

**BEFORE THE
RAILROAD COMMISSION OF TEXAS**

**APPLICATION FILED BY ATMOS §
PIPELINE - TEXAS 2019 RIDER REV § GAS UTILITIES DOCKET NO. 10886
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. The Railroad Commission of Texas adopts the following findings of fact and conclusions of law and orders as follows:

FINDINGS OF FACT

Background

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 5,700 miles of transmission pipeline, approximately 592 city gate meters, 5 underground storage facilities, and 13 gas compressor stations. The geographical areas served by this pipeline division span from the area bound 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.
3. On January 6, 2017, APT filed a *Statement of Intent* to change its Rate CGS and Rate PT and related riders and the case was docketed as Gas Utilities Docket (“GUD”) No. 10580.
4. On August 1, 2017, the Railroad Commission of Texas (“Commission”) issued its *Final Order* in GUD No. 10580 and the rates became effective on August 1, 2017.
5. Since GUD No. 10580¹, this is the second Rider REV Adjustment for APT.
6. The proposed effective date to implement the Rider REV Adjustment is November 1, 2019.
7. The Commission did not receive a motion from interested parties to intervene.
8. 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.

¹ *Statement of Intent of Intent to Change the Rates of CGS and Rate PT Rates of Atmos Pipeline-Texas.*

9. The current Rider REV Adjustment does not generate additional revenue greater than 2 ½ percent.
10. The Commission did not receive a request for a hearing.

Review of the Rider REV Adjustment

11. On August 15, 2018, APT filed its first Rider REV Adjustment filing docket as GUD No. 10764, since GUD No. 10580.
12. On August 15, 2019, APT filed its second Rider REV Adjustment filing docket as GUD No. 10886, since GUD No. 10580.
13. In this docket, APT proposes a Maximum Daily Quantity (“MDQ”) Timing Adjustment to match MDQs with the Rider REV period. The MDQ Timing Adjustment was specified in the Rider REV tariff as approved in GUD No. 10580.
14. GUD No. 10886 results in a decrease to the rates charged by APT. The Company’s Other Revenue credit in GUD 10580 was \$69,411,586. This represents the benchmark for measurement of a debit or credit for the Rider REV adjustment. In this docket, for the twelve months ending June 30, 2019, Other Revenue increased to \$146,171,240. The difference is \$76,759,654, from GUD No. 10580. Of this amount \$57,569,740 will be credited to Rate CGS and PT customers, as shown in Exhibit A.
15. Applying the decrease of \$57,569,740 included in the Rider REV Adjustment and the MDQ Timing Adjustment debit of (\$70,723) resulted in the following rates:
 - a. Rate CGS – Mid-Tex: Capacity Charge of \$9.43303 per MMBtu of MDQ, Mid – Tex WGIS Charge of \$0.38317 per MMBtu of MDQ, Annual Rider REV Adjustment of (\$1.57800) per MMBtu of MDQ, Interim Rate Adjustments of \$3.27099 per MMBtu of MDQ, and a Usage Charge of \$0.02785 per MMBtu.
 - b. Rate CGS – Other: Capacity Charge of \$9.43303 per MMBtu of MDQ, Annual Rider REV Adjustment of (\$1.57800) per MMBtu of MDQ, Interim Rate Adjustments of \$3.27099 per MMBtu of MDQ, and a Usage Charge of \$0.02785 per MMBtu.
 - c. Rate PT – Capacity Charge of \$4.83681 per MMBtu of MDQ, Annual Rider REV Adjustment of (\$1.27728) per MMBtu of MDQ, Interim Rate Adjustments of \$1.86979 per MMBtu of MDQ, and a Usage Charge of \$0.01325 per MMBtu.
16. The Commission’s Gas Services Department Audit Section conducted an audit from August 26, 2019 through August 30, 2019, Audit Number 19-134 (Exhibit B). The audit tested the accuracy of the information and calculations reflected in the 2019 filing of the APT Revenue Adjustment under the Rider REV tariff authorized in GUD No. 10580. Based on the findings of the audit, two violations were found and have since been resolved.

17. While the Rider REV tariff is not impacted by APT's use of the IRA, APT has used the IRA to adjust Rate CGS – Mid-Tex, Rate CGS – Other, and Rate PT for capital investment from the test year and initial rates approved in GUD No. 10580.
18. The first IRA for APT was GUD No. 10652, which was approved by the Commission on December 5, 2017.
19. The second IRA for APT was GUD No. 10693, which was approved by the Commission on May 22, 2018.
20. The third IRA for APT was GUD No. 10813, which was approved by the Commission on May 7, 2019.
21. The Rider REV Adjustment determined in this docket will adjust the current capacity charge which includes three IRAs. Therefore, the three IRAs are included in the table below to show the proposed current capacity charge by customer class:

Rate Schedules	Capacity Charge Per MDQ GUD No. 10580 ²	2016 IRA GUD No. 10652 ³	2017 IRA GUD No. 10693	2018 IRA GUD No. 10813	2019 Rider REV Adjustment GUD No. 10886	2019 Capacity Charge Per MDQ
Rate CGS-Mid-Tex*	\$9.43303	\$0.74102	\$1.17274	\$1.35723	(\$1.57800)	\$11.50919
Rate CGS-Other	\$9.43303	\$0.74102	\$1.17274	\$1.35723	(\$1.57800)	\$11.12602
Rate PT	\$4.83681	\$0.37663	\$0.67366	\$0.81950	(\$1.27728)	\$5.42932

*Includes a \$0.38317 per MDQ working gas in storage charge applicable only to Rate CGS Mid-Tex customers.

Notice

22. The Company provided adequate notice to its Rate CGS and Rate PT customers on August 15, 2019.

² The capacity charge per MDQ in GUD No. 10580 reflects adjustments that were approved in GUD No. 10718 - *Atmos Pipeline – Texas Notice of Intent to Reduce Rates Established in GUD No. 10580 Pursuant to Section 104.111 of the Gas Utility Regulatory Act*. The adjustments incorporate changes that were made to base rates to reflect the 21% Federal Corporate Income Tax rate as set in the Tax Cuts and Jobs Act of 2017 (“TCJA”).

³ GUD No. 10652 - *Application filed by Atmos Pipeline - Texas for Test Year 2016 Annual Interim Rate Adjustment Filing* incorporates adjustments to the customer charge for Rate CGS and Rate PT customers. The customer charge reflects adjustments that were approved in GUD No. 10704 - *Atmos Texas Pipeline’s Notice of Intent to Reduce Interim Rates Established in GUD No. 10652 pursuant to Section 104.111 of the Gas Utility Regulatory Act*. The adjustments incorporate changes that were made to the interim rates to reflect the 21% Federal Corporate Income Tax rate as set in the Tax Cuts and Jobs Act of 2017 (“TCJA”).

23. The notice to Rate CGS customers provided for protests or comments to be filed by September 4, 2019. No protests or comments were received.
24. The notice to Rate PT customers provided for protests or comments to be filed by September 4, 2019. No protests or comments were received.

Reimbursements of Expense

25. 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.
26. After the Commission has finally acted on APT's application for a Rider REV Adjustment, the Director of the Oversight and Safety Division will estimate the Commission's annual costs related to the processing of such applications.

