

**BEFORE THE  
RAILROAD COMMISSION OF TEXAS**

**APPLICATION FILED BY ATMOS §  
PIPELINE - TEXAS 2015 RIDER REV § GAS UTILITIES DOCKET NO. 10454  
ADJUSTMENT §**

**FINAL ORDER**

Notice of Open Meeting to consider this Order was duly posted with the Secretary of State within the time period provided by law pursuant to TEX. GOV'T CODE ANN. CHAP 551 (2013). The Railroad Commission adopts the following findings of fact and conclusions of law and orders as follows:

**FINDINGS OF FACT**

1. Atmos Pipeline – Texas (“APT” or “Company”), a division of Atmos Energy Corporation is a gas utility as that term is defined in the Texas Utilities Code.
2. APT is an intrastate natural gas transmission pipeline operating solely in Texas. The Company operates a large intrastate pipeline consisting of approximately 5,400 miles of transmission pipeline, approximately 700 city gate meters, five underground storage facilities, and forty-one (41) gas compressor stations. The geographical areas served by this pipeline division span from the area bounded by the Oklahoma border; the Katy hub near Houston; the Carthage hub in East Texas; the Waha hub in West Texas; and the Austin/Hill Country area.

*Background*

3. On September 17, 2010, APT filed a *Statement of Intent* to change its Rate CGS and Rate PT and related riders and the case was docketed as GUD No. 10000.
4. On June 27, 2011, the Railroad Commission of Texas (“Commission”) issued its *Final Order Nunc Pro Tunc* in GUD No. 10000.
5. As set out in the *Final Order Nunc Pro Tunc* in GUD No. 10000, the Company established that the cost of service without application of a revenue credit for revenue received from non-regulated customers was \$226,772,532.
6. The rates necessary to recover \$226,772,532 would have been as follows:
  - a. Rate CGS – Mid-Tex: Capacity Charge of \$6.2984 per MMBtu of MDQ, Mid – Tex WGIS<sup>1</sup> Charge of \$0.8134 per MMBtu of MDQ, and a Usage Charge per MMBtu \$0.0276 per MMBtu.

---

<sup>1</sup> WGIS is an acronym for Working Gas In Storage.

- b. Rate CGS – Other: Capacity Charge of \$6.2984 per MMBtu of MDQ, and a Usage Charge of \$0.0276 per MMBtu of MDQ.
  - c. Rate PT: Capacity Charge of \$4.0732 per MMBtu of MDQ, Usage Charge of \$0.0163 per MMBtu.
7. In GUD No. 10000, APT established that revenue received from the non-regulated customers, Other Revenue, was \$83,723,392. Thus, the rates were adjusted to allow recovery of \$143,049,141.
8. The rates necessary to recover \$143,049,141 were established in GUD No. 10000 as follows:
  - a. Rate CGS – Mid-Tex: Capacity Charge of \$3.6263 per MMBtu of MDQ, Mid – Tex WGIS Charge of \$0.8134 per MMBtu of MDQ, and a Usage Charge of \$0.0276 per MMBtu.
  - b. Rate CGS – Other: Capacity Charge of \$3.6263 per MMBtu of MDQ, and a Usage Charge of \$0.0276 per MMBtu.
  - c. Rate PT: Capacity Charge of \$2.3061 per MMBtu of MDQ, and a Usage Charge of \$0.0163 per MMBtu.
9. In GUD No. 10000, the Commission approved the application of a Rider Rev Tariff designed to allow an annual adjustment to the rates for Other Revenue.
10. In GUD No. 10000, the Commission found that it had the authority to approve an adjustment mechanism such as the Rider Rev Tariff because market forces control the revenue recovered from the non-regulated customers.
11. The Rider Rev Tariff, as approved, was found to be a reasonable mechanism to provide an annual adjustment to Rate CGS-Mid-Tex, and Rate CGS-Other and Rate PT for 75% of the difference between the amount of Other Revenue determined in GUD No. 10000 and the amount of Other Revenue determined on an annual basis.
12. The Commission approved the Rider Rev Tariff on a three-year trial basis. The Commission found that it was reasonable to review the results of the Rider Rev Tariff at the end of three-years to determine if the Rider Rev Tariff was achieving its stated goal and for the Commission to determine if the Rider Rev Tariff should be continued or eliminated.
13. As provided in the Rider Rev Tariff, the annual adjustment would have expired on the fourth November 1<sup>st</sup> following its effective date unless an extension of Rider Rev for an additional 3-year period was approved by the Commission. APT requested an extension with the third Other Revenue Adjustment Report.
14. The request for renewal was docketed as GUD No. 10295. The request properly included a statement on how Rate CGS and Rate PT customers had benefited from the use of Rider Rev, information on the number of negotiated rate customers gained or lost, the annual volumes and revenues for each of the three years on which adjustments have been based, the number of negotiated rate customers who have shifted from Rate PT to Other Revenue, and the number of negotiated rate customers who have shifted from Other Revenue to Rate PT.

15. The Nunc Pro Tunc Final Order in GUD No. 10295 was issued on February 18, 2014.
16. GUD No. 10295 adopted the Rider Rev Tariff approved in GUD No. 10000 with the following modifications:
  - a. APT must update all Maximum Daily Quantities (MDQ) for each customer annually.
  - b. Provided for the directly affected customer's right to request a hearing if the adjustment generated additional revenue of more than 2 ½ percent.
  - c. Adjusted the notice to the customer in the event that the adjustment generated additional revenue of more than 2 ½ percent.
  - d. Provided for the requested hearing to be heard by the Hearings Division on an expedited basis.
  - e. Provided that such hearing be limited in scope to the sole issue of the reasonableness of any increase greater than 2 ½ percent.
  - f. Provided for the Commission's right to deny the Rider Rev Adjustment and subsequent appeal by APT.
  - g. Provided for APT's right to appeal the Commission's decision by filing a Motion for Rehearing with the Commission within 20 days following issuance.
  - h. The Other Revenue Adjustment shall be implemented on November 1<sup>st</sup> of the current year and shall remain in effect until revised on the following November 1<sup>st</sup>.
  - i. The Rider Rev Tariff will expire with the effective date of rates in the next statement of intent filing by APT.
  - j. APT shall reimburse the Commission the estimated cost of reviewing each Other Revenue Adjustment Report upon invoicing.

*Rider Rev Adjustment History*

17. On August 12, 2011, APT filed its first Rider Rev Adjustment filing, docketed as GUD No. 10099.
18. The Final Order in GUD No. 10099 was issued on October 11, 2011.
19. GUD No. 10099 resulted in a credit, or reduction, to the rates currently charged by the Company. The Other Revenue credit in GUD 10000 was \$83,723,392. In GUD No. 10099 for the twelve months ended June 30, 2011, Other Revenue increased to \$88,799,640. The difference was (\$5,076,248.) At 75% of the difference, the credit to Rate CGS and PT customers is (\$3,807,186.)
20. The total reduction of (\$3,807,186) was allocated (\$3,696,891) to CGS customers and (\$110,296) to PT customers.
21. Applying the credit of (\$3,807,186) included in the Rider Rev Adjustment resulted in the following rates:
  - a. Rate CGS – Mid-Tex: Capacity Charge of \$3.6263 per MMBtu of MDQ, Mid – Tex WGIS Charge of \$0.8134 per MMBtu of MDQ, Annual Rider Rev

- Adjustment of \$(0.1213) per MMBtu of MDQ, Interim Rate Adjustment of \$0.4036 per MMBtu of MDQ<sup>2</sup>, and a Usage Charge of \$0.0276 per MMBtu.
- b. Rate CGS – Other: Capacity Charge of \$3.6263 per MMBtu of MDQ, Annual Rider Rev Adjustment of \$(0.1213) per MMBtu of MDQ, Interim Rate Adjustment of \$0.4036 per MMBtu of MDQ<sup>3</sup>, and a Usage Charge of \$0.0276 per MMBtu.
  - c. Rate PT – Capacity Charge of \$2.3061 per MMBtu of MDQ, Annual Rider Rev Adjustment of \$(0.0811) per MMBtu of MDQ, Interim Rate Adjustment of \$0.2454 per MMBtu of MDQ<sup>4</sup>, and a Usage Charge of \$0.0163 per MMBtu.
22. On August 15, 2012, the Company filed its second Rider Rev Adjustment filing, docketed as GUD No. 10202.
23. The Final Order in GUD No. 10202 was issued on October 12, 2012.
24. GUD No. 10202 resulted in a debit, or increase, to the rates charged by the Company. The Other Revenue credit in GUD 10000 was \$83,723,392. In GUD No. 10202, for the twelve months ended June 30, 2012, Other Revenue declined to \$80,022,308. The difference is \$3,701,084. At 75% of the difference, the debit, or rate increase, to Rate CGS and PT customers is \$2,775,813
25. Applying the debit of \$2,775,813 included in the Rider Rev Adjustment resulted in the following rates shown below:
- a. Rate CGS – Mid-Tex: Capacity Charge of \$3.6263 per MMBtu of MDQ, Mid – Tex WGIS Charge of \$0.8134 per MMBtu of MDQ, Annual Rider Rev Adjustments of \$0.0881 per MMBtu of MDQ, Interim Rate Adjustment of \$0.8727 per MMBtu of MDQ<sup>5</sup>, and a Usage Charge of \$0.0276 per MMBtu.
  - b. Rate CGS – Other: Capacity Charge of \$3.6263 per MMBtu of MDQ, Annual Rider Rev Adjustments of \$0.0881 per MMBtu of MDQ, Interim Rate Adjustment of \$0.8727 per MMBtu of MDQ<sup>6</sup>, and a Usage Charge of \$0.0276 per MMBtu.
  - c. Rate PT – Capacity Charge of \$2.3061 per MMBtu of MDQ, Annual Rider Rev Adjustment of \$0.0495 per MMBtu of MDQ, Interim Rate Adjustments of \$0.4967 per MMBtu of MDQ<sup>7</sup>, and a Usage Charge of \$0.0163 per MMBtu.

---

<sup>2</sup> Interim Rate Adjustment (IRA) approved in GUD No. 10078.

<sup>3</sup> *Id*

<sup>4</sup> *Id*

<sup>5</sup> IRA approved in GUD No. 10144, plus IRA from GUD No. 10078.

<sup>6</sup> *Id*

<sup>7</sup> *Id*

26. On August 9, 2013, the Company filed its third Rider Rev Adjustment filing, docketed as GUD No. 10293.
27. The Final Order in GUD No. 10293 was issued on September 24, 2013.
28. GUD No. 10293 resulted in a debit, or increase, to the rates charged by the Company. The Other Revenue credit in GUD 10000 was \$83,723,392. In this docket, for the twelve months ended June 30, 2013, Other Revenue declined to \$75,926,413. The difference is \$7,796,979. At 75% of the difference, the debit, or rate increase, to Rate CGS and PT customers is \$5,847,734.
29. Applying the debit of \$5,847,734 included in the Rider Rev Adjustment resulted in the following rates shown below:
- a. Rate CGS – Mid-Tex: Capacity Charge of \$3.6263 per MMBtu of MDQ, Mid – Tex WGIS Charge of \$0.8134 per MMBtu of MDQ, Annual Rider Rev Adjustment of \$0.1852 per MMBtu of MDQ, Interim Rate Adjustments of \$1.7234 per MMBtu of MDQ<sup>8</sup>, and a Usage Charge of \$0.0276 per MMBtu.
  - b. Rate CGS – Other: Capacity Charge of \$3.6263 per MMBtu of MDQ, Annual Rider Rev Adjustment of \$0.1852 per MMBtu of MDQ, Interim Rate Adjustments of \$1.7234 per MMBtu of MDQ<sup>9</sup>, and a Usage Charge of \$0.0276 per MMBtu.
  - c. Rate PT – Capacity Charge of \$2.3061 per MMBtu of MDQ, Annual Rider Rev Adjustment of \$0.0924 per MMBtu of MDQ, Interim Rate Adjustments of \$0.8698 per MMBtu of MDQ<sup>10</sup>, and a Usage Charge of \$0.0163 per MMBtu.
30. On August 15, 2014, the Company filed its fourth Rider Rev Adjustment filing, docketed as GUD No. 10377.
31. The Final Order in GUD No. 10377 was issued on October 14, 2014.
32. GUD No. 10377 resulted in a debit, or increase, to the rates charged by the Company. The Other Revenue credit in GUD 10000 was \$83,723,392. In this docket, for the twelve months ended June 30, 2014, Other Revenue declined to \$75,778,425. The difference is \$7,944,967. At 75% of the difference, the debit, or rate increase, to Rate CGS and PT customers is \$5,958,726.
33. Applying the debit of \$5,958,726 included in the Rider Rev Adjustment resulted in the following rates shown below:
- a. Rate CGS – Mid-Tex: Capacity Charge of \$3.6263 per MMBtu of MDQ, Mid – Tex WGIS Charge of \$0.8134 per MMBtu of MDQ, Annual Rider Rev

---

<sup>8</sup> IRA approved in GUD No. 10240, plus IRAs from GUD Nos. 10078 and 10144.

<sup>9</sup> *Id*

<sup>10</sup> *Id*

- Adjustment of \$0.1782 per MMBtu of MDQ, Interim Rate Adjustments of \$3.0935 per MMBtu of MDQ<sup>11</sup>, and a Usage Charge of \$0.0276 per MMBtu.
- b. Rate CGS – Other: Capacity Charge of \$3.6263 per MMBtu of MDQ, Annual Rider Rev Adjustment of \$0.1782 per MMBtu of MDQ, Interim Rate Adjustments of \$3.0935 per MMBtu of MDQ<sup>12</sup>, and a Usage Charge of \$0.0276 per MMBtu.
  - c. Rate PT – Capacity Charge of \$2.3061 per MMBtu of MDQ, Annual Rider Rev Adjustment of \$0.0965 per MMBtu of MDQ, Interim Rate Adjustments of \$1.4630 per MMBtu of MDQ<sup>13</sup>, and a Usage Charge of \$0.0163 per MMBtu.

*Current Rider Rev Adjustment*

34. On August 14, 2015, the Company filed its fifth Rider Rev Adjustment filing, docketed as GUD No. 10454.
35. GUD No. 10454 results in a debit, or increase, to the rates charged by the Company. The Other Revenue credit in GUD 10000 was \$83,723,392. In this docket, for the twelve months ended June 30, 2015 Other Revenue declined to \$83,611,104. The difference is \$112,288. At 75% of the difference, the debit, or rate increase, to Rate CGS and PT customers is \$84,216, as shown in Exhibit B.
36. Applying the debit of \$84,216 included in the Rider Rev Adjustment resulted in the following rates shown below:
  - a. Rate CGS – Mid-Tex: Capacity Charge of \$3.6263 per MMBtu of MDQ, Mid – Tex WGIS Charge of \$0.8134 per MMBtu of MDQ, Annual Rider Rev Adjustment of \$0.0025 per MMBtu of MDQ, Interim Rate Adjustments of \$4.1929 per MMBtu of MDQ<sup>14</sup>, and a Usage Charge of \$0.0276 per MMBtu.
  - b. Rate CGS – Other: Capacity Charge of \$3.6263 per MMBtu of MDQ, Annual Rider Rev Adjustment of \$0.0025 per MMBtu of MDQ, Interim Rate Adjustments of \$4.1929 per MMBtu of MDQ<sup>15</sup>, and a Usage Charge of \$0.0276 per MMBtu.
  - c. Rate PT – Capacity Charge of \$2.3061 per MMBtu of MDQ, Annual Rider Rev Adjustment of \$0.0013 per MMBtu of MDQ, Interim Rate Adjustments of \$1.9359 per MMBtu of MDQ<sup>16</sup>, and a Usage Charge of \$0.0163 per MMBtu.

---

<sup>11</sup> IRA approved in GUD No. 10240, plus IRAs from GUD Nos. 10078 and 10144.

<sup>12</sup> *Id*

<sup>13</sup> *Id*

<sup>14</sup> IRA approved in GUD No. 10338, plus IRAs from GUD Nos. 10078, 10144 and 10240.

<sup>15</sup> *Id*

<sup>16</sup> *Id*

37. The Company provided adequate notice to its City Gate Service customers, Rate CGS, on August 14, 2015.
38. The notice to Rate CGS customers provided for protests or comments to be filed by September 14, 2015. No protests or comments were received.
39. The Company provided adequate notice to its Pipeline Transportation customers, Rate PT, on August 14, 2015.
40. The notice to Rate PT customers provided for protests or comments to be filed by September 14, 2015. No protests or comments were received.
41. The proposed effective date to implement the Rider Rev Adjustment is November 1, 2015.
42. The Rider Rev Tariff does not contemplate intervention by parties.
43. The Commission did not receive a motion from interested parties to intervene.
44. The Rider Rev Tariff provides that directly affected customers may request a hearing if the additional revenue generated from the Rider Rev is greater than 2 ½ percent.
45. The Rider Rev Adjustment does not generate additional revenue greater than 2 ½ percent.
46. The Commission did not receive a request for a hearing.
47. The Railroad Commission's Gas Services Division Utility Audit Section conducted an audit from August 31, 2015 through September 3, 2015, Audit Number 16-001 (*See Exhibit A*). The audit tested the accuracy of the information and calculations reflected in the 2015 filing of the APT revenue adjustment under the Rider Rev Tariff authorized in Gas Utilities Docket No. 10000 and as modified in GUD No. 10295. Based on the findings of the audit, no violations were noted and the calculation of the 2015 Rider Rev calculation as determined by the Company was determined to be correct.
48. As provided in the tariff, the Company is required to reimburse the Commission for the Commission's estimated annual costs related to the annual review and administration of the Rider Rev Adjustment.

