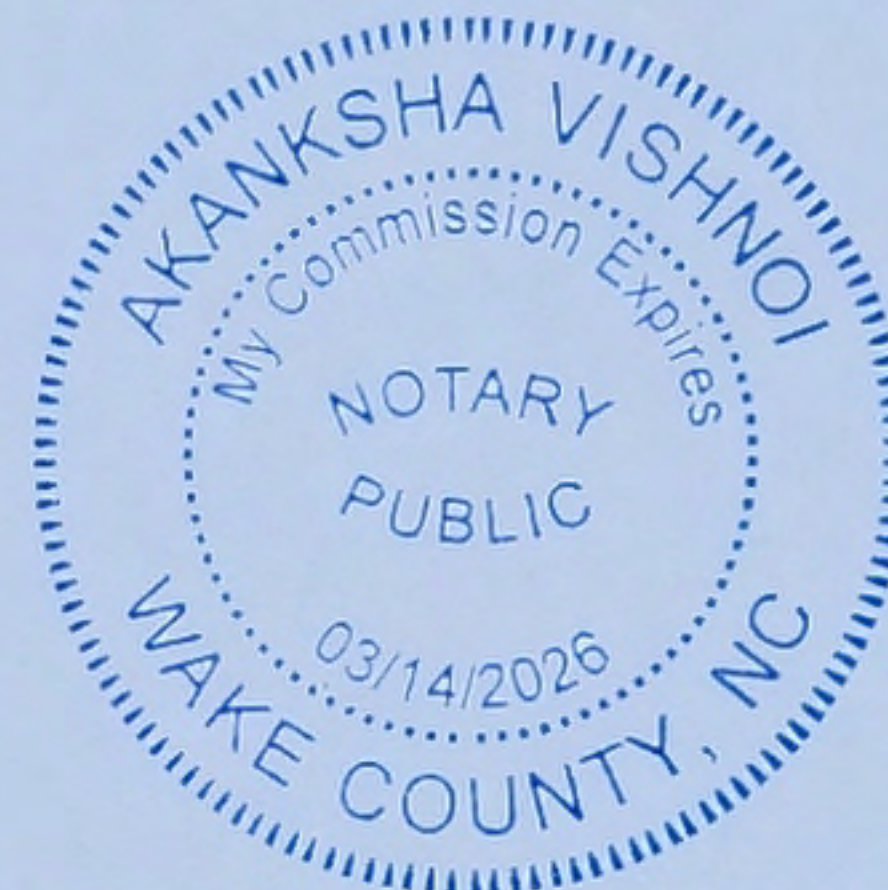
Talha Sheikh, being duly sworn upon his oath, deposes and states that he is a Director with ScottMadden, Inc.; that he has read and is familiar with the foregoing Direct Testimony filed herewith; and that the statements made therein are true to the best of his knowledge, information and belief.


Talha Sheikh

Subscribed and sworn before me this 15th day of July, 2025.


Notary Public

My appointment expires: March 14, 2026



Summary

Mr. Sheikh has ten years of consulting experience in the energy industry, assisting on numerous regulatory initiatives with leading U.S. electric, gas, and water utilities. These include regulatory policy and strategy support, project management support in rate proceedings, business planning models, market assessments, energy pricing models, benchmarking studies, class cost of service and rate design studies, revenue requirement development, alternative rates, and cash working capital analyses.

Mr. Sheikh earned an M.B.A from University of South Carolina, Moore School of Business and a B.B.A from Institute of Business Administration, Karachi.

Areas of Specialization

- Class Cost of Service and Rate Design
- Revenue Requirements
- Cash Working Capital
- Alternative Ratemaking
- Business Planning Studies
- Rate Case Planning, Management, and Support
- Regulatory Policy and Strategy

EXPERT WITNESS TESTIMONY LISTING

Sponsor Company	Date Filed	Docket No.	Subject Matter
California Public Utilities Commission			
Liberty Utilities (Calpeco Electric)	09/2024	Docket No. A. 24-09-010	Sponsored testimony supporting cash working capital requirement / lead-lag study.
Liberty Utilities (Apple Valley Water)	01/2024	Application No. 24-01-0003	Sponsored testimony supporting cash working capital requirement / lead-lag study.
Liberty Utilities (Park Water)	01/2024	Application No. 24-01-0002	Sponsored testimony supporting cash working capital requirement / lead-lag study.
Liberty Utilities (Calpeco Electric)	05/2021	Docket No. A.21-05-017	Sponsored testimony supporting marginal cost and rate design.
Public Utilities Commission of the State of Hawaii			
Princeville Utilities Company	05/2025	Docket No. 2025-0172	Sponsored testimony supporting class cost of service and rate design.
Aqua Puhi LLC, dba Puhi Sewer & Water Company	06/2025	Docket No. 2025-0213	Sponsored testimony supporting class cost of service and rate design.

REPRESENTATIVE EXPERT WITNESS TESTIMONY SUPPORT EXPERIENCE

Sponsor Company	Date Filed	Docket No.	Subject Matter
Regulatory Commission of Alaska			
Cook Inlet Natural Gas Storage Alaska, LLC	07/2021	Docket No. U-21-058	Testimony supporting the lead-lag study/cash working capital requirement for a general rate case proceeding.
Arizona Corporation Commission			
Southwest Gas Corporation	02/2024	Docket No. G-01551A-23-0341	Testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Southwest Gas Corporation	12/2021	Docket No. G-01551A-21-0368	Testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Arkansas Public Service Commission			
Summit Utilities, Inc.	01/2024	Docket No. 23-079-U	Testimony supporting class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Liberty Utilities (The Empire District Electric Company)	02/2023	Docket No. 22-085-U	Testimony supporting the class cost of service, rate design, bill impact studies, and revenue decoupling for a general rate case proceeding.
Liberty Utilities (Pine Bluff Water)	10/2018	Docket No. 18-027-U	Testimony supporting the class cost of service, rate design and bill impact studies for a general rate case proceeding.
California Public Utilities Commission			
Liberty Utilities (Apple Valley Water)	01/2024	Application No. 24-01-0003	Testimony supporting rate design studies for a general rate case proceeding.
Liberty Utilities (Park Water)	01/2024	Application No. 24-01-0002	Testimony supporting rate design studies for a general rate case proceeding.
Bear Valley Electric Service, Inc.	10/2022	Application No. 22-08-010	Testimony supporting marginal cost study, rate design and bill impact analysis for a general rate case proceeding.

Sponsor Company	Date Filed	Docket No.	Subject Matter
Liberty Utilities (CalPeco Electric)	05/2021	Application No. 21-05-017	Testimony supporting the lead-lag study/cash working capital, marginal cost study, rate design and bill impact analysis for a general rate case proceeding.
Southwest Gas Corporation (Southern California, Northern California, and South Lake Tahoe jurisdictions)	08/2019	Docket No. A.19-08-015	Testimony on behalf of three separate rate jurisdictions related to: revenue requirements, lead-lag/ cash working capital, and class cost of service, rate design and bill impact analysis for a general rate case proceeding.
Colorado Public Utilities Commission			
Colorado Natural Gas (Summit Utilities)	01/2024	Proceeding No. 23A-0570G	Fully Distributed Cost (FDC) study in support of a Cost Assignment and Allocation Manual (CAAM) application.
Delaware Public Service Commission			
Artesian Water Company	04/2023	Docket No. 23-0601	Testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
Illinois Commerce Commission			
Ameren Illinois Company d/b/a Ameren Illinois	06/2024	Docket 22-0487/ 23-0082/ 24-0238 (cons.)	Rebuttal testimony supporting a marginal cost study for a Multi-Year Integrated Grid Plan (Grid Plan) proceeding.
Liberty Utilities (Midstates Natural Gas)	12/2023	Docket No. 23-0380	Testimony supporting cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Ameren Illinois Company d/b/a Ameren Illinois	01/2023	Docket No. 22-0487	Testimony supporting a Multi-Year Integrated Grid Plan (Grid Plan). Prepared research and analysis evaluating the reasonableness of the Grid Plan through comparison to how other electric utilities have responded to the changing energy landscape.
Kansas Corporation Commission			
The Empire District Electric Company	12/2018	Docket No. 19-EPDE-223-RTS	Testimony supporting cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Kentucky Public Service Commission			
Bluegrass Water Utility (Central States Water Company)	02/2023	Case No. 2022-00432	Testimony supporting the rate design and bill impact studies for a general rate case proceeding.
Maine Public Utilities Commission			
Northern Utilities, Inc. d/b/a Unitol	05/2023	Docket No. 2023-00051	Testimony supporting the cost of service, rate design and bill impact studies for a general rate case proceeding.
Maine Water Company	03/2021	Docket No. 2021-00053	Testimony supporting a proposed rate smoothing mechanism.
Northern Utilities, Inc. d/b/a Unitol	06/2019	Docket No. 2019-00092	Testimony supporting a proposed capital investment cost recovery mechanism.
Maryland Public Service Commission			

Sponsor Company	Date Filed	Docket No.	Subject Matter
The Potomac Edison Company (FirstEnergy)	03/2023	Case No. 9695	Testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Massachusetts Department of Public Utilities			
Berkshire Gas Company, Eversource Energy, Liberty Utilities, National Grid, and Unitil	03/2022	Docket No. DPU 20-80	Developed report that summarizes research, findings, and recommendations for regulatory mechanisms, methodologies, and policies that support Massachusetts's achievement of its net zero climate goal by 2050.
Michigan Public Service Commission			
Lansing Board of Water & Light and Michigan State University	04/23	Docket No. U-21308	Testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/2022	Docket No. U-21148	Testimony evaluating Consumer Energy's cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/2020	Docket No. U-20650	Testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Lansing Board of Water & Light and Michigan State University	04/2019	Docket No. U-20322	Testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Midland Cogeneration Ventures, LLC	09/2018	Docket No. U-18010	Testimony evaluating Consumer Energy's class cost of service and rate design proposals.
Minnesota Public Utilities Commission			
Northern States Power Company (XcelEnergy)	10/2021	Docket No. E002/GR-21-630	Testimony supporting a Return on Equity (ROE) adjustment mechanism that would allow the Company to symmetrically adjust its ROE to reflect significant changes in financial market conditions.
Missouri Public Service Commission			
Confluence Rivers Utility Operating Company	12/2022	Case No. WR-2023-0006/ SR-2023-0007	Testimony supporting the rate design and bill impact studies for a general rate case proceeding.
The Empire District Gas Company	08/2021	Docket No. GR-2021-0320	Testimony supporting the cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
The Empire District Electric Company	05/2021	Docket No. ER-2021-0312	Testimony supporting the cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Spire Missouri, Inc.	12/2020	Docket No. GR-2021-0108	Testimony supporting class cost of service, rate design, and lead-lag study proposals for a general rate case proceeding. The testimony also included support for a proposed revenue adjustment mechanism.
The Empire District Electric Company	08/2019	Docket No. ER-2019-0374	Testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding. The testimony also included proposals for a weather normalization mechanism.

Sponsor Company	Date Filed	Docket No.	Subject Matter
Liberty Utilities (Midstates Natural Gas)	09/2017	Docket No. GR-2018-0013	Testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding. The testimony also included proposals for a revenue decoupling/ weather normalization mechanism as well as tracker accounts for certain O&M expenses and capital costs.
Missouri Gas Energy	04/2017	Docket No. GR-2017-0216	Testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The testimony included support for a decoupling mechanism.
Laclede Gas Company	04/2017	Docket No. GR-2017-0215	Testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding. The testimony included support for a decoupling mechanism.
Nevada Public Utilities Commission			
Southwest Gas Corporation	09/2023	Docket No. 23-09012	Testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Southwest Gas Corporation	09/2021	Docket No. 21-09001	Testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Southwest Gas Corporation	02/2020	Docket No. 20-02023	Testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
New Jersey Board of Public Utilities			
Jersey Central Power and Light Company (FirstEnergy)	03/2023	Docket No. ER23030144	Testimony supporting the class cost of service and Lead/Lag studies for a general rate case proceeding.
South Jersey Gas Company	04/2022	Docket No. GR22040253	Testimony supporting the Lead/Lag study for a general rate case proceeding.
Elizabethtown Gas Company	12/2021	Docket No. GR21121254	Testimony supporting the Lead/Lag study for a general rate case proceeding.
South Jersey Gas Company	03/2020	Docket No. GR20030243	Testimony supporting the Lead/Lag study for a general rate case proceeding.
Elizabethtown Gas Company	04/2019	Docket No. GR19040486	Testimony supporting the Lead/Lag study for a general rate case proceeding.
New Mexico Public Regulation Commission			
New Mexico Gas Company, Inc.	09/2023	Case No. 23-00255-UT	Testimony supporting the class cost of service, rate design, bill impact and weather normalization adjustment mechanisms for a general rate case proceeding.
Corporation Commission of Oklahoma			
The Empire District Electric Company	02/2021	Cause No. PUD 202100163	Testimony supporting the cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
The Empire District Electric Company	03/2019	Cause No. PUD 201800133	Testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Ohio Public Utilities Commission			

Sponsor Company	Date Filed	Docket No.	Subject Matter
Ohio Edison Company, The Cleveland Electric Illuminating Company, and The Toledo Edison Company	06/2024	Case Nos. 24-0468-EL-AIR, 24-0469-EL-ATA, 24-0470-EL-AAM, 24-0471-EL-UNC	Testimony supporting the class cost of service, rate design, bill impact and Lead/Lag studies for a general rate case proceeding.
Railroad Commission of Texas			
Texas Gas Service Company – West Texas, North Texas, Borger/ Skellytown Service Areas	06/2022	Case No. 00009896	Testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Central Texas and Gulf Coast Service Areas	12/2019	GUD No. 10928	Testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – Beaumont/ East Texas Division	11/2019	GUD No. 10920	Testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – Borger/ Skellytown Service Area	08/2018	GUD No. 10766	Testimony supporting the Lead/Lag study for a general rate case proceeding.
Texas Gas Service Company – North Texas Service Area	06/2018	GUD No. 10739	Testimony supporting the Lead/Lag study for a general rate case proceeding.
CenterPoint Energy – South Texas Division	11/2017	GUD No. 10669	Testimony supporting the Lead/Lag study for a general rate case proceeding.
Public Utility Commission of Texas			
CenterPoint Energy Houston Electric, LLC	04/2019	Docket No. 49421	Testimony supporting the Lead/Lag study for a general rate case proceeding.
Virginia State Corporation Commission			
Shenandoah Valley Electric Cooperative	01/2024	Case No. PUR-2023-00207	Report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.
Rappahannock Electric Cooperative	10/2022	Case No. PUR-2022-00160	Report and studies related to revenue requirements, class cost of service, rate design, and bill impact analysis for a streamlined application to increase base rates.
American Electric Power - Appalachian Power Company	03/2020	Case No. PUR-2020-00015	Testimony supporting the Lead/Lag study for the 2020 triennial review of base rates, terms and conditions.
West Virginia Public Service Commission			
Monongahela Power Company and The Potomac Edison Company (FirstEnergy)	06/2023	Case No. 23-0460-E-42T	Testimony supporting the class cost of service, rate design, bill impact and lead-lag studies for a general rate case proceeding.
Nova Scotia Utility and Review Board			
Nova Scotia Power	01/2022	Matter No. M10431	Evidence supporting the cash working capital requirement and lead/Lag study for a general rate case proceeding.
Ontario Energy Board			
Toronto Hydro-Electric System Limited	11/2023	Docket No. EB-2023-0195	Evidence supporting Toronto Hydro's Custom Rate Framework. Prepared research and analysis evaluating the appropriateness of the Rate Framework in the context of how other electric utility ratemaking practices have responded to developments in the energy industry.
Ontario Energy Association	01/2021	Docket No. EB-2020-0133	Evidence regarding policies and ratemaking treatment related to COVID-19 costs in U.S. and Canadian regulatory jurisdictions.

Weather Sensitivity Factors Summary		Number of Years Data	Model R-Square	HDDs (-1)	Coefficients			HDDs (-1)	Coefficients t-stats		
					HDDs	CDD	PRCP (-1)		HDDs	CDD	PRCP (-1)
Kansas City	Residential Sales Service (910)	10	96.75%	0.09363	0.06104			22.79	14.86		
Kansas City	Commercial Sales Service (915)	10	94.19%	0.52792	0.20588			19.80	7.72		
Kansas City	Public Authority Sales Service (915)	6	94.55%	0.85786	0.33433			16.36	6.33		
Kansas City	Schools (920)	3	94.83%	2.49429	0.54715			13.18	2.88		
Kansas City	Industrial Firm (930)	10	75.58%	2.54844	1.77500			7.16	4.98		
Kansas City	Irrigation (965)										
Topeka	Residential Sales Service (910)	10	96.34%	0.06257	0.06208			17.83	17.69		
Topeka	Commercial Sales Service (915)	10	88.96%	0.28514	0.29598			9.64	10.00		
Topeka	Public Authority Sales Service (915)	10	92.03%	0.36711	0.20481			15.03	8.38		
Topeka	Schools (920)	10	86.45%	1.79520	0.36679			14.16	2.89		
Topeka	Industrial Firm (930)	3	92.11%	22.41100	11.82006			8.59	4.51		
Topeka	Irrigation (965)										
Wichita	Residential Sales Service (910)	10	97.99%	0.09662	0.04876			31.90	16.10		
Wichita	Commercial Sales Service (915)	10	96.47%	0.30648	0.16550			23.40	12.63		
Wichita	Public Authority Sales Service (915)	10	95.17%	0.41974	0.24137			19.44	11.18		
Wichita	Schools (920)	10	96.27%	0.58934	0.45746			19.79	15.36		
Wichita	Industrial Firm (930)	7	74.16%	3.72917	0.97318			7.64	1.99		
Wichita	Irrigation (965)										
Dodge City	Residential Sales Service (910)	10	97.57%	0.09642	0.04156			29.42	12.67		
Dodge City	Commercial Sales Service (915)	10	91.82%	0.28956	0.09998			16.49	5.69		
Dodge City	Public Authority Sales Service (915)	10	95.44%	0.60295	0.14987			24.10	5.99		
Dodge City	Schools (920)	10	94.01%	1.05386	0.20851			21.67	4.29		
Dodge City	Industrial Firm (930)	10	82.20%	10.07532	3.55027			10.53	3.71		
Dodge City	Irrigation (965)	10	72.35%		(2.31965)	4.08845	(175.53771)		(7.18)	5.90	(4.53)

Atmos Energy Corp, Colorado-Kansas Division COSS Summary							
	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial	Sales Service mall Generator	Sales Service Irrigation
Current Delivery Service Rates							
Rate Base	335,095,211	266,752,752	49,528,020	558,893	568,335	102,103	3,413,527
Net Operating Income	12,413,833	4,884,507	3,941,176	34,343	51,079	20,573	201,218
Rate of Return	3.70%	1.83%	7.96%	6.14%	8.99%	20.15%	5.89%
Relative Rate of Return	100%	49%	215%	166%	243%	544%	159%
Revenues	\$ 69,649,862	\$ 49,831,764	\$ 12,396,066	\$ 124,047	\$ 145,184	\$ 43,232	\$ 787,658
Test Period Usage (CCF)	192,889,028	104,602,601	40,396,360	442,054	740,228	1,066	4,877,588
Revenue Per MCF	\$ 36.11	\$ 47.64	\$ 30.69	\$ 28.06	\$ 19.61	\$ 4,057.36	\$ 16.15
Revenues at Equalized Rates of Return							
Rate of Return	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%
Return Requirement	27,477,807	21,873,726	4,061,298	45,829	46,603	8,372	279,909
Revenue Required	88,718,183	70,008,646	13,108,041	142,212	147,500	32,251	907,140
Revenue Deficiency	19,068,322	20,176,882	711,975	18,165	2,316	(10,981)	119,482
Percent Increase Required	27.38%	40.49%	5.74%	14.64%	1.60%	-25.40%	15.17%
Test Period Usage (CCF)	192,889,028	104,602,601	40,396,360	442,054	740,228	1,066	4,877,588
Revenue Required Per MCF	\$ 45.99	\$ 66.93	\$ 32.45	\$ 32.17	\$ 19.93	\$ 3,026.81	\$ 18.60
Revenue Deficiency Per MCF	\$ 9.89	\$ 19.29	\$ 1.76	\$ 4.11	\$ 0.31	\$ (1,030.55)	\$ 2.45

Atmos Energy Corp, Colorado-Kansas Division COSS Summary		Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS
Current Delivery Service Rates						
Rate Base		20,798	9,570,306	3,329,429	899,454	351,593
Net Operating Income		65,537	1,822,390	232,825	118,800	1,041,384
Rate of Return		315.11%	19.04%	6.99%	13.21%	296.19%
Relative Rate of Return		8506%	514%	189%	357%	7995%
Revenues	\$	85,130	\$ 3,796,574	\$ 794,775	\$ 289,183	\$ 1,356,248
Test Period Usage (CCF)		918,300	22,665,386	2,902,336	1,831,851	13,511,259
Revenue Per MCF	\$	9.27	\$ 16.75	\$ 27.38	\$ 15.79	\$ 10.04
Revenues at Equalized Rates of Return						
Rate of Return		8.20%	8.20%	8.20%	8.20%	8.20%
Return Requirement		1,705	784,765	273,013	73,755	28,831
Revenue Required		21,547	2,873,313	874,750	254,887	347,897
Revenue Deficiency		(63,583)	(923,261)	79,974	(34,296)	(1,008,352)
Percent Increase Required		-74.69%	-24.32%	10.06%	-11.86%	-74.35%
Test Period Usage (CCF)		918,300	22,665,386	2,902,336	1,831,851	13,511,259
Revenue Required Per MCF	\$	2.35	\$ 12.68	\$ 30.14	\$ 13.91	\$ 2.57
Revenue Deficiency Per MCF	\$	(6.92)	\$ (4.07)	\$ 2.76	\$ (1.87)	\$ (7.46)

Atmos Energy Corp, Colorado-Kansas Division COSS Summary		Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial	Sales Service mall Generator	Sales Service Irrigation
Current Rate of Return		3.70%	1.83%	7.96%	6.14%	8.99%	20.15%	5.89%
Proposed Rate of Return		8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%
EROR Revenues	\$	88,718,183	\$ 70,008,646	\$ 13,108,041	\$ 142,212	\$ 147,500	\$ 32,251	\$ 907,140
Current Revenues		69,649,862	49,831,764	12,396,066	124,047	145,184	43,232	787,658
Difference	\$	19,068,322	\$ 20,176,882	\$ 711,975	\$ 18,165	\$ 2,316	\$ (10,981)	\$ 119,482
% Difference		27.38%	40.49%	5.74%	14.64%	1.60%	-25.40%	15.17%
Derivation of Delivery Revenues								
Current Total Revenues	\$	69,649,862	49,831,764	12,396,066	124,047	145,184	43,232	787,658
Less: Special Contracts		(529,975)	(287,402)	(110,992)	(1,215)	(2,034)	(3)	(13,401)
Less: Other Revenues		(860,678)	(704,458)	(150,387)	(211)	(3,297)	(211)	(571)
Current Delivery Revenues	\$	68,259,209	\$ 48,839,903	\$ 12,134,687	\$ 122,621	\$ 139,854	\$ 43,018	\$ 773,685
Total Revenues at EROR	\$	88,718,183	70,008,646	13,108,041	142,212	147,500	32,251	907,140
Less: Special Contracts		(529,975)	(287,402)	(110,992)	(1,215)	(2,034)	(3)	(13,401)
Less: Other Revenues		(860,678)	(704,458)	(150,387)	(211)	(3,297)	(211)	(571)
Delivery Revenues at EROR	\$	87,327,531	\$ 69,016,785	\$ 12,846,662	\$ 140,786	\$ 142,170	\$ 32,037	\$ 893,167
Metrics								
Delivery Revenues at EROR		87,327,531	69,016,785	12,846,662	140,786	142,170	32,037	893,167
Test Period Usage (CCF)		192,889,028	104,602,601	40,396,360	442,054	740,228	1,066	4,877,588
Test Period Customers		141,220	130,559	9,868	64	16	71	168
Revenue requirement per MCF	\$	45.99	\$ 66.93	\$ 32.45	\$ 32.17	\$ 19.93	\$ 3,026.81	\$ 18.60
Revenue requirement per Customer	\$	628.23	\$ 536.22	\$ 1,328.31	\$ 2,211.78	\$ 9,233.19	\$ 451.61	\$ 5,407.69