CONCLUSIONS OF LAW

1. Atmos Pipeline - Texas is a "Gas Utility" as defined in TEX. UTIL. CODE § 101.003(7) and § 121.001 and is therefore subject to the jurisdiction of the Commission.
2. The Commission has jurisdiction over the Company's Statement of Intent and Rider REV tariff under TEX. UTIL. CODE §§ 102.001, 103.022, 103.054, & 103.055, 104.001, and 104.201.
3. Under TEX. UTIL. CODE § 102.001 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. 10580.

IT IS THEREFORE ORDERED that Company's proposed adjustment to its current rates is hereby **APPROVED**.

IT IS FURTHER ORDERED that, in accordance with 16 TEX. ADMIN. CODE § 7.315, within 30 days of this order, APT **SHALL** electronically file its tariffs in proper form that accurately reflect the rates approved by the Commission in this Order, (Exhibit C).


IT IS THEREFORE ORDERED that APT **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**.

IT IS FURTHER ORDERED THAT APT 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. If a timely motion for rehearing is filed by any party at interest, this Order shall be subject to further action by the Commission until such motion is overruled or this Order is modified pursuant to such motion for rehearing. Pursuant to TEX. GOV'T. CODE § 2001.146(e), 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 22nd day of October, 2019

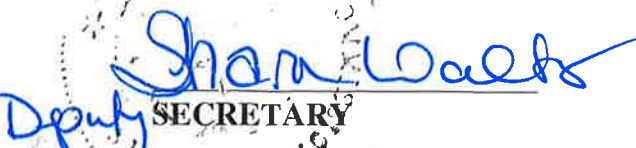
RAILROAD COMMISSION OF TEXAS


WAYNE CHRISTIAN, CHAIRMAN


CHRISTI CRADDICK, COMMISSIONER


RYAN SITTON, COMMISSIONER

ATTEST:


Deputy SECRETARY

71 10

ATMOS ENERGY CORP., ATMOS PIPELINE - TEXAS
2019 RIDER REV CALCULATION
(PER THE GUD NO. 10580 FINAL ORDER RIDER REV TARIFF)
REVIEW PERIOD ENDING JUNE 30, 2019

Line No	Revenue Adjustment Amount	Total	CGS	PT
	(a)	(b)	(c)	(d)
1	Other Revenue Per GUD 10580 (1)	\$ 69,411,586		
2	Less: Other Revenue - July 1, 2018 to June 30, 2019 (2)	146,171,240		
3	(Increase)/Decrease in Other Revenue (Ln 1 - Ln 2)	\$ (76,759,654)		
4	Times 75% Sharing Factor (3)	75.0%		
5	Other Revenue Adjustment Amount (Ln 3 x Ln 4)	\$ (57,569,740)		
6				
7				
8	Rider REV Rate Adjustment	Total	CGS	PT
9	Other Revenue Allocations per GUD 10580 (1)	\$ 69,411,586	\$ 67,126,514	\$ 2,285,073
10	Other Revenue Allocation Percentages (Ln 9 Cols (c) or (d) / (b))		96.71%	3.29%
11	Other Revenue Adjustment Shares (Ln 11 Col (b) times Ln 10 Cols (c) & (d))	\$ (57,569,740)	\$ (55,674,508)	\$ (1,895,232)
12	Adjustment for MDQ Timing (WP_A-4, Line 18)	(70,723)	(73,840)	3,117
13	Other Revenue Adjustment Shares including Refund (Ln 11 + Ln 12)	\$ (57,640,463)	\$ (55,748,348)	\$ (1,892,115)
14	Monthly Class MDQ as of June 30, 2019 (WP_A-2, Lns 3+14, Ln 88)		2,944,033	123,447
15	Annual Rider REV Adjustment (Ln 13 / Ln 14)		\$ (18,93605)	\$ (15,32735)
16	Divided by 12 Months		12	12
17	Monthly Rider REV Capacity Charge Adjustment (Ln 15 / Ln 16)		\$ (1.57800)	\$ (1.27728)
18				
19	Base Capacity Charge CGS - Mid-Tex (4)		\$ 13.08719	
20	Base Capacity Charge CGS - Other (4)		\$ 12.70402	
21	Base Capacity Charge Rate PT (4)			\$ 6.70660
22				
23	Adjusted Capacity Charge CGS - Mid-Tex	(Ln 17 + Ln 19)	\$ 11.50919	
24	Adjusted Capacity Charge CGS - Other	(Ln 17 + Ln 20)	\$ 11.12602	
25	Adjusted Capacity Charge Rate PT	(Ln 17 + Ln 21)		\$ 5.42932
26				
27	Notes:			
28	(1) Per the Rider REV Tariff, Adjustment Mechanism Section, the dollar amounts for Other Revenue are from Schedule J to the Final Order in GUD No. 10580, Columns (d) and (e), Line 6.			
29	(2) See WP_A-1, Col (p), Ln 29.			
30	(3) GUD No. 10580, Final Order, Finding of Fact No. 105.			
31	(4) The Base Capacity Charge includes changes in GRIP. Please see the Relied Upon file "Base Capacity Charge Tracking.xlsx" for more detail.			

WAYNE CHRISTIAN, CHAIRMAN
CHRISTI CRADDICK, COMMISSIONER
RYAN SITTON, COMMISSIONER



KARI FRENCH
DIVISION DIRECTOR
STEPHEN COOPER
DIRECTOR, UTILITY AUDIT SECTION

RAILROAD COMMISSION OF TEXAS
OVERSIGHT AND SAFETY DIVISION
GAS SERVICES DEPARTMENT

September 4, 2019

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

RE: **Audit No. 19-134**
Special Audit-Rider Rev
Refer to Audit Number 19-134 in all
correspondence concerning this audit.

Dear Mr. Yarbrough:

Our auditor, Yolandra Davis, contacted you and Ms. Sharon Whiting, Project Manager, August 26, 2019, through August 30, 2019, 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 2019 filing of the Atmos Pipeline – Texas proposed Rider Rev revenue adjustment tariff under Gas Utilities Docket No. **10866**. Based on the findings of this audit the following violations were noted:

Requirement: Tex. Util. Code, § 102.151; 16 T. A. C. § 7.315

1. Utility did not file complete tariffs.
 - a) Tariff Nos. 15005, 15023, 15027, 15029, and 15033 do not include Imbalance Fees.
 - b) Tariff No. 16068 does reflect last tier of rate component (volumes above 1,000/MMBtu).
 - c) Tariff No. 18571 does not include tiered blending fee.
 - d) Tariff No. 26990 does not reflect Draft Fee, Daily Pack Fee, OFO Fee, and retention volumes.
2. Utility did not file tariff amendment.

Tariff No. 18571 has not been amended to reflect the current customer name. The tariff should reflect Customer No. 39590 instead of Customer No. 18503.

Mr. Charles Yarbrough
September 4, 2019
Page 2

Auditor's Recommendation:

Actual MDQs should be included on all tariffs for Rate PT and CGS Customers.

Prompt action should be taken to abate the alleged violations. You should respond in writing to each violation on or before **October 4, 2019**.

For further explanation of the violations noted above, please refer to the copy of the audit packet left with the utility at the completion of this audit. Questions concerning the actual filing of tariffs should be addressed to the Market Oversight Section, Tariff Group at (512) 936-6368. If you have any questions concerning this audit, please contact Yolandra Davis at Yolandra.Davis@rrc.texas.gov, or (817) 487-5633, the Commission's Fort Worth District office.