### CONCLUSIONS OF LAW

1. APT is a "Gas Utility" as defined in TEX. UTIL. CODE ANN. §101.003(7) and §121.001 (2010) and is therefore subject to the jurisdiction of the Commission.
2. The Commission has jurisdiction over the Company, its Statement of Intent and the Rider Rev Tariff under TEX. UTIL. CODE ANN. §§ 102.001, 103.022, 103.054, & 103.055, 104.001, and 104.201 (2010).
3. Under TEX. UTIL. CODE ANN. §102.001 (2010) the Commission has exclusive original jurisdiction over the rates and services of a gas utility that distributes natural gas in areas

outside of a municipality and over the rates and services of a gas utility that transmits, transports, delivers, or sells natural gas to a gas utility that distributes the gas to the public.

4. This adjustment to the rates was processed in accordance with the requirements of the Gas Utility Regulatory Act (GURA) and the tariff that was approved in GUD No. 10000, as modified in GUD No. 10295.
5. APT is required by 16 Tex. Admin. Code §7.315 (2010) to file electronic tariffs incorporating rates consistent with this Order within thirty days of the date of this Order.

**IT IS THEREFORE ORDERED** that Atmos Pipeline – Texas’ proposed adjustment to its current rates is hereby **APPROVED**.

**IT IS FURTHER ORDERED** that, in accordance with 16 TEX. ADMIN. CODE §7.315 (2010), within 30 days of the date this Order is signed, Atmos Pipeline – Texas shall file tariffs with the Oversight and Safety Division. The tariffs shall incorporate rates, consistent with this Order, as stated in the findings of fact and conclusions of law, Exhibit C attached.

**IT IS THEREFORE ORDERED** that Atmos Pipeline – Texas **SHALL** reimburse the estimated expenses incurred by the Commission in reviewing this application. The amount of this reimbursement shall be determined by the Director of the Oversight and Safety Division.

**IT IS FURTHER ORDERED** that all proposed findings of fact and conclusions of law not specifically adopted in this Order are hereby **DENIED**. **IT IS ALSO ORDERED** that all pending motions and requests for relief not previously granted or granted herein are hereby **DENIED**.

This Order will not be final and effective until 20 days after a party is notified of the Commission’s order. A party is presumed to have been notified of the Commission’s order three days after the date on which the notice is actually mailed. If a timely motion for rehearing is filed by any party at interest, this order shall not become final and effective until such motion is overruled, or if such motion is granted, this order shall be subject to further action by the Commission. Pursuant to TEX. GOV’T CODE §2001.146(e) (2013), the time allotted for Commission action on a motion for rehearing in this case prior to its being overruled by operation of law, is hereby extended until 90 days from the date the order is served on the parties.

SIGNED this 6th day of October, 2015.

**RAILROAD COMMISSION OF TEXAS**

  
\_\_\_\_\_  
DAVID PORTER, CHAIRMAN

*Christi Craddick*  
\_\_\_\_\_  
CHRISTI CRADDICK, COMMISSIONER

*Ryan Sifton*  
\_\_\_\_\_  
RYAN SIFTON, COMMISSIONER

ATTEST: *10/10/10*

*Kathy Way*  
\_\_\_\_\_  
SECRETARY

DAVID PORTER, CHAIRMAN  
CHRISTI CRADDICK, COMMISSIONER  
RYAN SITTON, COMMISSIONER



KARI FRENCH  
DIVISION DIRECTOR  
EDWARD D. ABRAHAMSON  
DIRECTOR, UTILITY AUDIT

# RAILROAD COMMISSION OF TEXAS

## OVERSIGHT AND SAFETY DIVISION

### GAS SERVICES

September 3, 2015

Mr. Charles R. Yarbrough  
Vice President, Rates & Regulatory Affairs  
Atmos Pipeline - Texas  
5420 LBJ Freeway, Suite 1600  
Dallas, Texas 75240

RE: **Audit Number 16-001**  
**Special Audit – Rider Rev**  
Refer to Audit Number 16-001 in all  
correspondence concerning this audit.

Dear Mr. Yarbrough:

Our auditors, Yolandra Davis, and Josh Settle, contacted you and your representative, Ms. Sharon Whiting, Project Manager, Rates and Regulatory Affairs, on August 31, 2015, through September 3, 2015, and conducted an audit of your **transmission** system in accordance with requirements of rules promulgated under the authority of *Tex. Util. Code, §§ 101.001. et. seq.* The audit tested the accuracy of the information and calculations reflected in the 2015 filing of the Atmos Pipeline – Texas, revenue adjustment under the Rider Rev revenue adjustment tariff authorized in Gas Utilities Docket No. 10000. Based on the findings of this audit there were no violations noted.

If you have any questions concerning this audit, please contact Yolandra Davis, at (817) 487-5633, the Commission's Fort Worth district office, or [Yolandra.Davis@rrc.texas.gov](mailto:Yolandra.Davis@rrc.texas.gov).

Sincerely,

A handwritten signature in black ink, appearing to read "Edward Abrahamson".

Edward Abrahamson  
Director, Utility Audit

EA/sc

cc: Yolandra Davis  
Senior Auditor/Fort Worth

Market Oversight Section

RAILROAD COMMISSION OF TEXAS

DAVID PORTER, CHAIRMAN  
CHRISTI CRADDICK, COMMISSIONER  
RYAN SITTON, COMMISSIONER

**INTERNAL**  
**Oversight and Safety Division**  
Kari French, Division Director  
**Gas Services**  
Edward D. Abrahamson  
Director, Utility Audit

September 3, 2015

*Audit Number 16-001*

Mr. Edward Abrahamson  
Director, Utility Audit  
Railroad Commission of Texas  
Gas Services Division  
P. O. Box 12967  
Austin, Texas 78711-2967

RE: Special Audit – Rider Rev  
Atmos Pipeline - Texas  
5420 LBJ Freeway, Suite 1600  
Dallas, Texas 75240

Dear Mr. Abrahamson:

Yolandra Davis and Josh Settle conducted a Special Audit of Atmos Pipeline - Texas (Atmos Pipeline), at their general offices located in Dallas, Texas on August 31, 2015, through September 3, 2015. The scope of this audit was verification of the accuracy of the information and calculations reflected in the 2015 filing of the Atmos Pipeline, revenue adjustment under the Rider Rev Revenue adjustment tariff authorized in Docket No. 10000, signed on April 18, 2011, Nunc Pro Tunc Order, signed on June 27, 2011, the renewal authorized in Docket No. 10295, signed on December 18, 2013, and the 4th interim order authorized in Docket No. 10377, signed on October 14, 2014. The review period covered the billing months of July 2014 through June 2015.

Atmos Pipeline is an intrastate natural gas transmission pipeline operating solely in Texas. Atmos Pipeline's infrastructure is located at or near existing, new and proposed gas production fields including the Barnett Shale in north Texas and the Bossier Sand in east Texas. The intrastate natural gas transmission pipeline's geographical area spans from the area bounded by the Oklahoma border; the Katy hub near Houston; the Carthage hub in East Texas; the Waha hub in West Texas; and the Austin/Hill Country area. Atmos Pipeline operates the pipeline under T-4 Permit Nos. 00578 and 7662. The operations consist of approximately 6,000 miles of transmission pipeline; approximately 700 city gate meters, 41 gas compressor stations, and five underground storage reservoirs in Texas. It has established interconnects with intrastate and interstate pipelines, gas processing plants, gathering points and well sources to receive and/or deliver gas. Atmos Pipeline serves as the pipeline and storage segment of Atmos Energy Corporation. Atmos Energy Corporation is engaged primarily in the natural gas utility business, as well as other natural gas non-utility businesses. It is the country's largest natural-gas-only distributor, serving about three million gas utility customers. Atmos Pipeline transports natural gas for Atmos Energy Corporation's Mid-Tex Division and several non-affiliated city-gate customers. The utility also provide storage and transportation to pipelines, marketing companies, and other shippers who require both storage and transportation services.

Mr. Edward Abrahamson  
 September 3, 2015  
 2

Josh Settle and Stephen Cooper conducted the last Rider Rev audit of Atmos Pipeline on August 18, 2014, through August 22, 2014, (Audit No. 14-128). The scope of this audit was verification of the 2014 Rider Rev calculations as filed by Atmos Pipeline on August 15, 2014. The calculations involved in the filing reflected the allocation of revenue between non-regulated revenues and those revenues associated with regulated customers as outlined in the Commission's final order under Docket No. 10000. No violations were noted during Audit No. 14-128.

Throughout the audit various records were made available for inspection. The audit used the utility's General Ledger, Trial Balance, the 2015 Rider Rev Filing, a comprehensive sample of customer invoices, customer contracts, and utility work papers to facilitate the audit. The utility complies with the Commission's rule regarding operating and reporting under the Federal Energy Regulatory Commission's (FERC) Uniform System of Accounts. Atmos Pipeline keeps its books on an accrual basis of accounting, and all volumes were reported in Million British Thermal Units (MMBtu).

Atmos Pipeline provides services for three customer classes. Local Distribution Companies (LDC) are served under two tariffs, Rate CGS – Mid-Tex, and Rate CGS-Other. These rates are regulated by the Commission. Rate PT customers are served pursuant to Pipeline Transportation Tariff, Rate PT-Pipeline Transportation. The rates for these customers are also regulated by the Commission since customers do not have viable alternatives to Atmos Pipeline. The third type of customer served by Atmos Pipeline is certain industrial customers, electrical generation customers, producers, and marketer transportation customers that are served under negotiated rates. These rates were not set under Docket Nos. 10000 or 10295 and will not be reviewed during this audit. The rates authorized under Docket No. 10377 for Rate CGS Mid-Tex Customers, Rate CGS-Others, and Rate PT are noted below including the 2015 proposed Rider Rev adjustment (*period ending June 30, 2015*):

<b>Rate CGS - Mid-Tex</b>	
Capacity Charge:	\$3.6263 per MMBtu of MDQ
Capacity Charge related to	
Mid-Tex Working Gas	\$0.8134 per MMBtu of MDQ
Proposed Annual Rider Rev Adjustment	\$0.0025 per MMBtu of MDQ (Docket 10454)
*Interim Rate Adjustment (IRA)	<u>\$4.1929 per MMBtu of MDQ</u>
Total Capacity Charge	\$8.6351 per MMBtu of MDQ
Usage Charge	\$0.0276 per MMBtu
Notes: MDQ = Maximum Daily Quality	
*Interim Rate Adjustment = \$0.4036 per MMBtu (Docket 10078) plus \$0.4691 per MMBtu (Docket 10144), Plus \$0.8507 per MMBtu (Docket 10240), Plus \$1.3701 (Docket 10338), Plus \$1.0994 (Docket 10442) = \$4.1929 per MMBtu	

<b>Rate CGS - Other</b>	
Capacity Charge:	\$3.6263 per MMBtu of MDQ
Capacity Charge related to	
Proposed Annual Rider Rev Adjustment	\$0.0025 per MMBtu of MDQ (Docket No. 10454)
*Interim Rate Adjustment (IRA)	<u>\$4.1929 per MMBtu of MDQ</u>
Total Capacity Charge	\$7.8217 per MMBtu of MDQ
Usage Charge	\$0.0276 per MMBtu
Notes: MDQ = Maximum Daily Quality	
*Interim Rate Adjustment = \$0.4036 per MMBtu (Docket 10078) plus \$0.4691 per MMBtu (Docket 10144), Plus \$0.8507 per MMBtu (Docket 10240), Plus \$1.3701 (Docket 10338), Plus \$1.0994 (Docket 10442) = \$4.1929 per MMBtu	

Mr. Edward Abrahamson  
 September 3, 2015  
 3

**Rate PT-Pipeline Transportation**

Capacity Charge:	\$2.3061 per MMBtu of MDQ
Capacity Charge related to Proposed Annual Rider Rev Adjustment	\$0.0013 per MMBtu of MDQ (Docket No. 10454)
*Interim Rate Adjustment (IRA)	<u>\$1.9359 per MMBtu of MDQ</u>
Total Capacity Charge	\$4.2433 per MMBtu of MDQ
Usage Charge	\$0.0163 per MMBtu

Notes: MDQ = Maximum Daily Quality

\*Interim Rate Adjustment = \$0.2454 per MMBtu (Docket 10078) plus \$0.2513 per MMBtu (Docket 10144), Plus \$0.3731 per MMBtu (Docket 10240), Plus \$0.5932 (Docket 10338), Plus \$0.4729 (Docket 10442) = \$1.9359 per MMBtu

The cost of transmission and storage is primarily driven by the need to supply the city gates with firm delivery. As such, it was determined that negotiated rate customers should not disproportionately bear this cost. The Rider Rev approved under Docket No. 10000 and renewed under Docket No. 10295 authorizes an annual adjustment to Rate CGS-Mid Tex, and Rate CGS-Other, and Rate PT for 75% (*Finding of Fact #110 of Docket No. 10000; Finding of Fact #7 of Docket No. 10295*) of the difference between the amount of Other Revenue determined in Docket No. 10000 and the amount of Other Revenue determined on an annual basis. The amount determined in this docket to be credited was \$83,723,392 (*Finding of Fact #124 of Docket No. 10000*). The 2015 Rider Rev report filed with the Commission and the audit confirmed that the utility collected \$83,611,104 in Other Gas Revenues, which results in Atmos Pipeline applying a charge to regulated rates earned from Rate CGS and Rate PT transportation customers. The difference between the \$83,723,392 base amount and the current 2015 Other Revenue of \$83,611,104 was \$112,288. An allocation percentage of 75% was applied against this difference, resulting in an adjustment amount of \$84,216.

The adjusted amount of \$84,216 was allocated between the Rate CGS and Rate PT classes based on percentages as authorized in Docket No. 10000. Rate CGS (both Mid-Tex and Other) have an allocation of 97.1030%, and Rate PT has an allocation of 2.8970%. This resulted in an allocation of \$81,776 for Rate CGS and \$2,440 for Rate PT. These allocated amounts were divided by the Maximum Daily Quality (MDQ) for each class of customer. Rate CGS had an MDQ of 2,762,722 MMBtu and 157,129 MMBtu for Rate PT (A comprehensive sample of contracts was used to verify MDQs). The resulting Annual Rider Rev Adjustment for each class was divided by 12 to determine the monthly Rider Rev Adjustment charge. The proposed charge effective November 2015 is \$0.0025 per MMBtu for Rate CGS customers and \$0.0013 per MMBtu for Rate PT customers.

The audit work papers (Pages 4 through 12) show the monthly revenues from the various revenue accounts that comprise Other Revenue. This consists of FERC Account 489.2, (*Sub-accounts 31319, 31323, 31324, 31333, 31335-38, 31340-42, 31345, 31347-49, 31373, 31376, and 31378*), Transportation of Gas for Others, FERC Account 489.4, (*Sub-accounts 31321, 31343, 31350, and 31361*), Storage Revenues, FERC Account 492, Incidental Gasoline and Oil Sales, and FERC Account 495, (*Sub-accounts 31198, 31309, 31374, 31375, 35582, and 35591*) Other Gas Revenues. Total revenues in these accounts for the July 2014 through June 2015 period totaled \$83,611,104 excluding FERC Account 489.2 (*Sub-accounts 31325, 31326, 31332 and 31372*) accounts associated with Rate CGS and Rate PT. By comparison, the revenues generated during the July 2013 through June 2014 period totaled \$75,778,425. This comparison can be seen on Page 13 of the audit work papers. FERC Account 489.2 represented the largest source of Other Revenue at \$79,192,224 or 94%. FERC Account 489.4 represented \$3,517,819 or 4% of revenues, and FERC Account 495 represented \$1,038,773, or 1%. FERC Account 492 represented the remaining 1% of revenue at \$177,041. All revenue noted included taxes and fees.

Mr. Edward Abrahamson  
September 3, 2015  
4

The utility filed the Rider Rev Package for Fiscal Year ending June 2015 with the Commission on August 14, 2015. The filing included a notice for a rate increase based on the Rider Rev calculation, and a level of detail sufficient to enable a review to determine the accuracy of the filing. Additionally, the filing included detailed backup data of individual accounts that made up the Rider Rev Other customers, and a calculation schedule that reflected the methodology used to determine the charge/credit that is to be billed to the rate CGS and PT customers based on the fiscal year Other Revenues effective November 2015.