Atmos Energy Corp, Colorado-Kansas Division COSS Summary		Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS
Current Rate of Return		315.11%	19.04%	6.99%	13.21%	296.19%
Proposed Rate of Return		8.20%	8.20%	8.20%	8.20%	8.20%
EROR Revenues	\$	21,547	\$ 2,873,313	\$ 874,750	\$ 254,887	\$ 347,897
Current Revenues		85,130	3,796,574	794,775	289,183	1,356,248
Difference	\$	(63,583)	\$ (923,261)	\$ 79,974	\$ (34,296)	\$ (1,008,352)
% Difference		-74.69%	-24.32%	10.06%	-11.86%	-74.35%
Derivation of Delivery Revenues						
Current Total Revenues		85,130	3,796,574	794,775	289,183	1,356,248
Less: Special Contracts		(2,523)	(62,275)	(7,974)	(5,033)	(37,123)
Less: Other Revenues		(3)	(462)	(809)	(178)	(89)
Current Delivery Revenues	\$	82,604	\$ 3,733,837	\$ 785,992	\$ 283,972	\$ 1,319,036
Total Revenues at EROR		21,547	2,873,313	874,750	254,887	347,897
Less: Special Contracts		(2,523)	(62,275)	(7,974)	(5,033)	(37,123)
Less: Other Revenues		(3)	(462)	(809)	(178)	(89)
Delivery Revenues at EROR	\$	19,021	\$ 2,810,576	\$ 865,966	\$ 249,676	\$ 310,684
Metrics						
Delivery Revenues at EROR		19,021	2,810,576	865,966	249,676	310,684
Test Period Usage (CCF)		918,300	22,665,386	2,902,336	1,831,851	13,511,259
Test Period Customers		1	147	244	54	28
Revenue requirement per MCF	\$	2.35	\$ 12.68	\$ 30.14	\$ 13.91	\$ 2.57
Revenue requirement per Customer	\$	21,547.22	\$ 19,524.21	\$ 3,589.94	\$ 4,698.38	\$ 12,574.57

<u>Atmos Energy Corp, Colorado-Kansas Division</u>						
Allocation - Income Statement	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial	Sales Service Small Generator
Rate Base	335,095,211	266,752,752	49,528,020	558,893	568,335	102,103
Rate of Return	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%
Required Return	27,477,807	21,873,726	4,061,298	45,829	46,603	8,372
Operating Revenues						
Normalized Base Revenues	68,259,209	48,839,903	12,134,687	122,621	139,854	43,018
Special Contract	529,975	287,402	110,992	1,215	2,034	3
(487) Forfeited discounts	393,595	272,654	117,697	-	3,244	-
(488) Miscellaneous Service Revenues	467,083	431,805	32,690	211	53	211
Total Margin	69,649,862	49,831,764	12,396,066	124,047	145,184	43,232
Operating Expenses						
O&M Expenses	30,249,796	24,527,223	4,133,940	44,553	46,733	9,232
Depreciation & Amortization	18,275,059	14,776,040	2,528,665	27,894	26,036	6,188
Taxes Other than Income	10,555,055	8,440,922	1,503,792	16,724	16,500	3,341
Interest on Customer Deposits	10,388	7,621	2,636	-	-	-
Total Operating Expenses	59,090,298	47,751,807	8,169,033	89,171	89,269	18,760
Total Operating Income	10,559,564	2,079,957	4,227,033	34,876	55,916	24,472
Less: Interest Expense	(5,390,467)	(4,291,084)	(796,726)	(8,991)	(9,142)	(1,642)
Taxable Income	5,169,097	(2,211,127)	3,430,306	25,885	46,773	22,829
Total Income Tax	1,085,510	(464,337)	720,364	5,436	9,822	4,794
Regulatory Liability Amortization w/o Tax	(2,939,779)	(2,340,213)	(434,508)	(4,903)	(4,986)	(896)
Net Income after Taxes	12,413,833	4,884,507	3,941,176	34,343	51,079	20,573

Atmos Energy Corp, Colorado-Kansas Division						
Allocation - Income Statement	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS
Rate Base	3,413,527	20,798	9,570,306	3,329,429	899,454	351,593
Rate of Return	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%
Required Return	279,909	1,705	784,765	273,013	73,755	28,831
Operating Revenues						
Normalized Base Revenues	773,685	82,604	3,733,837	785,992	283,972	1,319,036
Special Contract	13,401	2,523	62,275	7,974	5,033	37,123
(487) Forfeited discounts	-	-	-	-	-	-
(488) Miscellaneous Service Revenues	571	3	462	809	178	89
Total Margin	787,658	85,130	3,796,574	794,775	289,183	1,356,248
Operating Expenses						
O&M Expenses	301,926	433	839,616	261,042	76,440	8,657
Depreciation & Amortization	172,345	1,400	484,154	181,923	46,767	23,647
Taxes Other than Income	111,183	658	313,088	108,305	29,396	11,144
Interest on Customer Deposits	2	-	95	-	35	-
Total Operating Expenses	585,455	2,492	1,636,953	551,270	152,638	43,449
Total Operating Income	202,202	82,639	2,159,621	243,505	136,545	1,312,799
Less: Interest Expense	(54,911)	(335)	(153,952)	(53,558)	(14,469)	(5,656)
Taxable Income	147,291	82,304	2,005,669	189,947	122,076	1,307,144
Total Income Tax	30,931	17,284	421,191	39,889	25,636	274,500
Regulatory Liability Amortization w/o Tax	(29,947)	(182)	(83,960)	(29,209)	(7,891)	(3,085)
Net Income after Taxes	201,218	65,537	1,822,390	232,825	118,800	1,041,384

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
UTILITY PLANT						
Intangible Plant						
(30100) Organizational Costs		25,000				
- Demand	PTDPLT-D	8,251	5,154	1,920	24	31
- Customer	PTDPLT-C	16,497	14,724	1,532	14	6
- Commodity	PTDPLT-E	252	137	53	1	1
Total		25,000	20,014	3,504	39	37
(30200) Franchises & Consents		22,124				
- Demand	PTDPLT-D	7,302	4,561	1,699	22	27
- Customer	PTDPLT-C	14,599	13,030	1,356	12	5
- Commodity	PTDPLT-E	223	121	47	1	1
Total		22,124	17,712	3,101	34	33
(30300) Misc. Intangible Plant		13,999				
- Demand	PTDPLT-D	4,620	2,886	1,075	14	17
- Customer	PTDPLT-C	9,238	8,245	858	8	3
- Commodity	PTDPLT-E	141	76	30	0	1
Total		13,999	11,207	1,962	22	21
Total Intangible Plant		61,123				
- Demand		20,173	12,601	4,693	60	75
- Customer		40,335	35,999	3,745	34	14
- Commodity		615	334	129	1	2
Total		61,123	48,933	8,567	95	91
Storage Plant						
(35010) Land		49,164				
- Demand	W_Peak	49,164	35,495	13,221	168	232
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		49,164	35,495	13,221	168	232
(35020) Rights of Way		46,753				
- Demand	W_Peak	46,753	33,754	12,572	160	221
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		46,753	33,754	12,572	160	221
(35100) Structures and Improvements		309,638				
- Demand	W_Peak	309,638	223,547	83,266	1,061	1,464
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		309,638	223,547	83,266	1,061	1,464

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
UTILITY PLANT									
Intangible Plant									
(30100) Organizational Costs									PTDPLT
- Demand	PTDPLT-D	0	222	-	669	177	55	-	33%
- Customer	PTDPLT-C	8	41	0	63	84	15	11	66%
- Commodity	PTDPLT-E	0	6	1	30	4	2	18	1%
Total		8	270	2	761	265	72	28	
(30200) Franchises & Consents									PTDPLT
- Demand	PTDPLT-D	0	196	-	592	156	48	-	33%
- Customer	PTDPLT-C	7	37	0	55	75	13	9	66%
- Commodity	PTDPLT-E	0	6	1	26	3	2	16	1%
Total		7	239	1	674	235	63	25	
(30300) Misc. Intangible Plant									PTDPLT
- Demand	PTDPLT-D	0	124	-	375	99	31	-	33%
- Customer	PTDPLT-C	5	23	0	35	47	8	6	66%
- Commodity	PTDPLT-E	0	4	1	17	2	1	10	1%
Total		5	151	1	426	148	40	16	
Total Intangible Plant									
- Demand		0	542	-	1,636	432	133	-	
- Customer		20	101	1	153	207	36	26	
- Commodity		0	16	3	72	9	6	43	
Total		20	659	4	1,861	648	175	69	
Storage Plant									
(35010) Land									DEM
- Demand	W_Peak	0	48	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		0	48	-	-	-	-	-	
(35020) Rights of Way									DEM
- Demand	W_Peak	0	45	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		0	45	-	-	-	-	-	
(35100) Structures and Improvements									DEM
- Demand	W_Peak	1	300	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		1	300	-	-	-	-	-	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
(35200) Wells		809,607				
- Demand	W_Peak	809,607	584,504	217,714	2,774	3,827
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		809,607	584,504	217,714	2,774	3,827
(35202) Reservoirs		-				
- Demand	W_Peak	-	-	-	-	-
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		-	-	-	-	-
(35300) Pipelines		538,999				
- Demand	W_Peak	538,999	389,136	144,944	1,847	2,548
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		538,999	389,136	144,944	1,847	2,548
(35400) Compressor Station Equipment		3,966,018				
- Demand	W_Peak	3,966,018	2,863,307	1,066,515	13,587	18,749
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		3,966,018	2,863,307	1,066,515	13,587	18,749
(35500) M&R Station Equipment		186,354				
- Demand	W_Peak	186,354	134,540	50,113	638	881
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		186,354	134,540	50,113	638	881
(35600) Purification Equipment		190,539				
- Demand	W_Peak	190,539	137,562	51,239	653	901
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		190,539	137,562	51,239	653	901
(35700) Other Equipment		1,558,635				
- Demand	W_Peak	1,558,635	1,125,272	419,137	5,340	7,368
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		1,558,635	1,125,272	419,137	5,340	7,368
Total Storage Plant		7,655,708				
- Demand		7,655,708	5,527,116	2,058,721	26,228	36,191
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		7,655,708	5,527,116	2,058,721	26,228	36,191

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
(35200) Wells									DEM
- Demand	W_Peak	2	786	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		2	786	-	-	-	-	-	
(35202) Reservoirs									DEM
- Demand	W_Peak	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(35300) Pipelines									DEM
- Demand	W_Peak	2	523	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		2	523	-	-	-	-	-	
(35400) Compressor Station Equipment									DEM
- Demand	W_Peak	12	3,849	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		12	3,849	-	-	-	-	-	
(35500) M&R Station Equipment									DEM
- Demand	W_Peak	1	181	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		1	181	-	-	-	-	-	
(35600) Purification Equipment									DEM
- Demand	W_Peak	1	185	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		1	185	-	-	-	-	-	
(35700) Other Equipment									DEM
- Demand	W_Peak	5	1,512	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		5	1,512	-	-	-	-	-	
Total Storage Plant									
- Demand		23	7,429	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		23	7,429	-	-	-	-	-	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
Transmission Plant						
(36500) Land		4,761				
- Demand	W_Peak_xSGS,Int,Irr	4,761	3,076	1,146	15	20
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		4,761	3,076	1,146	15	20
(36700) Mains - Cathodic Protection						
- Demand	W_Peak_xSGS,Int,Irr	999,044	645,419	240,403	3,063	4,226
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		999,044	645,419	240,403	3,063	4,226
(36701) Mains - Steel						
- Demand	W_Peak_xSGS,Int,Irr	75,818	48,981	18,244	232	321
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		75,818	48,981	18,244	232	321
(36900) M&R Station Equipment						
- Demand	W_Peak_xSGS,Int,Irr	67,557	43,644	16,256	207	286
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		67,557	43,644	16,256	207	286
Total Transmission Plant						
- Demand		1,147,180				
- Customer		1,147,180	741,120	276,050	3,517	4,853
- Commodity		-	-	-	-	-
Total		1,147,180	741,120	276,050	3,517	4,853
Distribution Plant						
(37400) Land and Land Rights		670,926				
- Demand	DISTPLT-D	219,785	137,231	51,115	651	817
- Customer	DISTPLT-C	444,361	396,594	41,259	372	154
- Commodity	DISTPLT-E	6,781	3,677	1,420	16	26
Total		670,926	537,502	93,794	1,038	998
(37402) Land Rights						
- Demand	DISTPLT-D	184,691				
- Customer	DISTPLT-C	60,502	37,777	14,071	179	225
- Commodity	DISTPLT-E	122,322	109,173	11,358	102	42
Total		1,867	1,012	391	4	7
Total		184,691	147,962	25,819	286	275

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
Transmission Plant									
(36500) Land									
- Demand	W_Peak_xSGS,Int,Irr	-	-	-	399	106	-	-	DEM 100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	399	106	-	-	
(36700) Mains - Cathodic Protection									
- Demand	W_Peak_xSGS,Int,Irr	-	-	-	83,793	22,139	-	-	DEM 100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	83,793	22,139	-	-	
(36701) Mains - Steel									
- Demand	W_Peak_xSGS,Int,Irr	-	-	-	6,359	1,680	-	-	DEM 100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	6,359	1,680	-	-	
(36900) M&R Station Equipment									
- Demand	W_Peak_xSGS,Int,Irr	-	-	-	5,666	1,497	-	-	DEM 100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	5,666	1,497	-	-	
Total Transmission Plant									
- Demand		-	-	-	96,218	25,422	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	96,218	25,422	-	-	
Distribution Plant									
(37400) Land and Land Rights									
- Demand	DISTPLT-D	1	5,975	-	17,816	4,707	1,470	-	DISTPLT 33%
- Customer	DISTPLT-C	217	1,114	13	1,684	2,275	394	285	66%
- Commodity	DISTPLT-E	0	171	32	797	102	64	475	1%
Total		218	7,261	45	20,297	7,085	1,929	760	
(37402) Land Rights									
- Demand	DISTPLT-D	0	1,645	-	4,904	1,296	405	-	DISTPLT 33%
- Customer	DISTPLT-C	60	307	3	464	626	109	78	66%
- Commodity	DISTPLT-E	0	47	9	219	28	18	131	1%
Total		60	1,999	12	5,587	1,950	531	209	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
(37500) Structures and Improvements		21,426				
- Demand	DISTPLT-D	7,019	4,382	1,632	21	26
- Customer	DISTPLT-C	14,190	12,665	1,318	12	5
- Commodity	DISTPLT-E	217	117	45	0	1
Total		21,426	17,165	2,995	33	32
(37600) Mains - Cathodic Protection		1,254,672				
- Demand	Demand_NCP	650,101	405,916	151,194	1,926	2,418
- Customer	Bills	604,572	558,930	42,246	275	68
- Commodity		-	-	-	-	-
Total		1,254,672	964,845	193,440	2,201	2,486
(37601) Mains - Steel		55,821,884				
- Demand	Demand_NCP	28,923,758	18,059,675	6,726,804	85,698	107,583
- Customer	Bills	26,898,126	24,867,456	1,879,592	12,247	3,043
- Commodity		-	-	-	-	-
Total		55,821,884	42,927,131	8,606,396	97,945	110,626
(37602) Mains - Plastic		127,796,350				
- Demand	Demand_NCP	66,216,875	41,345,084	15,400,072	196,193	246,296
- Customer	Bills	61,579,475	56,930,542	4,303,061	28,037	6,966
- Commodity		-	-	-	-	-
Total		127,796,350	98,275,626	19,703,134	224,230	253,262
(37603) Mains - Anodes		2,078,731				
- Demand	Demand_NCP	1,077,081	672,518	250,497	3,191	4,006
- Customer	Bills	1,001,650	926,030	69,993	456	113
- Commodity		-	-	-	-	-
Total		2,078,731	1,598,548	320,491	3,647	4,120
(37604) Mains - Leak Clamps		2,548,147				
- Demand	Demand_NCP	1,320,306	824,385	307,064	3,912	4,911
- Customer	Bills	1,227,840	1,135,145	85,799	559	139
- Commodity		-	-	-	-	-
Total		2,548,147	1,959,529	392,863	4,471	5,050
(37800) M&R Station Equipment - General		4,197,084				
- Demand	Demand_NCP	2,326,433	1,452,599	541,059	6,893	8,653
- Customer		-	-	-	-	-
- Commodity	Throughput	1,870,651	1,014,443	391,767	4,287	7,179
Total		4,197,084	2,467,042	932,826	11,180	15,832
(37900) M&R Station Equipment - City Gate		2,870,558				
- Demand	Demand_NCP	1,591,143	993,492	370,052	4,714	5,918
- Customer		-	-	-	-	-
- Commodity	Throughput	1,279,415	693,819	267,945	2,932	4,910
Total		2,870,558	1,687,312	637,998	7,646	10,828

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
(37500) Structures and Improvements									DISTPLT
- Demand	DISTPLT-D	0	191	-	569	150	47	-	33%
- Customer	DISTPLT-C	7	36	0	54	73	13	9	66%
- Commodity	DISTPLT-E	0	5	1	25	3	2	15	1%
Total		7	232	1	648	226	62	24	
(37600) Mains - Cathodic Protection									Mains
- Demand	Demand_NCP	3	17,673	-	52,699	13,924	4,348	-	52%
- Customer	Bills	306	718	4	630	1,043	232	118	48%
- Commodity		-	-	-	-	-	-	-	0%
Total		308	18,391	4	53,329	14,967	4,580	118	
(37601) Mains - Steel									Mains
- Demand	Demand_NCP	114	786,300	-	2,344,646	619,491	193,448	-	52%
- Customer	Bills	13,602	31,951	190	28,031	46,411	10,333	5,270	48%
- Commodity		-	-	-	-	-	-	-	0%
Total		13,716	818,252	190	2,372,677	665,902	203,781	5,270	
(37602) Mains - Plastic									Mains
- Demand	Demand_NCP	260	1,800,124	-	5,367,738	1,418,236	442,872	-	52%
- Customer	Bills	31,140	73,148	436	64,173	106,252	23,656	12,064	48%
- Commodity		-	-	-	-	-	-	-	0%
Total		31,400	1,873,272	436	5,431,910	1,524,488	466,528	12,064	
(37603) Mains - Anodes									Mains
- Demand	Demand_NCP	4	29,281	-	87,311	23,069	7,204	-	52%
- Customer	Bills	507	1,190	7	1,044	1,728	385	196	48%
- Commodity		-	-	-	-	-	-	-	0%
Total		511	30,471	7	88,355	24,797	7,589	196	
(37604) Mains - Leak Clamps									Mains
- Demand	Demand_NCP	5	35,893	-	107,028	28,278	8,830	-	52%
- Customer	Bills	621	1,459	9	1,280	2,119	472	241	48%
- Commodity		-	-	-	-	-	-	-	0%
Total		626	37,351	9	108,308	30,397	9,302	241	
(37800) M&R Station Equipment - General									Sys. Load
- Demand	Demand_NCP	9	63,245	-	188,588	49,828	15,560	-	55%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Throughput	10	47,303	8,906	219,811	28,147	17,765	131,033	45%
Total		19	110,548	8,906	408,398	77,975	33,325	131,033	
(37900) M&R Station Equipment - City Gate									Sys. Load
- Demand	Demand_NCP	6	43,256	-	128,983	34,079	10,642	-	55%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Throughput	7	32,353	6,091	150,337	19,251	12,151	89,619	45%
Total		13	75,608	6,091	279,320	53,330	22,792	89,619	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
(38000) Services		63,052,653				
- Demand	Meters	-	-	-	-	-
- Customer		63,052,653	58,290,380	4,412,879	28,522	7,130
- Commodity		-	-	-	-	-
Total		63,052,653	58,290,380	4,412,879	28,522	7,130
(38100) Meters		21,199,386				
- Demand	Meter_Inv	-	-	-	-	-
- Customer		21,199,386	16,800,126	3,486,404	43,133	22,896
- Commodity		-	-	-	-	-
Total		21,199,386	16,800,126	3,486,404	43,133	22,896
(38200) Meter Installations		28,779,263				
- Demand	Meter_Inv	-	-	-	-	-
- Customer		28,779,263	22,807,039	4,732,973	58,555	31,083
- Commodity		-	-	-	-	-
Total		28,779,263	22,807,039	4,732,973	58,555	31,083
(38300) House Regulators		1,229,774				
- Demand	Small_Meter_Inv	-	-	-	-	-
- Customer		1,229,774	1,130,991	94,163	442	54
- Commodity		-	-	-	-	-
Total		1,229,774	1,130,991	94,163	442	54
(38400) House Regulator Installations		5,402				
- Demand	Small_Meter_Inv	-	-	-	-	-
- Customer		5,402	4,968	414	2	0
- Commodity		-	-	-	-	-
Total		5,402	4,968	414	2	0
(38500) Industrial M&R Station Equipment		859,377				
- Demand	Bills	-	-	-	-	-
- Customer		859,377	794,499	60,052	391	97
- Commodity		-	-	-	-	-
Total		859,377	794,499	60,052	391	97
(38700) Other Equipment		118,085				
- Demand	DISTPLT-D	38,683	24,153	8,996	115	144
- Customer	DISTPLT-C	78,209	69,802	7,262	65	27
- Commodity	DISTPLT-E	1,193	647	250	3	5
Total		118,085	94,602	16,508	183	176
Total Distribution Plant		312,688,409				
- Demand		102,431,686	63,957,211	23,822,558	303,494	380,998
- Customer		207,096,600	184,834,339	19,228,772	173,171	71,819
- Commodity		3,160,124	1,713,717	661,818	7,242	12,127
Total		312,688,409	250,505,267	43,713,148	483,906	464,944

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
(38000) Services									CUS
- Demand	Meters	-	-	-	-	-	-	-	0%
- Customer		28,522	77,098	446	62,392	109,186	24,065	12,033	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		28,522	77,098	446	62,392	109,186	24,065	12,033	
(38100) Meters									CUS
- Demand	Meter_Inv	-	-	-	-	-	-	-	0%
- Customer		10,722	139,519	2,036	264,661	334,234	52,284	43,371	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		10,722	139,519	2,036	264,661	334,234	52,284	43,371	
(38200) Meter Installations									CUS
- Demand	Meter_Inv	-	-	-	-	-	-	-	0%
- Customer		14,556	189,404	2,764	359,292	453,740	70,978	58,878	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		14,556	189,404	2,764	359,292	453,740	70,978	58,878	
(38300) House Regulators									CUS
- Demand	Small_Meter_Inv	-	-	-	-	-	-	-	0%
- Customer		549	2,182	-	39	857	457	41	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		549	2,182	-	39	857	457	41	
(38400) House Regulator Installations									CUS
- Demand	Small_Meter_Inv	-	-	-	-	-	-	-	0%
- Customer		2	10	-	0	4	2	0	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		2	10	-	0	4	2	0	
(38500) Industrial M&R Station Equipment									CUS
- Demand	Bills	-	-	-	-	-	-	-	0%
- Customer		435	1,021	6	896	1,483	330	168	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		435	1,021	6	896	1,483	330	168	
(38700) Other Equipment									DISTPLT
- Demand	DISTPLT-D	0	1,052	-	3,136	829	259	-	33%
- Customer	DISTPLT-C	38	196	2	296	400	69	50	66%
- Commodity	DISTPLT-E	0	30	6	140	18	11	84	1%
Total		38	1,278	8	3,572	1,247	339	134	
Total Distribution Plant									
- Demand		402	2,784,634	-	8,303,418	2,193,887	685,084	-	
- Customer		101,283	519,352	5,918	784,934	1,060,430	183,779	132,803	
- Commodity		17	79,910	15,045	371,330	47,549	30,011	221,357	
Total		101,703	3,383,896	20,963	9,459,682	3,301,866	898,875	354,159	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
General Plant						
(38900) Land and Land Rights		152,535				
- Demand	PTDPLT-D	50,343	31,446	11,713	149	188
- Customer	PTDPLT-C	100,656	89,836	9,346	84	35
- Commodity	PTDPLT-E	1,536	833	322	4	6
Total		152,535	122,114	21,380	237	228
(39000) Structures and Improvements		1,320,684				
- Demand	PTDPLT-D	435,881	272,264	101,412	1,292	1,624
- Customer	PTDPLT-C	871,505	777,821	80,919	729	302
- Commodity	PTDPLT-E	13,298	7,212	2,785	30	51
Total		1,320,684	1,057,296	185,116	2,051	1,977
(39003) Improvements		639				
- Demand	PTDPLT-D	211	132	49	1	1
- Customer	PTDPLT-C	422	377	39	0	0
- Commodity	PTDPLT-E	6	3	1	0	0
Total		639	512	90	1	1
(39004) Air Conditioning Equipment		72,912				
- Demand	PTDPLT-D	24,064	15,031	5,599	71	90
- Customer	PTDPLT-C	48,114	42,942	4,467	40	17
- Commodity	PTDPLT-E	734	398	154	2	3
Total		72,912	58,371	10,220	113	109
(39009) Leasehold Improvements		41,513				
- Demand	PTDPLT-D	13,701	8,558	3,188	41	51
- Customer	PTDPLT-C	27,394	24,449	2,544	23	9
- Commodity	PTDPLT-E	418	227	88	1	2
Total		41,513	33,234	5,819	64	62
(39100) Office Furniture and Equipment		54,842				
- Demand	PAYROLL-D	19,492	12,287	4,577	58	74
- Customer	PAYROLL-C	35,297	32,344	2,689	19	6
- Commodity	PAYROLL-E	53	29	11	0	0
Total		54,842	44,659	7,277	77	80
(39200) Transportation Equipment		14,625				
- Demand	PAYROLL-D	5,198	3,277	1,220	16	20
- Customer	PAYROLL-C	9,413	8,625	717	5	1
- Commodity	PAYROLL-E	14	8	3	0	0
Total		14,625	11,910	1,940	21	21
(39300) Stores Equipment		10,156				
- Demand	PTDPLT-D	3,352	2,094	780	10	12
- Customer	PTDPLT-C	6,702	5,982	622	6	2
- Commodity	PTDPLT-E	102	55	21	0	0
Total		10,156	8,131	1,424	16	15