Sincerely,



Stephen Cooper
Director, Utility Audit

SC/

cc: Yolandra Davis
Senior Auditor/Fort Worth

Market Oversight Section
Tariff Group

5/1/2018

Gas Utility Audit

Audit Control (Input) Worksheet

Utility Name: Atmos Energy Corp., Atmos Pipeline - Texas

Audit No.: 19-134

Type of Utility: T (G, T or D)

Records Location: Dallas, Texas (City)

Type of Audit: Special (Routine, Special, C of G, Q of S, Tariff)

If 'Q of S', state location of focus: N/A

If 'C of G', state location or rate region: N/A

Tax Qtr.: N/A (state latest quarter audited/confirmed (as owing no tax) / or state - "N/A")
For Distribution's that do not owe GU Tax, state the YR/Qtr. of most recent confirmation.

Annual Report: N/A (indicate the most recent AR 'verified' by the audit / or state "N/A")

P.G.A.: N/A (indicate the most recent Month/Year that the proper calculation of authorized rates were verified.) [The audit workpapers **MUST** show the PGA workups for the months covered]
If actual authorized rates were not done, state - "N/A".

Auth Rate: N/A (indicate the most recent Month/Year that the proper calculation of authorized rates were verified. This is the 'Customer Billing' and must focus on the tariffed rates.
This could be in conjunction with the verification of the PGA, or not. This illustrates the proper billing of the base rates, etc. If the actual mechanics of customer billing was not included in this audit, state "N/A".

Travel Voucher Information:

- I will file a Travel Voucher for this audit activity.
 I will not file a Travel Voucher related to this audit activity.

Initials: YRD

5/1/2018

Oversight and Safety Division Gas Services - Utility Audit Section

'Audit Hours' Timesheet

Auditor: Yolandra Davis

Audit: Atmos Energy Corp., Atmos Pipeline - Texas
Special Rider Rev

Sole Audit

Joint Audit

Lead

Member

19-134

Dates	Pre-Audit	Travel	Audit @ RRC	Audit @ Utility	Post Audit @ RRC	Compliance	
7/26/2019	2						
7/30/2019	3						
7/31/2019	2						
8/16/2019	2						
8/20/2019	3						
8/22/2019	4						
8/26/2019				8			
8/27/2019				8			
8/28/2019				8			
8/29/2019				8			
8/30/2019				5	1		
9/3/2019					2		
9/4/2019					1	1	
	16	0	0	37	4	1	TOTAL:
							58

RAILROAD COMMISSION OF TEXAS

WAYNE CHRISTIAN, CHAIRMAN
CHRISTI CRADDICK, COMMISSIONER
RYAN SITTON, COMMISSIONER

INTERNAL
Oversight and Safety Division
Kari French, Division Director
Gas Services Department
Stephen Cooper
Director, Utility Audit Section

September 4, 2019

Audit Number 19-134

Mr. Stephen Cooper
Director, Utility Audit
Railroad Commission of Texas
Oversight and Safety 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. Cooper:

Yolandra Davis conducted a Special Audit of Atmos Pipeline - Texas (Atmos Pipeline), at their general offices located in Dallas, Texas on August 26 – 30, 2019. The scope of the audit was to test the accuracy of the information and calculations reflected in the 2019 filing of Atmos Pipeline proposed Rider Rev adjustment tariffs filed under Docket No. 10866. The review period covered the billing months of July 2018 through June 2019. The proposed effective date to implement the 2019 Rider Rev Adjustment is November 1, 2019. The Rider Rev Revenue adjustment tariff was authorized in Docket No. 10580, signed on August 1, 2017.

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 No. 00578. The operations consist of approximately 5,600 miles of transmission pipeline; approximately 600 city gate meters, 13 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, its parent company. 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 approximately three

Mr. Stephen Cooper
September 4, 2019
Page 2

million gas utility customers in Colorado, Kansas, Kentucky, Louisiana, Mississippi, Tennessee, Texas and Virginia. Atmos Pipeline transports natural gas for Atmos Energy Corporation's Mid-Tex Division and several non-affiliated city-gate customers. The utility also provides storage and transportation services to producers, power generation customers, marketing companies, and other shippers who require storage and/or transportation services.

Josh Settle and Yolandra Davis conducted the last Rider Rev audit of Atmos Pipeline on August 20-23, 2018, (Audit No. 18-134). The scope of the audit was to test the accuracy of the information and calculations reflected in the 2018 filing of Atmos Pipeline proposed Rider Rev adjustment tariffs filed under Docket No. 10649. 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. 10580. No violations were noted during Audit No. 18-134.

Throughout the audit various records were made available for inspection. The audit used the utility's General Ledger, Trial Balance, the 2019 Rider Rev Filing, a comprehensive sample of customer invoices, customer contracts, and utility workpapers 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 services. 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 No. 10580 and were not be reviewed during this audit. The rates authorized under Docket No. 10580 for Rate CGS Mid-Tex Customers, Rate CGS-Others, and Rate PT are noted below including the 2019 proposed Rider Rev adjustment (*period ending June 30, 2019*):

Rate CGS - Mid-Tex	
Capacity Charge:	\$9.43303 per MMBtu of MDQ
Capacity Charge related to	
Mid-Tex Working Gas	\$0.38317 per MMBtu of MDQ
Proposed Annual Rider Rev Adjustment	(\$1.57800) per MMBtu of MDQ (Docket No.10866)
*Interim Rate Adjustment (IRA)	<u>\$3.27099 per MMBtu of MDQ</u>
Total Capacity Charge	\$11.50919 per MMBtu of MDQ
Usage Charge	\$0.02785 per MMBtu
Notes: MDQ = Maximum Daily Quality	
*Interim Rate Adjustment = \$0.74102 per MMBtu (Docket No. 10704) plus \$1.17274 per MMBtu (Docket No. 10693), plus \$1.35723 per MMBtu (Docket No. 10813) = \$3.27099 per MMBtu	

Mr. Stephen Cooper
September 4, 2019
Page 3

Rate CGS - Other

Capacity Charge:	\$9.43303 per MMBtu of MDQ
Capacity Charge related to	
Proposed Annual Rider Rev Adjustment	(\$1.57800) per MMBtu of MDQ (Docket No. 10866)
*Interim Rate Adjustment (IRA)	<u>\$3.27099 per MMBtu of MDQ</u>
Total Capacity Charge	\$11.12602 per MMBtu of MDQ
Usage Charge	\$0.02785 per MMBtu

Notes: MDQ = Maximum Daily Quality

*Interim Rate Adjustment = \$0.74102 per MMBtu (Docket No. 10704) plus \$1.17274 per MMBtu (Docket No. 10693), plus \$1.35723 per MMBtu (Docket No. 10813) = \$3.27099 per MMBtu

Rate PT-Pipeline Transportation

Capacity Charge:	\$4.83681 per MMBtu of MDQ
Capacity Charge related to	
Proposed Annual Rider Rev Adjustment	(\$1.27522) per MMBtu of MDQ (Docket No. 10866)
*Interim Rate Adjustment (IRA)	<u>\$1.86979 per MMBtu of MDQ</u>
Total Capacity Charge	\$5.43138 per MMBtu of MDQ
Usage Charge	\$0.01325 per MMBtu