The utility's trial balance and sample invoices for individual "Other" revenue customers determined that the activity as reflected in the report was accurate as reported. The scheduling of the individual company accounts and customer activity can be seen on Pages 14 through 25 of the audit work papers. Also a recalculation of the Rider Rev annual calculations and percentage change in revenue can be found on Page 3 of the work papers. The percentage change for the period ending June 2015 was 0.02%. If the change in rates results in an increase in revenue of more than 2½%, (*Finding of Fact #13 of Docket No. 10295*), the impacted customer(s) has the right to request a hearing. The change was below the 2½% revenue increase threshold which would not make a hearing necessary.

The audit reviewed a random sample of the utility's contracts to determine the current MDQ and customer rates. The contracts were reviewed in conjunction with the utility's customer list of MDQs and changes in MDQs since inception. The transportation contract for RRC Customer No. 33732 has a maximum daily quality of 2,463MMBtu. The contract specifies a Capacity Charge of \$3.6263 per MMBtu of MDQ; Annual Rider Rev Adjustment of \$0.1782 per MMBtu of MDQ; Interim Rate Adjustment of \$4.1929 per MMBtu per MDQ; Total Capacity Charge of \$7.9974 per MMBtu per MDQ; and a Usage Charge of \$0.0276 per MMBtu for actual usage. The contract also calls for a monthly imbalance fee and a curtailment over pull charge. The fees for this contract are filed under Tariff No. 24845. The transportation contract for RRC Customer No. 35011 has a maximum daily quality of 325 MMBtu. The contract specifies a Capacity Charge of \$2.3061 per MMBtu of MDQ; Annual Rider Rev Adjustment of \$0.0965 per MMBtu of MDQ; Interim Rate Adjustment of \$1.9359 per MMBtu per MDQ; Total Capacity Charge of \$4.3385 per MMBtu per MDQ; and a Usage Charge of \$0.0163 per MMBtu for actual usage. The fees for this contract are filed under Tariff No. 26705. The contract also calls for a monthly imbalance fee and a curtailment over pull charge. The transportation contract for RRC Customer No. 25065 has a maximum daily quality of 1,100 MMBtu. The contract specifies a Capacity Charge of \$ 2.3061 per MMBtu of MDQ; Annual Rider Rev Adjustment of \$0.0965 per MMBtu of MDQ; Interim Rate Adjustment of \$ 1.9359 per MMBtu per MDQ; Total Capacity Charge of \$ 4.3385 per MMBtu per MDQ; and a Usage Charge of \$0.0163 per MMBtu for actual usage. The fees for this contract are filed under Tariff No. 28002. A complete list of contract briefs can be seen on Pages 26 through 40 of the audit work papers.

The audit reviewed the following areas for administrative compliance with Docket Nos. 10000 and 10295 and found the utility to be in compliance:

Finding of Fact #115 (Docket No. 10000); Finding of Fact #10 (Docket No. 10295) – The utility provided notice to its customers of the rate increase that resulted from the Rider Rev adjustment for the proposed rates filed under Docket No. 10454. According to the Affidavit of Charles R. Yarbrough, II, dated August 13, 2015, the notice was provided by direct mail on August 14, 2015. This was also confirmed by an auditor's request for information YRD-3 (**Attachment I**).

Finding of Fact #11 (Docket No. 10295) – The proposed Rider Rev adjustment would not increase revenue by more than 2.5%, therefore the notice provided to customer did not have to include the customer rights statement within 20 days of the date of the filing. (See Audit Workpapers Page 3)

Finding of Fact #12 (Docket 10295) – The 2015 Review was filed under Docket No. 10454.

Find of Fact #13 (Docket 10295) – The proposed Rider Rev adjustment would not increase revenue by more than 2.5%; therefore, a hearing is not required.

Mr. Edward Abrahamson  
September 3, 2015  
5

Administrative Review Process – On August 14, 2015, the utility filed with the Commission an “Other Revenue Adjustment” Report showing all the required components including proposed tariffs showing the adjusted rates.

In summary, no violations were found during this review of the 2015 Rider Rev filing by Atmos Pipeline – Texas. All information was provided by Ms. Sharon Whiting, Project Manager, and Mr. Charles Yarbrough, Vice-President, Rates and Regulatory Affairs. On September 3, 2015, all audit findings were discussed with Mr. Yarbrough and Ms. Whiting who agreed with the results. All subsequent correspondence concerning this audit should be addressed to Mr. Yarbrough at the address noted at the beginning of this audit report.

Respectfully submitted,



Yolandra Davis, MBA, CIA  
Senior Auditor / Fort Worth District

/yd  
Attachments

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION**



**SPECIAL AUDIT - 2015 RIDER REV FILING (DOCKET 10454)**

**UTILITY:** Atmos Energy Corp., Atmos Pipeline - Texas  
**ADDRESS:** 5420 LBJ Freeway, Suite 1600  
Dallas, Texas 75240

**Audit Number:** 16-001

**Audit Hours:** 82

**LOCATION:**

**Audit Period:**

July 2014 - June 2015

**Telephone:** (214) 303-9134

**Tax Quarters Reviewed:**

Not Reviewed

**Utility Classification, based on this audit:**

Transmission

**Date of Audit:**

August 31, 2015 - September 3, 2015

**Summary of Audit Violations Noted During this Audit:**

No violations noted during this special audit.

**Company Representative (s) & Title (s)**

- 1) Mr. Charles Yarbrough, Vice President of Rates and Regulatory
- 2) Ms. Barbara Myers, Manager, Rates and Regulatory Affairs
- 3) Ms. Sharon Whiting, Project Manager, Rates and Regulatory Affairs
- 4)

**Audit Member (s)**

- 1) Yolandra Davis, Senior Auditor (55)
- 2) Josh Settle, Senior Auditor (27)
- 3)
- 4)

**Representative's Acknowledgment**

I acknowledge that the audit results were discussed with me during the exit interview. Each alleged violation, if any, has been brought to my attention and solutions to the problem area (s) have been considered. After review, I (please check only one of the boxes below) \_\_\_ with the audit results.

Agree

Disagree [  ]

Remain Uncommitted [  ]

\_\_\_\_\_  
Representative's Signature

\_\_\_\_\_  
Lead Auditor's Signature

Vice President, Rates + Regulatory Affairs  
\_\_\_\_\_  
Title

9/3/15  
\_\_\_\_\_  
Date Recapped

RECEIVED  
R.R.C. OF TEXAS

SEP 09 2015

GAS SERVICES DIVISION  
AUSTIN, TEXAS

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15

BY: YRD

**Atmos Energy Corp., Atmos Pipeline - Texas**

**Summary of Previous (Related) Audit**

Audit Number: 14-128

Type of Audit: Special - Rider Rev

Violations Cited: None

Date of Compliance / Abatement: N/A

**General Information**

1) Does this audit find any "REPEAT" violations ?  Yes  No

2) How many T-4 Permits to Operate a Pipeline does this gas utility have ? Not Reviewed

3) Does this gas utility operate any pipeline associated with past condemnation?  Yes  No

4) Does this gas utility have activity governed by the NGPA § 311 ?  Yes  No

5) Does this gas utility make sales or transport deliveries to a City Gate/Town Border ?  Yes  No

If yes, list towns/locations: Not Reviewed

6) Does this gas utility conduct business with affiliates?  Yes  No

If yes, mark all that apply:

Purchases,  Sales,  Transportation,  Storage,  Other

Remarks: General Information not reviewed during this audit.

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION**

DATE: 9/3/15  
BY: YRD

**Atmos Energy Corp., Atmos Pipeline - Texas**

**OTHER REVENUES**

**For Rider Rev Purposes - Docket Nos. 10000 / 10295  
Proposed Rates - Docket No. 10454**

Revenue Adjustment Amount (a)	Total (b)	CGS (c)	PT (d)
1 Other Revenue per GUD 10000 (Note 1)	\$83,723,392		
2 Less: Other Revenue - July 1, 2014 to June 30, 2015 (Note 2)	\$ 83,611,104.45		
3 (Increase) Decrease in Other Revenue Line 1 - Line 2	\$112,287.55		
4 Times 75% Sharing Factor (Note 3)	75%		
5 Other Revenue Adjustment Amount	<u>\$84,215.66</u>		
6			
7			
<b>8 Rider Rev Rate Adjustment</b>	<b>Total</b>	<b>CGS</b>	<b>PT</b>
9 Other Revenue Allocations Per GUD 10000 (Note 4)	\$83,723,392	\$81,297,894	\$2,425,498
10 Other Revenue Allocation Percentages per GUD 10000 (Note 5)		97.1030%	2.8970%
11 Other Revenue Adjustment Shares (Ln 11 Col (b) x Ln 10 Cols (c) & (d)	\$84,215.66	\$81,776	\$2,440
12 Monthly Class MDQ as of June 30, 2015 (Note 7)		2,762,722	157,129
13 Annual Rider Rev Adjustment (Ln 11 / Ln 12)		<u>\$0.0296</u>	<u>\$0.0155</u>
14 Divided by 12 months		12	12
15 Monthly Rider Rev Capacity Charge Adjustment (Ln 13 / Ln 14)		\$0.0025	\$0.0013
16			
17 Base Capacity Charge CGS-Mid-Tex (Note 6)		\$8.6326	
18 Base Capacity Charge CGS-Other (Note 6)		\$7.8192	
19 Base Capacity Charge Rate PT (Note 6)			\$4.2420
20			
21 Adjusted Capacity Charge CGS-Mid-Tex	(Line 15 + Line 17)	\$8.6351	
22 Adjusted Capacity Charge CGS - Other	(Line 15 + Line 18)	\$7.8217	
23 Adjusted Capacity Charge Rate PT	(Line 15 + Line 19)		\$4.2433

Note 1: GUD 10000, Final Order, Finding of Fact No. 124

Note 2: Per WP\_A-1, Col (p), Ln 41 (August 14, 2015 Rider Rev Filing) / Also See Page 14 of Audit Workpapers for verification

Note 3: GUD 10000, Final Order, Finding of Fact No. 110

Note 4: GUD 10000, Final Order, Schedule J, Ln 12

Note 5: GUD 10000, Final Order, Schedule H-4, Ln 6

Note 6: Capacity Charge includes the following: (GUD 10000, Final Order, Finding of Fact 125)

(A) - CGS Mid-Tex Per MMBtu: Capacity Charge \$3.6263; Capacity Charge Mid-Tex Working Gas \$0.8134  
Annual Rate Adj \$0.0025; Interim Rate Adjustment \$4.1929 for a total of \$8.6351

(B) - CGS Other Per MMBtu: Capacity Charge \$3.6263; Annual Rider Rev Adj. \$0.0025  
Interim Rate Adjustment \$4.1929 for a total of \$7.8217

(C) - CGS PT Per MMBtu: Capacity Charge \$2.3061; Annual Rider Rev Adj. \$0.0013  
Interim Rate Adjustment \$1.9359 for a total of \$4.2433

Note 7: MDQs verified by a review of sample contracts

**Calculation of Percentage Increase (Decrease)**

A	Total Atmos Pipeline - Texas Revenue from Audit Workpapers Pg. 12	\$358,618,508.57
B	Other Revenue Adjustment Amount (Line 5 above)	\$84,215.66
	Rider Rev Percentage Increase/Decrease (Ln. B / Ln. A)	0.02%

The purposed adjustment would not increase revenue by more than 2.5%

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15  
BY: YRD

**Atmos Energy Corp., Atmos Pipeline - Texas**

**GAS OPERATING REVENUES  
For Rider Rev Purposes**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015								
Accounting Month		Sub Account 31325 LDC Transp - 3rd Parties*		Sub Account 31332 Trans for Mid-Tex-Rate CGS		Sub Account 31333 Electric Generation		
		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount	
July	14		816,735.09		21,325,556.06		4,333,412	632,302.48
August			843,424.99		21,948,462.73		4,149,875	974,449.68
September			768,992.57		20,138,060.06		6,132,698	231,239.59
October			741,813.66		19,538,599.35		1,915,244	365,040.81
November			769,268.07		20,499,164.08		1,697,896	242,664.85
December			751,354.12		20,040,863.07		1,155,107	188,383.40
January	15		789,537.57		20,819,870.01		195,905	173,982.01
February			825,192.71		20,596,451.23		784,020	226,112.66
March			745,899.29		19,250,540.98		1,312,141	1,229,081.76
April			901,212.31		23,244,518.93		2,338,902	340,646.34
May			925,885.70		23,748,946.83		1,912,035	399,616.56
June			977,752.65		24,994,716.29		3,053,928	799,491.95
<b>Totals</b>			<b>\$9,857,068.73</b>		<b>\$256,145,749.62</b>		<b>28,981,163</b>	<b>\$5,803,012.09</b>
<b>Reported</b>			<b>\$9,857,068.73</b>		<b>\$256,145,749.62</b>		<b>0</b>	<b>\$5,803,012.09</b>
<b>Difference</b>			<b>\$0.00</b>		<b>\$0.00</b>		<b>28,981,163</b>	<b>\$0.00</b>

Remarks: Reported totals taken from the 2015 Rider Rev Filing - Pages WP A-1 (Pages 1 and 2)

\*Volumes taken from the Rate PT and CGS Ledger Reconciliation

Volume Pressure Base: N/A

Source documentation: Trial Balance (Income Statement, Balance Sheet), 2015 Rider Rev Filing, Utility Work papers, Invoices

*This audit schedule is only intended to test the accuracy of the amounts found in the above accounts.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15

BY: YRD

**Atmos Energy Corp., Atmos Pipeline - Texas**

**GAS OPERATING REVENUES  
For Rider Rev Purposes**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015							
Accounting Month		Sub Account 31335 Parking Transportation Revenue		Sub Account 31336 Lending Transportation Revenue		Sub Account 31337 Pipeline	
		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14		4,030.00			21,633,634	3,375,465.16
August			2,973.88			23,608,483	3,670,209.98
September			2,286.00			23,120,140	3,915,449.34
October			15.58			24,623,497	4,328,255.51
November			11,060.00			25,629,861	4,007,587.35
December			25,267.00		5,688.30	21,444,738	4,021,705.58
January	15		154.50			21,348,140	3,676,369.91
February			32,350.00			21,877,988	3,652,219.38
March			56,321.75			22,161,228	10,652,493.72
April			2,280.80			23,282,322	4,304,243.01
May			14,070.01			29,707,781	4,791,080.28
June			6,470.81			29,849,209	4,701,370.50
<b>Totals</b>			<b>\$157,280.33</b>		<b>\$5,688.30</b>	<b>288,287,021</b>	<b>\$55,096,449.72</b>
<b>Reported</b>			<b>\$157,280.33</b>		<b>\$5,688.30</b>	<b>288,287,021</b>	<b>\$55,096,449.72</b>
<b>Difference</b>			<b>\$0.00</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>

Remarks: Reported totals taken from the 2015 Rider Rev Filing - Pages WP A-1 (Pages 1 and 2); Volumes from Schedule D (Pages 1-14).

Volume Pressure Base: N/A

Source documentation: Trial Balance (Income Statement, Balance Sheet), 2015 Rider Rev Filing, Utility Work papers, Invoices

*This audit schedule is only intended to test the accuracy of the amounts found in the above accounts.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15

BY: YRD

**Atmos Energy Corp., Atmos Pipeline - Texas**

**GAS OPERATING REVENUES  
For Rider Rev Purposes**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015							
Accounting Month		Sub Account 31338 Pipeline-311(A)(2)-Texas		Sub Account 31340 Compress Rev-Transp Customers		Sub Account 31341 Other Transport Related Rev	
		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14	11,019,691	543,428.57		12,496.15		665,146.99
August		9,052,593	490,898.53		14,700.53		592,761.60
September		10,395,909	681,723.83		15,156.89		628,050.52
October		9,052,878	705,267.09		14,207.88		525,672.30
November		11,013,702	651,086.15		16,772.86		589,591.67
December		11,135,681	1,093,148.50		16,872.84		650,285.99
January	15	13,231,920	1,200,668.31		15,670.19		536,501.03
February		13,012,753	1,157,793.05		11,387.64		544,624.81
March		10,125,533	1,086,898.85		7,707.37		441,114.13
April		9,827,984	881,548.07		3,018.41		496,335.58
May		7,625,552	362,490.53		6,547.22		375,329.93
June		9,680,884	323,393.21		9,794.54		466,988.20
<b>Totals</b>		<b>125,175,080</b>	<b>\$9,178,344.69</b>		<b>\$144,332.52</b>		<b>\$6,512,402.75</b>
<b>Reported</b>		<b>125,175,080</b>	<b>\$9,178,344.69</b>		<b>\$144,332.52</b>		<b>\$6,512,402.75</b>
<b>Difference</b>		<b>0</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>

Remarks: Reported totals taken from the 2015 Rider Rev Filing - Pages WP A-1 (Pages 1 and 2); Volumes from Schedule D (Pages 1-14).