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
General Plant									
(38900) Land and Land Rights									
- Demand	PTDPLT-D	0	1,353	-	4,083	1,079	333	-	PTDPLT 33%
- Customer	PTDPLT-C	49	252	3	382	515	89	65	PTDPLT 66%
- Commodity	PTDPLT-E	0	39	7	180	23	15	108	PTDPLT 1%
Total		49	1,645	10	4,644	1,617	437	172	
(39000) Structures and Improvements									
- Demand	PTDPLT-D	2	11,718	-	35,347	9,339	2,883	-	PTDPLT 33%
- Customer	PTDPLT-C	426	2,186	25	3,303	4,463	773	559	PTDPLT 66%
- Commodity	PTDPLT-E	0	336	63	1,563	200	126	932	PTDPLT 1%
Total		428	14,240	88	40,213	14,002	3,783	1,490	
(39003) Improvements									
- Demand	PTDPLT-D	0	6	-	17	5	1	-	PTDPLT 33%
- Customer	PTDPLT-C	0	1	0	2	2	0	0	PTDPLT 66%
- Commodity	PTDPLT-E	0	0	0	1	0	0	0	PTDPLT 1%
Total		0	7	0	19	7	2	1	
(39004) Air Conditioning Equipment									
- Demand	PTDPLT-D	0	647	-	1,951	516	159	-	PTDPLT 33%
- Customer	PTDPLT-C	24	121	1	182	246	43	31	PTDPLT 66%
- Commodity	PTDPLT-E	0	19	3	86	11	7	51	PTDPLT 1%
Total		24	786	5	2,220	773	209	82	
(39009) Leasehold Improvements									
- Demand	PTDPLT-D	0	368	-	1,111	294	91	-	PTDPLT 33%
- Customer	PTDPLT-C	13	69	1	104	140	24	18	PTDPLT 66%
- Commodity	PTDPLT-E	0	11	2	49	6	4	29	PTDPLT 1%
Total		13	448	3	1,264	440	119	47	
(39100) Office Furniture and Equipment									
- Demand	PAYROLL-D	0	499	-	1,484	392	122	-	PAYROLL 36%
- Customer	PAYROLL-C	17	56	0	55	84	18	10	PAYROLL 64%
- Commodity	PAYROLL-E	0	1	0	6	1	1	4	PAYROLL 0%
Total		17	556	1	1,545	477	141	14	
(39200) Transportation Equipment									
- Demand	PAYROLL-D	0	133	-	396	105	33	-	PAYROLL 36%
- Customer	PAYROLL-C	5	15	0	15	22	5	3	PAYROLL 64%
- Commodity	PAYROLL-E	0	0	0	2	0	0	1	PAYROLL 0%
Total		5	148	0	412	127	37	4	
(39300) Stores Equipment									
- Demand	PTDPLT-D	0	90	-	272	72	22	-	PTDPLT 33%
- Customer	PTDPLT-C	3	17	0	25	34	6	4	PTDPLT 66%
- Commodity	PTDPLT-E	0	3	0	12	2	1	7	PTDPLT 1%
Total		3	110	1	309	108	29	11	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
(39400) Tools, Shop, and Garage Equipment		4,762,733				
- Demand	PTDPLT-D	1,571,901	981,854	365,718	4,659	5,856
- Customer	PTDPLT-C	3,142,874	2,805,025	291,814	2,628	1,090
- Commodity	PTDPLT-E	47,958	26,007	10,044	110	184
Total		4,762,733	3,812,886	667,575	7,397	7,130
(39500) Laboratory Equipment		140				
- Demand	PTDPLT-D	46	29	11	0	0
- Customer	PTDPLT-C	93	83	9	0	0
- Commodity	PTDPLT-E	1	1	0	0	0
Total		140	112	20	0	0
(39600) Power Operated Equipment		(7,041)				
- Demand	PTDPLT-D	(2,324)	(1,451)	(541)	(7)	(9)
- Customer	PTDPLT-C	(4,646)	(4,147)	(431)	(4)	(2)
- Commodity	PTDPLT-E	(71)	(38)	(15)	(0)	(0)
Total		(7,041)	(5,637)	(987)	(11)	(11)
(39603) Ditchers		5,043				
- Demand	PTDPLT-D	1,664	1,040	387	5	6
- Customer	PTDPLT-C	3,328	2,970	309	3	1
- Commodity	PTDPLT-E	51	28	11	0	0
Total		5,043	4,037	707	8	8
(39604) Backhoes		(25,785)				
- Demand	PTDPLT-D	(8,510)	(5,316)	(1,980)	(25)	(32)
- Customer	PTDPLT-C	(17,015)	(15,186)	(1,580)	(14)	(6)
- Commodity	PTDPLT-E	(260)	(141)	(54)	(1)	(1)
Total		(25,785)	(20,643)	(3,614)	(40)	(39)
(39605) Welders		-				
- Demand	PTDPLT-D	-	-	-	-	-
- Customer	PTDPLT-C	-	-	-	-	-
- Commodity	PTDPLT-E	-	-	-	-	-
Total		-	-	-	-	-
(39700) Communication Equipment		1,171,604				
- Demand	PAYROLL-D	416,421	262,483	97,769	1,246	1,574
- Customer	PAYROLL-C	754,052	690,966	57,444	401	120
- Commodity	PAYROLL-E	1,131	614	237	3	4
Total		1,171,604	954,062	155,450	1,649	1,699
(39702) Fixed Radios		52,814				
- Demand	PAYROLL-D	18,771	11,832	4,407	56	71
- Customer	PAYROLL-C	33,991	31,147	2,589	18	5
- Commodity	PAYROLL-E	51	28	11	0	0
Total		52,814	43,007	7,007	74	77

Atmos Energy Corp, Colorado-Kansas Division										
Allocation to Customer Classes		Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL										
(39400) Tools, Shop, and Garage Equipment										PTDPLT
- Demand	PTDPLT-D	6	42,259	-	127,472	33,680	10,397	-		33%
- Customer	PTDPLT-C	1,537	7,882	90	11,912	16,093	2,789	2,015		66%
- Commodity	PTDPLT-E	0	1,213	228	5,635	722	455	3,359		1%
Total		1,543	51,354	318	145,019	50,495	13,641	5,375		
(39500) Laboratory Equipment										PTDPLT
- Demand	PTDPLT-D	0	1	-	4	1	0	-		33%
- Customer	PTDPLT-C	0	0	0	0	0	0	0		66%
- Commodity	PTDPLT-E	0	0	0	0	0	0	0		1%
Total		0	2	0	4	1	0	0		
(39600) Power Operated Equipment										PTDPLT
- Demand	PTDPLT-D	(0)	(62)	-	(188)	(50)	(15)	-		33%
- Customer	PTDPLT-C	(2)	(12)	(0)	(18)	(24)	(4)	(3)		66%
- Commodity	PTDPLT-E	(0)	(2)	(0)	(8)	(1)	(1)	(5)		1%
Total		(2)	(76)	(0)	(214)	(75)	(20)	(8)		
(39603) Ditchers										PTDPLT
- Demand	PTDPLT-D	0	45	-	135	36	11	-		33%
- Customer	PTDPLT-C	2	8	0	13	17	3	2		66%
- Commodity	PTDPLT-E	0	1	0	6	1	0	4		1%
Total		2	54	0	154	53	14	6		
(39604) Backhoes										PTDPLT
- Demand	PTDPLT-D	(0)	(229)	-	(690)	(182)	(56)	-		33%
- Customer	PTDPLT-C	(8)	(43)	(0)	(64)	(87)	(15)	(11)		66%
- Commodity	PTDPLT-E	(0)	(7)	(1)	(31)	(4)	(2)	(18)		1%
Total		(8)	(278)	(2)	(785)	(273)	(74)	(29)		
(39605) Welders										PTDPLT
- Demand	PTDPLT-D	-	-	-	-	-	-	-		33%
- Customer	PTDPLT-C	-	-	-	-	-	-	-		66%
- Commodity	PTDPLT-E	-	-	-	-	-	-	-		1%
Total		-	-	-	-	-	-	-		
(39700) Communication Equipment										PAYROLL
- Demand	PAYROLL-D	2	10,656	-	31,700	8,376	2,615	-		36%
- Customer	PAYROLL-C	365	1,193	8	1,166	1,802	377	210		64%
- Commodity	PAYROLL-E	0	29	5	133	17	11	79		0%
Total		367	11,877	14	32,999	10,194	3,004	289		
(39702) Fixed Radios										PAYROLL
- Demand	PAYROLL-D	0	480	-	1,429	378	118	-		36%
- Customer	PAYROLL-C	16	54	0	53	81	17	9		64%
- Commodity	PAYROLL-E	0	1	0	6	1	0	4		0%
Total		17	535	1	1,488	460	135	13		

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes		Allocation	Total	Sales Service	Sales Service	Sales Service
TOTAL		Factor	Company	Residential	Commercial/PA	Schools
						Industrial
(39800) Miscellaneous Equipment			84,433			
- Demand	PTDPLT-D		27,866	17,406	6,483	104
- Customer	PTDPLT-C		55,716	49,727	5,173	19
- Commodity	PTDPLT-E		850	461	178	3
Total			84,433	67,594	11,835	126
(39900) Other Tangible Equipment			-			
- Demand	PTDPLT-D		-	-	-	-
- Customer	PTDPLT-C		-	-	-	-
- Commodity	PTDPLT-E		-	-	-	-
Total			-	-	-	-
(39901) Servers Hardware			74			
- Demand	PTDPLT-D		24	15	6	0
- Customer	PTDPLT-C		49	43	5	0
- Commodity	PTDPLT-E		1	0	0	0
Total			74	59	10	0
(39902) Servers Software			2,663			
- Demand	PTDPLT-D		879	549	205	3
- Customer	PTDPLT-C		1,757	1,569	163	1
- Commodity	PTDPLT-E		27	15	6	0
Total			2,663	2,132	373	4
(39903) Network Hardware			653,188			
- Demand	PTDPLT-D		215,579	134,657	50,157	803
- Customer	PTDPLT-C		431,031	384,697	40,021	149
- Commodity	PTDPLT-E		6,577	3,567	1,377	25
Total			653,188	522,920	91,555	978
(39906) PC Hardware			471,428			
- Demand	PTDPLT-D		155,591	97,187	36,200	580
- Customer	PTDPLT-C		311,090	277,649	28,884	108
- Commodity	PTDPLT-E		4,747	2,574	994	18
Total			471,428	377,410	66,078	706
(39907) PC Software			801			
- Demand	PTDPLT-D		264	165	61	1
- Customer	PTDPLT-C		528	472	49	0
- Commodity	PTDPLT-E		8	4	2	0
Total			801	641	112	1
Retirement Work in Progress			398,371			
- Demand	PTDPLT-D		131,479	82,126	30,590	490
- Customer	PTDPLT-C		262,881	234,622	24,408	91
- Commodity	PTDPLT-E		4,011	2,175	840	15
Total			398,371	318,923	55,838	596

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
(39800) Miscellaneous Equipment									
- Demand	PTDPLT-D	0	749	-	2,260	597	184	-	PTDPLT 33%
- Customer	PTDPLT-C	27	140	2	211	285	49	36	66%
- Commodity	PTDPLT-E	0	21	4	100	13	8	60	1%
Total		27	910	6	2,571	895	242	95	
(39900) Other Tangible Equipment									
- Demand	PTDPLT-D	-	-	-	-	-	-	-	PTDPLT 33%
- Customer	PTDPLT-C	-	-	-	-	-	-	-	66%
- Commodity	PTDPLT-E	-	-	-	-	-	-	-	1%
Total		-	-	-	-	-	-	-	
(39901) Servers Hardware									
- Demand	PTDPLT-D	0	1	-	2	1	0	-	PTDPLT 33%
- Customer	PTDPLT-C	0	0	0	0	0	0	0	66%
- Commodity	PTDPLT-E	0	0	0	0	0	0	0	1%
Total		0	1	0	2	1	0	0	
(39902) Servers Software									
- Demand	PTDPLT-D	0	24	-	71	19	6	-	PTDPLT 33%
- Customer	PTDPLT-C	1	4	0	7	9	2	1	66%
- Commodity	PTDPLT-E	0	1	0	3	0	0	2	1%
Total		1	29	0	81	28	8	3	
(39903) Network Hardware									
- Demand	PTDPLT-D	1	5,796	-	17,482	4,619	1,426	-	PTDPLT 33%
- Customer	PTDPLT-C	211	1,081	12	1,634	2,207	383	276	66%
- Commodity	PTDPLT-E	0	166	31	773	99	62	461	1%
Total		212	7,043	44	19,889	6,925	1,871	737	
(39906) PC Hardware									
- Demand	PTDPLT-D	1	4,183	-	12,618	3,334	1,029	-	PTDPLT 33%
- Customer	PTDPLT-C	152	780	9	1,179	1,593	276	199	66%
- Commodity	PTDPLT-E	0	120	23	558	71	45	333	1%
Total		153	5,083	31	14,354	4,998	1,350	532	
(39907) PC Software									
- Demand	PTDPLT-D	0	7	-	21	6	2	-	PTDPLT 33%
- Customer	PTDPLT-C	0	1	0	2	3	0	0	66%
- Commodity	PTDPLT-E	0	0	0	1	0	0	1	1%
Total		0	9	0	24	8	2	1	
Retirement Work in Progress									
- Demand	PTDPLT-D	1	3,535	-	10,662	2,817	870	-	PTDPLT 33%
- Customer	PTDPLT-C	129	659	8	996	1,346	233	169	66%
- Commodity	PTDPLT-E	0	101	19	471	60	38	281	1%
Total		129	4,295	27	12,130	4,224	1,141	450	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
Total General Plant		9,238,371.71				
- Demand		3,081,896	1,927,663	718,009	9,147	11,506
- Customer		6,075,231	5,442,010	550,200	4,827	1,950
- Commodity		81,245	44,059	17,015	186	312
Total		9,238,372	7,413,732	1,285,224	14,160	13,768
Total Utility Plant (Direct)		330,790,792				
- Demand		114,336,642	72,165,711	26,880,031	342,445	433,624
- Customer		213,212,165	190,312,348	19,782,717	178,031	73,783
- Commodity		3,241,984	1,758,109	678,962	7,430	12,441
Total		330,790,792	264,236,168	47,341,711	527,906	519,848
Shared Services General Office		5,332,061				
- Demand	GENERAL-D	1,778,761	1,112,579	414,410	5,279	6,641
- Customer	GENERAL-C	3,506,408	3,140,935	317,556	2,786	1,126
- Commodity	GENERAL-E	46,892	25,429	9,820	107	180
Total		5,332,061	4,278,944	741,786	8,173	7,947
Shared Services Customer Support		2,451,816				
- Demand	GENERAL-D	817,919	511,592	190,556	2,428	3,054
- Customer	GENERAL-C	1,612,334	1,444,281	146,020	1,281	518
- Commodity	GENERAL-E	21,562	11,693	4,516	49	83
Total		2,451,816	1,967,566	341,092	3,758	3,654
Colorado-Kansas General Office		139,265				
- Demand	GENERAL-D	46,459	29,059	10,824	138	173
- Customer	GENERAL-C	91,582	82,036	8,294	73	29
- Commodity	GENERAL-E	1,225	664	256	3	5
Total		139,265	111,759	19,374	213	208
Total Utility Plant		338,713,934				
- Demand		116,979,781	73,818,941	27,495,821	350,290	443,492
- Customer		218,422,490	194,979,600	20,254,587	182,170	75,456
- Commodity		3,311,663	1,795,896	693,555	7,590	12,709
Total		338,713,934	270,594,437	48,443,963	540,050	531,657

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
Total General Plant									
- Demand		12	82,258	-	247,639	65,430	20,231	-	
- Customer		2,967	14,464	159	21,157	28,834	5,069	3,594	
- Commodity		0	2,054	387	9,547	1,222	772	5,691	
Total		2,980	98,777	546	278,343	95,486	26,071	9,285	
Total Utility Plant (Direct)									
- Demand		437	2,874,864	-	8,648,911	2,285,171	705,448	-	
- Customer		104,270	533,918	6,078	806,244	1,089,470	188,884	136,422	
- Commodity		18	81,980	15,434	380,949	48,781	30,789	227,091	
Total		104,725	3,490,762	21,513	9,836,104	3,423,423	925,121	363,513	
Shared Services General Office									
- Demand	GENERAL-D	7	47,477	-	142,928	37,764	11,676	-	GENERAL 33%
- Customer	GENERAL-C	1,713	8,348	92	12,211	16,642	2,926	2,074	66%
- Commodity	GENERAL-E	0	1,186	223	5,510	706	445	3,285	1%
Total		1,720	57,011	315	160,650	55,111	15,047	5,359	
Shared Services Customer Support									
- Demand	GENERAL-D	3	21,831	-	65,722	17,365	5,369	-	GENERAL 33%
- Customer	GENERAL-C	788	3,839	42	5,615	7,652	1,345	954	66%
- Commodity	GENERAL-E	0	545	103	2,534	324	205	1,510	1%
Total		791	26,215	145	73,871	25,341	6,919	2,464	
Colorado-Kansas General Office									
- Demand	GENERAL-D	0	1,240	-	3,733	986	305	-	GENERAL 33%
- Customer	GENERAL-C	45	218	2	319	435	76	54	66%
- Commodity	GENERAL-E	0	31	6	144	18	12	86	1%
Total		45	1,489	8	4,196	1,439	393	140	
Total Utility Plant									
- Demand		447	2,945,411	-	8,861,295	2,341,286	722,799	-	
- Customer		106,815	546,323	6,215	824,389	1,114,199	193,231	139,504	
- Commodity		18	83,742	15,766	389,136	49,829	31,451	231,971	
Total		107,280	3,575,476	21,981	10,074,820	3,505,315	947,481	371,475	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
OTHER RATE BASE ITEMS						
Other Rate Base Items						
Additions						
Construction Work in Progress		23,691,281.99				
- Demand	DISTPLT-D	7,760,882	4,845,809	1,804,950	22,995	28,867
- Customer	DISTPLT-C	15,690,968	14,004,237	1,456,895	13,121	5,441
- Commodity	DISTPLT-E	239,431	129,842	50,144	549	919
Total		23,691,282	18,979,888	3,311,989	36,664	35,227
Materials and Supplies		-				
- Demand		-	-	-	-	-
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		-	-	-	-	-
Gas Storage Inventory		13,804,639.49				
- Demand	W_Peak	13,804,639	9,966,401	3,712,250	47,293	65,259
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		13,804,639	9,966,401	3,712,250	47,293	65,259
Prepayments - KS Direct		2,650,825.37				
- Demand	O&MxAG-D	1,006,721	644,602	240,099	3,059	3,910
- Customer	O&MxAG-C	1,639,815	1,500,763	125,850	914	288
- Commodity	O&MxAG-E	4,289	2,326	898	10	16
Total		2,650,825	2,147,690	366,847	3,982	4,214
Cash Working Capital		-				
- Demand		-	-	-	-	-
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		-	-	-	-	-
Total Additions		40,146,746.85				
- Demand		22,572,243	15,456,811	5,757,299	73,347	98,036
- Customer		17,330,784	15,504,999	1,582,745	14,034	5,729
- Commodity		243,720	132,168	51,042	559	935
Total		40,146,747	31,093,978	7,391,086	87,939	104,700
Deductions						
Customer Advances		(187,868.25)				
- Demand		-	-	-	-	-
- Customer	Cus_Dep	(187,868)	(137,820)	(47,671)	-	-
- Commodity		-	-	-	-	-
Total		(187,868)	(137,820)	(47,671)	-	-

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
OTHER RATE BASE ITEMS									
Other Rate Base Items									
Additions									
Construction Work in Progress									DISTPLT
- Demand	DISTPLT-D	30	210,982	-	629,120	166,223	51,906	-	33%
- Customer	DISTPLT-C	7,674	39,349	448	59,472	80,345	13,924	10,062	66%
- Commodity	DISTPLT-E	1	6,055	1,140	28,134	3,603	2,274	16,771	1%
Total		7,706	256,386	1,588	716,726	250,171	68,105	26,833	
Materials and Supplies									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Gas Storage Inventory									DEM
- Demand	W_Peak	41	13,396	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		41	13,396	-	-	-	-	-	
Prepayments - KS Direct									O&MxAG
- Demand	O&MxAG-D	4	23,065	-	68,302	18,046	5,635	-	38%
- Customer	O&MxAG-C	798	2,623	21	2,875	4,313	861	511	62%
- Commodity	O&MxAG-E	0	108	20	504	65	41	300	0%
Total		802	25,796	41	71,680	22,424	6,537	812	
Cash Working Capital									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total Additions									
- Demand		75	247,443	-	697,422	184,269	57,542	-	
- Customer		8,472	41,972	469	62,346	84,658	14,785	10,573	
- Commodity		1	6,163	1,160	28,638	3,667	2,315	17,072	
Total		8,548	295,578	1,630	788,406	272,594	74,642	27,645	
Deductions									
Customer Advances									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Cus_Dep	-	(31)	-	(1,714)	-	(632)	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	(31)	-	(1,714)	-	(632)	-	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
Customer Deposits		(241,577.66)				
- Demand	Cus_Dep	-	-	-	-	-
- Customer		(241,578)	(177,221)	(61,299)	-	-
- Commodity		-	-	-	-	-
Total		(241,578)	(177,221)	(61,299)	-	-
ADIT - KS Direct		(36,333,115)				
- Demand	UPIS-D	(12,548,170)	(7,918,399)	(2,949,418)	(37,575)	(47,572)
- Customer	UPIS-C	(23,429,711)	(20,915,042)	(2,172,666)	(19,541)	(8,094)
- Commodity	UPIS-E	(355,235)	(192,642)	(74,396)	(814)	(1,363)
Total		(36,333,115)	(29,026,083)	(5,196,480)	(57,930)	(57,030)
Regulatory Liability		(7,002,909)				
- Demand	UPIS-D	(2,418,556)	(1,526,206)	(568,476)	(7,242)	(9,169)
- Customer	UPIS-C	(4,515,884)	(4,031,202)	(418,764)	(3,766)	(1,560)
- Commodity	UPIS-E	(68,469)	(37,130)	(14,339)	(157)	(263)
Total		(7,002,909)	(5,594,539)	(1,001,579)	(11,166)	(10,992)
Total Deductions		(43,765,470.35)				
- Demand		(14,966,726)	(9,444,605)	(3,517,894)	(44,817)	(56,742)
- Customer		(28,375,041)	(25,261,286)	(2,700,400)	(23,307)	(9,654)
- Commodity		(423,704)	(229,772)	(88,735)	(971)	(1,626)
Total		(43,765,470)	(34,935,664)	(6,307,029)	(69,096)	(68,022)
Total Other Rate Base Items		(3,618,723.51)				
- Demand		7,605,517	6,012,206	2,239,405	28,529	41,294
- Customer		(11,044,257)	(9,756,287)	(1,117,655)	(9,273)	(3,925)
- Commodity		(179,984)	(97,604)	(37,694)	(412)	(691)
Total		(3,618,724)	(3,841,686)	1,084,057	18,844	36,679
Total Rate Base		335,095,211				
- Demand		124,585,298	79,831,147	29,735,226	378,820	484,786
- Customer		207,378,233	185,223,313	19,136,933	172,897	71,531
- Commodity		3,131,679	1,698,292	655,861	7,177	12,018
Total		335,095,211	266,752,752	49,528,020	558,893	568,335