Notes: MDQ = Maximum Daily Quality

*Interim Rate Adjustment = \$0.37663 per MMBtu (Docket No. 10704) plus \$0.67366 per MMBtu (Docket No. 10693), plus \$0.81950 per MMBtu (Docket No. 10813) = \$1.86979 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. 10580 authorized an annual adjustment to Rate CGS-Mid Tex, Rate CGS-Other, and Rate PT for 75% (*Finding of Fact #105 of Docket No. 10580*) of the difference between the amount of Other Revenue determined in Docket No. 10580 and the amount of Other Revenue determined on an annual basis. The amount determined in this docket to be credited was \$69,411,586 (*Schedule J to the Final Order in GUD No. 10580, Columns (d) and (e), Line 6*). The 2019 Rider Rev report filed with the Commission and the audit confirmed that the utility collected \$146,171,240 in Other Gas Revenues, which results in Atmos Pipeline applying a credit to regulated rates earned from Rate CGS and Rate PT transportation customers. The difference between the \$69,411,586 base amount and the current 2019 Other Revenue of \$146,171,240 was (\$76,759,654). An allocation percentage of 75% was applied against this difference, resulting in an adjustment amount of (\$57,569,740).

The adjusted amount of (\$57,569,740) is allocated between the Rate CGS and Rate PT classes based on percentages as authorized in Docket No. 10580. Rate CGS (both Mid-Tex and Other) have an allocation of 96.7079%, and Rate PT has an allocation of 3.2921%. This resulted in an allocation of (\$55,674,508) for Rate CGS and (\$1,895,232) for Rate PT. Docket No. 10580 also included a Rider Rev MDQ Provision (*Finding of Fact 104*) that provides for a refund for any over-recovery due to MDQ updates and a true-up of

Mr. Stephen Cooper
September 4, 2019
Page 4

Rider Rev collections. The previous Rider Rev filing under Docket No. 10649 approved a Rider REV Recovery amount of \$4,786,781 (*Docket No. 10649 Finding of Fact No. 47*). The amount recovered under the docket was \$4,857,504 which resulted in an over-collection of \$70,723 ((\$73,840) for Rate CGS and \$3,117 for Rate PT). The overcollection amount was used to reduce the allocated CGS and PT Rates. This resulted in an allocation of (\$55,748,348) for Rate CGS customers (((\$55,674,508) + (\$73,840) = (\$55,748,348)) and (\$1,892,115) for Rate PT customers (((\$1,895,232) + \$3,117 = (\$1,892,115)). These allocated amounts are divided by the MDQ for each class of customer. Rate CGS has an MDQ of 2,944,033 MMBtu and 123,646 MMBtu for Rate PT. A comprehensive sample of contracts was used to verify MDQs. The resulting Annual Rider Rev Adjustment for each class is divided by 12 and added to the base capacity charge to determine the monthly Rider Rev Adjustment charge. The proposed charge effective November 1, 2019 is \$11.50919 per MMBtu for Rate CGS Mid-Tex; \$11.12602 per MMBtu for Rate CGS customers; and \$5.43138 per MMBtu for Rate PT customers (See audit workpapers Page 3).

The audit workpapers (*Pages 8 through 13*) show the monthly revenues from the various revenue accounts that comprise Other Revenue. This consists of FERC Account 489.2, (*Sub-accounts 31220, 31323, 31325, 31332, 31333, 31335-38, 31340-41, 31372-73, 13376, and 31378*), Transportation of Gas for Others, FERC Account 489.4, (*Sub-accounts 31220 and 31343*), Storage Revenues, FERC Account 492, Incidental Gasoline and Oil Sales, FERC Account 495, Other Gas Revenues, and FERC Account 496, Cost of Service Reserves (*Sub-accounts 31198, 31220, 31309, 31375, 35582, and 31379*). Total revenues in these accounts for the July 2018 through June 2019 period totaled \$98,317,086, excluding FERC Accounts 489.2 and 496 (*Sub-accounts 31325, 31379, 31332 and 31372*) accounts associated with Rate CGS and Rate PT. By comparison, the revenues generated during the July 2017 through June 2018 period totaled \$146,171,240. This comparison can be seen on Page 14 of the audit workpapers. For the period July 2018 through June 2019, FERC 489.2 represented the largest source of Other Revenue at \$487,405,066 or 102%. FERC Account 495 represented \$913,326 or less than 1% of revenue. FERC Account 489.4 represented \$515,024 or less than 1% of revenue. FERC Account 492 represented \$80,954 or less than 1% of revenue. FERC Account 492 represented (\$12,713,396), or less than 1%. All revenue noted included taxes and fees. No discrepancies were found between the utility reported revenue and the audit review.

The utility filed the Rider Rev report for the 12-month period ended June 2019 with the Commission on August 15, 2019. The filing included a notice to customers for a rate decrease based on the Rider Rev calculation, and enough detail 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 2019.

The utility's trial balance and sample invoices for individual "Other" revenue customers determined that the activity reflected in the report was accurate as reported. The scheduling of the individual company accounts and customer activity can be seen on Pages 15 and 18 of the audit workpapers. Also, a recalculation of the Rider Rev annual calculations and percentage change in revenue can be found on Page 3 of the workpapers. The percentage change for the 12-month period ended June 2019 was a decrease of 10.74%. If the change in rates results in an increase in revenue of more than 2½%, 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.

Mr. Stephen Cooper
September 4, 2019
Page 5

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 from the prior year. The transportation contract for Customer No. 18403 has a pooling and transfer fee for volumes delivered rate of \$0.005 per MMBtu. The contract specified imbalance fees of \$0.25 for each MMBtu of cumulative imbalance that is greater than 5% of the quantity of gas delivered at the pool delivery point and \$0.10 per MMBtu or 150% of the difference 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 each MMBtu of cumulative imbalance that is greater than 10% of the quantity of gas delivered. The utility failed to include the imbalance fees provision in Tariff No. 15005 for this customer. The transportation contract for Customer No. 18903 has a Winter (Dec-Feb) MDQ of 190 MMBtu; MHQ of 10 MMBtu; Winter shoulder (Nov & March) MDQ of 130; MHQ of 10 MMBtu; Summer (May-Sep) MDQ of 30; MHQ of 10 MMBtu; and a Summer Shoulder (April & Oct) MDQ of 70 MMBtu; MHQ of 10 MMBtu. The customer has the right to have up to 1,050 Mcf of Gas stored in primary and up to 2,170 Mcf in secondary storage. The contract specifies a Meter Charge of \$200; Interim Rate Adjustment of \$137.16; a capacity rate of \$0.9988/MDU and a transportation rate of \$0.2103 per MMBtu for all volumes. The fees for this contract are accurately filed under Tariff No. 16642. The transportation contract for Customer No. 19461 has an MDQ of 12,000 MMBtu. The contract specifies a transport rate of \$0.08 per MMBtu delivered. The contract also has provisions for imbalances. The fees for this contract are filed under Tariff No. 29775. A complete list of contract briefs can be seen on Pages 20 through 45 of the audit workpapers.