Volume Pressure Base: N/A

Source documentation: Trial Balance (Income Statement, Balance Sheet), 2015 Rider Rev Filing, Utility Work papers, Invoices

*This audit schedule is only intended to test the accuracy of the amounts found in the above accounts.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15

BY: YRD

**Atmos Energy Corp., Atmos Pipeline - Texas**

**GAS OPERATING REVENUES  
For Rider Rev Purposes**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015							
Accounting Month		Sub Account 31345 Parking Trans Rev-Affiliate/AEM		Sub Account 31347 Pipeline-311(A)(2)-Texas-Affiliate		Sub Account 31348 Pipeline-Affiliate/AEM	
		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14			114,450	7,706.70		6,443.00
August				102,191	6,806.03	35,000	(3,287.40)
September		7,500.00		94,294	8,031.09	241,396	9,471.51
October		37.50		99,667	6,818.71	33,000	3,403.64
November				105,056	20,643.74	48,743	1,065.30
December		15,000.00		91,887	6,071.98	115,008	5,866.29
January	15	75.00		123,276	23,362.08	70,134	4,489.73
February		36,900.00		120,554	22,906.51	332,806	8,830.78
March		4,842.00		107,196	21,042.67	787,000	4,689.35
April		15.75		256,390	24,479.64	255,380	14,326.57
May				114,389	22,976.98	135,490	16,807.22
June				108,511	21,702.20	319,510	4,609.53
<b>Totals</b>			<b>\$64,370.25</b>	<b>1,437,861</b>	<b>\$192,548.33</b>	<b>2,373,467</b>	<b>\$76,715.52</b>
<b>Reported</b>			<b>\$64,370.25</b>	<b>1,437,861</b>	<b>\$192,548.33</b>	<b>2,373,467</b>	<b>\$76,715.52</b>
<b>Difference</b>			<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>

Remarks: Reported totals taken from the 2015 Rider Rev Filing - Pages WP A-1 (Pages 1 and 2); Volumes from Schedule D (Pages 1-14).

Volume Pressure Base: N/A

Source documentation: Trial Balance (Income Statement, Balance Sheet), 2015 Rider Rev Filing, Utility Work papers, Invoices

*This audit schedule is only intended to test the accuracy of the amounts found in the above accounts.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15

BY: YRD

**Atmos Energy Corp., Atmos Pipeline - Texas**

**GAS OPERATING REVENUES  
For Rider Rev Purposes**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015							
Accounting Month		Sub Account 31372 Ind Trans - Regulated*		Sub Account 31373 Ind Trans - Other R		Sub Account 31376 Other Revenue-Operating Fee Intra	
		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14	2,054,663	686,171.44	670,933	170,305.60	3,699,166	11,352.99
August		2,117,395	774,766.31	671,431	154,695.24	3,706,311	11,054.52
September		2,149,213	701,950.80	767,224	152,240.89	3,705,865	10,203.19
October		2,115,717	686,636.91	684,488	158,322.48	3,373,839	7,922.13
November		2,076,853	693,350.16	522,697	96,264.04	2,635,094	4,844.81
December		2,314,767	684,864.54	541,599	131,522.36	1,623,728	2,255.54
January	15	2,279,358	697,070.17	578,325	109,724.80	731,242	8,404.70
February		2,624,177	699,537.40	962,328	188,041.43	2,824,235	7,345.07
March		2,292,860	647,790.78	648,253	186,632.51	2,404,465	8,219.47
April		2,474,855	780,826.57	666,546	132,537.44	2,782,248	6,058.47
May		2,356,044	795,630.38	518,429	347,573.44	1,881,196	5,911.81
June		2,487,657	841,238.88	390,936	(48,198.29)	2,052,920	9,049.55
<b>Totals</b>		<b>27,343,559</b>	<b>\$8,689,834.34</b>	<b>7,623,189</b>	<b>\$1,779,661.94</b>	<b>31,420,309</b>	<b>\$92,622.25</b>
<b>Reported</b>		<b>27,343,559</b>	<b>\$8,689,834.34</b>	<b>7,623,189</b>	<b>\$1,779,661.94</b>	<b>31,420,309</b>	<b>\$92,622.25</b>
<b>Difference</b>		<b>0</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>

Remarks: Reported totals taken from the 2015 Rider Rev Filing - Pages WP A-1 (Pages 1 and 2); Volumes from Schedule D (Pages 1-14).

\*Volumes taken from the Rate PT and CGS Ledger Reconciliation

Volume Pressure Base: N/A

Source documentation: Trial Balance (Income Statement, Balance Sheet), 2015 Rider Rev Filing, Utility Work papers, Invoices

*This audit schedule is only intended to test the accuracy of the amounts found in the above accounts.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15  
BY: YRD

**Atmos Energy Corp., Atmos Pipeline - Texas**

**GAS OPERATING REVENUES  
For Rider Rev Purposes**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015							
Accounting Month		<i>Sub Account 31378</i> <i>Ind Trans-Other Rev-Non-Taxable</i>		<i>Sub Account 31321</i> <i>Rev-Storing 311 Gas for Others</i>		<i>Sub Account 31343</i> <i>Rev-Storing Gas of Others</i>	
		FERC ACCT. No. 489.2		FERC ACCT. No. 489.4		FERC ACCT. No. 489.4	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14						273,395.20
August					41.41		281,962.20
September					3.50		254,710.23
October							257,637.89
November					1,802.64		251,806.17
December		15,100	19,116.11				254,500.75
January	15	7,615	9,604.34				251,752.50
February		8,242	10,387.34				253,976.01
March		7,394	9,328.27				251,805.63
April		8,927	11,267.10				194,752.50
May		11,615	14,561.40				249,410.70
June		11,576	14,530.38				196,958.44
<b>Totals</b>		<b>70,469</b>	<b>\$88,794.94</b>		<b>\$1,847.55</b>		<b>\$2,972,668.22</b>
<b>Reported</b>		<b>70,469</b>	<b>\$88,794.94</b>		<b>\$1,847.55</b>		<b>\$2,972,668.22</b>
<b>Difference</b>		<b>0</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>

Remarks: Reported totals taken from the 2015 Rider Rev Filing - Pages WP A-1 (Pages 1 and 2); Volumes from Schedule D (Pages 1-14).

Volume Pressure Base: N/A

Source documentation: Trial Balance (Income Statement, Balance Sheet), 2015 Rider Rev Filing, Utility Work papers, Invoices

*This audit schedule is only intended to test the accuracy of the amounts found in the above accounts.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15  
BY: YRD

**Atmos Energy Corp., Atmos Pipeline - Texas**

**GAS OPERATING REVENUES  
For Rider Rev Purposes**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015							
Accounting Month		Sub Account 31350 Rev-Storage Affiliate/AEM		Sub Account 31361 Storage 311(a)2-Affiliate/AEM		Sub Account 35582 Other Gas Revenues	
		FERC ACCT. No. 489.4		FERC ACCT. No. 489.4		FERC ACCT. No. 492	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14		60,300.00				16,064.89
August			60,300.00				
September			54,663.32		5,636.68		60,986.15
October			60,300.00				459.68
November			60,300.00				2.91
December			60,249.60		50.40		21,367.92
January	15		60,220.20		79.80		
February			60,300.00				43,019.36
March			60,602.83				3.48
April			300.00				15,665.64
May							19,470.82
June							
<b>Totals</b>			<b>\$537,535.95</b>		<b>\$5,766.88</b>		<b>\$177,040.85</b>
<b>Reported</b>			<b>\$537,535.95</b>		<b>\$5,766.88</b>		<b>\$177,040.85</b>
<b>Difference</b>			<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>

Remarks: Reported totals taken from the 2015 Rider Rev Filing - Pages WP A-1 (Pages 1 and 2); Volumes from Schedule D (Pages 1-14).

Volume Pressure Base: N/A

Source documentation: Trial Balance (Income Statement, Balance Sheet), 2015 Rider Rev Filing, Utility Work papers, Invoices

*This audit schedule is only intended to test the accuracy of the amounts found in the above accounts.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15

BY: YRD

**Atmos Energy Corp., Atmos Pipeline - Texas**

**GAS OPERATING REVENUES  
For Rider Rev Purposes**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015							
Accounting Month		Sub Account 31375 Other Gas Revenue		Sub Account 35582 Transp Rev-Pooling Transfer		Sub Account 35591 Transp-Rev Pooling-Affiliate/AEM	
		FERC ACCT. No. 495		FERC ACCT. No. 495		FERC ACCT. No. 495	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14		7,717.66		47,564.27		19,201.45
August			7,047.50		54,013.02		15,102.42
September			7,899.87		43,349.79		14,502.21
October			6,830.97		49,120.00		13,277.20
November			14,898.15		64,407.75		12,692.26
December			13,624.86		66,348.33		13,801.48
January	15		22,624.00		86,064.95		12,942.61
February			6,253.93		68,750.83		18,662.33
March			6,753.96		65,176.73		15,757.37
April			5,941.77		49,032.91		14,703.07
May		7,264	25,563.99		50,697.87		11,950.76
June			5,958.29		54,470.02		11,815.81
<b>Totals</b>		<b>7,264</b>	<b>\$131,114.95</b>		<b>\$698,996.47</b>		<b>\$174,408.97</b>
<b>Reported</b>		<b>7,264</b>	<b>\$131,114.95</b>		<b>\$698,996.47</b>		<b>\$174,408.97</b>
<b>Difference</b>		<b>0</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>

Remarks: Reported totals taken from the 2015 Rider Rev Filing - Pages WP A-1 (Pages 1 and 2)

Volume Pressure Base: N/A

Source documentation: Trial Balance (Income Statement, Balance Sheet), 2015 Rider Rev Filing, Utility Work papers, Invoices

*This audit schedule is only intended to test the accuracy of the amounts found in the above accounts.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15  
BY: YRD

**Atmos Energy Corp., Atmos Pipeline - Texas**

**GAS OPERATING REVENUES  
For Rider Rev Purposes**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015							
Accounting Month		Sub Account 31198 Meter Maint & Repair Revenues		Sub Account 31374** Other Gas Revenue		Total	
		FERC ACCT. No. 495		FERC ACCT. No. 495		FERC ACCT. No. 489.2-4/495	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu*	\$ Amount
July	14		8,341.19			43,525,949	28,689,724.89
August			4,334.57		(3,850.00)	43,443,279	29,900,867.74
September			10,564.56			46,606,739	27,722,672.59
October			5.40			41,898,330	27,469,644.69
November						43,729,902	28,009,272.96
December						38,437,615	28,088,208.96
January	15					38,565,915	28,499,168.41
February			3,891.34			42,547,103	28,474,933.81
March			3,256.20			39,846,070	34,755,959.10
April						41,893,554	31,423,710.88
May			7,709.15			44,269,795	32,192,231.58
June						47,955,131	33,392,112.96
<b>Totals</b>			<b>\$38,102.41</b>		<b>(\$3,850.00)</b>	<b>512,719,382</b>	<b>\$358,618,508.57</b>
<b>Reported</b>			<b>\$38,102.41</b>		<b>(\$3,850.00)</b>	<b>512,719,382</b>	<b>358,618,508.57</b>
<b>Difference</b>			<b>\$0.00</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>

Remarks: Reported totals taken from the 2015 Rider Rev Filing - Pages WP A-1 (Pages 1 and 2); Volumes from Schedule D (Pages 1-14).

- \* Includes Ind Trans - Regulated volumes
- \*\* Correction to Customer #63 Revenue (Miscoded). Utility's response during GUD No. 10377 Staff RFI, Set No. 2, Question No. 2-02: The payments are related to fees in connection with partial releases of right-of-ways in response to landowners' requests. These fees were rebooked to Mid-Tex's other revenue as they relate to Mid-Tex's right-of-ways. Rebooked - August 2014.

Volume Pressure Base: N/A

Source documentation: Trial Balance (Income Statement, Balance Sheet), 2015 Rider Rev Filing, Utility Work papers, Invoices

*This audit schedule is only intended to test the accuracy of the amounts found in the above accounts.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION**

DATE: 9/3/15  
BY: YRD

**Atmos Energy Corp., Atmos Pipeline - Texas**

**OTHER REVENUES  
For Rider Rev Purposes**

**Comparison of Non-Regulated Revenues Fiscal Year 2013-2014 and 2014-2015**

FERC Acct No.	Sub-Account	Description	July 2013 - June 2014	July 2014 - June 2015	Total Change
			Total Dollars A	Total Dollars B	In Revenues Increase (Decrease) (B-A)
489.2	31319	HUB Transaction Revenue	\$ 89,849.52	\$ -	\$ (89,849.52)
489.2	31323	Electric Gen-311(A)(2)-Texas	\$ -	\$ -	\$ -
489.2	31324	Parking Transp Rev-311(A)(2)	\$ 2,376.00	\$ -	\$ (2,376.00)
489.2	31325	LDC Transp - 3rd parties	\$ 8,113,544.46	\$ 9,857,068.73	\$ 1,743,524.27
489.2	31326	Industrial Transportation	\$ -	\$ -	\$ -
489.2	31332	Trans for Mid-Tex-Rate CGS	\$ 212,596,875.52	\$ 256,145,749.62	\$ 43,548,874.10
489.2	31333	Electric Generation	\$ 7,459,854.38	\$ 5,803,012.09	\$ (1,656,842.29)
489.2	31335	Parking Transportation Revenue	\$ 228,793.29	\$ 157,280.33	\$ (71,512.96)
489.2	31336	Lending Transportation Revenue	\$ 449,622.85	\$ 5,688.30	\$ (443,934.55)
489.2	31337	Pipeline	\$ 41,684,307.25	\$ 55,096,449.72	\$ 13,412,142.47
489.2	31338	Pipeline-311(A)(2)-Texas	\$ 8,862,286.18	\$ 9,178,344.69	\$ 316,058.51
489.2	31340	Compress Rev-Transp Customers	\$ 205,854.54	\$ 144,332.52	\$ (61,522.02)
489.2	31341	Other Transport Related Rev	\$ 8,317,914.25	\$ 6,512,402.75	\$ (1,805,511.50)
489.2	31342	HUB Trans Rev-311(A)(2)Texas	\$ 22,795.44	\$ -	\$ (22,795.44)
489.2	31345	Parking Trans Rev-Affiliate/AEM	\$ 71,602.19	\$ 64,370.25	\$ (7,231.94)
489.2	31347	Pipeline-311(A)(2)-Texas-Affiliate	\$ 108,684.00	\$ 192,548.33	\$ 83,864.33
489.2	31348	Pipeline-Affiliate/AEM	\$ 31,327.02	\$ 76,715.52	\$ 45,388.50
489.2	31349	HUB Trans Revenue-Affiliate/AEM	\$ -	\$ -	\$ -
489.2	31372	Ind Trans - Regulated	\$ 7,670,804.56	\$ 8,689,834.34	\$ 1,019,029.78
489.2	31373	Ind Trans - Other R	\$ 1,857,790.15	\$ 1,779,661.94	\$ (78,128.21)
489.2	31376	Other Revenue-Operating Fee Intra	\$ 54,428.79	\$ 92,622.25	\$ 38,193.46
489.2	31378	Ind Trans-Other Rev-Non-Taxable	\$ -	\$ 88,794.94	\$ 88,794.94
489.4	31321	Rev-Storing 311 Gas for Others	\$ 14,195.53	\$ 1,847.55	\$ (12,347.98)
489.4	31343	Rev-Storing Gas of Others	\$ 4,301,674.67	\$ 2,972,668.22	\$ (1,329,006.45)
489.4	31350	Rev-Storage Affiliate/AEM	\$ 768,102.45	\$ 537,535.95	\$ (230,566.50)
489.4	31361	Storage 311(a)2-Affiliate/AEM	\$ 1,690.45	\$ 5,766.88	\$ 4,076.43
492	31309	Other Gas Revenues	\$ 473,690.04	\$ 177,040.85	\$ (296,649.19)
495	31198	Meter Maint & Repair Revenues	\$ 14,510.18	\$ 38,102.41	\$ 23,592.23
495	31309	Other Gas Revenues	\$ -	\$ -	\$ -
495	31374	Other Gas Revenue	\$ 3,850.00	\$ (3,850.00)	\$ (7,700.00)
495	31375	Other Gas Revenue	\$ 133,407.24	\$ 131,114.95	\$ (2,292.29)
495	35582	Transp Rev-Pooling Transfer	\$ 765,576.32	\$ 698,996.47	\$ (66,579.85)
495	35591	Transp-Rev Pooling-Affiliate/AEM	\$ 170,326.62	\$ 174,408.97	\$ 4,082.35
		Total Other Revenue	\$ 304,475,733.89	\$ 358,618,508.57	\$ 54,142,774.68
		Less: Total Rate CGS-Mid-Tex, Rate CGS	\$ 228,381,224.54	\$ 274,692,652.69	\$ 46,311,428.15
		Less: Related Taxes and Fees	\$ 312,234.72	\$ 318,601.43	\$ 6,366.71
		Less: Items miscoded to Revenue	\$ 3,850.00	\$ (3,850.00)	\$ (7,700.00)
			\$ 75,778,424.63	\$ 83,611,104.45	\$ 7,832,679.82

Utility's related taxes are included in the above dollar amounts. Not excluded for comparison purposes.

July 2013 - June 2014 totals taken from Audit No. 14-128.