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
Customer Deposits									
- Demand	Cus_Dep	-	-	-	-	-	-	-	CUS
- Customer		-	(40)	-	(2,205)	-	(813)	-	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		-	(40)	-	(2,205)	-	(813)	-	0%
ADIT - KS Direct									
- Demand	UPIS-D	(48)	(315,948)	-	(950,532)	(251,145)	(77,533)	-	UPIS
- Customer	UPIS-C	(11,458)	(58,603)	(667)	(88,430)	(119,518)	(20,728)	(14,964)	35%
- Commodity	UPIS-E	(2)	(8,983)	(1,691)	(41,742)	(5,345)	(3,374)	(24,883)	64%
Total		(11,508)	(383,534)	(2,358)	(1,080,704)	(376,008)	(101,634)	(39,847)	1%
Regulatory Liability									
- Demand	UPIS-D	(9)	(60,896)	-	(183,207)	(48,406)	(14,944)	-	UPIS
- Customer	UPIS-C	(2,208)	(11,295)	(128)	(17,044)	(23,036)	(3,995)	(2,884)	35%
- Commodity	UPIS-E	(0)	(1,731)	(326)	(8,045)	(1,030)	(650)	(4,796)	64%
Total		(2,218)	(73,923)	(454)	(208,297)	(72,472)	(19,589)	(7,680)	1%
Total Deductions									
- Demand		(57)	(376,844)	-	(1,133,739)	(299,551)	(92,477)	-	
- Customer		(13,666)	(69,968)	(795)	(109,394)	(142,554)	(26,167)	(17,849)	
- Commodity		(2)	(10,714)	(2,017)	(49,787)	(6,375)	(4,024)	(29,679)	
Total		(13,726)	(457,527)	(2,812)	(1,292,920)	(448,480)	(122,668)	(47,528)	
Total Other Rate Base Items									
- Demand		18	(129,402)	-	(436,317)	(115,282)	(34,935)	-	
- Customer		(5,194)	(27,996)	(326)	(47,048)	(57,896)	(11,382)	(7,275)	
- Commodity		(1)	(4,551)	(857)	(21,149)	(2,708)	(1,709)	(12,607)	
Total		(5,177)	(161,949)	(1,183)	(504,514)	(175,885)	(48,026)	(19,882)	
Total Rate Base									
- Demand		465	2,816,010	-	8,424,977	2,226,005	687,863	-	
- Customer		101,621	518,326	5,889	777,342	1,056,303	181,849	132,229	
- Commodity		17	79,191	14,909	367,987	47,121	29,741	219,364	
Total		102,103	3,413,527	20,798	9,570,306	3,329,429	899,454	351,593	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
OPERATIONS & MAINTENANCE EXPENSES						
Underground Storage Operations Expenses						
(814) Operation Supervision and Engineering		19				
- Demand	W_Peak	19	13	5	0	0
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		19	13	5	0	0
(816) Wells Expense		1,095,770				
- Demand	W_Peak	1,095,770	791,102	294,667	3,754	5,180
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		1,095,770	791,102	294,667	3,754	5,180
(818) Compressor Station Expense		285				
- Demand	W_Peak	285	206	77	1	1
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		285	206	77	1	1
(819) Compressor Station Fuel and Power		9,738				
- Demand	W_Peak	9,738	7,030	2,619	33	46
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		9,738	7,030	2,619	33	46
(825) Storage Well Royalties		21,023				
- Demand	W_Peak	21,023	15,178	5,653	72	99
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		21,023	15,178	5,653	72	99
Total Underground St. Operations Expenses		1,126,834				
- Demand		1,126,834	813,529	303,021	3,860	5,327
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		1,126,834	813,529	303,021	3,860	5,327
Maintenance Expense						
(835) Maintenance of Measuring and Regulating Station Equipment		99				
- Demand	W_Peak	99	72	27	0	0
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		99	72	27	0	0

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
OPERATIONS & MAINTENANCE EXPENSES									
Underground Storage Operations Expenses									
(814) Operation Supervision and Engineering									DEM
- Demand	W_Peak	0	0	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		0	0	-	-	-	-	-	
(816) Wells Expense									DEM
- Demand	W_Peak	3	1,063	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		3	1,063	-	-	-	-	-	
(818) Compressor Station Expense									DEM
- Demand	W_Peak	0	0	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		0	0	-	-	-	-	-	
(819) Compressor Station Fuel and Power									DEM
- Demand	W_Peak	0	9	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		0	9	-	-	-	-	-	
(825) Storage Well Royalties									DEM
- Demand	W_Peak	0	20	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		0	20	-	-	-	-	-	
Total Underground St. Operations Expenses									
- Demand		3	1,093	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		3	1,093	-	-	-	-	-	
Maintenance Expense									
(835) Maintenance of Measuring and Regulating Station Equipment									DEM
- Demand	W_Peak	0	0	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		0	0	-	-	-	-	-	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
Total Underground St. Maintenance Expenses		99				
- Demand		99	72	27	0	0
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		99	72	27	0	0
Total Underground Storage O&M		1,126,933				
- Demand		1,126,933	813,601	303,047	3,861	5,327
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		1,126,933	813,601	303,047	3,861	5,327
Distribution Expenses						
Operations Expenses						
(870) Supervision & Engineering		1,178,526				
- Demand	DISTPLT-D	386,066	241,056	89,788	1,144	1,436
- Customer	DISTPLT-C	780,550	696,643	72,473	653	271
- Commodity	DISTPLT-E	11,911	6,459	2,494	27	46
Total		1,178,526	944,157	164,755	1,824	1,752
(871) Load Dispatching & Odorization		35,784				
- Demand	Demand_NCP	35,784	22,343	8,322	106	133
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		35,784	22,343	8,322	106	133
(874) Mains & Service Expenses		10,891,414				
- Demand	MAINS&SRV-D	4,234,398	2,643,911	984,795	12,546	15,750
- Customer	MAINS&SRV-C	6,657,016	6,154,354	465,477	3,023	753
- Commodity		-	-	-	-	-
Total		10,891,414	8,798,265	1,450,271	15,569	16,503
(875) M&R Station Expenses - General		129,606				
- Demand	Demand_NCP	129,606	80,925	30,143	384	482
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		129,606	80,925	30,143	384	482
(877) MYR Station Expenses - City Gate		1,051				
- Demand	Demand_NCP	582	364	135	2	2
- Customer		-	-	-	-	-
- Commodity	Throughput	468	254	98	1	2
Total		1,051	618	234	3	4

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
Total Underground St. Maintenance Expenses									
- Demand		0	0	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		0	0	-	-	-	-	-	
Total Underground Storage O&M									
- Demand		3	1,094	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		3	1,094	-	-	-	-	-	
Distribution Expenses									
Operations Expenses									
(870) Supervision & Engineering									
- Demand	DISTPLT-D	2	10,495	-	31,296	8,269	2,582	-	DISTPLT 33%
- Customer	DISTPLT-C	382	1,957	22	2,958	3,997	693	501	66%
- Commodity	DISTPLT-E	0	301	57	1,400	179	113	834	1%
Total		383	12,754	79	35,654	12,445	3,388	1,335	
(871) Load Dispatching & Odorization									
- Demand	Demand_NCP	0	973	-	2,901	766	239	-	DEM 100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		0	973	-	2,901	766	239	-	
(874) Mains & Service Expenses									
- Demand	MAINS&SRV-D	17	115,113	-	343,253	90,693	28,321	-	MAINS&SRV 39%
- Customer	MAINS&SRV-C	3,221	8,003	47	6,794	11,503	2,551	1,290	61%
- Commodity		-	-	-	-	-	-	-	0%
Total		3,238	123,116	47	350,047	102,196	30,871	1,290	
(875) M&R Station Expenses - General									
- Demand	Demand_NCP	1	3,523	-	10,506	2,776	867	-	DEM 100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		1	3,523	-	10,506	2,776	867	-	
(877) MYR Station Expenses - City Gate									
- Demand	Demand_NCP	0	16	-	47	12	4	-	Sys. Load 55%
- Customer		-	-	-	-	-	-	-	0%
- Commodity	Throughput	0	12	2	55	7	4	33	45%
Total		0	28	2	102	20	8	33	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
(878) Meter & House Regulation Expenses		606,865				
- Demand	Small_Meter_Inv	-	-	-	-	-
- Customer		606,865	558,118	46,467	218	27
- Commodity		-	-	-	-	-
Total		606,865	558,118	46,467	218	27
(879) Customer Installations Expenses		106,917				
- Demand	Meter_Inv	-	-	-	-	-
- Customer		106,917	84,730	17,583	218	115
- Commodity		-	-	-	-	-
Total		106,917	84,730	17,583	218	115
(880) Other Expenses		1,541,464				
- Demand	DISTPLT-D	504,959	315,291	117,438	1,496	1,878
- Customer	DISTPLT-C	1,020,927	911,180	94,792	854	354
- Commodity	DISTPLT-E	15,579	8,448	3,263	36	60
Total		1,541,464	1,234,919	215,493	2,386	2,292
(881) Distribution-Rents		146,968				
- Demand	DISTPLT-D	48,144	30,061	11,197	143	179
- Customer	DISTPLT-C	97,338	86,875	9,038	81	34
- Commodity	DISTPLT-E	1,485	805	311	3	6
Total		146,968	117,741	20,546	227	219
Total Dist. Operations Expenses		14,638,595				
- Demand		5,339,540	3,333,950	1,241,818	15,820	19,861
- Customer		9,269,612	8,491,899	705,831	5,047	1,553
- Commodity		29,443	15,967	6,166	67	113
Total		14,638,595	11,841,815	1,953,815	20,935	21,527
Maintenance Expense						
(887) Maintenance of Mains		399,072				
- Demand	Demand_NCP Bills	206,777	129,109	48,090	613	769
- Customer		192,295	177,778	13,437	88	22
- Commodity		-	-	-	-	-
Total		399,072	306,887	61,527	700	791
(889) Maint. of M&R Station Equip. - General		238,358				
- Demand	Demand_NCP	238,358	148,828	55,435	706	887
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		238,358	148,828	55,435	706	887
(892) Maintenance of Services		8,071				
- Demand	Demand_NCP DISTPLT-C	-	-	-	-	-
- Customer		8,071	7,203	749	7	3
- Commodity		-	-	-	-	-
Total		8,071	7,203	749	7	3

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
(878) Meter & House Regulation Expenses									
- Demand	Small_Meter_Inv	-	-	-	-	-	-	-	CUS
- Customer		271	1,077	-	19	423	225	20	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		271	1,077	-	19	423	225	20	0%
(879) Customer Installations Expenses									
- Demand	Meter_Inv	-	-	-	-	-	-	-	CUS
- Customer		54	704	10	1,335	1,686	264	219	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		54	704	10	1,335	1,686	264	219	0%
(880) Other Expenses									
- Demand	DISTPLT-D	2	13,727	-	40,933	10,815	3,377	-	DISTPLT
- Customer	DISTPLT-C	499	2,560	29	3,869	5,228	906	655	33%
- Commodity	DISTPLT-E	0	394	74	1,831	234	148	1,091	66%
Total		501	16,682	103	46,634	16,277	4,431	1,746	1%
(881) Distribution-Rents									
- Demand	DISTPLT-D	0	1,309	-	3,903	1,031	322	-	DISTPLT
- Customer	DISTPLT-C	48	244	3	369	498	86	62	33%
- Commodity	DISTPLT-E	0	38	7	175	22	14	104	66%
Total		48	1,590	10	4,446	1,552	422	166	1%
Total Dist. Operations Expenses									
- Demand		21	145,157	-	432,839	114,363	35,712	-	
- Customer		4,475	14,545	112	15,345	23,334	4,725	2,747	
- Commodity		0	745	140	3,460	443	280	2,062	
Total		4,496	160,446	252	451,644	138,140	40,716	4,809	
Maintenance Expense									
(887) Maintenance of Mains									
- Demand	Demand_NCP Bills	1	5,621	-	16,762	4,429	1,383	-	Mains
- Customer		97	228	1	200	332	74	38	52%
- Commodity		-	-	-	-	-	-	-	48%
Total		98	5,850	1	16,962	4,761	1,457	38	0%
(889) Maint. of M&R Station Equip. - General									
- Demand	Demand_NCP	1	6,480	-	19,322	5,105	1,594	-	DEM
- Customer		-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		1	6,480	-	19,322	5,105	1,594	-	0%
(892) Maintenance of Services									
- Demand	Demand_NCP DISTPLT-C	-	-	-	-	-	-	-	CUS
- Customer		4	20	0	31	41	7	5	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		4	20	0	31	41	7	5	0%

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
(893) Maintenance of Meters and House Regulators		206,038				
- Demand	MET®-C	-	-	-	-	-
- Customer		206,038	163,914	33,448	411	217
- Commodity		-	-	-	-	-
Total		206,038	163,914	33,448	411	217
(894) Maintenance of Other Equipment		-				
- Demand		-	-	-	-	-
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		-	-	-	-	-
Total Dist. Maintenance Expenses		851,539				
- Demand		445,134	277,937	103,525	1,319	1,656
- Customer		406,404	348,895	47,634	505	242
- Commodity		-	-	-	-	-
Total		851,539	626,832	151,159	1,824	1,898
Total Distribution O&M		15,490,134				
- Demand		5,784,674	3,611,887	1,345,343	17,139	21,516
- Customer		9,676,017	8,840,794	753,465	5,552	1,795
- Commodity		29,443	15,967	6,166	67	113
Total		15,490,134	12,468,647	2,104,974	22,759	23,425
Customer Account Expense						
(901) Supervision		-				
- Demand	Bills	-	-	-	-	-
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		-	-	-	-	-
(902) Meter reading expenses		668,721				
- Demand	Bills	-	-	-	-	-
- Customer		668,721	618,236	46,729	304	76
- Commodity		-	-	-	-	-
Total		668,721	618,236	46,729	304	76
(903) Customer records and collection expenses		115,093				
- Demand	Bills	-	-	-	-	-
- Customer		115,093	106,404	8,043	52	13
- Commodity		-	-	-	-	-
Total		115,093	106,404	8,043	52	13
(904) Uncollectible accounts		531,249				
- Demand	Bills	-	-	-	-	-
- Customer		531,249	491,142	37,123	242	60
- Commodity		-	-	-	-	-
Total		531,249	491,142	37,123	242	60

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
(893) Maintenance of Meters and House Regulators									
- Demand	MET®-C	-	-	-	-	-	-	-	MET®
- Customer		104	1,332	19	2,510	3,174	498	412	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		104	1,332	19	2,510	3,174	498	412	0%
(894) Maintenance of Other Equipment									
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	N/A
Total Dist. Maintenance Expenses									
- Demand		2	12,101	-	36,084	9,534	2,977	-	
- Customer		205	1,581	21	2,741	3,547	579	454	
- Commodity		-	-	-	-	-	-	-	
Total		207	13,682	21	38,825	13,081	3,556	454	
Total Distribution O&M									
- Demand		23	157,258	-	468,923	123,896	38,689	-	
- Customer		4,680	16,126	133	18,086	26,881	5,304	3,201	
- Commodity		0	745	140	3,460	443	280	2,062	
Total		4,703	174,128	273	490,469	151,221	44,272	5,264	
Customer Account Expense									
(901) Supervision									
- Demand	Bills	-	-	-	-	-	-	-	CUS
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	0%
(902) Meter reading expenses									
- Demand	Bills	-	-	-	-	-	-	-	CUS
- Customer		338	794	5	697	1,154	257	131	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		338	794	5	697	1,154	257	131	0%
(903) Customer records and collection expenses									
- Demand	Bills	-	-	-	-	-	-	-	CUS
- Customer		58	137	1	120	199	44	23	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		58	137	1	120	199	44	23	0%
(904) Uncollectible accounts									
- Demand	Bills	-	-	-	-	-	-	-	CUS
- Customer		269	631	4	554	917	204	104	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		269	631	4	554	917	204	104	0%

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
(905) Miscellaneous customer accounts expenses		6,573				
- Demand	Bills	-	-	-	-	-
- Customer		6,573	6,077	459	3	1
- Commodity		-	-	-	-	-
Total		6,573	6,077	459	3	1
Total Customer Account Expenses		1,321,637				
- Demand		-	-	-	-	-
- Customer		1,321,637	1,221,860	92,354	602	150
- Commodity		-	-	-	-	-
Total		1,321,637	1,221,860	92,354	602	150
Customer Service Expenses						
(907) Customer Service Supervision		-				
- Demand	Bills	-	-	-	-	-
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		-	-	-	-	-
(908) Customer Assistance		39,588				
- Demand	Bills	-	-	-	-	-
- Customer		39,588	36,599	2,766	18	4
- Commodity		-	-	-	-	-
Total		39,588	36,599	2,766	18	4
(909) Informational and instructional advertising		29,010				
- Demand	Bills	-	-	-	-	-
- Customer		29,010	26,820	2,027	13	3
- Commodity		-	-	-	-	-
Total		29,010	26,820	2,027	13	3
(910) Miscellaneous customer service and informational		28,734				
- Demand	Bills	-	-	-	-	-
- Customer		28,734	26,564	2,008	13	3
- Commodity		-	-	-	-	-
Total		28,734	26,564	2,008	13	3
Total Customer Service Expenses		97,331				
- Demand		-	-	-	-	-
- Customer		97,331	89,983	6,801	44	11
- Commodity		-	-	-	-	-
Total		97,331	89,983	6,801	44	11

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
(905) Miscellaneous customer accounts expenses									
- Demand	Bills	-	-	-	-	-	-	-	CUS
- Customer		3	8	0	7	11	3	1	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		3	8	0	7	11	3	1	0%
Total Customer Account Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		668	1,570	9	1,377	2,280	508	259	
- Commodity		-	-	-	-	-	-	-	
Total		668	1,570	9	1,377	2,280	508	259	
Customer Service Expenses									
(907) Customer Service Supervision									
- Demand	Bills	-	-	-	-	-	-	-	CUS
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	0%
(908) Customer Assistance									
- Demand	Bills	-	-	-	-	-	-	-	CUS
- Customer		20	47	0	41	68	15	8	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		20	47	0	41	68	15	8	0%
(909) Informational and instructional advertising									
- Demand	Bills	-	-	-	-	-	-	-	CUS
- Customer		15	34	0	30	50	11	6	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		15	34	0	30	50	11	6	0%
(910) Miscellaneous customer service and informational									
- Demand	Bills	-	-	-	-	-	-	-	CUS
- Customer		15	34	0	30	50	11	6	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		15	34	0	30	50	11	6	0%
Total Customer Service Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		49	116	1	101	168	37	19	
- Commodity		-	-	-	-	-	-	-	
Total		49	116	1	101	168	37	19	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
Sales Expenses						
(911) Supervision		-				
- Demand	Bills	-	-	-	-	-
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		-	-	-	-	-
(912) Demonstrating and selling expenses		69,510				
- Demand	Bills	-	-	-	-	-
- Customer		69,510	64,262	4,857	32	8
- Commodity		-	-	-	-	-
Total		69,510	64,262	4,857	32	8
(913) Advertising Expenses		93,595				
- Demand	Bills	-	-	-	-	-
- Customer		93,595	86,529	6,540	43	11
- Commodity		-	-	-	-	-
Total		93,595	86,529	6,540	43	11
(916) Miscellaneous Sales Expenses		-				
- Demand	Bills	-	-	-	-	-
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		-	-	-	-	-
Total Sales Expenses		163,105				
- Demand		-	-	-	-	-
- Customer		163,105	150,791	11,397	74	18
- Commodity		-	-	-	-	-
Total		163,105	150,791	11,397	74	18
Administrative & General Expense						
(920) Administrative and General Salaries		26,412				
- Demand	PAYROLL-D	9,388	5,917	2,204	28	35
- Customer	PAYROLL-C	16,999	15,577	1,295	9	3
- Commodity	PAYROLL-E	26	14	5	0	0
Total		26,412	21,508	3,504	37	38
(921) Office Supplies & Expense		7,859				
- Demand	PTDPLT-D	2,594	1,620	603	8	10
- Customer	PTDPLT-C	5,186	4,629	482	4	2
- Commodity	PTDPLT-E	79	43	17	0	0
Total		7,859	6,292	1,102	12	12

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
Sales Expenses									
(911) Supervision									
- Demand	Bills	-	-	-	-	-	-	-	CUS
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	0%
(912) Demonstrating and selling expenses									
- Demand	Bills	-	-	-	-	-	-	-	CUS
- Customer		35	83	0	72	120	27	14	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		35	83	0	72	120	27	14	0%
(913) Advertising Expenses									
- Demand	Bills	-	-	-	-	-	-	-	CUS
- Customer		47	111	1	98	161	36	18	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		47	111	1	98	161	36	18	0%
(916) Miscellaneous Sales Expenses									
- Demand	Bills	-	-	-	-	-	-	-	CUS
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		-	-	-	-	-	-	-	0%
Total Sales Expenses									
- Demand		-	-	-	-	-	-	-	
- Customer		82	194	1	170	281	63	32	
- Commodity		-	-	-	-	-	-	-	
Total		82	194	1	170	281	63	32	
Administrative & General Expense									
(920) Administrative and General Salaries									
- Demand	PAYROLL-D	0	240	-	715	189	59	-	PAYROLL
- Customer	PAYROLL-C	8	27	0	26	41	9	5	36%
- Commodity	PAYROLL-E	0	1	0	3	0	0	2	64%
Total		8	268	0	744	230	68	7	0%
(921) Office Supplies & Expense									
- Demand	PTDPLT-D	0	70	-	210	56	17	-	PTDPLT
- Customer	PTDPLT-C	3	13	0	20	27	5	3	33%
- Commodity	PTDPLT-E	0	2	0	9	1	1	6	66%
Total		3	85	1	239	83	23	9	1%

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
(922) Administrative Expense Transfer - Credit		11,050,179				
- Demand	PAYROLL-D	3,927,543	2,475,655	922,123	11,748	14,850
- Customer	PAYROLL-C	7,111,965	6,516,958	541,795	3,782	1,130
- Commodity	PAYROLL-E	10,671	5,787	2,235	24	41
Total		11,050,179	8,998,400	1,466,153	15,554	16,021
(923) Outside Services		246,340				
- Demand	PAYROLL-D	87,556	55,189	20,557	262	331
- Customer	PAYROLL-C	158,546	145,281	12,078	84	25
- Commodity	PAYROLL-E	238	129	50	1	1
Total		246,340	200,600	32,685	347	357
(924) Property Insurance		56,242				
- Demand	PTDPLT-D	18,562	11,594	4,319	55	69
- Customer	PTDPLT-C	37,113	33,124	3,446	31	13
- Commodity	PTDPLT-E	566	307	119	1	2
Total		56,242	45,025	7,883	87	84
(925) Injuries and Damages		65,800				
- Demand	PTDPLT-D	21,717	13,565	5,053	64	81
- Customer	PTDPLT-C	43,421	38,753	4,032	36	15
- Commodity	PTDPLT-E	663	359	139	2	3
Total		65,800	52,677	9,223	102	98
(926) Employee Welfare and Pensions		1,549,664				
- Demand	PAYROLL-D	550,794	347,183	129,317	1,647	2,083
- Customer	PAYROLL-C	997,373	913,930	75,981	530	159
- Commodity	PAYROLL-E	1,496	812	313	3	6
Total		1,549,664	1,261,925	205,611	2,181	2,247
(927) Franchise Requirements		-				
- Demand	PTDPLT-D	-	-	-	-	-
- Customer	PTDPLT-C	-	-	-	-	-
- Commodity	PTDPLT-E	-	-	-	-	-
Total		-	-	-	-	-
(928) Regulatory Commission Expense		284,444				
- Demand	PAYROLL-D	101,099	63,726	23,736	302	382
- Customer	PAYROLL-C	183,070	167,754	13,946	97	29
- Commodity	PAYROLL-E	275	149	58	1	1
Total		284,444	231,629	37,740	400	412
(930.1) General Advertising Expenses		-				
- Demand		-	-	-	-	-
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		-	-	-	-	-

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
(922) Administrative Expense Transfer - Credit									
- Demand	PAYROLL-D	15	100,500	-	298,987	78,997	24,668	-	PAYROLL 36%
- Customer	PAYROLL-C	3,445	11,249	80	10,994	16,994	3,559	1,979	64%
- Commodity	PAYROLL-E	0	270	51	1,254	161	101	747	0%
Total		3,460	112,019	130	311,235	96,151	28,328	2,727	
(923) Outside Services									
- Demand	PAYROLL-D	0	2,240	-	6,665	1,761	550	-	PAYROLL 36%
- Customer	PAYROLL-C	77	251	2	245	379	79	44	64%
- Commodity	PAYROLL-E	0	6	1	28	4	2	17	0%
Total		77	2,497	3	6,938	2,143	632	61	
(924) Property Insurance									
- Demand	PTDPLT-D	0	499	-	1,505	398	123	-	PTDPLT 33%
- Customer	PTDPLT-C	18	93	1	141	190	33	24	66%
- Commodity	PTDPLT-E	0	14	3	67	9	5	40	1%
Total		18	606	4	1,712	596	161	63	
(925) Injuries and Damages									
- Demand	PTDPLT-D	0	584	-	1,761	465	144	-	PTDPLT 33%
- Customer	PTDPLT-C	21	109	1	165	222	39	28	66%
- Commodity	PTDPLT-E	0	17	3	78	10	6	46	1%
Total		21	709	4	2,004	698	188	74	
(926) Employee Welfare and Pensions									
- Demand	PAYROLL-D	2	14,094	-	41,930	11,078	3,459	-	PAYROLL 36%
- Customer	PAYROLL-C	483	1,578	11	1,542	2,383	499	278	64%
- Commodity	PAYROLL-E	0	38	7	176	23	14	105	0%
Total		485	15,709	18	43,647	13,484	3,973	382	
(927) Franchise Requirements									
- Demand	PTDPLT-D	-	-	-	-	-	-	-	PTDPLT 33%
- Customer	PTDPLT-C	-	-	-	-	-	-	-	66%
- Commodity	PTDPLT-E	-	-	-	-	-	-	-	1%
Total		-	-	-	-	-	-	-	
(928) Regulatory Commission Expense									
- Demand	PAYROLL-D	0	2,587	-	7,696	2,033	635	-	PAYROLL 36%
- Customer	PAYROLL-C	89	290	2	283	437	92	51	64%
- Commodity	PAYROLL-E	0	7	1	32	4	3	19	0%
Total		89	2,884	3	8,012	2,475	729	70	
(930.1) General Advertising Expenses									
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
(930.2) Miscellaneous General Expense		89,653				
- Demand	PAYROLL-D	31,865	20,086	7,481	95	120
- Customer	PAYROLL-C	57,701	52,874	4,396	31	9
- Commodity	PAYROLL-E	87	47	18	0	0
Total		89,653	73,007	11,895	126	130
(931) Rents		-				
- Demand		-	-	-	-	-
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		-	-	-	-	-
(932) Maintenance of General Plant		-				
- Demand		-	-	-	-	-
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		-	-	-	-	-
Total A&G Expense		13,376,593				
- Demand		4,751,118	2,994,535	1,115,394	14,210	17,961
- Customer		8,611,375	7,888,880	657,450	4,605	1,385
- Commodity		14,100	7,646	2,953	32	54
Total		13,376,593	10,891,062	1,775,797	18,848	19,400
Adjustments to O&M Expenses						
Labor-Related		(841,458)				
- Demand	PAYROLL-D	(299,078)	(188,518)	(70,219)	(895)	(1,131)
- Customer	PAYROLL-C	(541,568)	(496,259)	(41,257)	(288)	(86)
- Commodity	PAYROLL-E	(813)	(441)	(170)	(2)	(3)
Total		(841,458)	(685,218)	(111,646)	(1,184)	(1,220)
Customer Expense-related		(204,818)				
- Demand		-	-	-	-	-
- Customer	Bills	(204,818)	(189,355)	(14,312)	(93)	(23)
- Commodity		-	-	-	-	-
Total		(204,818)	(189,355)	(14,312)	(93)	(23)
Rate Case - Related		94,749				
- Demand	PAYROLL-D	33,677	21,227	7,907	101	127
- Customer	PAYROLL-C	60,981	55,879	4,646	32	10
- Commodity	PAYROLL-E	91	50	19	0	0
Total		94,749	77,157	12,571	133	137
A&G-related		(304,780)				
- Demand	O&MxAG-D	(115,748)	(74,113)	(27,606)	(352)	(450)
- Customer	O&MxAG-C	(188,539)	(172,551)	(14,470)	(105)	(33)
- Commodity	O&MxAG-E	(493)	(267)	(103)	(1)	(2)
Total		(304,780)	(246,932)	(42,178)	(458)	(485)