The audit also performed a cursory review of the utility's tariffs on file with the Commission in conjunction with customer invoices and contract briefs. The audit found numerous deficiencies in the random sample of tariffs reviewed. All rate components were not listed on Tariff Nos. 15033, 15005, 15023, 15027, 15029, 16068, 18571, and 26990. The utility failed to amend Tariff No. 18571 to reflect customer name change. It was also noted that MDQs were not universally included on all Rate CGS and PT customers' tariffs. The audit recommends that, as a matter of transparency, the utility include actual MDQs on all tariffs for Rate CGS and PT customers.

In summary, one violation was noted during this review of the 2019 Rider Rev filing by Atmos Pipeline – Texas:

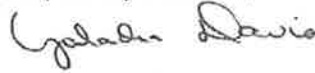
1. Utility did not file amendments and complete tariffs:
 - a. All rate components were not listed on Tariff Nos. 15033, 15005, 15023, 15027, 15029, 16068, 18571, and 26990.
 - b. Customer name was not updated on Tariff No. 18571.

Auditor's Recommendation: Include actual MDQs on all tariffs for Rate PT and CGS customers.

Mr. Stephen Cooper
September 4, 2019
Page 6

All information was provided by Ms. Sharon Whiting, Project Manager, and Mr. Charles Yarbrough, Vice-President, Rates and Regulatory Affairs. On August 30, 2019, all audit findings were discussed with Ms. Whiting who remained uncommitted with the results. All subsequent correspondence concerning this audit should be addressed to Mr. Yarbrough at the email address provided separately.

Respectfully submitted,



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

/yd
Attachments

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



SPECIAL AUDIT

UTILITY: Atmos Energy Corp., Atmos Pipeline - Texas
ADDRESS: 5420 LBJ Freeway, Suite 1600
Dallas, Texas 75230

Audit Number: **19-134**

Audit Hours: **58**

LOCATION:

Audit Period:
July 2018 - June 2019

Telephone: (214) 393-9134

Tax Quarters Reviewed:
Not Reviewed

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

Date of Audit:
August 26-30, 2019

Section 1.0 Summary of Audit Violations Noted During this Audit:

Requirement: Tex. Util. Code, § 102.151; 16 T. A. C. § 7.315

- (1) Utility did not file amendments and complete tariffs
 - (a) All rate components were not listed on Tariff Nos. 15033, 15005, 15023, 15027, 15079, 16068, 18571 and 26990
 - (b) Customer name was not updated on Tariff No. 18571.

Auditor's Recommendation: Include actual MDQs on all tariffs for Rate P1 and CUS customers

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) Yolanda Davis, Senior Auditor
- 2)
- 3)
- 4)


Section 1.1 Representative's Acknowledgment

I do 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

PROJECT MANAGER

Title

August 30, 2019

Date Recapped

RAILROAD COMMISSION OF TEXAS OVERSIGHT AND SAFETY DIVISION



SPECIAL AUDIT

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

Audit Number:

Audit Hours:

LOCATION:

Audit Period:

July 2018 - June 2019

Telephone: (214) 303-9134

Tax Quarters Reviewed:

Not Reviewed

Utility Classification, based on this audit:

Transmission

Date of Audit:

August 26-30, 2019

Section 1.0

Summary of Audit Violations Noted During this Audit:

Requirement: *Tex. Util. Code, § 102.151; 16 T. A. C. § 7.315*

(1) Utility did not file amendments and complete tariffs:

- (a) All rate components were not listed on Tariff Nos. 15033, 15005, 15023, 15027, 15029, 16068, 18571, and 26990.
- (b) Customer name was not updated on Tariff No. 18571.

Auditor's Recommendation: Include actual MDQs on all tariffs for Rate PT and CGS customers.

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
- 2)
- 3)
- 4)

Section 1.1

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

Title

August 30, 2019
Date Recapped

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

DATE: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

Section 1.2 Summary of Previous (Related) Audit

Audit Number: 18-134 Type of Audit: Special - Rider Rev

Violations Cited: None

Section 1.3 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: Either type "N/A" or list the locations

- 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: 08/30/2019

BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

**OTHER REVENUES
For Rider Rev Purposes - Docket No. 10580
Proposed Rates - Docket No. 10866**

Revenue Adjustment Amount (a)	Total (b)	CGS (c)	PT (d)
1 Other Revenue Per GUD 10580 (Note 1)	\$69,411,586		
2 Less: Other Revenue - July 1, 2018 to June 30, 2019 (Note 2)	\$ 146,171,240.07		
3 (Increase)/Decrease in Other Revenue (Ln 1 - Ln 2)	(\$76,759,654)		
4 Times 75% Sharing Factor (Note 3)	75%		
5 Other Revenue Adjustment Amount (Ln 3 x Ln 4)	(\$57,569,740)		
6			
7			
8 Rider Rev Rate Adjustment	Total	CGS	PT
9 Other Revenue Allocations per GUD 10580 (Note 1)	\$69,411,586	\$67,126,514	\$2,285,073
10 Other Revenue Allocation Percentages (Ln 9 Cols (c) or (d) / (b))		96.7079%	3.2921%
11 Other Revenue Adjustment Shares (Ln 11 Col (b) times Ln 10 Cols (c) & (d))	(\$57,569,740)	(\$55,674,508)	(\$1,895,232)
12 Adjustment for MDQ Timing (WP_A-4, Line 18) (See Audit Workpapers Page 4)	(\$70,723)	(\$73,840)	\$3,117
13 Other Revenue Adjustment Shares including Refund (Ln 11 + Ln 12)	(\$57,640,463)	(\$55,748,348)	(\$1,892,115)
14 Monthly Class MDQ as of June 30, 2019 (WP_A-2, Lns 3+14, Ln 88) (Audit Workpapers Pages 5-6)		2,944,033	123,646
15 Annual Rider REV Adjustment (Ln 13 / Ln 14)		(\$18.93605)	(\$15.30268)
16 Divided by 12 Months		12	12
17 Monthly Rider REV Capacity Charge Adjustment (Ln 15 / Ln 16)		(\$1.57800)	(\$1.27522)
18			
19 Base Capacity Charge CGS - Mid-Tex		\$13.08719	
20 Base Capacity Charge CGS - Other		\$12.70402	
21 Base Capacity Charge Rate PT			\$6.70660
22			
23 Adjusted Capacity Charge CGS - Mid-Tex	(Line 17 + Line 19)	\$11.50919	
24 Adjusted Capacity Charge CGS - Other	(Line 17 + Line 20)	\$11.12602	
25 Adjusted Capacity Charge Rate PT	(Line 17 + Line 21)		\$5.43138

Note 1: Per the Rider REV Tariff, Adjustment Mechanism Section, the dollar amounts for Other Revenue are from Schedule J to the Final Order in GUD No. 10580, Columns (d) and (e), Line 6.

Note 2: Per WP_A-1, Col (p), Ln 29 (July 15, 2019 Rider Rev Filing) / Also See Page 14 (Other Revenue Comparison Page) of Audit Workpapers

Note 3: GUD No. 10580, Final Order, Finding of Fact No. 105 (Page 10 of GUD 10580).

Calculation of Percentage Increase (Decrease)

A Total Atmos Pipeline - Texas Revenue from Audit Workpapers Pages 8-13	\$535,942,487
B Other Revenue Adjustment Amount (Line 5 above)	(\$57,569,740)
Rider Rev Percentage Increase/Decrease (Ln. B / Ln. A)	-10.74%

The purposed adjustment decrease revenue by more than 2.5%

Remarks: Each component verified by a review of the utility's GL, customer invoices, contracts, and utility work papers.
No discrepancies were noted in the Rider Rev information submitted by the utility.