Regulated Gas Revenues are not included in the above annual comparison as these are excluded when computing Other Total Revenue

Source documentation: Trial Balance, 2015 Rider Rev Filing, Utility Work papers, Invoices

*This audit schedule is only intended to test the accuracy of the amounts found in the above accounts*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15  
BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**Verification of Other Gas Revenue Collected  
For Annual Revenue Rider Rev Calculation**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015							
Accounting Month		<i>Confidential Customer No. 63</i>		<i>Confidential Customer No. 63</i>		<i>Confidential Customer No. 69</i>	
		<i>Tariff No. 17673</i>		<i>Tariff No. 17673</i>		<i>Tariff No. 25690</i>	
		<i>Customer No. 26847</i>		<i>Customer No. 26847</i>		<i>Customer No. 29693</i>	
		Sub Account 31337		Sub Account 31341		Sub Account - 31373	
		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14	3,923,467	887,194.20		19,316.86		301.14
August		4,000,089	904,520.19		21,898.16		301.14
September		4,430,388	1,001,821.55		25,785.08		301.14
October		4,414,922	998,324.29		20,277.23		301.14
November		4,697,220	1,062,158.91		24,777.16		301.14
December		4,422,894	1,000,127.10		24,024.38		301.14
January	15	4,503,707	1,018,400.80		22,526.60		301.14
February		4,424,905	1,000,581.75		22,598.12		301.14
March		4,483,754	1,013,888.99		18,249.95		301.14
April		4,992,471	1,128,922.55		434.58		301.14
May		4,953,069	1,120,012.92		391.77		301.14
June		4,853,817	1,097,569.51		414.50		301.14
<b>Totals</b>		<b>54,100,703</b>	<b>\$12,233,522.76</b>		<b>\$200,694.39</b>		<b>\$3,613.68</b>
<b>Reported</b>		<b>54,100,703</b>	<b>\$12,233,522.76</b>		<b>\$200,694.39</b>		<b>\$3,613.68</b>
<b>Difference</b>		<b>0</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>

**Remarks:**

Reported totals taken from Schedules C and D of the 2015 Rider Rev Calculation Filing

Volume Pressure Base: N/A

Source documentation: Customer invoices, 2015 Rider Rev Filing, Trial Balance, Utility Work papers

*This audit makes no claim, and did not audit for, the prudence of the amounts found in the above accounts, only its accuracy.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15  
BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**Verification of Other Gas Revenue Collected  
For Annual Revenue Rider Rev Calculation**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015							
Accounting Month		Confidential Customer No. 310 Tariff No. 26622 Customer No. 34783 Sub Account - 31373		Confidential Customer No. 148 Tariff No. 15786 Customer No. 32449 Sub Account - 35582		Confidential Customer No. 153 Tariff No. 16583 Customer No. 19062 Sub Account - 31325	
		FERC ACCT. No. 489.2		FERC ACCT. No. 495		FERC ACCT. No. 495	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14	100.38	100.38	5,708.06	5,708.06	331,350	59,923.14
August		100.38	100.38	5,959.65	5,959.65	370,227	61,920.57
September		100.38	100.38	5,876.60	5,876.60	373,240	61,920.56
October		100.38	100.38	5,542.17	5,542.17	362,692	59,923.12
November		100.38	100.38	5,911.08	5,911.08	373,230	61,920.57
December		100.38	100.38	6,721.24	6,721.24	361,170	59,923.14
January	15	100.38	100.38	7,731.17	7,731.17	373,209	61,920.57
February		100.38	100.38	8,149.64	8,149.64	373,209	63,088.90
March		100.38	100.38	7,186.30	7,186.30	337,097	45,735.64
April		100.38	100.38	6,512.38	6,512.38	333,412	50,471.11
May		100.38	100.38	5,774.82	5,774.82	301,470	48,843.00
June		100.38	100.38	5,420.36	5,420.36	311,536	50,471.11
<b>Totals</b>			<b>\$1,204.56</b>		<b>\$76,493.47</b>	<b>4,201,842</b>	<b>\$686,061.43</b>
<b>Reported</b>			<b>\$1,204.56</b>		<b>\$76,493.47</b>	<b>4,201,842</b>	<b>\$686,061.43</b>
<b>Difference</b>			<b>\$0.00</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>

**Remarks:**

Reported totals taken from Schedules C and D of the 2015 Rider Rev Calculation Filing

Volume Pressure Base: N/A

Source documentation: Customer invoices, 2015 Rider Rev Filing, Trial Balance, Utility Work papers

*This audit makes no claim, and did not audit for, the prudence of the amounts found in the above accounts, only its accuracy.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15

BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**Verification of Other Gas Revenue Collected  
For Annual Revenue Rider Rev Calculation**

**FISCAL YEAR JULY 2014 THROUGH JUNE 2015**

Accounting Month	Confidential Customer No. 66 Tariff No. 24178 Customer No. 19119 Sub Account - 31373 FERC ACCT. No. 489.2		Confidential Customer No. 83 Tariff No. 15743 Customer No. 32425 Sub-Account 31341 FERC ACCT. No. 489.2		Confidential Customer No. 97 Tariff No. 15048 Customer No. 18835 Sub-Account 35582 FERC ACCT. No. 495	
	MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
	July	14	112,253	14,103.45		1,423.10
August		116,798	14,171.96		1,474.88	92.03
September		119,812	14,217.40		1,586.70	94.23
October		117,787	14,186.87		1,490.77	103.26
November		126,349	14,315.95		1,479.89	86.36
December		123,347	14,270.69		1,504.90	79.36
January	15	125,851	14,308.44		1,494.90	89.18
February		129,743	14,367.11		1,459.88	96.82
March		119,134	14,207.18		1,400.84	77.10
April		128,053	14,341.63		1,335.30	76.07
May		120,884	14,233.56		1,298.78	89.53
June		124,314	14,285.26		757.15	73.97
<b>Totals</b>		<b>1,464,325</b>	<b>\$171,009.50</b>		<b>\$16,707.09</b>	<b>\$1,217.52</b>
<b>Reported</b>		<b>1,464,325</b>	<b>\$171,009.50</b>		<b>\$16,707.09</b>	<b>\$1,217.52</b>
<b>Difference</b>		<b>0</b>	<b>\$0.00</b>		<b>0</b>	<b>\$0.00</b>

**Remarks:**

Reported totals taken from Schedules C and D of the 2015 Rider Rev Calculation Filing

Volume Pressure Base: N/A

Source documentation: Customer invoices, 2015 Rider Rev Filing, Trial Balance, Utility Work papers

*This audit makes no claim, and did not audit for, the prudence of the amounts found in the above accounts, only its accuracy.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15

BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**Verification of Other Gas Revenue Collected  
For Annual Revenue Rider Rev Calculation**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015						
Accounting Month	Confidential Customer No. 369 Tariff No. 15126 Customer No. 35899 Sub-Account 31340		Confidential Customer No. 369 Tariff No. 15126 Customer No. 35899 Sub-Account 31341		Confidential Customer No. 114 Tariff No. 15912 Customer No. 30227 Sub-Account 31333	
	FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2	
	MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14				3,336,524	359,110.98
August					1,947,313	216,990.92
September					1,850,957	203,088.45
October		538.00	301.50	390,300	44,900.73	
November		520.65	301.50	524,000	56,051.57	
December		517.80	301.50	372,203	46,660.73	
January	15	503.40	301.50	65,000	10,429.06	
February		429.60	301.50	544,775	60,765.65	
March		434.95	301.50	835,000	108,014.18	
April		431.00	301.50	1,860,855	212,154.60	
May		469.35	301.50	1,166,805	127,081.49	
June		505.80	301.50	1,759,228	194,005.92	
<b>Totals</b>		<b>\$4,350.55</b>	<b>\$2,713.50</b>	<b>14,652,960</b>	<b>\$1,639,254.28</b>	
<b>Reported</b>		<b>\$4,350.55</b>	<b>\$2,713.50</b>	<b>14,652,960</b>	<b>\$1,639,254.28</b>	
<b>Difference</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	

**Remarks:**

Reported totals taken from Schedules C and D of the 2015 Rider Rev Calculation Filing

Volume Pressure Base: N/A

Source documentation: Customer invoices, 2015 Rider Rev Filing, Trial Balance, Utility Work papers

*This audit makes no claim, and did not audit for, the prudence of the amounts found in the above accounts, only its accuracy.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15

BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**Verification of Other Gas Revenue Collected  
For Annual Revenue Rider Rev Calculation**

**FISCAL YEAR JULY 2014 THROUGH JUNE 2015**

Accounting Month	Confidential Customer No. 114 Tariff No. 15912 Customer No. 30227 Sub-Account 31336		Confidential Customer No. 114 Tariff No. 15912 Customer No. 30227 Sub-Account 31337		Confidential Customer No. 114 Tariff No. 15912 Customer No. 30227 Sub-Account 31376	
	FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2	
	MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14				3,699,166	11,152.99
August					3,706,311	11,174.52
September					3,705,865	11,173.19
October					3,373,839	10,172.13
November					2,635,094	7,944.81
December		2,472.30			1,623,728	4,895.54
January	15				731,242	2,204.70
February					2,824,235	8,515.07
March					2,404,465	7,249.47
April					2,782,248	8,388.47
May				10,201.29	1,881,196	5,671.81
June			153,230	12,319.69	2,052,920	6,189.55
<b>Totals</b>		<b>\$2,472.30</b>	<b>153,230</b>	<b>\$22,520.98</b>	<b>31,420,309</b>	<b>\$94,732.25</b>
<b>Reported</b>		<b>\$2,472.30</b>	<b>153,230</b>	<b>\$22,520.98</b>	<b>31,420,309</b>	<b>\$94,732.25</b>
<b>Difference</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>

**Remarks:**

Reported totals taken from Schedules C and D of the 2015 Rider Rev Calculation Filing

Volume Pressure Base: N/A

Source documentation: Customer invoices, 2015 Rider Rev Filing, Trial Balance, Utility Work papers

*This audit makes no claim, and did not audit for, the prudence of the amounts found in the above accounts, only its accuracy.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15  
BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**Verification of Other Gas Revenue Collected  
For Annual Revenue Rider Rev Calculation**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015							
Accounting Month		<i>Confidential Customer No. 130</i>		<i>Confidential Customer No. 130</i>		<i>Confidential Customer No. 158</i>	
		<i>Tariff No. 15819</i>		<i>Tariff No. 15819</i>		<i>Tariff No.</i>	
		<i>Customer No. 18460</i>		<i>Customer No. 18460</i>		<i>Customer No. 18382*</i>	
		Sub-Account 31337		Sub-Account 35582		Sub-Account 31347	
		FERC ACCT. No. 489.2		FERC ACCT. No. 495		FERC ACCT. No. 489.2	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14	315,000	18,994.50		52.76	114,450	7,706.70
August		343,852	20,734.28		50.63	102,191	6,806.03
September		373,550	22,525.07		52.19	94,294	8,031.09
October		406,800	24,530.04		34.67	99,667	6,818.71
November		353,400	21,310.02		43.62	105,056	20,643.74
December		390,000	23,517.00		30.15	91,887	6,071.98
January	15	381,300	22,992.39		11.71	123,276	23,362.08
February		496,000	29,908.80		55.28	120,554	22,906.51
March		404,600	24,397.38			107,196	21,042.67
April		443,300	26,730.99			256,390	24,479.64
May		446,400	26,917.92			114,389	22,976.98
June		465,000	28,039.50			108,511	21,702.20
<b>Totals</b>		<b>4,819,202</b>	<b>\$290,597.89</b>		<b>\$331.01</b>	<b>1,437,861</b>	<b>\$192,548.33</b>
<b>Reported</b>		<b>4,819,202</b>	<b>\$290,597.89</b>		<b>\$331.01</b>	<b>1,437,861</b>	<b>\$192,548.33</b>
<b>Difference</b>		<b>0</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>

**Remarks:**

Reported totals taken from Schedules C and D of the 2015 Rider Rev Calculation Filing

\*Affiliate

Volume Pressure Base: N/A

Source documentation: Customer invoices, 2015 Rider Rev Filing, Trial Balance, Utility Work papers

*This audit makes no claim, and did not audit for, the prudence of the amounts found in the above accounts, only its accuracy.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15  
BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**Verification of Other Gas Revenue Collected  
For Annual Revenue Rider Rev Calculation**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015							
Accounting Month		Confidential Customer No. 158 Tariff No. 15838 Customer No. 18382* Sub-Account 31345		Confidential Customer No. 158 Tariff No. 15838 Customer No. 18382* Sub-Account 31348		Confidential Customer No. 158 Tariff No. 15838 Customer No. 18382* Sub-Account 31350	
		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14				4,373.00		60,300.00
August				35,000	1,982.60		60,300.00
September				241,396	3,451.51		54,663.32
October			7,537.50	33,000	3,283.64		60,300.00
November				48,743	3,185.30		60,300.00
December				115,008	2,786.29		60,249.60
January	15		15,075.00	70,134	5,619.73		60,220.20
February				332,806	3,650.78		60,300.00
March			38,592.00	787,000	7,909.35		60,602.83
April			3,165.75	255,380	2,566.57		60,300.00
May				135,490	10,637.22		
June				319,510	22,879.53		
<b>Totals</b>			<b>\$64,370.25</b>	<b>2,373,467</b>	<b>\$72,325.52</b>		<b>\$597,535.95</b>
<b>Reported</b>			<b>\$64,370.25</b>	<b>2,373,467</b>	<b>\$72,325.52</b>		<b>\$597,535.95</b>
<b>Difference</b>			<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>		<b>\$0.00</b>

**Remarks:**

Reported totals taken from Schedules C and D of the 2015 Rider Rev Calculation Filing

\*Affiliate

Volume Pressure Base: N/A

Source documentation: Customer invoices, 2015 Rider Rev Filing, Trial Balance, Utility Work papers

***This audit makes no claim, and did not audit for, the prudence of the amounts found in the above accounts, only its accuracy.***

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15

BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**Verification of Other Gas Revenue Collected  
For Annual Revenue Rider Rev Calculation**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015							
Accounting Month		Confidential Customer No. 158 Tariff No. 15838 Customer No. 18382* Sub-Account 31361		Confidential Customer No. 158 Tariff No. 15838 Customer No. 18382* Sub-Account 35591		Confidential Customer No. 145 Tariff No. 17720 Customer No. 18397 Sub Account 31341	
		FERC ACCT. No. 489.2		FERC ACCT. No. 495		FERC ACCT. No. 489.2	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14			19,201.45			508.98
August				15,102.42			526.14
September		5,636.68		14,502.21			504.54
October				13,277.20			574.14
November				12,692.26			546.42
December		50.40		13,801.48			561.30
January	15	79.80		12,942.61			526.38
February				18,662.33			543.18
March				15,757.37			440.82
April				14,703.07			502.02
May				11,950.76			473.34
June				11,815.81			553.38
<b>Totals</b>			<b>\$5,766.88</b>		<b>\$174,408.97</b>		<b>\$6,260.64</b>
<b>Reported</b>			<b>\$5,766.88</b>		<b>\$174,408.97</b>		<b>\$6,260.64</b>
<b>Difference</b>			<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>

**Remarks:**

Reported totals taken from Schedules C and D of the 2015 Rider Rev Calculation Filing

\*Affiliate

Volume Pressure Base: N/A

Source documentation: Customer invoices, 2015 Rider Rev Filing, Trial Balance, Utility Work papers

*This audit makes no claim, and did not audit for, the prudence of the amounts found in the above accounts, only its accuracy.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15  
BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**Verification of Other Gas Revenue Collected  
For Annual Revenue Rider Rev Calculation**

**FISCAL YEAR JULY 2014 THROUGH JUNE 2015**

Accounting Month	Confidential Customer No. 172 Tariff No. 17737 Customer No. 26868 Sub Account 31341		Confidential Customer No. 173 Tariff No. 25228 Customer No. 19176 Sub Account 31337		Confidential Customer No. 173 Tariff No. 25228 Customer No. 19176 Sub Account 31341	
	FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2	
	MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14	1,039.50		4,522.50		2,333.52
August		1,002.06		4,673.25		2,237.28
September		1,268.46		4,673.25		2,070.72
October		1,227.78		4,522.50		2,177.52
November		1,496.16		4,673.25		2,410.92
December		1,516.32		4,522.50		2,281.80
January	15	1,471.68		4,673.25		2,556.36
February		1,294.02		4,673.25		2,458.32
March		1,219.14		4,221.00		2,238.60
April		1,307.70		4,673.25		2,412.12
May		1,544.04		4,522.50		2,281.20
June		1,602.54		4,673.25		1,918.92
<b>Totals</b>		<b>\$15,989.40</b>		<b>\$55,023.75</b>		<b>\$27,377.28</b>
<b>Reported</b>		<b>\$15,989.40</b>		<b>\$55,023.75</b>		<b>\$27,377.28</b>
<b>Difference</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>

**Remarks:**

Reported totals taken from Schedules C and D of the 2015 Rider Rev Calculation Filing

Volume Pressure Base: N/A

Source documentation: Customer invoices, 2015 Rider Rev Filing, Trial Balance, Utility Work papers

***This audit makes no claim, and did not audit for, the prudence of the amounts found in the above accounts, only its accuracy.***

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15

BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**Verification of Other Gas Revenue Collected  
For Annual Revenue Rider Rev Calculation**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015							
Accounting Month		Confidential Customer No. 184 Tariff No. 15139 Customer No. 18593 Sub-Account 31341		Confidential Customer No. 199 Tariff No. 18201 Customer No. 27208 Sub-Account 31337		Confidential Customer No. 219 Tariff No. 18580 Customer No. 19156 Sub-Account 31341	
		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14	351.21		6,000	1,085.40		25,055.94
August		320.37		7,285	1,317.86		26,744.76
September		291.85		7,670	1,387.50		26,359.50
October		294.73		6,875	1,243.69		24,725.82
November		316.40		7,843	1,418.80		24,885.24
December		486.42		6,000	1,085.40		24,743.88
January	15	197.34		6,758	1,222.52		25,077.30
February		472.16		6,573	1,189.06		25,667.10
March		468.40		6,804	1,230.84		23,254.56
April		440.55		7,440	1,345.90		23,658.84
May		427.94		7,281	1,317.13		23,503.44
June		515.61		6,200	1,121.58		23,286.42
<b>Totals</b>			<b>\$4,582.98</b>	<b>82,729</b>	<b>\$14,965.68</b>		<b>\$296,962.80</b>
<b>Reported</b>			<b>\$4,582.98</b>	<b>82,729</b>	<b>\$14,965.68</b>		<b>\$296,962.80</b>
<b>Difference</b>			<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>		<b>\$0.00</b>

**Remarks:**

Reported totals taken from Schedules C and D of the 2015 Rider Rev Calculation Filing

\* Verified through the utility's general ledger and customer invoices.