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
(930.2) Miscellaneous General Expense									PAYROLL
- Demand	PAYROLL-D	0	815	-	2,426	641	200	-	36%
- Customer	PAYROLL-C	28	91	1	89	138	29	16	64%
- Commodity	PAYROLL-E	0	2	0	10	1	1	6	0%
Total		28	909	1	2,525	780	230	22	
(931) Rents									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
(932) Maintenance of General Plant									N/A
- Demand		-	-	-	-	-	-	-	N/A
- Customer		-	-	-	-	-	-	-	N/A
- Commodity		-	-	-	-	-	-	-	N/A
Total		-	-	-	-	-	-	-	
Total A&G Expense									
- Demand		18	121,630	-	361,896	95,618	29,855	-	
- Customer		4,172	13,700	98	13,505	20,810	4,342	2,428	
- Commodity		0	357	67	1,657	212	134	988	
Total		4,190	135,687	165	377,057	116,641	34,332	3,415	
Adjustments to O&M Expenses									
Labor-Related									PAYROLL
- Demand	PAYROLL-D	(1)	(7,653)	-	(22,768)	(6,016)	(1,878)	-	36%
- Customer	PAYROLL-C	(262)	(857)	(6)	(837)	(1,294)	(271)	(151)	64%
- Commodity	PAYROLL-E	(0)	(21)	(4)	(95)	(12)	(8)	(57)	0%
Total		(264)	(8,530)	(10)	(23,700)	(7,322)	(2,157)	(208)	
Customer Expense-related									CUS
- Demand	Bills	-	-	-	-	-	-	-	0%
- Customer		(104)	(243)	(1)	(213)	(353)	(79)	(40)	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		(104)	(243)	(1)	(213)	(353)	(79)	(40)	
Rate Case - Related									PAYROLL
- Demand	PAYROLL-D	0	862	-	2,564	677	212	-	36%
- Customer	PAYROLL-C	30	96	1	94	146	31	17	64%
- Commodity	PAYROLL-E	0	2	0	11	1	1	6	0%
Total		30	961	1	2,669	824	243	23	
A&G-related									O&MxAG
- Demand	O&MxAG-D	(0)	(2,652)	-	(7,853)	(2,075)	(648)	-	38%
- Customer	O&MxAG-C	(92)	(302)	(2)	(331)	(496)	(99)	(59)	62%
- Commodity	O&MxAG-E	(0)	(12)	(2)	(58)	(7)	(5)	(35)	0%
Total		(92)	(2,966)	(5)	(8,241)	(2,578)	(752)	(93)	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
Uncollectibles-related		(69,630)				
- Demand	Bills	-	-	-	-	-
- Customer		(69,630)	(64,373)	(4,866)	(32)	(8)
- Commodity		-	-	-	-	-
Total		(69,630)	(64,373)	(4,866)	(32)	(8)
Total Adjustments to O&M Expenses		(1,325,937)				
- Demand		(381,150)	(241,404)	(89,917)	(1,146)	(1,453)
- Customer		(943,573)	(866,659)	(70,259)	(486)	(140)
- Commodity		(1,214)	(658)	(254)	(3)	(5)
Total		(1,325,937)	(1,108,722)	(160,431)	(1,634)	(1,598)
Total O&M Expenses		30,249,796				
- Demand		11,281,576	7,178,619	2,673,867	34,064	43,352
- Customer		18,925,891	17,325,650	1,451,208	10,392	3,219
- Commodity		42,328	22,954	8,865	97	162
Total		30,249,796	24,527,223	4,133,940	44,553	46,733

DEPRECIATION EXPENSE

Intangible Plant						
(30100) Organizational Costs		-				
- Demand	PTDPLT-D	-	-	-	-	-
- Customer	PTDPLT-C	-	-	-	-	-
- Commodity	PTDPLT-E	-	-	-	-	-
Total		-	-	-	-	-
(30200) Franchises & Consents		-				
- Demand	PTDPLT-D	-	-	-	-	-
- Customer	PTDPLT-C	-	-	-	-	-
- Commodity	PTDPLT-E	-	-	-	-	-
Total		-	-	-	-	-
(30300) Misc. Intangible Plant		-				
- Demand	PTDPLT-D	-	-	-	-	-
- Customer	PTDPLT-C	-	-	-	-	-
- Commodity	PTDPLT-E	-	-	-	-	-
Total		-	-	-	-	-
Total Intangible Plant		-				
- Demand		-	-	-	-	-
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		-	-	-	-	-

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
Uncollectibles-related									CUS
- Demand	Bills	-	-	-	-	-	-	-	0%
- Customer		(35)	(83)	(0)	(73)	(120)	(27)	(14)	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		(35)	(83)	(0)	(73)	(120)	(27)	(14)	
Total Adjustments to O&M Expenses									
- Demand		(1)	(9,443)	-	(28,057)	(7,413)	(2,315)	-	
- Customer		(463)	(1,388)	(10)	(1,359)	(2,118)	(445)	(246)	
- Commodity		(0)	(31)	(6)	(143)	(18)	(12)	(85)	
Total		(465)	(10,862)	(16)	(29,559)	(9,549)	(2,771)	(331)	
Total O&M Expenses									
- Demand		43	270,539	-	802,762	212,102	66,230	-	
- Customer		9,189	30,317	232	31,880	48,304	9,809	5,692	
- Commodity		0	1,070	202	4,974	637	402	2,965	
Total		9,232	301,926	433	839,616	261,042	76,440	8,657	

DEPRECIATION EXPENSE

Intangible Plant									
(30100) Organizational Costs									PTDPLT
- Demand	PTDPLT-D	-	-	-	-	-	-	-	33%
- Customer	PTDPLT-C	-	-	-	-	-	-	-	66%
- Commodity	PTDPLT-E	-	-	-	-	-	-	-	1%
Total		-	-	-	-	-	-	-	
(30200) Franchises & Consents									PTDPLT
- Demand	PTDPLT-D	-	-	-	-	-	-	-	33%
- Customer	PTDPLT-C	-	-	-	-	-	-	-	66%
- Commodity	PTDPLT-E	-	-	-	-	-	-	-	1%
Total		-	-	-	-	-	-	-	
(30300) Misc. Intangible Plant									PTDPLT
- Demand	PTDPLT-D	-	-	-	-	-	-	-	33%
- Customer	PTDPLT-C	-	-	-	-	-	-	-	66%
- Commodity	PTDPLT-E	-	-	-	-	-	-	-	1%
Total		-	-	-	-	-	-	-	
Total Intangible Plant									
- Demand		-	-	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
Storage Plant						
(35010) Land		-				
- Demand	W_Peak	-	-	-	-	-
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		-	-	-	-	-
(35020) Rights of Way		12,744				
- Demand	W_Peak	12,744	9,201	3,427	44	60
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		12,744	9,201	3,427	44	60
(35100) Structures and Improvements		10,203				
- Demand	W_Peak	10,203	7,366	2,744	35	48
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		10,203	7,366	2,744	35	48
(35200) Wells		37,212				
- Demand	W_Peak	37,212	26,866	10,007	127	176
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		37,212	26,866	10,007	127	176
(35202) Reservoirs		-				
- Demand	W_Peak	-	-	-	-	-
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		-	-	-	-	-
(35300) Pipelines		23,260				
- Demand	W_Peak	23,260	16,793	6,255	80	110
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		23,260	16,793	6,255	80	110
(35400) Compressor Station Equipment		117,471				
- Demand	W_Peak	117,471	84,810	31,590	402	555
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		117,471	84,810	31,590	402	555
(35500) M&R Station Equipment		8,152				
- Demand	W_Peak	8,152	5,886	2,192	28	39
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		8,152	5,886	2,192	28	39

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
Storage Plant									
(35010) Land									
- Demand	W_Peak	-	-	-	-	-	-	-	DEM
- Customer		-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	0%
(35020) Rights of Way									
- Demand	W_Peak	0	12	-	-	-	-	-	DEM
- Customer		-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		0	12	-	-	-	-	-	0%
(35100) Structures and Improvements									
- Demand	W_Peak	0	10	-	-	-	-	-	DEM
- Customer		-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		0	10	-	-	-	-	-	0%
(35200) Wells									
- Demand	W_Peak	0	36	-	-	-	-	-	DEM
- Customer		-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		0	36	-	-	-	-	-	0%
(35202) Reservoirs									
- Demand	W_Peak	-	-	-	-	-	-	-	DEM
- Customer		-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	0%
(35300) Pipelines									
- Demand	W_Peak	0	23	-	-	-	-	-	DEM
- Customer		-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		0	23	-	-	-	-	-	0%
(35400) Compressor Station Equipment									
- Demand	W_Peak	0	114	-	-	-	-	-	DEM
- Customer		-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		0	114	-	-	-	-	-	0%
(35500) M&R Station Equipment									
- Demand	W_Peak	0	8	-	-	-	-	-	DEM
- Customer		-	-	-	-	-	-	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		0	8	-	-	-	-	-	0%

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
(35600) Purification Equipment		14,531				
- Demand	W_Peak	14,531	10,491	3,908	50	69
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		14,531	10,491	3,908	50	69
(35700) Other Equipment		127,829				
- Demand	W_Peak	127,829	92,287	34,375	438	604
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		127,829	92,287	34,375	438	604
Total Storage Plant		351,403				
- Demand		351,403	253,699	94,497	1,204	1,661
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		351,403	253,699	94,497	1,204	1,661
Transmission						
(36500) Land		-				
- Demand	W_Peak_xSGS,Int,Irr	-	-	-	-	-
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		-	-	-	-	-
(36700) Mains - Cathodic Protection		124,971				
- Demand	W_Peak_xSGS,Int,Irr	124,971	80,736	30,072	383	529
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		124,971	80,736	30,072	383	529
(36701) Mains - Steel		3,342				
- Demand	W_Peak_xSGS,Int,Irr	3,342	2,159	804	10	14
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		3,342	2,159	804	10	14
(36900) M&R Station Equipment		4,053				
- Demand	W_Peak_xSGS,Int,Irr	4,053	2,618	975	12	17
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		4,053	2,618	975	12	17
Total Transmission Plant		132,367				
- Demand		132,367	85,514	31,852	406	560
- Customer		-	-	-	-	-
- Commodity		-	-	-	-	-
Total		132,367	85,514	31,852	406	560

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
(35600) Purification Equipment									DEM
- Demand	W_Peak	0	14	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		0	14	-	-	-	-	-	
(35700) Other Equipment									DEM
- Demand	W_Peak	0	124	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		0	124	-	-	-	-	-	
Total Storage Plant									
- Demand		1	341	-	-	-	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		1	341	-	-	-	-	-	
Transmission									
(36500) Land									DEM
- Demand	W_Peak_xSGS,Int,Irr	-	-	-	-	-	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	-	-	-	-	
(36700) Mains - Cathodic Protection									DEM
- Demand	W_Peak_xSGS,Int,Irr	-	-	-	10,482	2,769	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	10,482	2,769	-	-	
(36701) Mains - Steel									DEM
- Demand	W_Peak_xSGS,Int,Irr	-	-	-	280	74	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	280	74	-	-	
(36900) M&R Station Equipment									DEM
- Demand	W_Peak_xSGS,Int,Irr	-	-	-	340	90	-	-	100%
- Customer		-	-	-	-	-	-	-	0%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	-	-	340	90	-	-	
Total Transmission Plant									
- Demand		-	-	-	11,102	2,933	-	-	
- Customer		-	-	-	-	-	-	-	
- Commodity		-	-	-	-	-	-	-	
Total		-	-	-	11,102	2,933	-	-	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
Distribution Plant						
(37400) Land and Land Rights		-				
- Demand	DISTPLT-D	-	-	-	-	-
- Customer	DISTPLT-C	-	-	-	-	-
- Commodity	DISTPLT-E	-	-	-	-	-
Total		-	-	-	-	-
(37402) Land Rights		5,636				
- Demand	DISTPLT-D	1,846	1,153	429	5	7
- Customer	DISTPLT-C	3,733	3,331	347	3	1
- Commodity	DISTPLT-E	57	31	12	0	0
Total		5,636	4,515	788	9	8
(37500) Structures and Improvements		5,848				
- Demand	DISTPLT-D	1,916	1,196	446	6	7
- Customer	DISTPLT-C	3,873	3,457	360	3	1
- Commodity	DISTPLT-E	59	32	12	0	0
Total		5,848	4,685	818	9	9
(37600) Mains - Cathodic Protection		213,366				
- Demand	Demand_NCP	110,554	69,029	25,712	328	411
- Customer	Bills	102,812	95,050	7,184	47	12
- Commodity		-	-	-	-	-
Total		213,366	164,079	32,896	374	423
(37601) Mains - Steel		2,085,943				
- Demand	Demand_NCP	1,080,818	674,851	251,366	3,202	4,020
- Customer	Bills	1,005,125	929,243	70,236	458	114
- Commodity		-	-	-	-	-
Total		2,085,943	1,604,094	321,602	3,660	4,134
(37602) Mains - Plastic		4,736,034				
- Demand	Demand_NCP	2,453,946	1,532,217	570,715	7,271	9,128
- Customer	Bills	2,282,088	2,109,802	159,468	1,039	258
- Commodity		-	-	-	-	-
Total		4,736,034	3,642,019	730,183	8,310	9,386
(37603) Mains - Anodes		339,823				
- Demand	Demand_NCP	176,077	109,941	40,950	522	655
- Customer	Bills	163,746	151,384	11,442	75	19
- Commodity		-	-	-	-	-
Total		339,823	261,324	52,393	596	673
(37604) Mains - Leak Clamps		174,715				
- Demand	Demand_NCP	90,528	56,524	21,054	268	337
- Customer	Bills	84,188	77,832	5,883	38	10
- Commodity		-	-	-	-	-
Total		174,715	134,356	26,937	307	346

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
Distribution Plant									
(37400) Land and Land Rights									DISTPLT
- Demand	DISTPLT-D	-	-	-	-	-	-	-	33%
- Customer	DISTPLT-C	-	-	-	-	-	-	-	66%
- Commodity	DISTPLT-E	-	-	-	-	-	-	-	1%
Total		-	-	-	-	-	-	-	
(37402) Land Rights									DISTPLT
- Demand	DISTPLT-D	0	50	-	150	40	12	-	33%
- Customer	DISTPLT-C	2	9	0	14	19	3	2	66%
- Commodity	DISTPLT-E	0	1	0	7	1	1	4	1%
Total		2	61	0	171	60	16	6	
(37500) Structures and Improvements									DISTPLT
- Demand	DISTPLT-D	0	52	-	155	41	13	-	33%
- Customer	DISTPLT-C	2	10	0	15	20	3	2	66%
- Commodity	DISTPLT-E	0	1	0	7	1	1	4	1%
Total		2	63	0	177	62	17	7	
(37600) Mains - Cathodic Protection									Mains
- Demand	Demand_NCP	0	3,005	-	8,962	2,368	739	-	52%
- Customer	Bills	52	122	1	107	177	39	20	48%
- Commodity		-	-	-	-	-	-	-	0%
Total		52	3,128	1	9,069	2,545	779	20	
(37601) Mains - Steel									Mains
- Demand	Demand_NCP	4	29,382	-	87,614	23,149	7,229	-	52%
- Customer	Bills	508	1,194	7	1,047	1,734	386	197	48%
- Commodity		-	-	-	-	-	-	-	0%
Total		513	30,576	7	88,662	24,883	7,615	197	
(37602) Mains - Plastic									Mains
- Demand	Demand_NCP	10	66,711	-	198,924	52,559	16,412	-	52%
- Customer	Bills	1,154	2,711	16	2,378	3,938	877	447	48%
- Commodity		-	-	-	-	-	-	-	0%
Total		1,164	69,422	16	201,302	56,496	17,289	447	
(37603) Mains - Anodes									Mains
- Demand	Demand_NCP	1	4,787	-	14,273	3,771	1,178	-	52%
- Customer	Bills	83	195	1	171	283	63	32	48%
- Commodity		-	-	-	-	-	-	-	0%
Total		83	4,981	1	14,444	4,054	1,241	32	
(37604) Mains - Leak Clamps									Mains
- Demand	Demand_NCP	0	2,461	-	7,338	1,939	605	-	52%
- Customer	Bills	43	100	1	88	145	32	16	48%
- Commodity		-	-	-	-	-	-	-	0%
Total		43	2,561	1	7,426	2,084	638	16	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
(37800) M&R Station Equipment - General		313,624				
- Demand	Demand_NCP	173,841	108,544	40,430	515	647
- Customer		-	-	-	-	-
- Commodity	Throughput	139,783	75,803	29,274	320	536
Total		313,624	184,348	69,705	835	1,183
(37900) M&R Station Equipment - City Gate		112,969				
- Demand	Demand_NCP	62,618	39,098	14,563	186	233
- Customer		-	-	-	-	-
- Commodity	Throughput	50,351	27,305	10,545	115	193
Total		112,969	66,403	25,108	301	426
(38000) Services		4,253,528				
- Demand		-	-	-	-	-
- Customer	Meters	4,253,528	3,932,265	297,693	1,924	481
- Commodity		-	-	-	-	-
Total		4,253,528	3,932,265	297,693	1,924	481
(38100) Meters		2,048,779				
- Demand		-	-	-	-	-
- Customer	Meter_Inv	2,048,779	1,623,620	336,938	4,168	2,213
- Commodity		-	-	-	-	-
Total		2,048,779	1,623,620	336,938	4,168	2,213
(38200) Meter Installations		1,172,574				
- Demand		-	-	-	-	-
- Customer	Meter_Inv	1,172,574	929,243	192,839	2,386	1,266
- Commodity		-	-	-	-	-
Total		1,172,574	929,243	192,839	2,386	1,266
(38300) House Regulators		71,635				
- Demand		-	-	-	-	-
- Customer	Small_Meter_Inv	71,635	65,881	5,485	26	3
- Commodity		-	-	-	-	-
Total		71,635	65,881	5,485	26	3
(38400) House Regulator Installations		7,017				
- Demand		-	-	-	-	-
- Customer	Small_Meter_Inv	7,017	6,453	537	3	0
- Commodity		-	-	-	-	-
Total		7,017	6,453	537	3	0
(38500) Industrial M&R Station Equipment		64,759				
- Demand		-	-	-	-	-
- Customer	Bills	64,759	59,870	4,525	29	7
- Commodity		-	-	-	-	-
Total		64,759	59,870	4,525	29	7

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
(37800) M&R Station Equipment - General									
- Demand	Demand_NCP	1	4,726	-	14,092	3,723	1,163	-	Sys. Load
- Customer		-	-	-	-	-	-	-	55%
- Commodity	Throughput	1	3,535	665	16,425	2,103	1,328	9,791	0%
Total		1	8,261	665	30,517	5,827	2,490	9,791	45%
(37900) M&R Station Equipment - City Gate									
- Demand	Demand_NCP	0	1,702	-	5,076	1,341	419	-	Sys. Load
- Customer		-	-	-	-	-	-	-	55%
- Commodity	Throughput	0	1,273	240	5,916	758	478	3,527	0%
Total		1	2,976	240	10,992	2,099	897	3,527	45%
(38000) Services									
- Demand	Meters	-	-	-	-	-	-	-	CUS
- Customer		1,924	5,201	30	4,209	7,366	1,623	812	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		1,924	5,201	30	4,209	7,366	1,623	812	0%
(38100) Meters									
- Demand	Meter_Inv	-	-	-	-	-	-	-	CUS
- Customer		1,036	13,484	197	25,578	32,301	5,053	4,191	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		1,036	13,484	197	25,578	32,301	5,053	4,191	0%
(38200) Meter Installations									
- Demand	Meter_Inv	-	-	-	-	-	-	-	CUS
- Customer		593	7,717	113	14,639	18,487	2,892	2,399	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		593	7,717	113	14,639	18,487	2,892	2,399	0%
(38300) House Regulators									
- Demand	Small_Meter_Inv	-	-	-	-	-	-	-	CUS
- Customer		32	127	-	2	50	27	2	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		32	127	-	2	50	27	2	0%
(38400) House Regulator Installations									
- Demand	Small_Meter_Inv	-	-	-	-	-	-	-	CUS
- Customer		3	12	-	0	5	3	0	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		3	12	-	0	5	3	0	0%
(38500) Industrial M&R Station Equipment									
- Demand	Bills	-	-	-	-	-	-	-	CUS
- Customer		33	77	0	67	112	25	13	0%
- Commodity		-	-	-	-	-	-	-	100%
Total		33	77	0	67	112	25	13	0%

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
(38700) Other Equipment		50,509				
- Demand	DISTPLT-D	16,546	10,331	3,848	49	62
- Customer	DISTPLT-C	33,453	29,857	3,106	28	12
- Commodity	DISTPLT-E	510	277	107	1	2
Total		50,509	40,464	7,061	78	75
Total Distribution Plant		15,656,759				
- Demand		4,168,691	2,602,884	969,513	12,351	15,506
- Customer		11,297,308	10,017,288	1,096,043	10,227	4,397
- Commodity		190,760	103,448	39,950	437	732
Total		15,656,759	12,723,620	2,105,506	23,015	20,634
General Plant						
(38900) Land and Land Rights		-				
- Demand	PTDPLT-D	-	-	-	-	-
- Customer	PTDPLT-C	-	-	-	-	-
- Commodity	PTDPLT-E	-	-	-	-	-
Total		-	-	-	-	-
(39000) Structures and Improvements		97,868				
- Demand	PTDPLT-D	32,301	20,176	7,515	96	120
- Customer	PTDPLT-C	64,582	57,640	5,996	54	22
- Commodity	PTDPLT-E	985	534	206	2	4
Total		97,868	78,350	13,718	152	147
(39003) Improvements		64				
- Demand	PTDPLT-D	21	13	5	0	0
- Customer	PTDPLT-C	42	38	4	0	0
- Commodity	PTDPLT-E	1	0	0	0	0
Total		64	51	9	0	0
(39004) Air Conditioning Equipment		3,642				
- Demand	PTDPLT-D	1,202	751	280	4	4
- Customer	PTDPLT-C	2,403	2,145	223	2	1
- Commodity	PTDPLT-E	37	20	8	0	0
Total		3,642	2,916	510	6	5
(39009) Leasehold Improvements		7,830				
- Demand	PTDPLT-D	2,584	1,614	601	8	10
- Customer	PTDPLT-C	5,167	4,611	480	4	2
- Commodity	PTDPLT-E	79	43	17	0	0
Total		7,830	6,268	1,097	12	12
(39100) Office Furniture and Equipment		10,825				
- Demand	PAYROLL-D	3,847	2,425	903	12	15
- Customer	PAYROLL-C	6,967	6,384	531	4	1
- Commodity	PAYROLL-E	10	6	2	0	0
Total		10,825	8,815	1,436	15	16