Source documentation: 2019 Rider Rev Filing, APT Trial Balance, Utility Work papers, Customer Invoices, Docket No. 10580.

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: 08/30/2019

BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

**Revenue Recoveries Approved Amount to Account for MDQ Timing
For Rider Rev Purposes - Docket No. 10580
November 2017 - October 2018**

	Rate CGS	Rate PT	Total
1 <i>GUD No. 10649 Approved Rider REV Recovery Amount (Note 1)</i>	\$4,651,197	\$135,585	\$4,786,781
2 Rider REV Recoveries			
3			
4 November-17	(387,665.13)	(11,143.38)	(398,808.51)
5 December-17	(394,305.69)	(11,168.67)	(405,474.36)
6 January-18	(394,305.69)	(11,186.87)	(405,492.56)
7 February-18	(394,305.69)	(11,023.33)	(405,329.02)
8 March-18	(394,305.69)	(11,147.16)	(405,452.85)
9 April-18	(394,305.70)	(11,070.26)	(405,375.96)
10 May-18	(394,305.70)	(11,020.77)	(405,326.47)
11 June-18	(394,305.70)	(10,921.72)	(405,227.42)
12 July-18	(394,305.70)	(10,944.32)	(405,250.02)
13 August-18	(394,305.70)	(10,944.32)	(405,250.02)
14 September-18	(394,310.16)	(10,944.32)	(405,254.48)
15 October-18	(394,310.16)	(10,952.66)	(405,262.82)
16 Total Recoveries: GUD No. 10649	(4,725,036.71)	(132,467.78)	(4,857,504.49)
Over/Under collection of Approved Amount from GUD No. 10649 (Ln 1 plus Ln 16)	(73,839.96)	3,116.79	(70,723.17)

Note 1: The total amount in Line 1 was approved in the Final Order in GUD No. 10649 issued October 10, 2017, Finding of Fact No. 47.

Remarks: Recoveries verified by a sample of customer invoices, APT GL, and utility workpapers. No discrepancies noted in sample.

Source documentation: 2019 Rider Rev Filing, APT Trial Balance, Utility Work papers (Rider Rev Recoveries GUD 10649)

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: 08/30/2019

BY YRD

Atmos Energy Corp., Atmos Pipeline - Texas

**Contracted MDQ as of June 30, 2019
For Rider Rev Purposes - Proposed Rates - Docket No. 10866**

Description	Current MDQ	Prior Year MDQ	Tariff No.	Customer No.
(a)	(b)	(c)	(d)	(e)
Rate CGS-Mid-Tex Customers				
Mid-Tex	2,761,668	2,745,759	16951	18938
Total Rate CGS-Mid-Tex Class MDQ (Sum Ln 2)	<u>2,761,668</u>	<u>2,745,759</u>		
Rate CGS-Other Customers				
CoServ	169,839	161,069	19368	19015
West Texas Gas Marketing, Inc. (Reviewed by Contract)	190	190	16642	19460
City of Rising Star (Reviewed Audit No. 18-134, p27)	225	225	17938	26560
City of Navasota (Reviewed Audit No. 18-134, p29)	2,450	2,450	24845	33732
City of Winona	700	N/A	32557	40033
Corix Utilities (Texas), Inc. (Reviewed Audit No. 18-134, p30)	173	173	26024	37693
Texas Gas Service Company (Reviewed Audit No. 18-134, p32)	7,500	7,500	28431	19376
Terra Gas Supply (Reviewed Audit No. 18-134, p31)	1,288	1,000	27164	35340
Total Rate CGS-Other Class MDQ	<u>182,365</u>	<u>172,607</u>		
Rate PT Customers				
Customer 1	400	400	15663	18981
Customer 2 (Reviewed by Invoice - Rider Rev Recoveries GUD 1064)	3,638	3,638	16864	25143
Customer 4	758	758	15666	19390
Customer 5	458	390	15667	19168
Customer 8	300	300	15668	19334
Customer 9	170	170	15669	19356
Customer 10	408	408	15670	19103
Customer 11	6,719	6,000	15626	37467
Customer 12	575	575	22273	31427
Customer 14	25	25	24179	37715
Customer 15 (Reviewed by Contract)	3,000	3,000	15628	19231
Customer 16	278	278	22275	25877
Customer 18	2,250	2,250	23415	18988
Customer 19	2,549	2,549	15629	18988
Customer 21	450	450	15632	19242
Customer 23	500	500	15633	18999
Customer 24	338	338	15634	18922

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

DATE: 08/30/2019

BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

**Contracted MDQ as of June 30, 2019
For Rider Rev Purposes - Proposed Rates - Docket No. 10866**

Description	Current MDQ	Prior Year MDQ	Tariff No.	Customer No.
(a)	(b)	(c)	(d)	(e)
Customer 27	1,325	1,325	15637	37129
Customer 28	707	529	15638	37129
Customer 29 (Reviewed by Invoice - Rider Rev Recovers GUD 106	8,000	8,000	15640	19187
Customer 31	4,092	4,092	15643	19332
Customer 32	1,230	1,230	16952	39632
Customer 33	50	50	15645	19022
Customer 35	550	550	15649	36155
Customer 36	1,100	1,100	15650	19352
Customer 37	855	802	15651	35879
Customer 38	199	199	15652	36191
Customer 40 (Reviewed by Invoice - Rider Rev Recovers GUD 106	6,024	6,024	15653	32232
Customer 42	2,698	2,698	17012	19280
Customer 44	485	485	17018	19402
Customer 45	60	60	17028	19285
Customer 47	5,000	5,000	17024	19415
Customer 50	600	600	29098	19162
Customer 51	317	317	17020	19371
Customer 52	615	615	22271	19313
Customer 54	1,931	1,931	17027	19403
Customer 55	546	546	17693	19049
Customer 56	650	650	17691	19215
Customer 57 (Reviewed by Contract)	7,000	7,000	17690	32442
Customer 59	1,500	1,500	18473	38361
Customer 60	1,669	1,669	22269	34670
Customer 62	2,730	2,631	24842	30109
Customer 63	850	850	30048	26846
Customer 65	550	550	21174	25851
Customer 67	12,700	12,700	22235	18987
Customer 68	5,000	5,000	22236	19152
Customer 69	3,500	4,000	25690	29693
Customer 71	2,500	2,500	22242	19149
Customer 74	777	575	28002	25065
Customer 73	N/A	8,000	Moved to Other Revenue	

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

DATE: 08/30/2019

BY YRD

Atmos Energy Corp., Atmos Pipeline - Texas

**Contracted MDQ as of June 30, 2019
For Rider Rev Purposes - Proposed Rates - Docket No. 10866**

Description	Current MDQ	Prior Year MDQ	Tariff No.	Customer No.
(a)	(b)	(c)	(d)	(e)
Customer 112	673	N/A	29408	25665
Customer 254	2,519	2,213	39258	24102
Customer 258	1,000	1,000	15029	18903
Customer 264	750	750	30010	33021
Customer 274	1,273	1,273	27002	32994
Customer 286	700	700	25880	34387
Customer 288 (Reviewed by Contract)	9,000	9,000	25879	37132
Customer 289	240	240	25881	34389
Customer 308	325	325	26705	35011
Customer 309	2,016	1,802	26628	19255
Customer 310	2,134	2,134	26622	34783
Customer 385	1,042	843	15665	39261
Customer 387	1,015	833	28718	36614
Customer 388	225	225	28509	36379
Customer 389	150	150	28508	36376
Customer 400	N/A	925	Moved to Mid-Tex	
Customer 402	731	731	29158	36892
Customer 406	877	700	29231	36993
Customer 430 (Reviewed Audit No. 18-134, p17)	350	350	30885	38140
Total Rate PT Class MDQ	123,646	130,001		

Remarks: MDQs verified by a review of sample contracts and invoices. No discrepancies noted in sample.