Volume Pressure Base: N/A

Source documentation: Customer invoices, 2015 Rider Rev Filing, Trial Balance, Utility Work papers

*This audit makes no claim, and did not audit for, the prudence of the amounts found in the above accounts, only its accuracy.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15

BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**Verification of Other Gas Revenue Collected  
For Annual Revenue Rider Rev Calculation**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015							
Accounting Month		Confidential Customer No. 263 Tariff No. 25355 Customer No. 18930 Sub-Account 31337		Confidential Customer No. 263 Tariff No. 25355 Customer No. 18930 Sub-Account 31338		Confidential Customer No. 300 Tariff No. 26019 Customer No. 34449 Sub-Account 31341	
		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14	660,600	119,502.54				504.60
August		583,520	122,017.05	7,500	1,350.00		554.28
September		675,620	123,373.80				496.14
October		660,600	119,502.54				485.30
November		693,620	125,475.86				497.60
December		660,450	119,475.41				412.94
January	15	152,637	96,809.36	146,846	26,432.28		372.66
February		320,208	79,064.88	244,936	44,088.48		457.68
March		474,980	108,359.10	17,000	3,060.00		410.28
April		573,702	103,782.69	113,612	20,450.16		464.68
May		660,743	119,528.41				200.44
June		674,485	122,288.40	6,000	1,080.00		522.44
<b>Totals</b>		<b>6,791,165</b>	<b>\$1,359,180.04</b>	<b>535,894</b>	<b>\$96,460.92</b>		<b>\$5,379.04</b>
<b>Reported</b>		<b>6,791,165</b>	<b>\$1,359,180.04</b>	<b>535,894</b>	<b>\$96,460.92</b>		<b>\$5,379.04</b>
<b>Difference</b>		<b>0</b>	<b>\$0.00</b>	<b>0</b>	<b>\$0.00</b>		<b>\$0.00</b>

**Remarks:**

Reported totals taken from Schedules C and D of the 2015 Rider Rev Calculation Filing

\* Verified through the utility's general ledger and customer invoices.

Volume Pressure Base: N/A

Source documentation: Customer invoices, 2015 Rider Rev Filing, Trial Balance, Utility Work papers

*This audit makes no claim, and did not audit for, the prudence of the amounts found in the above accounts, only its accuracy.*

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15  
BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**Verification of Other Gas Revenue Collected  
For Annual Revenue Rider Rev Calculation**

FISCAL YEAR JULY 2014 THROUGH JUNE 2015

Accounting Month	Confidential Customer No. 361 Tariff No. 27398 Customer No. 35500 Sub-Account 31337		Confidential Customer No. 361 Tariff No. 27398 Customer No. 35500 Sub-Account 31338	
	FERC ACCT. No. 489.2		FERC ACCT. No. 489.2	
	MMBtu	\$ Amount	MMBtu	\$ Amount
July	14			
August				
September				
October				
November				
December				
January	15	11,100	892.44	
February		47,071	3,029.33	53,600
March		69,513	4,791.62	81,900
April		12,600	886.41	6,931
May		495,542	37,200.01	3,800
June		227,416	16,927.00	3,100
<b>Totals</b>		<b>863,242</b>	<b>\$63,726.81</b>	<b>149,331</b>
				<b>\$11,290.86</b>
<b>Reported</b>		<b>863,242</b>	<b>\$63,726.81</b>	<b>149,331</b>
				<b>\$11,290.86</b>
<b>Difference</b>		<b>0</b>	<b>\$0.00</b>	<b>0</b>
				<b>\$0.00</b>

**Remarks:**

Reported totals taken from Schedules C and D of the 2015 Rider Rev Calculation Filing

\* Verified through the utility's general ledger and customer invoices.

Volume Pressure Base: N/A

Source documentation: Customer invoices, 2015 Rider Rev Filing, Trial Balance, Utility Work papers

*This audit makes no claim, and did not audit for, the prudence of the amounts found in the above accounts, only its accuracy.*

**RAILROAD COMMISSION OF TEXAS  
 OVERSIGHT AND SAFETY DIVISION  
 UTILITY AUDIT SECTION**

DATE: 9/3/15  
 BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**CONTRACT BRIEF**

**GENERAL INFORMATION**

1. Type of Contract: **Transportation & Comp.**      2. "CITY GATE" Involved: **No**
3. FERC Account No.: **489.2**      4. Proper Classification: **Yes**
5. Contract Party: **Customer No. 35644**
6. Contract Number: **Rate PT 5017**      8. Term of Current Contract: **One Year  
Month to Month**
7. Date of Current Contract: **12/01/04**      9. Contract Pressure Base: **NA**
10. Delivery Point(s) (utilizing confidential ID's, if applicable):  
 Delivery Point ID No. 76468

**CONTRACT PRICING**

**Rate PT**  
 Capacity Charge \$2.3061 Per MMBtu of MDQ  
 Annual Rider REV Adjustment: \$0.0013 Per MMBtu of MDQ  
 Interim Rate Adjustment: \$1.9359 per MMBtu per MDQ  
 Total Capacity Charge: \$4.2433 Per MMBtu per MDQ  
 Usage Charge: \$0.0163 per MMBtu for actual usage

MDQ - 6,000 MMBtu  
 MDQ = Maximum Daily Quantity

**OTHER (regulatory) INFORMATION**

- Is the contract party an affiliate of the utility?       Yes       No
- Is the party a utility regulated by the Commission?       Yes       No
- Is there a tariff on file?       Yes       No       N/A
- Is tariff current, complete & accurate?       Yes       No       N/A

**COMMENTS**

Tariff No. 15626

**RAILROAD COMMISSION OF TEXAS  
 OVERSIGHT AND SAFETY DIVISION  
 UTILITY AUDIT SECTION**

DATE: 9/3/15  
 BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**CONTRACT BRIEF**

**GENERAL INFORMATION**

- |   |   |                              |  |
|---|---|------------------------------|--|
| 1. Type of Contract:  | <input type="text" value="Transportation &amp; Comp."/> | 2. "CITY GATE" Involved:     | <input type="text" value="No"/>                                |
| 3. FERC Account No.:  | <input type="text" value="489.2"/>                      | 4. Proper Classification:    | <input type="text" value="Yes"/>                               |
| 5. Contract Party:  | <input type="text" value="Customer No. 18938"/>         |                              |  |
| 6. Contract Number:   | <input type="text" value="Rate CGS Mid-Tex"/>           | 8. Term of Current Contract: | <input type="text" value="One Year&lt;br/&gt;Month to Month"/> |
| 7. Date of Current Contract:  | <input type="text" value="08/01/08"/>                   | 9. Contract Pressure Base:   | <input type="text" value="NA"/>                                |
| 10. Delivery Point(s) (utilizing confidential ID's, if applicable):<br>Various City Gates on the Customers System |   |                              |  |

**CONTRACT PRICING**

Rate CGS Other  
 Capacity Charge \$3.6263 Per MMBtu of MDQ  
 Capacity Charge Related to Mid-Tex Working Gas \$0.8134 Per MMBtu of MDQ  
 Annual Rider REV Adjustment: \$0.0025 Per MMBtu of MDQ  
 Interim Rate Adjustment: \$4.929 per MMBtu per MDQ  
 Total Capacity Charge: \$4.1929 per MMBtu per MDQ  
 Usage Charge: \$0.276 per MMBtu for actual usage  
 MDQ - 2,449,854 MMBtu  
 MDQ = Maximum Daily Quantity

**OTHER (regulatory) INFORMATION**

- |   |   |                             |                              |
|---|---|-----------------------------|------------------------------|
| Is the contract party an affiliate of the utility?  | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |                              |
| Is the party a utility regulated by the Commission? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |                              |
| Is there a tariff on file?                          | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| Is tariff current, complete & accurate?             | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

**COMMENTS**

Tariff No. 16951

**RAILROAD COMMISSION OF TEXAS  
 OVERSIGHT AND SAFETY DIVISION  
 UTILITY AUDIT SECTION**

DATE: 9/3/15  
 BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**CONTRACT BRIEF**

**GENERAL INFORMATION**

1. Type of Contract:	<input type="text" value="Transportation &amp; Comp."/>	2. "CITY GATE" Involved:	<input type="text" value="No"/>
3. FERC Account No.:	<input type="text" value="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 32442"/>		
6. Contract Number:	<input type="text" value="Rate PT 5904"/>	8. Term of Current Contract:	<input type="text" value="One Year&lt;br/&gt;Month to Month"/>
7. Date of Current Contract:	<input type="text" value="11/01/06"/>	9. Contract Pressure Base:	<input type="text" value="NA"/>

10. Delivery Point(s) (utilizing confidential ID's, if applicable):  
 Delivery Point ID No. 58669

**CONTRACT PRICING**

**Rate PT**  
 Capacity Charge \$2.3061 Per MMBtu of MDQ  
 Annual Rider REV Adjustment: \$0.0013 Per MMBtu of MDQ  
 Interim Rate Adjustment: \$1.9359 per MMBtu per MDQ  
 Total Capacity Charge: \$4.2433 per MMBtu per MDQ  
 Usage Charge: \$0.0163 per MMBtu for actual usage

MDQ - 7,000 MMBtu  
 MDQ = Maximum Daily Quantity

**OTHER (regulatory) INFORMATION**

Is the contract party an affiliate of the utility?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Is the party a utility regulated by the Commission?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Is there a tariff on file?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Is tariff current, complete & accurate?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

**COMMENTS**

Tariff No. 17690

**RAILROAD COMMISSION OF TEXAS  
 OVERSIGHT AND SAFETY DIVISION  
 UTILITY AUDIT SECTION**

DATE: 9/3/15  
 BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**CONTRACT BRIEF**

**GENERAL INFORMATION**

1. Type of Contract: **Transportation & Comp.**      2. "CITY GATE" Involved: **No**
3. FERC Account No.: **489.2**      4. Proper Classification: **Yes**
5. Contract Party: **Customer No. 25733**
6. Contract Number: **Rate PT 6010**      8. Term of Current Contract: **One Year  
Month to Month**
7. Date of Current Contract: **08/01/06**      9. Contract Pressure Base: **NA**
10. Delivery Point(s) (utilizing confidential ID's, if applicable):  
 Delivery Point ID No. 50594

**CONTRACT PRICING**

**Rate PT**  
 Capacity Charge \$2.3061 Per MMBtu of MDQ  
 Annual Rider REV Adjustment: \$0.0013 Per MMBtu of MDQ  
 Interim Rate Adjustment: \$1.9359 per MMBtu per MDQ  
 Total Capacity Charge: \$4.2433 per MMBtu per MDQ  
 Usage Charge: \$0.0163 per MMBtu for actual usage

MDQ - 1,500 MMBtu  
 MDQ = Maximum Daily Quantity

**OTHER (regulatory) INFORMATION**

- Is the contract party an affiliate of the utility?       Yes       No
- Is the party a utility regulated by the Commission?       Yes       No
- Is there a tariff on file?       Yes       No       N/A
- Is tariff current, complete & accurate?       Yes       No       N/A

**COMMENTS**

Tariff No. 18473

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15

BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**CONTRACT BRIEF**

**GENERAL INFORMATION**

1. Type of Contract:	<b>Transportation &amp; Comp.</b>	2. "CITY GATE" Involved:	<b>No</b>
3. FERC Account No.:	<b>489.2</b>	4. Proper Classification:	<b>Yes</b>
5. Contract Party:	<b>Customer No. 26847</b>		
6. Contract Number:	<b>Rate PT 6241/6244</b>	8. Term of Current Contract:	<b>One Year Month to Month</b>
7. Date of Current Contract:	<b>04/01/09</b>	9. Contract Pressure Base:	<b>NA</b>

10. Delivery Point(s) (utilizing confidential ID's, if applicable):  
Delivery Point ID No. 50594

**CONTRACT PRICING**

**Rate PT**

Capacity Charge \$2.3061 Per MMBtu of MDQ  
Annual Rider REV Adjustment: \$0.0013 Per MMBtu of MDQ  
Interim Rate Adjustment: \$1.9359 per MMBtu per MDQ  
Total Capacity Charge: \$4.2433 per MMBtu per MDQ  
Usage Charge: \$0.0163 per MMBtu for actual usage

MDQ - 800 MMBtu  
MDQ = Maximum Daily Quantity

**OTHER (regulatory) INFORMATION**

Is the contract party an affiliate of the utility?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Is the party a utility regulated by the Commission?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Is there a tariff on file?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Is tariff current, complete & accurate?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

**COMMENTS**

Tariff No. 20965

**RAILROAD COMMISSION OF TEXAS  
 OVERSIGHT AND SAFETY DIVISION  
 UTILITY AUDIT SECTION**

DATE: 9/3/15  
 BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**CONTRACT BRIEF**

**GENERAL INFORMATION**

1. Type of Contract:	<input type="text" value="Transportation &amp; Comp."/>	2. "CITY GATE" Involved:	<input type="text" value="No"/>
3. FERC Account No.:	<input type="text" value="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 33023"/>		
6. Contract Number:	<input type="text" value="Rate PT 6575"/>	8. Term of Current Contract:	<input type="text" value="One Year&lt;br/&gt;Month to Month"/>
7. Date of Current Contract:	<input type="text" value="08/01/11"/>	9. Contract Pressure Base:	<input type="text" value="NA"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable): Delivery Point ID No. 72346			

**CONTRACT PRICING**

**Rate PT**  
 Capacity Charge \$2.3061 Per MMBtu of MDQ  
 Annual Rider REV Adjustment: \$0.0013 Per MMBtu of MDQ  
 Interim Rate Adjustment: \$1.9359 per MMBtu per MDQ  
 Total Capacity Charge: \$4.2433 per MMBtu per MDQ  
 Usage Charge: \$0.0163 per MMBtu for actual usage

MDQ - 25 MBtu  
 MDQ = Maximum Daily Quantity

**OTHER (regulatory) INFORMATION**

Is the contract party an affiliate of the utility?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Is the party a utility regulated by the Commission?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Is there a tariff on file?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Is tariff current, complete & accurate?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

**COMMENTS**

Tariff No. 24179

**RAILROAD COMMISSION OF TEXAS  
 OVERSIGHT AND SAFETY DIVISION  
 UTILITY AUDIT SECTION**

DATE: 9/3/15  
 BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**CONTRACT BRIEF**

**GENERAL INFORMATION**

1. Type of Contract:	<input type="text" value="Transportation &amp; Comp."/>	2. "CITY GATE" Involved:	<input type="text" value="No"/>
3. FERC Account No.:	<input type="text" value="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 34783"/>		
6. Contract Number:	<input type="text" value="Rate PT 6769"/>	8. Term of Current Contract:	<input type="text" value="One Year&lt;br/&gt;Month to Month"/>
7. Date of Current Contract:	<input type="text" value="10/16/11"/>	9. Contract Pressure Base:	<input type="text" value="NA"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable): Delivery Point ID No. 86463			

**CONTRACT PRICING**

**Rate PT**  
 Capacity Charge \$2.3061 Per MMBtu of MDQ  
 Annual Rider REV Adjustment: \$0.0013 Per MMBtu of MDQ  
 Interim Rate Adjustment: \$1.9359 per MMBtu per MDQ  
 Total Capacity Charge: \$4.2433 per MMBtu per MDQ  
 Usage Charge: \$0.0163 per MMBtu for actual usage

MDQ - 2,134 MBtu  
 MDQ = Maximum Daily Quantity

**OTHER (regulatory) INFORMATION**

Is the contract party an affiliate of the utility?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Is the party a utility regulated by the Commission?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Is there a tariff on file?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Is tariff current, complete & accurate?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