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
(38700) Other Equipment									
- Demand	DISTPLT-D	0	450	-	1,341	354	111	-	DISTPLT 33%
- Customer	DISTPLT-C	16	84	1	127	171	30	21	66%
- Commodity	DISTPLT-E	0	13	2	60	8	5	36	1%
Total		16	547	3	1,528	533	145	57	
Total Distribution Plant									
- Demand		16	113,327	-	337,927	89,285	27,881	-	
- Customer		5,481	31,042	367	48,442	64,808	11,056	8,156	
- Commodity		1	4,824	908	22,415	2,870	1,812	13,362	
Total		5,498	149,193	1,275	408,784	156,964	40,749	21,519	
General Plant									
(38900) Land and Land Rights									
- Demand	PTDPLT-D	-	-	-	-	-	-	-	PTDPLT 33%
- Customer	PTDPLT-C	-	-	-	-	-	-	-	66%
- Commodity	PTDPLT-E	-	-	-	-	-	-	-	1%
Total		-	-	-	-	-	-	-	
(39000) Structures and Improvements									
- Demand	PTDPLT-D	0	868	-	2,619	692	214	-	PTDPLT 33%
- Customer	PTDPLT-C	32	162	2	245	331	57	41	66%
- Commodity	PTDPLT-E	0	25	5	116	15	9	69	1%
Total		32	1,055	7	2,980	1,038	280	110	
(39003) Improvements									
- Demand	PTDPLT-D	0	1	-	2	0	0	-	PTDPLT 33%
- Customer	PTDPLT-C	0	0	0	0	0	0	0	66%
- Commodity	PTDPLT-E	0	0	0	0	0	0	0	1%
Total		0	1	0	2	1	0	0	
(39004) Air Conditioning Equipment									
- Demand	PTDPLT-D	0	32	-	97	26	8	-	PTDPLT 33%
- Customer	PTDPLT-C	1	6	0	9	12	2	2	66%
- Commodity	PTDPLT-E	0	1	0	4	1	0	3	1%
Total		1	39	0	111	39	10	4	
(39009) Leasehold Improvements									
- Demand	PTDPLT-D	0	69	-	210	55	17	-	PTDPLT 33%
- Customer	PTDPLT-C	3	13	0	20	26	5	3	66%
- Commodity	PTDPLT-E	0	2	0	9	1	1	6	1%
Total		3	84	1	238	83	22	9	
(39100) Office Furniture and Equipment									
- Demand	PAYROLL-D	0	98	-	293	77	24	-	PAYROLL 36%
- Customer	PAYROLL-C	3	11	0	11	17	3	2	64%
- Commodity	PAYROLL-E	0	0	0	1	0	0	1	0%
Total		3	110	0	305	94	28	3	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
(39200) Transportation Equipment		7,184				
- Demand	PAYROLL-D	2,553	1,609	599	8	10
- Customer	PAYROLL-C	4,623	4,237	352	2	1
- Commodity	PAYROLL-E	7	4	1	0	0
Total		7,184	5,850	953	10	10
(39300) Stores Equipment		240				
- Demand	PTDPLT-D	79	50	18	0	0
- Customer	PTDPLT-C	159	142	15	0	0
- Commodity	PTDPLT-E	2	1	1	0	0
Total		240	192	34	0	0
(39400) Tools, Shop, and Garage Equipment		193,549				
- Demand	PTDPLT-D	63,879	39,901	14,862	189	238
- Customer	PTDPLT-C	127,721	113,991	11,859	107	44
- Commodity	PTDPLT-E	1,949	1,057	408	4	7
Total		193,549	154,949	27,129	301	290
(39500) Laboratory Equipment		-				
- Demand	PTDPLT-D	-	-	-	-	-
- Customer	PTDPLT-C	-	-	-	-	-
- Commodity	PTDPLT-E	-	-	-	-	-
Total		-	-	-	-	-
(39600) Power Operated Equipment		-				
- Demand	PTDPLT-D	-	-	-	-	-
- Customer	PTDPLT-C	-	-	-	-	-
- Commodity	PTDPLT-E	-	-	-	-	-
Total		-	-	-	-	-
(39603) Ditchers		26				
- Demand	PTDPLT-D	8	5	2	0	0
- Customer	PTDPLT-C	17	15	2	0	0
- Commodity	PTDPLT-E	0	0	0	0	0
Total		26	20	4	0	0
(39604) Backhoes		-				
- Demand	PTDPLT-D	-	-	-	-	-
- Customer	PTDPLT-C	-	-	-	-	-
- Commodity	PTDPLT-E	-	-	-	-	-
Total		-	-	-	-	-
(39605) Welders		-				
- Demand	PTDPLT-D	-	-	-	-	-
- Customer	PTDPLT-C	-	-	-	-	-
- Commodity	PTDPLT-E	-	-	-	-	-
Total		-	-	-	-	-

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
(39200) Transportation Equipment									PAYROLL
- Demand	PAYROLL-D	0	65	-	194	51	16	-	36%
- Customer	PAYROLL-C	2	7	0	7	11	2	1	64%
- Commodity	PAYROLL-E	0	0	0	1	0	0	0	0%
Total		2	73	0	202	63	18	2	
(39300) Stores Equipment									PTDPLT
- Demand	PTDPLT-D	0	2	-	6	2	1	-	33%
- Customer	PTDPLT-C	0	0	0	1	1	0	0	66%
- Commodity	PTDPLT-E	0	0	0	0	0	0	0	1%
Total		0	3	0	7	3	1	0	
(39400) Tools, Shop, and Garage Equipment									PTDPLT
- Demand	PTDPLT-D	0	1,717	-	5,180	1,369	423	-	33%
- Customer	PTDPLT-C	62	320	4	484	654	113	82	66%
- Commodity	PTDPLT-E	0	49	9	229	29	19	137	1%
Total		63	2,087	13	5,893	2,052	554	218	
(39500) Laboratory Equipment									PTDPLT
- Demand	PTDPLT-D	-	-	-	-	-	-	-	33%
- Customer	PTDPLT-C	-	-	-	-	-	-	-	66%
- Commodity	PTDPLT-E	-	-	-	-	-	-	-	1%
Total		-	-	-	-	-	-	-	
(39600) Power Operated Equipment									PTDPLT
- Demand	PTDPLT-D	-	-	-	-	-	-	-	33%
- Customer	PTDPLT-C	-	-	-	-	-	-	-	66%
- Commodity	PTDPLT-E	-	-	-	-	-	-	-	1%
Total		-	-	-	-	-	-	-	
(39603) Ditchers									PTDPLT
- Demand	PTDPLT-D	0	0	-	1	0	0	-	33%
- Customer	PTDPLT-C	0	0	0	0	0	0	0	66%
- Commodity	PTDPLT-E	0	0	0	0	0	0	0	1%
Total		0	0	0	1	0	0	0	
(39604) Backhoes									PTDPLT
- Demand	PTDPLT-D	-	-	-	-	-	-	-	33%
- Customer	PTDPLT-C	-	-	-	-	-	-	-	66%
- Commodity	PTDPLT-E	-	-	-	-	-	-	-	1%
Total		-	-	-	-	-	-	-	
(39605) Welders									PTDPLT
- Demand	PTDPLT-D	-	-	-	-	-	-	-	33%
- Customer	PTDPLT-C	-	-	-	-	-	-	-	66%
- Commodity	PTDPLT-E	-	-	-	-	-	-	-	1%
Total		-	-	-	-	-	-	-	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
(39700) Communication Equipment		108,963				
- Demand	PAYROLL-D	38,728	24,412	9,093	116	146
- Customer	PAYROLL-C	70,129	64,262	5,342	37	11
- Commodity	PAYROLL-E	105	57	22	0	0
Total		108,963	88,731	14,457	153	158
(39702) Fixed Radios		16,271				
- Demand	PAYROLL-D	5,783	3,645	1,358	17	22
- Customer	PAYROLL-C	10,472	9,596	798	6	2
- Commodity	PAYROLL-E	16	9	3	0	0
Total		16,271	13,250	2,159	23	24
(39800) Miscellaneous Equipment		18,464				
- Demand	PTDPLT-D	6,094	3,806	1,418	18	23
- Customer	PTDPLT-C	12,184	10,875	1,131	10	4
- Commodity	PTDPLT-E	186	101	39	0	1
Total		18,464	14,782	2,588	29	28
(39900) Other Tangible Equipment		-				
- Demand	PTDPLT-D	-	-	-	-	-
- Customer	PTDPLT-C	-	-	-	-	-
- Commodity	PTDPLT-E	-	-	-	-	-
Total		-	-	-	-	-
(39901) Servers Hardware		-				
- Demand	PTDPLT-D	-	-	-	-	-
- Customer	PTDPLT-C	-	-	-	-	-
- Commodity	PTDPLT-E	-	-	-	-	-
Total		-	-	-	-	-
(39902) Servers Software		426				
- Demand	PTDPLT-D	141	88	33	0	1
- Customer	PTDPLT-C	281	251	26	0	0
- Commodity	PTDPLT-E	4	2	1	0	0
Total		426	341	60	1	1
(39903) Network Hardware		223,962				
- Demand	PTDPLT-D	73,917	46,171	17,197	219	275
- Customer	PTDPLT-C	147,790	131,903	13,722	124	51
- Commodity	PTDPLT-E	2,255	1,223	472	5	9
Total		223,962	179,297	31,392	348	335
(39906) PC Hardware		198,287				
- Demand	PTDPLT-D	65,443	40,877	15,226	194	244
- Customer	PTDPLT-C	130,847	116,781	12,149	109	45
- Commodity	PTDPLT-E	1,997	1,083	418	5	8
Total		198,287	158,742	27,793	308	297

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
(39700) Communication Equipment									
- Demand	PAYROLL-D	0	991	-	2,948	779	243	-	PAYROLL 36%
- Customer	PAYROLL-C	34	111	1	108	168	35	20	64%
- Commodity	PAYROLL-E	0	3	1	12	2	1	7	0%
Total		34	1,105	1	3,069	948	279	27	
(39702) Fixed Radios									
- Demand	PAYROLL-D	0	148	-	440	116	36	-	PAYROLL 36%
- Customer	PAYROLL-C	5	17	0	16	25	5	3	64%
- Commodity	PAYROLL-E	0	0	0	2	0	0	1	0%
Total		5	165	0	458	142	42	4	
(39800) Miscellaneous Equipment									
- Demand	PTDPLT-D	0	164	-	494	131	40	-	PTDPLT 33%
- Customer	PTDPLT-C	6	31	0	46	62	11	8	66%
- Commodity	PTDPLT-E	0	5	1	22	3	2	13	1%
Total		6	199	1	562	196	53	21	
(39900) Other Tangible Equipment									
- Demand	PTDPLT-D	-	-	-	-	-	-	-	PTDPLT 33%
- Customer	PTDPLT-C	-	-	-	-	-	-	-	66%
- Commodity	PTDPLT-E	-	-	-	-	-	-	-	1%
Total		-	-	-	-	-	-	-	
(39901) Servers Hardware									
- Demand	PTDPLT-D	-	-	-	-	-	-	-	PTDPLT 33%
- Customer	PTDPLT-C	-	-	-	-	-	-	-	66%
- Commodity	PTDPLT-E	-	-	-	-	-	-	-	1%
Total		-	-	-	-	-	-	-	
(39902) Servers Software									
- Demand	PTDPLT-D	0	4	-	11	3	1	-	PTDPLT 33%
- Customer	PTDPLT-C	0	1	0	1	1	0	0	66%
- Commodity	PTDPLT-E	0	0	0	1	0	0	0	1%
Total		0	5	0	13	5	1	0	
(39903) Network Hardware									
- Demand	PTDPLT-D	0	1,987	-	5,994	1,584	489	-	PTDPLT 33%
- Customer	PTDPLT-C	72	371	4	560	757	131	95	66%
- Commodity	PTDPLT-E	0	57	11	265	34	21	158	1%
Total		73	2,415	15	6,819	2,374	641	253	
(39906) PC Hardware									
- Demand	PTDPLT-D	0	1,759	-	5,307	1,402	433	-	PTDPLT 33%
- Customer	PTDPLT-C	64	328	4	496	670	116	84	66%
- Commodity	PTDPLT-E	0	50	10	235	30	19	140	1%
Total		64	2,138	13	6,038	2,102	568	224	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
(39907) PC Software		-				
- Demand	PTDPLT-D	-	-	-	-	-
- Customer	PTDPLT-C	-	-	-	-	-
- Commodity	PTDPLT-E	-	-	-	-	-
Total		-	-	-	-	-
Total General Plant		887,599				
- Demand		296,581	185,544	69,111	880	1,108
- Customer		583,385	522,870	52,630	460	185
- Commodity		7,634	4,140	1,599	17	29
Total		887,599	712,553	123,339	1,358	1,322
Total Utility Plant (Direct)		17,028,127				
- Demand		4,949,041	3,127,640	1,164,973	14,841	18,834
- Customer		11,880,692	10,540,158	1,148,673	10,687	4,582
- Commodity		198,394	107,588	41,549	455	761
Total		17,028,127	13,775,386	2,355,195	25,983	24,177
Shared Services General Office		575,674				
- Demand	GENERAL-D	192,043	120,119	44,742	570	717
- Customer	GENERAL-C	378,568	339,110	34,285	301	122
- Commodity	GENERAL-E	5,063	2,745	1,060	12	19
Total		575,674	461,975	80,087	882	858
Shared Services Customer Support		651,240				
- Demand	GENERAL-D	217,252	135,887	50,615	645	811
- Customer	GENERAL-C	428,261	383,624	38,785	340	137
- Commodity	GENERAL-E	5,727	3,106	1,199	13	22
Total		651,240	522,616	90,599	998	971
Colorado-Kansas General Office		20,017				
- Demand	GENERAL-D	6,678	4,177	1,556	20	25
- Customer	GENERAL-C	13,163	11,791	1,192	10	4
- Commodity	GENERAL-E	176	95	37	0	1
Total		20,017	16,063	2,785	31	30
Total Utility Plant		18,275,059				
- Demand		5,365,014	3,387,823	1,261,884	16,076	20,387
- Customer		12,700,685	11,274,683	1,222,935	11,338	4,845
- Commodity		209,359	113,534	43,846	480	803
Total Utility Plant		18,275,059	14,776,040	2,528,665	27,894	26,036

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
(39907) PC Software									PTDPLT
- Demand	PTDPLT-D	-	-	-	-	-	-	-	33%
- Customer	PTDPLT-C	-	-	-	-	-	-	-	66%
- Commodity	PTDPLT-E	-	-	-	-	-	-	-	1%
Total		-	-	-	-	-	-	-	
Total General Plant									
- Demand		1	7,907	-	23,798	6,288	1,945	-	
- Customer		285	1,378	15	2,004	2,735	482	341	
- Commodity		0	193	36	897	115	72	535	
Total		286	9,478	51	26,699	9,138	2,499	875	
Total Utility Plant (Direct)									
- Demand		19	121,575	-	372,827	98,506	29,826	-	
- Customer		5,766	32,420	382	50,447	67,543	11,538	8,497	
- Commodity		1	5,017	945	23,312	2,985	1,884	13,897	
Total		5,785	159,012	1,326	446,585	169,035	43,248	22,394	
Shared Services General Office									GENERAL
- Demand	GENERAL-D	1	5,126	-	15,431	4,077	1,261	-	33%
- Customer	GENERAL-C	185	901	10	1,318	1,797	316	224	66%
- Commodity	GENERAL-E	0	128	24	595	76	48	355	1%
Total		186	6,155	34	17,344	5,950	1,625	579	
Shared Services Customer Support									GENERAL
- Demand	GENERAL-D	1	5,799	-	17,457	4,612	1,426	-	33%
- Customer	GENERAL-C	209	1,020	11	1,491	2,033	357	253	66%
- Commodity	GENERAL-E	0	145	27	673	86	54	401	1%
Total		210	6,963	38	19,621	6,731	1,838	654	
Colorado-Kansas General Office									GENERAL
- Demand	GENERAL-D	0	178	-	537	142	44	-	33%
- Customer	GENERAL-C	6	31	0	46	62	11	8	66%
- Commodity	GENERAL-E	0	4	1	21	3	2	12	1%
Total		6	214	1	603	207	56	20	
Total Utility Plant									
- Demand		20	132,678	-	406,251	107,338	32,556	-	
- Customer		6,166	34,372	403	53,302	71,435	12,223	8,982	
- Commodity		1	5,294	997	24,601	3,150	1,988	14,665	
Total Utility Plant		6,188	172,345	1,400	484,154	181,923	46,767	23,647	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
TAXES						
Taxes Other than Income						
Payroll Taxes		488,171				
- Demand	PAYROLL-D	173,510	109,369	40,737	519	656
- Customer	PAYROLL-C	314,190	287,904	23,935	167	50
- Commodity	PAYROLL-E	471	256	99	1	2
Total		488,171	397,529	64,771	687	708
Property Taxes		8,576,664				
- Demand	UPIS-D	2,962,075	1,869,189	696,229	8,870	11,230
- Customer	UPIS-C	5,530,733	4,937,129	512,872	4,613	1,911
- Commodity	UPIS-E	83,855	45,474	17,562	192	322
Total		8,576,664	6,851,792	1,226,662	13,675	13,462
PSC Assessment		128,355				
- Demand	UPIS-D	44,329	27,974	10,420	133	168
- Customer	UPIS-C	82,771	73,887	7,675	69	29
- Commodity	UPIS-E	1,255	681	263	3	5
Total		128,355	102,542	18,358	205	201
Other		1,361,864				
- Demand	TOTI-D	470,340	296,785	110,545	1,408	1,783
- Customer	TOTI-C	878,209	785,054	80,667	718	295
- Commodity	TOTI-E	13,315	7,221	2,789	31	51
Total		1,361,864	1,089,060	194,001	2,157	2,129
Total Taxes Other than Income		10,555,055				
- Demand		3,650,254	2,303,316	857,931	10,930	13,837
- Customer		6,805,903	6,083,975	625,149	5,567	2,284
- Commodity		98,897	53,631	20,712	227	380
Total		10,555,055	8,440,922	1,503,792	16,724	16,500

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
TAXES									
Taxes Other than Income									
Payroll Taxes									
									PAYROLL
- Demand	PAYROLL-D	1	4,440	-	13,209	3,490	1,090	-	36%
- Customer	PAYROLL-C	152	497	4	486	751	157	87	64%
- Commodity	PAYROLL-E	0	12	2	55	7	4	33	0%
Total		153	4,949	6	13,750	4,248	1,251	120	
Property Taxes									
									UPIS
- Demand	UPIS-D	11	74,582	-	224,379	59,284	18,302	-	35%
- Customer	UPIS-C	2,705	13,834	157	20,875	28,213	4,893	3,532	64%
- Commodity	UPIS-E	0	2,120	399	9,853	1,262	796	5,874	1%
Total		2,716	90,536	557	255,107	88,759	23,991	9,406	
PSC Assessment									
									UPIS
- Demand	UPIS-D	0	1,116	-	3,358	887	274	-	35%
- Customer	UPIS-C	40	207	2	312	422	73	53	64%
- Commodity	UPIS-E	0	32	6	147	19	12	88	1%
Total		41	1,355	8	3,818	1,328	359	141	
Other									
									UPIS
- Demand	TOTI-D	2	11,853	-	35,638	9,416	2,909	-	35%
- Customer	TOTI-C	429	2,154	24	3,211	4,354	759	544	64%
- Commodity	TOTI-E	0	337	63	1,565	200	126	933	1%
Total		431	14,344	88	40,414	13,970	3,794	1,477	
Total Taxes Other than Income									
- Demand		14	91,991	-	276,584	73,078	22,575	-	
- Customer		3,327	16,691	187	24,884	33,740	5,882	4,217	
- Commodity		1	2,501	471	11,621	1,488	939	6,927	
Total		3,341	111,183	658	313,088	108,305	29,396	11,144	

Atmos Energy Corp, Colorado-Kansas Division						
Allocation to Customer Classes	Allocation Factor	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial
TOTAL						
Interest on Customer Deposits		10,388				
- Demand		-	-	-	-	-
- Customer	Cus_Dep	10,388	7,621	2,636	-	-
- Commodity		-	-	-	-	-
Total		10,388	7,621	2,636	-	-
Interest Expense		5,390,467				
- Demand	RB-D	2,004,126	1,284,194	478,332	6,094	7,798
- Customer	RB-C	3,335,964	2,979,571	307,844	2,781	1,151
- Commodity	RB-E	50,377	27,319	10,550	115	193
Total		5,390,467	4,291,084	796,726	8,991	9,142
Total Operating Expenses		59,090,298				
- Demand		20,296,845	12,869,758	4,793,682	61,070	77,576
- Customer		38,442,868	34,691,929	3,301,929	27,297	10,347
- Commodity		350,585	190,120	73,422	803	1,345
Total		59,090,298	47,751,807	8,169,033	89,171	89,269

Atmos Energy Corp, Colorado-Kansas Division									
Allocation to Customer Classes	Allocation Factor	Sales Service Small Generator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS	Classification Factor
TOTAL									
Interest on Customer Deposits									CUS
- Demand		-	-	-	-	-	-	-	0%
- Customer	Cus_Dep	-	2	-	95	-	35	-	100%
- Commodity		-	-	-	-	-	-	-	0%
Total		-	2	-	95	-	35	-	
Interest Expense									RB
- Demand	RB-D	7	45,299	-	135,527	35,808	11,065	-	37%
- Customer	RB-C	1,635	8,338	95	12,505	16,992	2,925	2,127	62%
- Commodity	RB-E	0	1,274	240	5,920	758	478	3,529	1%
Total		1,642	54,911	335	153,952	53,558	14,469	5,656	
Total Operating Expenses									
- Demand		77	495,207	-	1,485,597	392,517	121,361	-	
- Customer		18,681	81,383	823	110,161	153,478	27,948	18,891	
- Commodity		2	8,865	1,669	41,195	5,275	3,329	24,557	
Total		18,760	585,455	2,492	1,636,953	551,270	152,638	43,449	

Atmos Energy Corp, Colorado-Kansas Division				
Allocation and Classification Factors	Classifiers	Demand Allocator	Customer Allocator	Commodity Allocator
UTILITY PLANT AND DEPRECIATION EXPENSE				
Intangible Plant				
(30100) Organizational Costs	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(30200) Franchises & Consents	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(30300) Misc. Intangible Plant	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
Storage Plant				
(35010) Land	DEM	W_Peak		
(35020) Rights of Way	DEM	W_Peak		
(35100) Structures and Improvements	DEM	W_Peak		
(35200) Wells	DEM	W_Peak		
(35202) Reservoirs	DEM	W_Peak		
(35300) Pipelines	DEM	W_Peak		
(35400) Compressor Station Equipment	DEM	W_Peak		
(35500) M&R Station Equipment	DEM	W_Peak		
(35600) Purification Equipment	DEM	W_Peak		
(35700) Other Equipment	DEM	W_Peak		
Transmission Plant				
(36500) Land	DEM	W_Peak_xSGS,Int,Irr		
(36700) Mains - Cathodic Protection	DEM	W_Peak_xSGS,Int,Irr		
(36701) Mains - Steel	DEM	W_Peak_xSGS,Int,Irr		
(36900) M&R Station Equipment	DEM	W_Peak_xSGS,Int,Irr		
Distribution Plant				
(37400) Land and Land Rights	DISTPLT	DISTPLT-D	DISTPLT-C	DISTPLT-E
(37402) Land Rights	DISTPLT	DISTPLT-D	DISTPLT-C	DISTPLT-E
(37500) Structures and Improvements	DISTPLT	DISTPLT-D	DISTPLT-C	DISTPLT-E
(37600) Mains - Cathodic Protection	Mains	Demand_NCP	Bills	
(37601) Mains - Steel	Mains	Demand_NCP	Bills	
(37602) Mains - Plastic	Mains	Demand_NCP	Bills	
(37603) Mains - Anodes	Mains	Demand_NCP	Bills	
(37604) Mains - Leak Clamps	Mains	Demand_NCP	Bills	
(37800) M&R Station Equipment - General	Sys. Load	Demand_NCP		Throughput
(37900) M&R Station Equipment - City Gate	Sys. Load	Demand_NCP		Throughput
(38000) Services	CUS		Meters	
(38100) Meters	CUS		Meter_Inv	
(38200) Meter Installations	CUS		Meter_Inv	

Atmos Energy Corp, Colorado-Kansas Division				
Allocation and Classification Factors	Classifiers	Demand Allocator	Customer Allocator	Commodity Allocator
(38300) House Regulators	CUS		Small_Meter_Inv	
(38400) House Regulator Installations	CUS		Small_Meter_Inv	
(38500) Industrial M&R Station Equipment	CUS		Bills	
(38700) Other Equipment	DISTPLT	DISTPLT-D	DISTPLT-C	DISTPLT-E
General Plant				
(38900) Land and Land Rights	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39000) Structures and Improvements	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39003) Improvements	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39004) Air Conditioning Equipment	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39009) Leasehold Improvements	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39100) Office Furniture and Equipment	PAYROLL	PAYROLL-D	PAYROLL-C	PAYROLL-E
(39200) Transportation Equipment	PAYROLL	PAYROLL-D	PAYROLL-C	PAYROLL-E
(39300) Stores Equipment	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39400) Tools, Shop, and Garage Equipment	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39500) Laboratory Equipment	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39600) Power Operated Equipment	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39603) Ditchers	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39604) Backhoes	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39605) Welders	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39700) Communication Equipment	PAYROLL	PAYROLL-D	PAYROLL-C	PAYROLL-E
(39702) Fixed Radios	PAYROLL	PAYROLL-D	PAYROLL-C	PAYROLL-E
(39800) Miscellaneous Equipment	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39900) Other Tangible Equipment	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39901) Servers Hardware	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39902) Servers Software	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39903) Network Hardware	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39906) PC Hardware	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(39907) PC Software	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
Retirement Work in Progress	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
Shared Services General Office	GENERAL	GENERAL-D	GENERAL-C	GENERAL-E
Shared Services Customer Support	GENERAL	GENERAL-D	GENERAL-C	GENERAL-E
Colorado-Kansas General Office	GENERAL	GENERAL-D	GENERAL-C	GENERAL-E
Other Rate Base Items				
Additions				
Construction Work in Progress	DISTPLT	DISTPLT-D	DISTPLT-C	DISTPLT-E
Materials and Supplies				
Gas Storage Inventory	DEM	W_Peak		