Source documentation: 2019 Rider Rev Filing, Utility Work papers, Contract, Customer Invoices, Audit No. 18-134

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: 08/30/2019

BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

Section 3.0

GAS OPERATING REVENUES
For Rider Rev Purposes

FISCAL YEAR JULY 2018 THROUGH JUNE 2019									
Accounting Month		Sub Account 31220 Gas Utility Tax		**Sub Account 31323 Electric Gen-311		Sub Account 31325 LDC Transp - 3rd parties		Sub Account 31332 Trans for Mid-Tex Rate CGS	
		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	18		215,690.93	364,451	54,404.24		1,875,282.61		30,855,977.02
August			199,528.18	158,949	51,305.71		1,850,532.23		30,417,472.86
September			202,612.13	31,505	7,755.53		1,462,223.69		24,526,230.11
October			230,814.86	5,229	1,751.72		1,684,765.76		27,882,820.80
November			222,569.69	2,544	788.64		1,795,292.00		28,459,817.48
December			222,961.36	6,405	1,985.55		1,805,563.77		29,976,809.06
January	19		214,480.88	(61)	(18.91)		2,151,501.70		32,382,347.04
February			199,993.85	68	21.08		1,989,448.77		31,350,046.57
March			203,323.11	2,439	756.09		1,810,173.63		28,513,187.59
April			237,460.43	5,018	1,555.58		2,059,762.62		32,411,228.30
May			237,807.41				1,874,128.81		29,564,699.86
June			255,841.31	5,729	1,775.99		1,906,310.71		30,070,039.62
Totals			\$2,643,084.14	582,276	\$122,081.22	0	\$22,264,986.30		\$356,410,676.31
Reported			\$2,643,084.14	582,276	\$122,081.22		\$22,264,986.30		\$356,410,676.31
Difference			\$0.00		\$0.00	0	\$0.00		\$0.00

Remarks: Reported totals taken from the 2019 Rider Rev Filing - Pages WP A-1 (Pages 1 and 2)
Verified by a review of utility's GL, sample customer invoices, utility workpapers
** Volumes taken from Schedule D (Pages 1-14)

Source documentation: Trial Balance (Income Statement, Balance Sheet), 2019 Rider Rev Filing, Utility Work papers, Customer 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: 08/02/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

Section 3.0

GAS OPERATING REVENUES
For Rider Rev Purposes

FISCAL YEAR JULY 2018 THROUGH JUNE 2019									
Accounting Month		**Sub Account 31333 Electric Generation		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		FERC ACCT. No. 489.2	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	18	7,346,824	1,892,694.42		1,010.00		5,096.08	31,078,046	5,035,819.31
August		10,565,752	1,887,174.60		(800.00)		1,200.00	26,663,710	4,652,808.17
September		8,614,579	1,179,186.11		(400.00)		400.00	27,966,351	10,576,786.28
October		5,628,802	667,644.12		157,900.00		6.08	31,284,850	10,586,717.69
November		4,144,744	499,670.77		526.99			30,323,739	8,939,214.41
December		2,471,305	535,451.79					28,801,437	7,986,008.02
January	19	2,274,307	500,981.16		780.00			24,566,305	4,941,858.48
February		2,528,846	428,769.19		60.00			25,325,013	5,106,710.47
March		1,379,491	545,168.26					30,418,915	7,837,040.15
April		2,562,908	683,946.00					26,333,381	8,083,160.63
May		4,092,885	1,832,032.57		1,000.00			31,763,128	9,970,494.59
June		6,450,968	1,406,705.36					28,262,282	10,571,008.43
Totals		58,061,411	\$12,059,424.35		\$160,076.99		\$6,702.16	342,787,157	\$94,287,626.63
Reported		58,061,411	\$12,059,424.35		\$160,076.99		\$6,702.16	342,787,157	\$94,287,626.63
Difference			\$0.00		\$0.00		\$0.00		\$0.00

Remarks: Reported totals taken from the 2019 Rider Rev Filing - Pages WP A-1 (Pages 1 and 2)
Verified by a review of utility's GL, sample customer invoices, utility workpapers.

** Volumes taken from Schedule D (Pages 1-14)

Source documentation: Trial Balance (Income Statement, Balance Sheet), 2019 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 08/30/2019
BY YRD

Atmos Energy Corp., Atmos Pipeline - Texas

Section 3.0

**GAS OPERATING REVENUES
For Rider Rev Purposes**

FISCAL YEAR JULY 2018 THROUGH JUNE 2019

Accounting Month	**Sub Account 31338 Pipeline-311(A)(2)-Texas		Sub Account 31340 Compress Rev-Transp Customers		Sub Account 31341 Other Transport Related Rev		Sub Account 31372 Ind Trans - Regulated	
	FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2	
	MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	18	16,009,653	538,576.05	4,251.05		174,828.32		814,066.80
August		12,449,954	1,976,445.14	3,731.00		215,194.55		785,434.92
September		16,439,529	5,208,218.38	3,462.30		206,299.42		576,805.82
October		19,200,453	1,177,165.41	3,180.30		204,354.80		690,820.42
November		18,322,379	2,617,853.49	3,366.85		198,556.97		546,501.65
December		16,757,271	1,669,442.51	3,350.90		166,608.07		836,022.56
January	19	18,161,898	1,706,731.71	3,646.85		344,732.32		820,968.04
February		17,910,896	2,821,453.77	3,745.00		251,613.08		805,942.25
March		17,052,834	3,792,467.67	2,648.40		204,522.11		666,778.47
April		21,203,557	2,589,082.34	3,220.80		10,425.90		696,124.19
May		16,515,914	3,367,927.91	3,496.85		139,787.48		683,566.33
June		17,393,425	2,503,782.11	3,594.25		190,949.68		688,868.02
Totals		207,417,763	\$29,969,146.49	\$41,694.55		\$2,307,872.70		\$8,611,899.47
Reported		207,417,763	\$29,969,146.49	\$41,694.55		\$2,307,872.70		\$8,611,899.47
Difference			\$0.00	\$0.00		\$0.00		\$0.00

Remarks: Reported totals taken from the 2019 Rider Rev Filing - Pages WP A-1 (Pages 1 and 2)
Verified by a review of utility's GL, sample customer invoices, utility workpapers.
** Volumes taken from Schedule D (Pages 1-14)

Source documentation: Trial Balance (Income Statement, Balance Sheet), 2019 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: 08/02/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