**COMMENTS**

Tariff No. 26622

**RAILROAD COMMISSION OF TEXAS  
 OVERSIGHT AND SAFETY DIVISION  
 UTILITY AUDIT SECTION**

DATE: 9/3/15  
 BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**CONTRACT BRIEF**

**GENERAL INFORMATION**

1. Type of Contract:	Transportation & Comp.	2. "CITY GATE" Involved:	No
3. FERC Account No.:	489.2	4. Proper Classification:	Yes
5. Contract Party:	Customer No. 32994		
6. Contract Number:	Rate PT 6835	8. Term of Current Contract:	One Year Month to Month
7. Date of Current Contract:	08/01/14	9. Contract Pressure Base:	NA
10. Delivery Point(s) (utilizing confidential ID's, if applicable): Delivery Point ID No. 77669			

**CONTRACT PRICING**

**Rate PT**

Capacity Charge \$2.3061 Per MMBtu of MDQ  
 Annual Rider REV Adjustment: \$0.0013 Per MMBtu of MDQ  
 Interim Rate Adjustment: \$1.9359 per MMBtu per MDQ  
 Total Capacity Charge: \$4.2433 per MMBtu per MDQ  
 Usage Charge: \$0.0163 per MMBtu for actual usage

MDQ - 600 MBtu  
 MDQ = Maximum Daily Quantity

**OTHER (regulatory) INFORMATION**

Is the contract party an affiliate of the utility?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Is the party a utility regulated by the Commission?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Is there a tariff on file?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Is tariff current, complete & accurate?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

**COMMENTS**

Tariff No. 27002

**RAILROAD COMMISSION OF TEXAS  
 OVERSIGHT AND SAFETY DIVISION  
 UTILITY AUDIT SECTION**

DATE: 9/3/15  
 BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**CONTRACT BRIEF**

**GENERAL INFORMATION**

1. Type of Contract:  2. "CITY GATE" Involved:

3. FERC Account No.:  4. Proper Classification:

5. Contract Party:

6. Contract Number:  8. Term of Current Contract:

7. Date of Current Contract:  9. Contract Pressure Base:

10. Delivery Point(s) (utilizing confidential ID's, if applicable):  
 Delivery Point ID No. 86463

**CONTRACT PRICING**

**Rate PT**

Capacity Charge \$2.3061 Per MMBtu of MDQ  
 Annual Rider REV Adjustment: \$0.0013 Per MMBtu of MDQ  
 Interim Rate Adjustment: \$1.9359 per MMBtu per MDQ  
 Total Capacity Charge: \$4.2433 per MMBtu per MDQ  
 Usage Charge: \$0.0163 per MMBtu for actual usage

MDQ - 2,200 MBtu  
 MDQ = Maximum Daily Quantity

**OTHER (regulatory) INFORMATION**

Is the contract party an affiliate of the utility?  Yes  No

Is the party a utility regulated by the Commission?  Yes  No

Is there a tariff on file?  Yes  No  N/A

Is tariff current, complete & accurate?  Yes  No  N/A

**COMMENTS**

Tariff No. 17936

**RAILROAD COMMISSION OF TEXAS  
 OVERSIGHT AND SAFETY DIVISION  
 UTILITY AUDIT SECTION**

DATE: 9/3/15  
 BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**CONTRACT BRIEF**

**GENERAL INFORMATION**

1. Type of Contract:  2. "CITY GATE" Involved:   
 3. FERC Account No.:  4. Proper Classification:   
 5. Contract Party:   
 6. Contract Number:  8. Term of Current Contract:   
 7. Date of Current Contract:  9. Contract Pressure Base:   
 10. Delivery Point(s) (utilizing confidential ID's, if applicable):  
 Delivery Point ID No. 50047

**CONTRACT PRICING**

**Rate PT**  
 Capacity Charge \$2.3061 Per MMBtu of MDQ  
 Annual Rider REV Adjustment: \$0.0013 Per MMBtu of MDQ  
 Interim Rate Adjustment: \$1.9359 per MMBtu per MDQ  
 Total Capacity Charge: \$4.2433 per MMBtu per MDQ  
 Usage Charge: \$0.0163 per MMBtu for actual usage

MDQ - 2,500 MBtu  
 MDQ = Maximum Daily Quantity

**OTHER (regulatory) INFORMATION**

Is the contract party an affiliate of the utility?  Yes  No  
 Is the party a utility regulated by the Commission?  Yes  No  
 Is there a tariff on file?  Yes  No  N/A  
 Is tariff current, complete & accurate?  Yes  No  N/A

**COMMENTS**

Tariff No. 23044

**RAILROAD COMMISSION OF TEXAS  
 OVERSIGHT AND SAFETY DIVISION  
 UTILITY AUDIT SECTION**

DATE: 9/3/15  
 BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**CONTRACT BRIEF**

**GENERAL INFORMATION**

1. Type of Contract:	<b>Transportation &amp; Comp.</b>	2. "CITY GATE" Involved:	<b>Yes</b>
3. FERC Account No.:	<b>489.2</b>	4. Proper Classification:	<b>Yes</b>
5. Contract Party:	<b>Customer No. 35340</b>		
6. Contract Number:	<b>Rate CGS Other</b>	8. Term of Current Contract:	<b>One Year Month to Month</b>
7. Date of Current Contract:	<b>04/01/14</b>	9. Contract Pressure Base:	<b>NA</b>
10. Delivery Point(s) (utilizing confidential ID's, if applicable): Delivery Point ID No. 88050			

**CONTRACT PRICING**

Rate CGS Other  
 Capacity Charge \$3.6263 Per MMBtu of MDQ  
 Annual Rider REV Adjustment: \$0.025 Per MMBtu of MDQ  
 Interim Rate Adjustment: \$4.1929 per MMBtu per MDQ  
 Total Capacity Charge: \$7.8217 per MMBtu per MDQ  
 Usage Charge: \$0.0276 per MMBtu for actual usage

MDQ - 400 MMBtu  
 MDQ = Maximum Daily Quantity

**OTHER (regulatory) INFORMATION**

Is the contract party an affiliate of the utility?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Is the party a utility regulated by the Commission?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Is there a tariff on file?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Is tariff current, complete & accurate?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

**COMMENTS**

Tariff No. 27164

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15  
BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**CONTRACT BRIEF**

**GENERAL INFORMATION**

- |   |  |                              |   |
|---|--|------------------------------|---|
| 1. Type of Contract:  | <input type="text" value="Transportation/Sale, etc."/> | 2. "CITY GATE" Involved:     | <input type="text" value="Yes"/>                        |
| 3. FERC Account No.:  | <input type="text" value="489"/>                       | 4. Proper Classification:    | <input type="text" value="Yes"/>                        |
| 5. Contract Party:  | <input type="text" value="Customer No. 25904"/>        |                              |   |
| 6. Contract Number:   | <input type="text" value="APT #6972"/>                 | 8. Term of Current Contract: | <input type="text" value="10 years then Year to Year"/> |
| 7. Date of Current Contract:  | <input type="text" value="08/01/15"/>                  | 9. Contract Pressure Base:   | <input type="text" value="14.65"/>                      |
| 10. Delivery Point(s) (utilizing confidential ID's, if applicable):<br>Delivery Point ID #58857 |  |                              |   |

**CONTRACT PRICING**

Capacity \$ 2.3061 per MMBtu of MDQ  
 Annual Rider REV Adjustment \$ 0.0965 per MMBtu of MDQ  
 Interim Rate Adjustment (IRA) \$ 1.9359 per MMBtu of MDQ  
 Total Capacity Charge \$ 4.3385 per MMBtu of MDQ  
 Usage \$ 0.0163 per MMBtu  
 MDQ 7,500 MMBtu/day  
 Monthly Imbalance Fees - the greater of (i) \$0.10 per MMBtu, or (ii) 150% of the difference per MMBtu between the highest and lowest midpoint price for the Katy point listed in Platts Gas Daily in the table entitled Daily Price Survey  
 Curtailment Overpull Fee - Company 200% of the midpoint price for the Katy point listed in Platts Gas Daily

**OTHER (regulatory) INFORMATION**

- |   |   |  |                              |
|---|---|--|------------------------------|
| Is the contract party an affiliate of the utility?  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |                              |
| Is the party a utility regulated by the Commission? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |                              |
| Is there a tariff on file?                          | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |
| Is tariff current, complete & accurate?             | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |

**COMMENTS**

Tariff No. 28061

**RAILROAD COMMISSION OF TEXAS  
 OVERSIGHT AND SAFETY DIVISION  
 UTILITY AUDIT SECTION**

DATE: 9/3/15  
 BY: YRD

**Atmos Energy Corp., Atmos Pipeline - Texas**

**CONTRACT BRIEF**

**GENERAL INFORMATION**

- |                              |                           |                              |  |
|------------------------------|---------------------------|------------------------------|--|
| 1. Type of Contract:         | <b>Transportation</b>     | 2. "CITY GATE" Involved:     | <b>Yes</b>                             |
| 3. FERC Account No.:         | <b>489</b>                | 4. Proper Classification:    | <b>Yes</b>                             |
| 5. Contract Party:           | <b>Customer No. 33732</b> |                              |  |
| 6. Contract Number:          | <b>APT #6624</b>          | 8. Term of Current Contract: | <b>48 Months then<br/>Year to Year</b> |
| 7. Date of Current Contract: | <b>02/01/12</b>           | 9. Contract Pressure Base:   | <b>14.65</b>                           |
10. Delivery Point(s) (utilizing confidential ID's, if applicable):  
 List delivery points: **ID#79369**

**CONTRACT PRICING**

Firm transportation and storage service during any month shall be calculated to the then effective Rate CGS - Other including all Riders referenced in such rate schedule. Rate CGS - Other is subject to amendments or changes by judicial or regulatory authority.

Capacity/Monthly Charge - \$ 3.6263 per MMBtu **MDQ - 2463**  
 Annual Rider REV Adjustment - \$ 0.1782 per MMBtu  
 Interim Rate Adjustment (IRA) - \$ 4.1929 per MMBtu of MDQ  
 Total Capacity Charge - \$ 7.9974 per MMBtu of MDQ; Usage - \$ 0.0276 per MMBtu  
 Monthly Imbalance Fee Customer shall pay Company the greater of (i) \$0.10 per MMBtu, or (ii) 150% of the difference per MMBtu  
 Curtailment Overpull Fee - 200% of the midpoint price for the Katy point listed in Platts Gas Daily

**OTHER (regulatory) INFORMATION**

- |   |   |  |                              |
|---|---|--|------------------------------|
| Is the contract party an affiliate of the utility?  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |                              |
| Is the party a utility regulated by the Commission? | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |                              |
| Is there a tariff on file?                          | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |
| Is tariff current, complete & accurate?             | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |

**COMMENTS**

Tariff No. 24845

**RAILROAD COMMISSION OF TEXAS  
 OVERSIGHT AND SAFETY DIVISION  
 UTILITY AUDIT SECTION**

DATE: 9/3/15  
 BY: YRD

**Atmos Energy Corp., Atmos Pipeline - Texas**

**CONTRACT BRIEF**

**GENERAL INFORMATION**

- |                              |   |                              |   |
|------------------------------|---|------------------------------|---|
| 1. Type of Contract:         | <input type="text" value="Transportation"/>     | 2. "CITY GATE" Involved:     | <input type="text" value="No"/>                           |
| 3. FERC Account No.:         | <input type="text" value="489"/>                | 4. Proper Classification:    | <input type="text" value="Yes"/>                          |
| 5. Contract Party:           | <input type="text" value="Customer No. 35011"/> |                              |   |
| 6. Contract Number:          | <input type="text" value="6775"/>               | 8. Term of Current Contract: | <input type="text" value="One Year then Month to Month"/> |
| 7. Date of Current Contract: | <input type="text" value="04/01/14"/>           | 9. Contract Pressure Base:   | <input type="text" value="14.65"/>                        |
10. Delivery Point(s) (utilizing confidential ID's, if applicable):  
**Delivery Point ID# 87094**

**CONTRACT PRICING**

Firm transportation and storage service during any month shall be calculated to the then effective Rate CGS - Other including all Riders referenced in such rate schedule. Rate CGS - Other is subject to amendments or changes by judicial or regulatory authority.

Capacity/Monthly Charge - \$ 2.3061 per MMBtu of MDQ MDQ - 325  
 Annual Rider REV Adjustment - \$ 0.0965 per MMBtu of MDQ MHQ - 15  
 Interim Rate Adjustment (IRA) - \$ 1.9359 per MMBtu of MDQ  
 Total Capacity Charge - \$ 4.3385 per MMBtu of MDQ; Usage - \$ 0.0163 per MMBtu  
 Monthly Imbalance Fee Customer shall pay Company the greater of (i) \$0.10 per MMBtu, or (ii) 150% of the difference per MMBtu  
 Curtailment Overpull Fee - 200% of the midpoint price for the Katy point listed in Platts Gas Daily

**OTHER (regulatory) INFORMATION**

- |   |   |  |                              |
|---|---|--|------------------------------|
| Is the contract party an affiliate of the utility?  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |                              |
| Is the party a utility regulated by the Commission? | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |                              |
| Is there a tariff on file?                          | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |
| Is tariff current, complete & accurate?             | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |

**COMMENTS**

Tariff No. 26705

**RAILROAD COMMISSION OF TEXAS  
OVERSIGHT AND SAFETY DIVISION  
UTILITY AUDIT SECTION**

DATE: 9/3/15

BY: JS

**Atmos Energy Corp., Atmos Pipeline - Texas**

**CONTRACT BRIEF**

**GENERAL INFORMATION**

- |   |   |                              |   |
|---|---|------------------------------|---|
| 1. Type of Contract:  | <input type="text" value="Transportation"/>     | 2. "CITY GATE" Involved:     | <input type="text" value="No"/>                           |
| 3. FERC Account No.:  | <input type="text" value="489"/>                | 4. Proper Classification:    | <input type="text" value="Yes"/>                          |
| 5. Contract Party:  | <input type="text" value="Customer No. 25065"/> |                              |   |
| 6. Contract Number:   | <input type="text" value="06964-00"/>           | 8. Term of Current Contract: | <input type="text" value="One Year then Month to Month"/> |
| 7. Date of Current Contract:  | <input type="text" value="06964-00"/>           | 9. Contract Pressure Base:   | <input type="text" value="14.65"/>                        |
| 10. Delivery Point(s) (utilizing confidential ID's, if applicable):<br>Delivery Point ID #56185 |   |                              |   |

**CONTRACT PRICING**

Monthly Imbalance Fee - greater of \$0.10/MMBtu or 150% of difference between highest & lowest Midpoint for the Kathy point listed in Platts Gas Daily for the table entitled "Daily Price Survey"  
 Curtailment Overpull Fee = 200% of the midpoint price for Katy point listed in Platts Gas Daily  
 Capacity - \$2.3061 per MMBtu of MDQ  
 Annual Rider REV Adjustment - \$0.0965 per MMBtu of MDQ  
 Interim Rate Adjustment (IRA) \$1.9359 per MMBtu of MDQ  
 Total Capacity Charge - \$4.3385 per MMBtu of MDQ  
 Usage - \$0.0163 per MMBtu  
 MDQ - 1,100 MMBtu  
 MHQ - 114 MMBtu  
 Plant Protection Quantity - 250 MMBtu/day

**OTHER (regulatory) INFORMATION**

- |   |   |  |                              |
|---|---|--|------------------------------|
| Is the contract party an affiliate of the utility?  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |                              |
| Is the party a utility regulated by the Commission? | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |                              |
| Is there a tariff on file?                          | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |
| Is tariff current, complete & accurate?             | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |

**COMMENTS**

Tariff No. 28002

**RAILROAD COMMISSION OF TEXAS  
GAS SERVICES DIVISION  
UTILITY AUDIT SECTION**

PAGE: 1 OF 1  
DATE: 9/1/2015  
BY: YRD

**Atmos Energy Corp., Atmos Pipeline - Texas**

NO: YRD - 3

**AUDITOR'S REQUEST FOR RECORDS**

Request Directed To: Ms. Sharon Whiting

Requested By: Yolandra Davis

Date Of Request: September 1, 2015

**RECORDS / INFORMATION REQUESTED**

The audit period will concentrate on a review of the 2015 Rider Rev Annual Filing

- (1) *How was the proposed customer notice provided to customers (bill insert or direct mail) and what was the actual mailing date of the notice?*

**REQUEST:**

*How was the proposed customer notice provided to customers (bill insert or direct mail) and what was the actual mailing date of the notice?*

**RESPONSE:**

Notice was provided to the Rate CGS - Other and Rate PT customers by direct mail on August 14, 2015. Notice was provided to Atmos Energy Corp., Mid-Tex division by hand delivery on August 14, 2015.