Atmos Energy Corp, Colorado-Kansas Division				
Allocation and Classification Factors	Classifiers	Demand Allocator	Customer Allocator	Commodity Allocator
Prepayments - KS Direct	O&MxAG	O&MxAG-D	O&MxAG-C	O&MxAG-E
Cash Working Capital				
Deductions				
Customer Advances	CUS		Cus_Dep	
Customer Deposits	CUS		Cus_Dep	
ADIT - KS Direct	UPIS	UPIS-D	UPIS-C	UPIS-E
Regulatory Liability	UPIS	UPIS-D	UPIS-C	UPIS-E
O&M EXPENSES				
Underground Storage Operations Expenses				
(814) Operation Supervision and Engineering	DEM	W_Peak		
(816) Wells Expense	DEM	W_Peak		
(818) Compressor Station Expense	DEM	W_Peak		
(819) Compressor Station Fuel and Power	DEM	W_Peak		
(825) Storage Well Royalties	DEM	W_Peak		
Maintenance Expenses				
(835) Maintenance of Measuring and Regulating Station Equipment	DEM	W_Peak		
Distribution Expenses Operations Expenses				
(870) Supervision & Engineering	DISTPLT	DISTPLT-D	DISTPLT-C	DISTPLT-E
(871) Load Dispatching & Odorization	DEM	Demand_NCP		
(874) Mains & Service Expenses	MAINS&SRV	MAINS&SRV-D	MAINS&SRV-C	
(875) M&R Station Expenses - General	DEM	Demand_NCP		
(877) MYR Station Expenses - City Gate	Sys. Load	Demand_NCP		Throughput
(878) Meter & House Regulation Expenses	CUS		Small_Meter_Inv	
(879) Customer Installations Expenses	CUS		Meter_Inv	
(880) Other Expenses	DISTPLT	DISTPLT-D	DISTPLT-C	DISTPLT-E
(881) Distribution-Rents	DISTPLT	DISTPLT-D	DISTPLT-C	DISTPLT-E

Atmos Energy Corp, Colorado-Kansas Division				
Allocation and Classification Factors	Classifiers	Demand Allocator	Customer Allocator	Commodity Allocator
Maintenance Expense				
(887) Maintenance of Mains	Mains	Demand_NCP	Bills	
(889) Maint. of M&R Station Equip. - General	DEM	Demand_NCP		
(892) Maintenance of Services	CUS	Demand_NCP	DISTPLT-C	
(893) Maintenance of Meters and House Regulators	MET®		MET®-C	
(894) Maintenance of Other Equipment				
Customer Account Expense				
(901) Supervision	CUS		Bills	
(902) Meter reading expenses	CUS		Bills	
(903) Customer records and collection expenses	CUS		Bills	
(904) Uncollectible accounts	CUS		Bills	
(905) Miscellaneous customer accounts expenses	CUS		Bills	
Customer Service Expenses				
(907) Customer Service Supervision	CUS		Bills	
(908) Customer Assistance	CUS		Bills	
(909) Informational and instructional advertising	CUS		Bills	
(910) Miscellaneous customer service and informational	CUS		Bills	
Sales Expenses				
(911) Supervision	CUS		Bills	
(912) Demonstrating and selling expenses	CUS		Bills	
(913) Advertising Expenses	CUS		Bills	
(916) Miscellaneous Sales Expenses	CUS		Bills	
Administrative & General Expense				
(920) Administrative and General Salaries	PAYROLL	PAYROLL-D	PAYROLL-C	PAYROLL-E
(921) Office Supplies & Expense	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(922) Administrative Expense Transfer - Credit	PAYROLL	PAYROLL-D	PAYROLL-C	PAYROLL-E
(923) Outside Services	PAYROLL	PAYROLL-D	PAYROLL-C	PAYROLL-E
(924) Property Insurance	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(925) Injuries and Damages	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E
(926) Employee Welfare and Pensions	PAYROLL	PAYROLL-D	PAYROLL-C	PAYROLL-E
(927) Franchise Requirements	PTDPLT	PTDPLT-D	PTDPLT-C	PTDPLT-E

Atmos Energy Corp, Colorado-Kansas Division				
Allocation and Classification Factors	Classifiers	Demand Allocator	Customer Allocator	Commodity Allocator
(928) Regulatory Commission Expense	PAYROLL	PAYROLL-D	PAYROLL-C	PAYROLL-E
(930.1) General Advertising Expenses				
(930.2) Miscellaneous General Expense	PAYROLL	PAYROLL-D	PAYROLL-C	PAYROLL-E
(931) Rents				
(932) Maintenance of General Plant				
Adjustments to O&M Expenses				
Labor-Related	PAYROLL	PAYROLL-D	PAYROLL-C	PAYROLL-E
Customer Expense-related	CUS		Bills	
Rate Case - Related	PAYROLL	PAYROLL-D	PAYROLL-C	PAYROLL-E
A&G-related	O&MxAG	O&MxAG-D	O&MxAG-C	O&MxAG-E
Uncollectibles-related	CUS		Bills	
TAXES				
Taxes Other than Income				
Payroll Taxes	PAYROLL	PAYROLL-D	PAYROLL-C	PAYROLL-E
Property Taxes	UPIS	UPIS-D	UPIS-C	UPIS-E
PSC Assessment	UPIS	UPIS-D	UPIS-C	UPIS-E
Other	UPIS	TOTI-D	TOTI-C	TOTI-E
Interest on Customer Deposits	CUS		Cus_Dep	
Interest Expense	RB	RB-D	RB-C	RB-E

Atmos Energy Corp, Colorado-Kansas Division		Total	Sales Service	Sales Service	Sales Service
Summary of Allocators		Company	Residential	Commercial/PA	Schools
Description					
External Allocators					
External Allocators					
Throughput	Normalized Throughput (Sales + Transport)	100.00%	54.23%	20.94%	0.23%
Sales	Normalized Sales	100.00%	68.83%	26.58%	0.29%
Bills	Normalized Bills	100.00%	92.45%	6.99%	0.05%
W_Peak	Winter Peak Month Sales	100.00%	72.20%	26.89%	0.34%
W_Peak_xSGS,Int,Irr	Winter Peak Month less Int, SGS, Irrigation	100.00%	64.60%	24.06%	0.31%
W_Peak_xSGS,Int,Irr,TS	Winter Peak Month less Int, SGS, Irrigation, Transport	100.00%	72.27%	26.92%	0.34%
Demand_NCP	Peak Month Usage (Max NCP)	100.00%	62.44%	23.26%	0.30%
Meters	Number of Active Meters	100.00%	92.45%	7.00%	0.05%
Small_Meter_Inv	Small Meter Investment	100.00%	91.97%	7.66%	0.04%
Meter_Inv	Meter Investment	100.00%	79.25%	16.45%	0.20%
Cus_Dep	Customer Deposits	100.00%	73.36%	25.37%	0.00%
Internal Allocators					
Internal Allocators					
OPEN 1-D		0.00%	0.00%	0.00%	0.00%
OPEN 1-C		0.00%	0.00%	0.00%	0.00%
OPEN 1-E		0.00%	0.00%	0.00%	0.00%
OPEN 2-D		0.00%	0.00%	0.00%	0.00%
OPEN 2-C		0.00%	0.00%	0.00%	0.00%
OPEN 2-E		0.00%	0.00%	0.00%	0.00%
MET®-D	Meters and Regulators Allocation Factor	0.00%	0.00%	0.00%	0.00%
MET®-C		100.00%	79.55%	16.23%	0.20%
MET®-E		0.00%	0.00%	0.00%	0.00%
MAINS&SRV-D	Mains and Services Allocation Factor	100.00%	62.44%	23.26%	0.30%
MAINS&SRV-C		100.00%	92.45%	6.99%	0.05%
MAINS&SRV-E		0.00%	0.00%	0.00%	0.00%
DISTPLT-D	Distribution Plant	100.00%	62.44%	23.26%	0.30%
DISTPLT-C		100.00%	89.25%	9.28%	0.08%
DISTPLT-E		100.00%	54.23%	20.94%	0.23%
O&MxAG-D	O&M less Administrative & General	100.00%	64.03%	23.85%	0.30%
O&MxAG-C		100.00%	91.52%	7.67%	0.06%
O&MxAG-E		100.00%	54.23%	20.94%	0.23%
RB-D	Rate Base	100.00%	64.08%	23.87%	0.30%
RB-C		100.00%	89.32%	9.23%	0.08%
RB-E		100.00%	54.23%	20.94%	0.23%

Atmos Energy Corp, Colorado-Kansas Division		Sales Service	Sales Service	Sales Service	Sales Service	Transport Service	Transport Service	Transport Service	Transport Service
Summary of Allocators		Industrial	Small Generator	Irrigation	Interruptible	Firm C&I/PA TS	Firm Schools TS	Irrigation TS	Interruptible TS
Description									
External Allocators									
External Allocators									
Throughput	Normalized Throughput (Sales + Transport)	0.38%	0.00%	2.53%	0.48%	11.75%	1.50%	0.95%	7.00%
Sales	Normalized Sales	0.49%	0.00%	3.21%	0.60%	0.00%	0.00%	0.00%	0.00%
Bills	Normalized Bills	0.01%	0.05%	0.12%	0.00%	0.10%	0.17%	0.04%	0.02%
W_Peak	Winter Peak Month Sales	0.47%	0.00%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%
W_Peak_xSGS,Int,Irr	Winter Peak Month less Int, SGS, Irrigation	0.42%	0.00%	0.00%	0.00%	8.39%	2.22%	0.00%	0.00%
W_Peak_xSGS,Int,Irr,TS	Winter Peak Month less Int, SGS, Irrigation, Transport	0.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Demand_NCP	Peak Month Usage (Max NCP)	0.37%	0.00%	2.72%	0.00%	8.11%	2.14%	0.67%	0.00%
Meters	Number of Active Meters	0.01%	0.05%	0.12%	0.00%	0.10%	0.17%	0.04%	0.02%
Small_Meter_Inv	Small Meter Investment	0.00%	0.04%	0.18%	0.00%	0.00%	0.07%	0.04%	0.00%
Meter_Inv	Meter Investment	0.11%	0.05%	0.66%	0.01%	1.25%	1.58%	0.25%	0.20%
Cus_Dep	Customer Deposits	0.00%	0.00%	0.02%	0.00%	0.91%	0.00%	0.34%	0.00%
Internal Allocators									
Internal Allocators									
OPEN 1-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OPEN 1-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OPEN 1-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OPEN 2-D		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OPEN 2-C		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OPEN 2-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MET®-D	Meters and Regulators Allocation Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MET®-C		0.11%	0.05%	0.65%	0.01%	1.22%	1.54%	0.24%	0.20%
MET®-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MAINS&SRV-D	Mains and Services Allocation Factor	0.37%	0.00%	2.72%	0.00%	8.11%	2.14%	0.67%	0.00%
MAINS&SRV-C		0.01%	0.05%	0.12%	0.00%	0.10%	0.17%	0.04%	0.02%
MAINS&SRV-E		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DISTPLT-D	Distribution Plant	0.37%	0.00%	2.72%	0.00%	8.11%	2.14%	0.67%	0.00%
DISTPLT-C		0.03%	0.05%	0.25%	0.00%	0.38%	0.51%	0.09%	0.06%
DISTPLT-E		0.38%	0.00%	2.53%	0.48%	11.75%	1.50%	0.95%	7.00%
O&MxAG-D	O&M less Administrative & General	0.39%	0.00%	2.29%	0.00%	6.78%	1.79%	0.56%	0.00%
O&MxAG-C		0.02%	0.05%	0.16%	0.00%	0.18%	0.26%	0.05%	0.03%
O&MxAG-E		0.38%	0.00%	2.53%	0.48%	11.75%	1.50%	0.95%	7.00%
RB-D	Rate Base	0.39%	0.00%	2.26%	0.00%	6.76%	1.79%	0.55%	0.00%
RB-C		0.03%	0.05%	0.25%	0.00%	0.37%	0.51%	0.09%	0.06%
RB-E		0.38%	0.00%	2.53%	0.48%	11.75%	1.50%	0.95%	7.00%

Atmos Energy Corp, Colorado-Kansas Division					
Summary of Allocators		Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools
	Description				
UPIS-D	Utility Plant In-Service	100.00%	63.10%	23.50%	0.30%
UPIS-C		100.00%	89.27%	9.27%	0.08%
UPIS-E		100.00%	54.23%	20.94%	0.23%
TOTI-D	Taxes other than income	100.00%	63.10%	23.50%	0.30%
TOTI-C		100.00%	89.39%	9.19%	0.08%
TOTI-E		100.00%	54.23%	20.94%	0.23%
GENERAL-D	General plant	100.00%	62.55%	23.30%	0.30%
GENERAL-C		100.00%	89.58%	9.06%	0.08%
GENERAL-E		100.00%	54.23%	20.94%	0.23%
PAYROLL-D	Payroll	100.00%	63.03%	23.48%	0.30%
PAYROLL-C		100.00%	91.63%	7.62%	0.05%
PAYROLL-E		100.00%	54.23%	20.94%	0.23%
PTDPLT-D	Production, Transmission, and Distribution Plant	100.00%	62.46%	23.27%	0.30%
PTDPLT-C		100.00%	89.25%	9.28%	0.08%
PTDPLT-E		100.00%	54.23%	20.94%	0.23%

Atmos Energy Corp, Colorado-Kansas Division									
Summary of Allocators		Sales Service	Sales Service	Sales Service	Sales Service	Transport Service	Transport Service	Transport Service	Transport Service
	Description	Industrial	Small Generator	Irrigation	Interruptible	Firm C&I/PA TS	Firm Schools TS	Irrigation TS	Interruptible TS
UPIS-D	Utility Plant In-Service	0.38%	0.00%	2.52%	0.00%	7.58%	2.00%	0.62%	0.00%
UPIS-C		0.03%	0.05%	0.25%	0.00%	0.38%	0.51%	0.09%	0.06%
UPIS-E		0.38%	0.00%	2.53%	0.48%	11.75%	1.50%	0.95%	7.00%
TOTI-D	Taxes other than income	0.38%	0.00%	2.52%	0.00%	7.58%	2.00%	0.62%	0.00%
TOTI-C		0.03%	0.05%	0.25%	0.00%	0.37%	0.50%	0.09%	0.06%
TOTI-E		0.38%	0.00%	2.53%	0.48%	11.75%	1.50%	0.95%	7.00%
GENERAL-D	General plant	0.37%	0.00%	2.67%	0.00%	8.04%	2.12%	0.66%	0.00%
GENERAL-C		0.03%	0.05%	0.24%	0.00%	0.35%	0.47%	0.08%	0.06%
GENERAL-E		0.38%	0.00%	2.53%	0.48%	11.75%	1.50%	0.95%	7.00%
PAYROLL-D	Payroll	0.38%	0.00%	2.56%	0.00%	7.61%	2.01%	0.63%	0.00%
PAYROLL-C		0.02%	0.05%	0.16%	0.00%	0.15%	0.24%	0.05%	0.03%
PAYROLL-E		0.38%	0.00%	2.53%	0.48%	11.75%	1.50%	0.95%	7.00%
PTDPLT-D	Production, Transmission, and Distribution Plant	0.37%	0.00%	2.69%	0.00%	8.11%	2.14%	0.66%	0.00%
PTDPLT-C		0.03%	0.05%	0.25%	0.00%	0.38%	0.51%	0.09%	0.06%
PTDPLT-E		0.38%	0.00%	2.53%	0.48%	11.75%	1.50%	0.95%	7.00%

Atmos Energy Corp, Colorado-Kansas Division

Summary of Classifiers

Classifier Description	Classifier Code	Total	- Demand	- Customer	- Commodity
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External Classifiers

Customer Factor	CUS	100.0%	0.0%	100.0%	0.0%
Demand Factor	DEM	100.0%	100.0%	0.0%	0.0%
Commodity Factor	COM	100.0%	0.0%	0.0%	100.0%
System Load Factor	Sys. Load	100.0%	55.4%	0.0%	44.6%
Mains (zero-intercept)	Mains	100.0%	51.8%	48.2%	0.0%

Internal Classifiers

OPEN1	OPEN 1	0.0%	0.0%	0.0%	0.0%
OPEN2	OPEN 2	0.0%	0.0%	0.0%	0.0%
Meters and Regulators	MET®	100.0%	0.0%	100.0%	0.0%
Mains and Services	MAINS&SRV	100.0%	38.9%	61.1%	0.0%
Distribution Plant	DISTPLT	100.0%	32.8%	66.2%	1.0%
O&M Expenses less A&G	O&MxAG	100.0%	38.0%	61.9%	0.2%
Rate Base	RB	100.0%	37.2%	61.9%	0.9%
Utility Plant In Service	UPIS	100.0%	34.5%	64.5%	1.0%
Taxes Other Than Income	TOTI	100.0%	34.6%	64.5%	0.9%
General Plant	GENERAL	100.0%	33.4%	65.8%	0.9%
Payroll less A&G	PAYROLL	100.0%	35.5%	64.4%	0.1%
Total Plant	PTDPLT	100.0%	33.0%	66.0%	1.0%

Atmos Energy Corp, Colorado-Kansas Division						
Development of External Allocators	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial	Sales Service Small Generator
Throughput	192,889,028	104,602,601	40,396,360	442,054	740,228	1,066
%	100.00%	54.23%	20.94%	0.23%	0.38%	0.00%
Sales	151,978,196	104,602,601	40,396,360	442,054	740,228	1,066
%	100.00%	68.83%	26.58%	0.29%	0.49%	0.00%
Bills	1,694,640	1,566,704	118,418	772	192	857
%	100.00%	92.45%	6.99%	0.05%	0.01%	0.05%
W_Peak	31,041,100	22,410,439	8,347,362	106,343	146,742	91
%	100.00%	72.20%	26.89%	0.34%	0.47%	0.00%
W_Peak_xSGS,Int,Irr	34,689,115	22,410,439	8,347,362	106,343	146,742	-
%	100.00%	64.60%	24.06%	0.31%	0.42%	0.00%
W_Peak_xSGS,Int,Irr,TS	31,010,887	22,410,439	8,347,362	106,343	146,742	-
%	100.00%	72.27%	26.92%	0.34%	0.47%	0.00%
Demand_NCP	1,281,850	800,373	298,120	3,798	4,768	5
%	100.00%	62.44%	23.26%	0.30%	0.37%	0.00%
Meters	141,483	130,797	9,902	64	16	64
%	100.00%	92.45%	7.00%	0.05%	0.01%	0.05%
Small_Meter_Inv	41,373,199	38,049,854	3,167,917	14,887	1,809	18,454
%	100.00%	91.97%	7.66%	0.04%	0.00%	0.04%
Meter_Inv	48,179,447	38,181,331	7,923,484	98,027	52,036	24,368
%	100.00%	79.25%	16.45%	0.20%	0.11%	0.05%
Cus_Dep	1,778,301	1,304,562	451,237	-	-	-
%	100.00%	73.36%	25.37%	0.00%	0.00%	0.00%
Late Payment	385,708	267,190	115,339		3,179	
%	100.00%	69.27%	29.90%	0.00%	0.82%	0.00%
Load Factor						
Total Throughput	185,841,414					
Winter Month x 12 (Non-Interruptible)	416,962,831					
Load Factor %	44.57%					

Atmos Energy Corp, Colorado-Kansas Division						
Development of External Allocators	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS
Throughput	4,877,588	918,300	22,665,386	2,902,336	1,831,851	13,511,259
%	2.53%	0.48%	11.75%	1.50%	0.95%	7.00%
Sales	4,877,588	918,300	-	-	-	-
%	3.21%	0.60%	0.00%	0.00%	0.00%	0.00%
Bills	2,013	12	1,766	2,924	651	332
%	0.12%	0.00%	0.10%	0.17%	0.04%	0.02%
W_Peak	30,122	-	-	-	-	-
%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%
W_Peak_xSGS,Int,Irr	-	-	2,909,496	768,732	-	-
%	0.00%	0.00%	8.39%	2.22%	0.00%	0.00%
W_Peak_xSGS,Int,Irr,TS	-	-	-	-	-	-
%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Demand_NCP	34,847	-	103,911	27,455	8,573	-
%	2.72%	0.00%	8.11%	2.14%	0.67%	0.00%
Meters	173	1	140	245	54	27
%	0.12%	0.00%	0.10%	0.17%	0.04%	0.02%
Small_Meter_Inv	73,409	-	1,302	28,825	15,372	1,370
%	0.18%	0.00%	0.00%	0.07%	0.04%	0.00%
Meter_Inv	317,082	4,628	601,491	759,607	118,825	98,568
%	0.66%	0.01%	1.25%	1.58%	0.25%	0.20%
Cus_Dep	291	-	16,229	-	5,982	-
%	0.02%	0.00%	0.91%	0.00%	0.34%	0.00%
Late Payment						
%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Load Factor						
Total Throughput						
Winter Month x 12 (Non-Interruptible)						
Load Factor %						

<u>Atmos Energy Corp, Colorado-Kansas Division</u>						
Development of Demand Allocator	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial	Sales Service Small Generator
Peak Month Usage (Max NCP)	1,281,850	800,373	298,120	3,798	4,768	5
Peak Month Usage (%)	100.00%	62.44%	23.26%	0.30%	0.37%	0.00%
Winter Peak Month Throughput	36,426,522	22,410,439	8,347,362	106,343	146,742	91
Winter Peak Month Sales	31,041,100	22,410,439	8,347,362	106,343	146,742	91
Winter Peak Month (%)	100.00%	72.20%	26.89%	0.34%	0.47%	0.00%
Winter Peak Month less Int, SGS, Irrigation	34,689,115	22,410,439	8,347,362	106,343	146,742	
Winter Peak Month less Int, SGS, Irrigation (%)	100.00%	64.60%	24.06%	0.31%	0.42%	0.00%

Actual Sales (CCF)	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial	Sales Service Small Generator
Apr' 24	15,085,459	7,836,820	2,976,170	35,692	60,351	76
May' 24	8,952,037	3,374,654	1,517,022	14,479	23,924	71
Jun' 24	6,011,022	2,029,679	806,774	6,008	3,419	89
Jul' 24	6,379,980	1,676,212	940,562	2,634	36,726	84
Aug' 24	6,324,960	1,648,600	891,214	2,861	20,760	64
Sep' 24	5,912,616	1,701,014	885,983	4,400	20,919	50
Oct' 24	5,811,138	1,902,918	960,530	5,087	22,044	46
Nov' 24	9,026,106	4,095,446	1,606,865	11,449	28,772	101
Dec' 24	22,490,618	14,001,946	4,776,493	51,970	86,442	156
Jan' 25	35,156,780	22,179,473	8,289,220	91,699	147,804	113
Feb' 25	36,426,522	22,410,439	8,347,362	106,343	146,742	91
Mar' 25	28,264,176	16,489,030	6,763,656	83,187	115,439	124
12ME March'2025	185,841,414	99,346,231	38,761,851	415,810	713,341	1,066
Max NCP		22,410,439	8,347,362	106,343	147,804	156
Max NCP Month		Feb' 25	Feb' 25	Feb' 25	Jan' 25	Dec' 24
Number of Days in Max NCP Month		28	28	28	31	31
Max NCP per Day	1,344,314	800,373	298,120	3,798	4,768	5
Winter Peak Month Throughput	36,426,522	22,410,439	8,347,362	106,343	146,742	91
Winter Peak Month - Non-Interruptible	34,746,903	22,410,439	8,347,362	106,343	146,742	91

<u>Atmos Energy Corp, Colorado-Kansas Division</u>						
Development of Demand Allocator	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS
Peak Month Usage (Max NCP)	34,847		103,911	27,455	8,573	
Peak Month Usage (%)	2.72%	0.00%	8.11%	2.14%	0.67%	0.00%
Winter Peak Month Throughput	30,122	85,175	2,909,496	768,732	27,574	1,594,444
Winter Peak Month Sales	30,122					
Winter Peak Month (%)	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%
Winter Peak Month less Int, SGS, Irrigation			2,909,496	768,732		
Winter Peak Month less Int, SGS, Irrigation (%)	0.00%	0.00%	8.39%	2.22%	0.00%	0.00%