**ANSWER/RESPONSE**

Answered By: SHARON WHITING

Title: PROJECT MANAGER

Date: 9/1/15

**ATMOS ENERGY CORP., ATMOS PIPELINE - TEXAS  
2015 RIDER REV CALCULATION  
REVIEW PERIOD ENDING JUNE 30, 2015**

Line No	Revenue Adjustment Amount	Total	CGS	PT
	(a)	(b)	(c)	(d)
1	Other Revenue Per GUD 10000 (1)	\$ 83,723,392		
2	Less: Other Revenue - July 1, 2014 to June 30, 2015 (2)	83,611,104		
3	(Increase)/Decrease in Other Revenue (Ln 1 - Ln 2)	\$ 112,288		
4	Times 75% Sharing Factor (3)	75.0%		
5	Other Revenue Adjustment Amount (Ln 3 x Ln 4)	<u>\$ 84,216</u>		
6				
7				
8	<b><u>Rider REV Rate Adjustment</u></b>	<b><u>Total</u></b>	<b><u>CGS</u></b>	<b><u>PT</u></b>
9	Other Revenue Allocations per GUD 10000 (4)	\$ 83,723,392	\$ 81,297,894	\$ 2,425,498
10	Other Revenue Allocation Percentages from GUD 10000 (5)		97.10%	2.90%
11	Other Revenue Adjustment Shares (Ln 11 Col (b) times Ln 10 Cols (c) & (d))	\$ 84,216	\$ 81,776	\$ 2,440
12	Monthly Class MDQ as of June 30, 2015 (WP_A-2, Lns 3+13, 88)		2,762,722	157,129
13	Annual Rider REV Adjustment (Ln 11 / Ln 12)		\$ 0.0296	\$ 0.0155
14	Divided by 12 Months		12	12
15	Monthly Rider REV Capacity Charge Adjustment (Ln 13 / Ln 14)		<u>\$ 0.0025</u>	<u>\$ 0.0013</u>
16				
17	Base Capacity Charge CGS - Mid-Tex (6)		\$ 8.6326	
18	Base Capacity Charge CGS - Other (6)		\$ 7.8192	
19	Base Capacity Charge Rate PT (6)			\$ 4.2420
20				
21	Adjusted Capacity Charge CGS - Mid-Tex	(Ln 15 + Ln 17)	\$ 8.6351	
22	Adjusted Capacity Charge CGS - Other	(Ln 15 + Ln 18)	\$ 7.8217	
23	Adjusted Capacity Charge Rate PT	(Ln 15 + Ln 19)		\$ 4.2433
24				
25	Notes:			
26	(1) GUD 10000, Final Order, Schedule A-1, Col (c), Ln 9			
27	(2) See WP_A-1, Col (p), Ln 41			
28	(3) GUD 10000, Final Order, Finding of Fact #110			
29	(4) GUD 10000, Final Order, Schedule J, Ln 12			
30	(5) GUD 10000, Final Order, Schedule H-4.1, Ln 6			
31	(6) The Base Capacity Charge includes changes in GRIP. Please see the Relied Upon file "Base			
32	Capacity Charge Tracking.xlsx" for more detail.			

**ATMOS PIPELINE-TEXAS  
 ATMOS ENERGY CORPORATION**

<b>RATE SCHEDULE:</b>	<b>CGS – MID-TEX</b>	
<b>APPLICABLE TO:</b>	<b>Mid-Tex</b>	
<b>EFFECTIVE DATE:</b>	<b>11/01/2015</b>	<b>PAGE:</b>

**Application**

Applicable, in the event that Company has entered into a Transportation Agreement for City Gate Service to a Local Distribution Company (Customer) connected to the Atmos Pipeline -Texas System for the transportation of all natural gas supplied by Customer to a Point or Points of Delivery.

**Type of Service**

This service provides firm transportation and storage service to Local Distribution Companies. Where service of the quantity and type required by Customer is not already available at a Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished at such Point of Delivery.

**Monthly Rate**

Customer's monthly bill will be calculated by adding the Monthly Customer and Usage charges to the amounts and quantities due under the Riders listed below. The Monthly Customer Charge each month will be equal to the Capacity Charge, as adjusted, multiplied by the Customer's Maximum Daily Quantity (MDQ) as set forth in the Transportation Agreement between Customer and Company. Total Usage Charges each month will be equal to the Usage Charge multiplied by the volume of gas delivered to Customer by Company during such month:

<b>Charge</b>	<b>Amount</b>
Capacity	\$ 3.6263 per MMBtu of MDQ <sup>1</sup>
Capacity Charge related to Mid-Tex Working Gas	\$ 0.8134 per MMBtu of MDQ
Annual Rider REV Adjustment	\$ 0.0025 per MMBtu of MDQ
Interim Rate Adjustment ("IRA")	\$ 4.1929 per MMBtu of MDQ <sup>2</sup>
<b>Total Capacity Charge</b>	<b>\$ 8.6351 per MMBtu of MDQ</b>
Usage	\$ 0.0276 per MMBtu

Rider RA: Plus a quantity of gas as calculated in accordance with Rider RA.

Rider TAX: Plus an amount for tax calculated in accordance with Rider TAX.

Rider SUR: Plus an amount for surcharges calculated in accordance with Rider SUR.

Rider REV: Plus an amount per MMBtu in accordance with Rider REV as an adjustment to the Capacity Charge per MMBtu of MDQ.

Rider WGIS: Plus an amount per MMBtu in accordance with Rider WGIS as an adjustment to the Capacity Charge per MMBtu of MDQ.

1 The Capacity Charge per MMBtu will be adjusted annually as calculated pursuant to Rider REV.  
 2 2010 IRA - \$0.4036, 2011 IRA - \$0.4691, 2012 IRA - \$0.8507, 2013 IRA - \$1.3701, 2014 IRA - \$1.0994

**ATMOS PIPELINE-TEXAS  
ATMOS ENERGY CORPORATION**

<b>RATE SCHEDULE:</b>	<b>CGS – MID-TEX</b>	
<b>APPLICABLE TO:</b>	<b>Mid-Tex</b>	
<b>EFFECTIVE DATE:</b>	<b>11/01/2015</b>	<b>PAGE:</b>

**Imbalance Fees**

All fees charged to Customer under this Rate Schedule will be charged based on the quantities determined under the applicable Transportation Agreement and quantities will not be aggregated for any Customer with multiple Transportation Agreements for the purposes of such fees.

**Monthly Imbalance Fees**

Customer shall pay Company the greater of (i) \$0.10 per MMBtu, or (ii) 150% of the difference per MMBtu between the highest and lowest “midpoint” price for the Katy point listed in *Platts Gas Daily* in the table entitled “Daily Price Survey” during such month, for the MMBtu of Customer’s monthly Cumulative Imbalance, as defined in the applicable Transportation Agreement, at the end of each month that exceeds 10% of Customer’s receipt quantities for the month.

**Curtailed Overpull Fee**

Upon notification by Company of an event of curtailment or interruption of Customer’s deliveries, Customer will, for each MMBtu delivered in excess of the stated level of curtailment or interruption, pay Company 200% of the midpoint price for the Katy point listed in *Platts Gas Daily* published for the applicable Gas Day in the table entitled “Daily Price Survey.”

**Replacement Index**

In the event the “midpoint” or “common” price for the Katy point listed in *Platts Gas Daily* in the table entitled “Daily Price Survey” is no longer published, Company will calculate the applicable imbalance fees utilizing a daily price index recognized as authoritative by the natural gas industry and most closely approximating the applicable index.

**Agreement**

A transportation agreement is required.

**Notice**

Service hereunder and the rates for service provided are subject to the orders of regulatory bodies having jurisdiction and to the Company’s Tariff for Gas Service.

**Special Conditions**

In order to receive service under Rate CGS, Customer must have the type of meter required by Company. Customer must pay Company all costs associated with the acquisition and installation of the meter.

**ATMOS PIPELINE-TEXAS  
 ATMOS ENERGY CORPORATION**

<b>RATE SCHEDULE:</b>	<b>CGS – OTHER</b>	
<b>APPLICABLE TO:</b>	<b>CoServ, West Texas Gas, the City of Rising Star, the City of Navasota, Mitchell County Utility Co., Terra Gas Supply, Texas Gas Service Co., and Other City Gate Service Customers, except Mid-Tex</b>	
<b>EFFECTIVE DATE:</b>	<b>11/01/2015</b>	<b>PAGE:</b>

**Application**

Applicable, in the event that Company has entered into a Transportation Agreement for City Gate Service to a Local Distribution Company (Customer), other than Mid-Tex, connected to the Atmos Pipeline -Texas System for the transportation of all natural gas supplied by Customer to a Point or Points of Delivery.

**Type of Service**

This service provides firm transportation and storage service to Local Distribution Companies. Where service of the quantity and type required by Customer is not already available at a Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished at such Point of Delivery.

**Monthly Rate**

Customer's monthly bill will be calculated by adding the Monthly Customer and Usage charges to the amounts and quantities due under the Riders listed below. The Monthly Customer Charge each month will be equal to the Capacity Charge, as adjusted, multiplied by the Customer's Maximum Daily Quantity (MDQ) as set forth in the Transportation Agreement between Customer and Company. Total Usage Charges each month will be equal to the Usage Charge multiplied by the volume of gas delivered to Customer by Company during such month:

<b>Charge</b>	<b>Amount</b>
Capacity	\$ 3.6263 per MMBtu of MDQ <sup>1</sup>
Annual Rider REV Adjustment	\$ 0.0025 per MMBtu of MDQ
Interim Rate Adjustment ("IRA")	\$4.1929 per MMBtu of MDQ <sup>2</sup>
<b>Total Capacity Charge</b>	<b>\$7.8217 per MMBtu of MDQ</b>
Usage	\$ 0.0276 per MMBtu

Rider RA: Plus a quantity of gas as calculated in accordance with Rider RA.

Rider TAX: Plus an amount for tax calculated in accordance with Rider TAX.

Rider SUR: Plus an amount for surcharges calculated in accordance with Rider SUR.

Rider REV: Plus an amount per MMBtu in accordance with Rider REV as an adjustment to the Capacity Charge per MMBtu of MDQ.

**Imbalance Fees**

All fees charged to Customer under this Rate Schedule will be charged based on the quantities determined under the applicable Transportation Agreement and quantities will not be aggregated for any Customer with multiple Transportation Agreements for the purposes of such fees.

<sup>1</sup> The Capacity Charge per MMBtu will be adjusted annually as calculated pursuant to Rider REV.  
<sup>2</sup> 2010 IRA - \$0.4036, 2011 IRA - \$0.4691, 2012 IRA - \$0.8507, 2013 IRA - \$1.3701, 2014 IRA \$1.0994.

**ATMOS PIPELINE-TEXAS  
ATMOS ENERGY CORPORATION**

<b>RATE SCHEDULE:</b>	<b>CGS – OTHER</b>	
<b>APPLICABLE TO:</b>	<b>CoServ, West Texas Gas, the City of Rising Star, the City of Navasota, Mitchell County Utility Co., Terra Gas Supply, Texas Gas Service Co., and Other City Gate Service Customers, except Mid-Tex</b>	
<b>EFFECTIVE DATE:</b>	<b>11/01/2015</b>	<b>PAGE:</b>

**Monthly Imbalance Fees**

Customer shall pay Company the greater of (i) \$0.10 per MMBtu, or (ii) 150% of the difference per MMBtu between the highest and lowest “midpoint” price for the Katy point listed in *Platts Gas Daily* in the table entitled “Daily Price Survey” during such month, for the MMBtu of Customer’s monthly Cumulative Imbalance, as defined in the applicable Transportation Agreement, at the end of each month that exceeds 10% of Customer’s receipt quantities for the month.

**Curtailement Overpull Fee**

Upon notification by Company of an event of curtailment or interruption of Customer’s deliveries, Customer will, for each MMBtu delivered in excess of the stated level of curtailment or interruption, pay Company 200% of the midpoint price for the Katy point listed in *Platts Gas Daily* published for the applicable Gas Day in the table entitled “Daily Price Survey.”

**Replacement Index**

In the event the “midpoint” or “common” price for the Katy point listed in *Platts Gas Daily* in the table entitled “Daily Price Survey” is no longer published, Company will calculate the applicable imbalance fees utilizing a daily price index recognized as authoritative by the natural gas industry and most closely approximating the applicable index.

**Agreement**

A transportation agreement is required.

**Notice**

Service hereunder and the rates for service provided are subject to the orders of regulatory bodies having jurisdiction and to the Company’s Tariff for Gas Service.

**Special Conditions**

In order to receive service under Rate CGS, Customer must have the type of meter required by Company. Customer must pay Company all costs associated with the acquisition and installation of the meter.

**ATMOS PIPELINE-TEXAS  
 ATMOS ENERGY  
 CORPORATION**

<b>RATE SCHEDULE:</b>	<b>PT - PIPELINE TRANSPORTATION</b>	
<b>APPLICABLE TO:</b>	<b>Entire System</b>	
<b>EFFECTIVE DATE:</b>	<b>11/01/2015</b>	<b>PAGE:</b>

**Applicability**

This rate schedule is applicable to service by the Company under a Transportation Agreement - Pipeline, to a customer directly connected to the Atmos Pipeline-Texas System for the transportation of all natural gas supplied by Customer or Customer's agent for delivery to Customer at one Point of Delivery.

Not applicable for service to City Gate Service customers.

**Type of Service**

This service provides interruptible transportation service to end use customers. Where service of the quantity and type desired by Customer is not already available at a Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished at such Point of Delivery.

**Monthly Rate**

Customer's monthly bill will be calculated by adding the Monthly Customer and Usage charges to the amounts and quantities due under the Riders listed below. The Monthly Customer Charge each month will be equal to the Capacity Charge, as adjusted, multiplied by the Customer's Maximum Daily Quantity (MDQ) as set forth in the Transportation Agreement between Customer and Company. Total Usage Charges each month will be equal to the Usage Charge multiplied by the volume of gas delivered to Customer by Company during such month:

<b>Charge</b>	<b>Amount</b>
Capacity	\$ 2.3061 per MMBtu of MDQ <sup>1</sup>
Annual Rider REV Adjustment	\$ 0.0013 per MMBtu of MDQ
Interim Rate Adjustment ("IRA")	\$ 1.9359 per MMBtu of MDQ <sup>2</sup>
<b>Total Capacity Charge</b>	<b>\$ 4.2433 per MMBtu of MDQ</b>
Usage	\$ 0.0163 per MMBtu

Rider RA: Plus a quantity of gas as calculated in accordance with Rider RA.

Rider TAX: Plus an amount for tax calculated in accordance with Rider TAX.

Rider MF: Plus an amount for municipal fees calculated in accordance with Rider MF.

Rider SUR: Plus an amount for surcharges calculated in accordance with Rider SUR.

---

<sup>1</sup> The Capacity Charge per MMBtu will be adjusted annually as calculated pursuant to Rider REV.  
<sup>2</sup> 2010 IRA - \$0.2454, 2011 IRA - \$0.2513, 2012 IRA - \$0.3731, 2013 IRA - \$0.5932, 2014 IRA - \$0.4729.

**ATMOS PIPELINE-TEXAS  
ATMOS ENERGY  
CORPORATION**

<b>RATE SCHEDULE:</b>	<b>PT - PIPELINE TRANSPORTATION</b>	
<b>APPLICABLE TO:</b>	<b>Entire System</b>	
<b>EFFECTIVE DATE:</b>	<b>11/01/2015</b>	<b>PAGE:</b>

Rider REV: Plus an amount per MMBtu in accordance with Rider REV as an adjustment to the Capacity Charge per MMBtu of MDQ.

**Imbalance Fees**

All fees charged to Customer under this Rate Schedule will be charged based on the quantities determined under the applicable Transportation Agreement and quantities will not be aggregated for any Customer with multiple Transportation Agreements for the purposes of such fees.

**Monthly Imbalance Fees**

Customer shall pay Company the greater of (i) \$0.10 per MMBtu, or (ii) 150% of the difference per MMBtu between the highest and lowest "midpoint" price for the Katy point listed in *Platts Gas Daily* in the table entitled "Daily Price Survey" during such month, for the MMBtu of Customer's monthly Cumulative Imbalance, as defined in the applicable Transportation Agreement, at the end of each month that exceeds 10% of Customer's receipt quantities for the month.

**Curtailment Overpull Fee**

Upon notification by Company of an event of curtailment or interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of curtailment or interruption, pay Company 200% of the midpoint price for the Katy point listed in *Platts Gas Daily* published for the applicable Gas Day in the table entitled "Daily Price Survey."

**Replacement Index**

In the event the "midpoint" or "common" price for the Katy point listed in *Platts Gas Daily* in the table entitled "Daily Price Survey" is no longer published, Company will calculate the applicable imbalance fees utilizing a daily price index recognized as authoritative by the natural gas industry and most closely approximating the applicable index.

**MDQ Adjustment**

If a Customer's daily usage on any day exceeds the Customer's MDQ as set forth in the applicable Transportation Agreement by 10% or more, the Customer's MDQ shall be increased to equal such daily usage. The effective date of such increase in the MDQ shall be the first day of the calendar month that begins following the day on which the Customer's daily usage exceeded the Customer's MDQ.

**Agreement**

A transportation agreement is required.

**Notice**

Service hereunder and the rates for service provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

**Special Conditions**

In order to receive service under Rate PT, Customer must have the type of meter required by Company. Customer must pay Company all costs associated with the acquisition and installation of the meter.