Actual Sales (CCF)	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS
Apr' 24	632,773	78,843	1,990,147	252,718	134,465	1,087,405
May' 24	827,809	83,731	1,690,945	141,944	170,818	1,106,639
Jun' 24	416,803	0	1,526,163	70,781	181,628	969,677
Jul' 24	1,080,271	135,913	1,358,952	37,691	218,816	892,120
Aug' 24	935,790	76,614	1,451,613	33,004	265,771	998,670
Sep' 24	591,232	86,245	1,428,895	45,505	245,668	902,705
Oct' 24	304,659	52,111	1,394,275	63,055	197,971	908,442
Nov' 24	331,553	0	1,566,669	111,022	180,048	1,094,180
Dec' 24	107,163	70,985	1,845,500	262,074	61,144	1,226,746
Jan' 25	55,702	171,122	2,360,270	460,767	46,065	1,354,544
Feb' 25	30,122	85,175	2,909,496	768,732	27,574	1,594,444
Mar' 25	124,729	77,561	2,585,127	632,043	17,593	1,375,686
12ME March'2025	5,438,606	918,300	22,108,053	2,879,336	1,747,561	13,511,259
Max NCP	1,080,271	171,122	2,909,496	768,732	265,771	1,594,444
Max NCP Month	Jul' 24	Jan' 25	Feb' 25	Feb' 25	Aug' 24	Feb' 25
Number of Days in Max NCP Month	31	31	28	28	31	28
Max NCP per Day	34,847	5,520	103,911	27,455	8,573	56,944
Winter Peak Month Throughput	30,122	85,175	2,909,496	768,732	27,574	1,594,444
Winter Peak Month - Non-Interruptible	30,122		2,909,496	768,732	27,574	

Atmos Energy Corp, Colorado-Kansas Division						
Development of Target Revenues	Total Company	Sales Service Residential	Sales Service Commercial/PA	Sales Service Schools	Sales Service Industrial	Sales Service Small Generator
Revenue Requirements at EROR						
Base Rate Revenues at EROR	87,327,531	69,016,785	12,846,662	140,786	142,170	32,037
Current Base Rate Revenues	68,259,209	48,839,903	12,134,687	122,621	139,854	43,018
Increase / (Decrease) (\$)	19,068,322	20,176,882	711,975	18,165	2,316	(10,981)
Increase / (Decrease) (%)	27.9%	41.3%	5.9%	14.8%	1.7%	-25.5%
Revenue Requirements at Uniform %						
Uniform Increase in Revenues	87,327,531	62,483,410	15,524,532	156,875	178,922	55,035
Current Revenues	68,259,209	48,839,903	12,134,687	122,621	139,854	43,018
Increase / (Decrease) (\$)	19,068,322	13,643,507	3,389,845	34,254	39,068	12,017
Increase / (Decrease) (%)	27.9%	27.9%	27.9%	27.9%	27.9%	27.9%
Movement to EROR	10.00%					
Revenue Targets						
Target Revenues	87,327,531	63,136,747	15,256,745	155,266	175,247	52,735
Current Revenues	68,259,209	48,839,903	12,134,687	122,621	139,854	43,018
Increase / (Decrease) (\$)	19,068,322	14,296,844	3,122,058	32,645	35,393	9,717
Increase / (Decrease) (%)	27.9%	29.3%	25.7%	26.6%	25.3%	22.6%
Average Base Rate Impact		29.27%	25.73%	26.62%	25.31%	22.39%
Average Total Rate Impact		11.18%	7.48%	7.33%	5.61%	15.90%

Atmos Energy Corp, Colorado-Kansas Divis						
Development of Target Revenues	Sales Service Irrigation	Sales Service Interruptible	Transport Service Firm C&I/PA TS	Transport Service Firm Schools TS	Transport Service Irrigation TS	Transport Service Interruptible TS
Revenue Requirements at EROR						
Base Rate Revenues at EROR	893,167	19,021	2,810,576	865,966	249,676	310,684
Current Base Rate Revenues	773,685	82,604	3,733,837	785,992	283,972	1,319,036
Increase / (Decrease) (\$)	119,482	(63,583)	(923,261)	79,974	(34,296)	(1,008,352)
Increase / (Decrease) (%)	15.4%	-77.0%	-24.7%	10.2%	-12.1%	-76.4%
Revenue Requirements at Uniform %						
Uniform Increase in Revenues	989,815	105,680	4,776,890	1,005,560	363,300	1,687,511
Current Revenues	773,685	82,604	3,733,837	785,992	283,972	1,319,036
Increase / (Decrease) (\$)	216,130	23,076	1,043,053	219,568	79,328	368,475
Increase / (Decrease) (%)	27.9%	27.9%	27.9%	27.9%	27.9%	27.9%
Movement to EROR						
Revenue Targets						
Target Revenues	980,150	97,014	4,580,259	991,601	351,938	1,549,828
Current Revenues	773,685	82,604	3,733,837	785,992	283,972	1,319,036
Increase / (Decrease) (\$)	206,465	14,410	846,422	205,609	67,966	230,792
Increase / (Decrease) (%)	26.7%	17.4%	22.7%	26.2%	23.9%	17.5%
Average Base Rate Impact						
Average Base Rate Impact	26.69%	17.44%	22.67%	26.16%	23.93%	17.50%
Average Total Rate Impact						
Average Total Rate Impact	5.27%		20.56%	23.35%	17.36%	

Atmos Energy Corp, Colorado-Kansas Division
Residential Sales Service (910)

Base Revenues

Target Base Rates	63,136,747
Current Base Rates	48,839,903
\$ Difference	14,296,844
% Difference	29.3%
Annual Usage (CCF)	104,602,601
Number of Bills	1,566,704
Average Annual Use (CCF)	801

Residential Sales Service (910)	Rate	Units	Revenues
Proposed Rates			
Facilities Charge	\$ 25.00	1,566,704	\$ 39,167,592
Annual Usage (CCF)	\$ 0.22914	104,602,601	23,969,155
Revenue at Proposed Rates			\$ 63,136,747
Current Rates			
Facilities Charge	\$ 19.75	1,566,704	\$ 30,942,398
Annual Usage (CCF)	\$ 0.17110	104,602,601	17,897,505
Revenue at Current Rates			\$ 48,839,903

Bill Impact Analysis - Residential Sales Service (910)									
Annual Use	Base Rate Comparison				Total Rate Comparison				
	Current Base Rates	Proposed Base Rates	Difference (\$)	Difference (%)	Current Total Rates	Proposed Total Rates	Difference (\$)	Difference (%)	
80	\$ 251	318	\$ 68	27.0%	\$ 398	466	\$ 68	17.0%	
200	271	346	75	27.5%	495	570	75	15.1%	
400	305	392	86	28.2%	656	743	86	13.1%	
600	340	437	98	28.8%	818	915	98	12.0%	
800	374	483	109	29.3%	979	1,088	109	11.2%	
1,000	408	529	121	29.7%	1,140	1,261	121	10.6%	
1,200	442	575	133	30.0%	1,301	1,434	133	10.2%	
1,600	511	667	156	30.5%	1,624	1,779	156	9.6%	
2,400	648	850	202	31.2%	2,269	2,471	202	8.9%	
3,200	785	1,033	249	31.7%	2,913	3,162	249	8.5%	

Atmos Energy Corp, Colorado-Kansas Division
Commercial and Public Authority Sales Service (915)

Base Revenues

Target Base Rates	15,256,745
Current Base Rates	12,134,687
\$ Difference	3,122,058
% Difference	25.7%
Annual Usage (CCF)	40,396,360
Number of Bills	118,418
Average Annual Use (CCF)	4,094

Commercial and Public Authority Sales Sen	Rate	Units	Revenues
Proposed Rates			
Facilities Charge	\$ 62.00	118,418	\$ 7,341,939
Annual Usage (CCF)	\$ 0.19593	40,396,360	7,914,806
Revenue at Proposed Rates			\$ 15,256,745
Current Rates			
Facilities Charge	\$ 50.00	118,418	\$ 5,920,919
Annual Usage (CCF)	\$ 0.15382	40,396,360	6,213,768
Revenue at Current Rates			\$ 12,134,687

Bill Impact Analysis - Commercial and Public Authority Sales Service (915)								
Annual Use	Base Rate Comparison				Total Rate Comparison			
	Current Base Rates	Proposed Base Rates	Difference (\$)	Difference (%)	Current Total Rates	Proposed Total Rates	Difference (\$)	Difference (%)
410	\$ 663	824	\$ 161	24.3%	\$ 1,321	1,482	\$ 161	12.2%
1,025	758	945	187	24.7%	1,806	1,994	187	10.4%
2,050	915	1,146	230	25.2%	2,615	2,845	230	8.8%
3,075	1,073	1,346	273	25.5%	3,423	3,697	273	8.0%
4,100	1,231	1,547	317	25.7%	4,232	4,549	317	7.5%
5,125	1,388	1,748	360	25.9%	5,041	5,400	360	7.1%
6,150	1,546	1,949	403	26.1%	5,849	6,252	403	6.9%
8,200	1,861	2,351	489	26.3%	7,466	7,955	489	6.6%
12,300	2,492	3,154	662	26.6%	10,700	11,362	662	6.2%
16,400	3,123	3,957	835	26.7%	13,935	14,769	835	6.0%

Atmos Energy Corp, Colorado-Kansas Division
School Sales Service (920)

Base Revenues

Target Base Rates	155,266
Current Base Rates	122,621
\$ Difference	32,645
% Difference	26.6%
Annual Usage (CCF)	442,054
Number of Bills	772
Average Annual Use (CCF)	6,875

School Sales Service (920)	Rate	Units	Revenues
Proposed Rates			
Facilities Charge	\$ 79.00	772	\$ 60,954
Annual Usage (CCF)	\$ 0.21335	442,054	94,312
Revenue at Proposed Rates			\$ 155,266
Current Rates			
Facilities Charge	\$ 62.50	772	\$ 48,223
Annual Usage (CCF)	\$ 0.16830	442,054	74,398
Revenue at Current Rates			\$ 122,621

Bill Impact Analysis - School Sales Service (920)								
Annual Use	Base Rate Comparison				Total Rate Comparison			
	Current Base Rates	Proposed Base Rates	Difference (\$)	Difference (%)	Current Total Rates	Proposed Total Rates	Difference (\$)	Difference (%)
690	\$ 866	1,095	\$ 229	26.4%	\$ 1,950	2,179	\$ 229	11.7%
1,725	1,040	1,316	276	26.5%	2,781	3,057	276	9.9%
3,450	1,331	1,684	353	26.6%	4,167	4,520	353	8.5%
5,175	1,621	2,052	431	26.6%	5,553	5,984	431	7.8%
6,900	1,911	2,420	509	26.6%	6,938	7,447	509	7.3%
8,625	2,202	2,788	587	26.6%	8,324	8,911	587	7.0%
10,350	2,492	3,156	664	26.7%	9,710	10,374	664	6.8%
13,800	3,073	3,892	820	26.7%	12,481	13,301	820	6.6%
20,700	4,234	5,364	1,131	26.7%	18,024	19,155	1,131	6.3%
27,600	5,395	6,836	1,441	26.7%	23,567	25,008	1,441	6.1%

Atmos Energy Corp, Colorado-Kansas Division
Industrial Sales Service (930)

Base Revenues

Target Base Rates	175,247
Current Base Rates	139,854
\$ Difference	35,393
% Difference	25.3%
Annual Usage (CCF)	740,228
Number of Bills	192
Average Annual Use (CCF)	46,337

Industrial Sales Service (930)	Rate	Units	Revenues
Proposed Rates			
Facilities Charge	\$ 130.00	192	\$ 24,921
Annual Usage (CCF)	\$ 0.20308	740,228	150,326
Revenue at Proposed Rates			\$ 175,247
Current Rates			
Facilities Charge	\$ 104.00	192	\$ 19,937
Annual Usage (CCF)	\$ 0.16200	740,228	119,917
Revenue at Current Rates			\$ 139,854

Bill Impact Analysis - Industrial Sales Service (930)									
Annual Use	Base Rate Comparison				Total Rate Comparison				
	Current Base Rates	Proposed Base Rates	Difference (\$)	Difference (%)	Current Total Rates	Proposed Total Rates	Difference (\$)	Difference (%)	
4,630	\$ 1,998	2,500	\$ 502	25.1%	\$ 6,252	6,754	\$ 502	8.0%	
11,575	3,123	3,911	788	25.2%	11,787	12,575	788	6.7%	
23,150	4,998	6,261	1,263	25.3%	21,013	22,276	1,263	6.0%	
34,725	6,873	8,612	1,739	25.3%	30,238	31,977	1,739	5.7%	
46,300	8,749	10,963	2,214	25.3%	39,464	41,678	2,214	5.6%	
57,875	10,624	13,313	2,690	25.3%	48,689	51,379	2,690	5.5%	
69,450	12,499	15,664	3,165	25.3%	57,914	61,079	3,165	5.5%	
92,600	16,249	20,365	4,116	25.3%	76,365	80,481	4,116	5.4%	
138,900	23,750	29,768	6,018	25.3%	113,267	119,285	6,018	5.3%	
185,200	31,250	39,171	7,920	25.3%	150,168	158,088	7,920	5.3%	

Atmos Energy Corp, Colorado-Kansas Division
Small Generator Sales Service (940)

Base Revenues

Target Base Rates	52,735
Current Base Rates	43,018
\$ Difference	9,717
% Difference	22.6%
Annual Usage (CCF)	1,066
Number of Bills	857
Average Annual Use (CCF)	15

Small Generator Sales Service (940)	Rate	Units	Revenues
Proposed Rates			
Facilities Charge	\$ 61.00	857	\$ 52,275
Annual Usage (CCF)	\$ 0.43222	1,066	461
Revenue at Proposed Rates			\$ 52,735
Current Rates			
Facilities Charge	\$ 50.00	857	\$ 42,848
Annual Usage (CCF)	\$ 0.16000	1,066	170
Revenue at Current Rates			\$ 43,019

Bill Impact Analysis - Small Generator Sales Service (940)									
Annual Use	Base Rate Comparison				Total Rate Comparison				
	Current Base Rates	Proposed Base Rates	Difference (\$)	Difference (%)	Current Total Rates	Proposed Total Rates	Difference (\$)	Difference (%)	
1	\$ 600	732	\$ 132	22.0%	\$ 840	972	\$ 132	15.7%	
3	600	733	133	22.1%	842	974	133	15.8%	
5	601	734	133	22.2%	843	977	133	15.8%	
8	601	735	134	22.3%	846	980	134	15.9%	
10	602	736	135	22.4%	847	982	135	15.9%	
13	602	738	136	22.5%	850	985	136	16.0%	
15	602	738	136	22.6%	851	987	136	16.0%	
20	603	741	137	22.8%	855	993	137	16.1%	
30	605	745	140	23.2%	863	1,003	140	16.2%	
40	606	749	143	23.6%	871	1,014	143	16.4%	

Atmos Energy Corp, Colorado-Kansas Division
Irrigation Engine Sales Service (965)

Base Revenues

Target Base Rates	980,150
Current Base Rates	773,685
\$ Difference	206,465
% Difference	26.7%
Annual Usage (CCF)	4,877,588
Number of Bills	2,013
Average Annual Use (CCF)	29,077

Irrigation Engine Sales Service (965)	Rate	Units	Revenues
Proposed Rates			
Facilities Charge	\$ 126.00	2,013	\$ 253,638
Annual Usage (CCF)	\$ 0.14895	4,877,588	726,512
Revenue at Proposed Rates			\$ 980,150
Current Rates			
Facilities Charge	\$ 100.00	2,013	\$ 201,300
Annual Usage (CCF)	\$ 0.11735	4,877,588	572,385
Revenue at Current Rates			\$ 773,685

Bill Impact Analysis - Irrigation Engine Sales Service (965)									
Annual Use	Base Rate Comparison				Total Rate Comparison				
	Current Base Rates	Proposed Base Rates	Difference (\$)	Difference (%)	Current Total Rates	Proposed Total Rates	Difference (\$)	Difference (%)	
2,908	\$ 1,541	1,945	\$ 404	26.2%	\$ 4,112	4,516	\$ 404	9.8%	
7,270	2,053	2,595	542	26.4%	7,319	7,861	542	7.4%	
14,540	2,906	3,678	771	26.5%	12,663	13,434	771	6.1%	
21,810	3,759	4,761	1,001	26.6%	18,007	19,008	1,001	5.6%	
29,080	4,613	5,843	1,231	26.7%	23,351	24,582	1,231	5.3%	
36,350	5,466	6,926	1,461	26.7%	28,695	30,156	1,461	5.1%	
43,620	6,319	8,009	1,690	26.8%	34,039	35,730	1,690	5.0%	
58,160	8,025	10,175	2,150	26.8%	44,728	46,877	2,150	4.8%	
87,240	11,438	14,506	3,069	26.8%	66,104	69,173	3,069	4.6%	
116,320	14,850	18,838	3,988	26.9%	87,481	91,468	3,988	4.6%	

Atmos Energy Corp, Colorado-Kansas Division
Large Industrial Sales Serv - Interruptible (955)

Base Revenues

Target Base Rates	97,014
Current Base Rates	82,604
\$ Difference	14,410
% Difference	17.4%

Annual Usage (CCF) - First Block	200,000
Annual Usage (CCF) - Second Block	718,300
Number of Bills	12
Average Annual Use (CCF)	200,000

Large Industrial Sales Serv - Interruptible (955)	Rate	Units	Revenues
Proposed Rates			
Facilities Charge	\$ 387.00	12	\$ 4,644
Annual Usage (CCF) - First Block	\$ 0.11346	200,000	22,692
Annual Usage (CCF) - Second Block	\$ 0.09700	718,300	69,678
Revenue at Proposed Rates			\$ 97,014
Current Rates			
Facilities Charge	\$ 330.00	12	\$ 3,960
Annual Usage (CCF) - First Block	\$ 0.09660	200,000	19,320
Annual Usage (CCF) - Second Block	\$ 0.08259	718,300	59,324
Revenue at Current Rates			\$ 82,604

Atmos Energy Corp, Colorado-Kansas Division
Commercial and Industrial Service (915) - Firm Transport

Base Revenues

Target Base Rates	4,580,259
Current Base Rates	3,733,837
\$ Difference	846,422
% Difference	22.7%
Annual Usage (CCF)	22,665,386
Number of Bills	1,766
Average Annual Use (CCF)	154,012

Commercial and Industrial Service (915) - F	Rate	Units	Revenues
Proposed Rates			
Facilities Charge	\$ 184.00	1,766	\$ 324,944
Annual Usage (CCF)	\$ 0.18775	22,665,386	4,255,315
Revenue at Proposed Rates			\$ 4,580,259
Current Rates			
Facilities Charge	\$ 150.00	1,766	\$ 264,900
Annual Usage (CCF)	\$ 0.15305	22,665,386	3,468,937
Revenue at Current Rates			\$ 3,733,837

Bill Impact Analysis - Commercial and Industrial Service (915) - Firm Transport								
Annual Use	Base Rate Comparison				Total Rate Comparison			
	Current Base Rates	Proposed Base Rates	Difference (\$)	Difference (%)	Current Total Rates	Proposed Total Rates	Difference (\$)	Difference (%)
15,400	\$ 4,157	5,099	\$ 942	22.7%	\$ 6,047	6,990	\$ 942	15.6%
38,500	7,692	9,436	1,744	22.7%	9,701	11,444	1,744	18.0%
77,000	13,585	16,664	3,080	22.7%	15,789	18,869	3,080	19.5%
115,500	19,477	23,893	4,415	22.7%	21,878	26,293	4,415	20.2%
154,000	25,370	31,121	5,751	22.7%	27,967	33,718	5,751	20.6%
192,500	31,262	38,349	7,087	22.7%	34,056	41,143	7,087	20.8%
231,000	37,155	45,577	8,423	22.7%	40,145	48,567	8,423	21.0%
308,000	48,939	60,033	11,094	22.7%	52,322	63,416	11,094	21.2%
462,000	72,509	88,946	16,437	22.7%	76,677	93,114	16,437	21.4%
616,000	96,079	117,859	21,780	22.7%	101,032	122,812	21,780	21.6%

Atmos Energy Corp, Colorado-Kansas Division
School Transportation Service Post '95 (920)

Base Revenues

Target Base Rates	991,601
Current Base Rates	785,992
\$ Difference	205,609
% Difference	26.2%
Annual Usage (CCF)	2,902,336
Number of Bills	2,924
Average Annual Use (CCF)	11,911

School Transportation Service Post '95 (920)	Rate	Units	Revenues
Proposed Rates			
Facilities Charge	\$ 137.00	2,924	\$ 400,588
Annual Usage (CCF)	\$ 0.20363	2,902,336	591,013
Revenue at Proposed Rates			\$ 991,601
Current Rates			
Facilities Charge	\$ 109.00	2,924	\$ 318,716
Annual Usage (CCF)	\$ 0.16100	2,902,336	467,276
Revenue at Current Rates			\$ 785,992

Bill Impact Analysis - School Transportation Service Post '95 (920)									
Annual Use	Base Rate Comparison				Total Rate Comparison				
	Current Base Rates	Proposed Base Rates	Difference (\$)	Difference (%)	Current Total Rates	Proposed Total Rates	Difference (\$)	Difference (%)	
1,190	\$ 1,500	1,886	\$ 387	25.8%	\$ 1,832	2,219	\$ 387	21.1%	
2,975	1,787	2,250	463	25.9%	2,129	2,592	463	21.7%	
5,950	2,266	2,856	590	26.0%	2,623	3,213	590	22.5%	
8,925	2,745	3,461	717	26.1%	3,117	3,834	717	23.0%	
11,900	3,224	4,067	843	26.2%	3,611	4,455	843	23.4%	
14,875	3,703	4,673	970	26.2%	4,105	5,076	970	23.6%	
17,850	4,182	5,279	1,097	26.2%	4,600	5,697	1,097	23.8%	
23,800	5,140	6,490	1,351	26.3%	5,588	6,939	1,351	24.2%	
35,700	7,056	8,914	1,858	26.3%	7,565	9,423	1,858	24.6%	
47,600	8,972	11,337	2,365	26.4%	9,541	11,906	2,365	24.8%	

Atmos Energy Corp, Colorado-Kansas Division
Irrigation Transportation Serv (965)

Base Revenues

Target Base Rates	351,938
Current Base Rates	283,972
\$ Difference	67,966
% Difference	23.9%
Annual Usage (CCF)	1,831,851
Number of Bills	651
Average Annual Use (CCF)	33,767

Irrigation Transportation Serv (965)	Rate	Units	Revenues
Proposed Rates			
Facilities Charge	\$ 177.00	651	\$ 115,227
Annual Usage (CCF)	\$ 0.12922	1,831,851	236,711
Revenue at Proposed Rates			\$ 351,938
Current Rates			
Facilities Charge	\$ 143.00	651	\$ 93,093
Annual Usage (CCF)	\$ 0.10420	1,831,851	190,879
Revenue at Current Rates			\$ 283,972

Bill Impact Analysis - Irrigation Transportation Serv (965)									
Annual Use	Base Rate Comparison				Total Rate Comparison				
	Current Base Rates	Proposed Base Rates	Difference (\$)	Difference (%)	Current Total Rates	Proposed Total Rates	Difference (\$)	Difference (%)	
3,377	\$ 2,068	2,560	\$ 492	23.8%	\$ 3,897	4,389	\$ 492	12.6%	
8,443	2,596	3,215	619	23.9%	4,451	5,070	619	13.9%	
16,885	3,475	4,306	830	23.9%	5,373	6,204	830	15.5%	
25,328	4,355	5,397	1,042	23.9%	6,296	7,338	1,042	16.5%	
33,770	5,235	6,488	1,253	23.9%	7,219	8,472	1,253	17.4%	
42,213	6,115	7,579	1,464	23.9%	8,142	9,606	1,464	18.0%	
50,655	6,994	8,670	1,675	24.0%	9,064	10,740	1,675	18.5%	
67,540	8,754	10,851	2,098	24.0%	10,910	13,008	2,098	19.2%	
101,310	12,273	15,215	2,943	24.0%	14,601	17,544	2,943	20.2%	
135,080	15,791	19,579	3,788	24.0%	18,292	22,080	3,788	20.7%	

Atmos Energy Corp, Colorado-Kansas Division
Large Industrial - Interruptible (955) - Firm Transportation

Base Revenues

Target Base Rates	1,549,828
Current Base Rates	1,319,036
\$ Difference	230,792
% Difference	17.5%
Annual Usage (CCF) - First Block	4,766,414
Annual Usage (CCF) - Second Block	8,744,844
Number of Bills	332
Average Annual Use (CCF)	172,280

Large Industrial - Interruptible (955) - Firm	Rate	Units	Revenues
Proposed Rates			
Facilities Charge	\$ 491.00	332	\$ 163,012
Annual Usage (CCF) - First Block	\$ 0.12561	4,766,414	598,702
Annual Usage (CCF) - Second Block	\$ 0.09012	8,744,844	788,114
Revenue at Proposed Rates			\$ 1,549,828
Current Rates			
Facilities Charge	\$ 418.00	332	\$ 138,776
Annual Usage (CCF) - First Block	\$ 0.10690	4,766,414	509,530
Annual Usage (CCF) - Second Block	\$ 0.07670	8,744,844	670,730
Revenue at Current Rates			\$ 1,319,035