Section 3.0

GAS OPERATING REVENUES
For Rider Rev Purposes

FISCAL YEAR JULY 2018 THROUGH JUNE 2019									
Accounting Month		**Sub Account 31373 Ind Trans - Other R		**Sub Account 31376 Other Revenue-Operating Fee Intra		**Sub Account 31378 Ind Trans-Other Rev-Non-Taxable		Sub Account 31220 Gas Utility Tax	
		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.4	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	18	1,869,813	432,856.59	2,285,339	10,286.02	33,948	43,796.36		
August		1,683,494	284,355.17	3,312,736	7,708.20	38,355	51,071.41		
September		1,733,114	350,129.77	2,605,646	7,986.94	40,465	185,160.94		
October		1,187,999	176,416.02	2,627,531	8,812.60	36,251	(25,438.74)		
November		1,612,221	359,155.31	2,647,791	4,183.37	36,998	43,812.19		
December		1,470,963	285,630.39	1,630,818	4,382.45	35,996	45,284.35		
January	19	1,717,740	374,890.32	1,417,460	5,522.38	35,924	42,505.65		
February		1,304,936	168,086.41	1,776,711	16,354.48	36,001	39,421.85		
March		1,516,070	392,062.22	649,182	1,897.54	31,689	41,751.03		
April		1,926,716	383,026.59	611,699	4,805.10	32,237	34,806.84		
May		1,996,046	545,951.31	1,646,887	4,560.66	30,947	91,629.65		1,500.00
June		2,089,469	395,072.79	1,526,394	5,779.19	33,362	40,297.91		1,760.00
Totals		20,108,581	\$4,147,632.89	22,738,194	\$82,278.93	422,173	\$634,099.44		\$3,260.00
Reported		20,108,581	\$4,147,632.89	22,738,194	\$82,278.93	422,173	\$634,099.44		\$3,260.00
Difference			\$0.00		\$0.00		\$0.00		\$0.00

Remarks: Reported totals taken from the 2019 Rider Rev Filing - Pages WP A-1 (Pages 1 and 2)
Verified by a review of utility's GL, sample customer invoices, utility workpapers.
** Volumes taken from Schedule D (Pages 1-14)

Source documentation: Trial Balance (Income Statement, Balance Sheet), 2019 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: 08/10/2019
BY: YRJ

Atmos Energy Corp., Atmos Pipeline - Texas

Section 3.0

**GAS OPERATING REVENUES
For Rider Rev Purposes**

FISCAL YEAR JULY 2018 THROUGH JUNE 2019										
Accounting Month	Sub Account 31343 Rev-Storing Gas of Others		Sub Account 31309 Other Gas Revenues		Sub Account 31198 Meter Maint & Repair Revenues		Sub Account 31220 Gas Utility Tax			
	FERC ACCT. No. 489.4 MMBtu	\$ Amount	FERC ACCT. No. 492 MMBtu	\$ Amount	FERC ACCT. No. 495 MMBtu	\$ Amount	FERC ACCT. No. 495 MMBtu	\$ Amount		
July									18	356.11
August										359.67
September				29,267.17						373.39
October				9,164.93						303.32
November							9,160.62			357.32
December										315.11
January						4,858.00			19	360.60
February				30,413.31		9,193.00				367.96
March				25,831.25						284.12
April		300,000.00		51,292.16						306.44
May		339,638.00		(11,200.57)		1,518.00				274.63
June		364,912.26								273.21
Totals		\$1,004,550.26		\$134,768.25		\$24,729.62		\$3,931.88		
Reported		\$1,004,550.26		\$134,768.25		\$24,729.62		\$3,931.88		
Difference		\$0.00		\$0.00		\$0.00		\$0.00		

Remarks: Reported totals taken from the 2019 Rider Rev Filing - Pages WP A-1 (Pages 1 and 2)
Verified by a review of utility's GL, sample customer invoices, utility workpapers.

Source documentation: Trial Balance (Income Statement, Balance Sheet), 2019 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: 08/30/2019
BY: YRJ

Atmos Energy Corp., Atmos Pipeline - Texas

Section 3.0

**GAS OPERATING REVENUES
For Rider Rev Purposes**

FISCAL YEAR JULY 2018 THROUGH JUNE 2019

Accounting Month	Sub Account 31375 Other Gas Revenue		Sub Account 35582 Transp Rev-Pooling Transfer		Sub Account 31379 Cost of Service Reserve (4)		Total		
	FERC ACCT. No. 495		FERC ACCT. No. 495		FERC ACCT. No. 495		FERC ACCT. No. 489.2-4/495		
	MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount	
July	18	5,246.58		73,432.33			58,988,074	42,033,670.82	
August		5,127.70		78,650.27			54,872,950	42,467,299.78	
September		5,214.37		57,850.62			57,431,189	44,585,562.97	
October	10,463	34,561.06		65,911.83			59,981,578	43,557,672.98	
November	98,720	289,443.18		66,086.93		(166,590.99)	57,189,136	43,889,766.87	
December		5,032.84		70,627.03			51,174,195	43,615,475.76	
January	19	29,251.25		65,627.88			48,173,573	43,591,025.35	
February		5,364.33		59,876.12			48,882,471	43,286,881.49	
March		5,503.20		64,537.05			51,050,620	44,107,931.89	
April	6,247	24,445.93		54,160.16			52,681,763	47,628,810.01	
May	57	5,428.67		56,530.99			56,045,864	48,710,773.15	
June		5,130.01		55,515.26			55,761,629	48,467,616.11	
Totals		115,487	\$419,749.12		\$768,806.47		(\$166,590.99)	652,233,042	\$535,942,487.18
Reported		115,487	\$419,749.12		\$768,806.47		(\$166,590.99)	652,233,042	\$535,942,487.18
Difference			\$0.00		\$0.00		\$0.00	0	\$0.00

Remarks: Reported totals taken from the 2019 Rider Rev Filing - Pages WP A-1 (Pages 1 and 2)
Verified by a review of utility's GL, sample customer invoices, utility workpapers.

Source documentation: Trial Balance (Income Statement, Balance Sheet), 2019 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: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

**OTHER REVENUES
For Rider Rev Purposes**

Comparison of Non-Regulated Revenues Fiscal Year 2017-2018 and 2018-2019					
FERC Acct No.	Sub-Account	Description	July 2017 - June 2018	July 2018 - June 2019	Total Change
			Total Dollars A	Total Dollars B	In Revenues Increase (Decrease) (B-A)
4892	31220	Gas Utility Tax (a)	\$ 2,392,055.91	\$2,643,084.14	\$ 251,028.23
4892	31323	Electric Gen-311(A)(2)-Texas	\$ 125,851.40	\$122,081.22	\$ (3,770.18)
489.2	31324	Parking Trans Rev-311	\$ 1,990.48		
4892	31325	LDC Trans - 3rd parties	\$ 20,207,437.62	\$22,264,986.30	\$ 2,057,548.68
4892	31332	Trans for Mid-Tex-Rate CGS	\$ 358,297,177.59	\$356,410,676.31	\$ (1,886,501.28)
4892	31333	Electric Generation	\$ 10,326,271.60	\$12,059,424.35	\$ 1,733,152.75
4892	31335	Parking Transportation Revenue	\$ 23,560.00	\$160,076.99	\$ 136,516.99
4892	31336	Lending Transportation Revenue	\$ 18,579.00	\$6,702.16	\$ (11,876.84)
4892	31337	Pipeline	\$ 57,292,606.76	\$94,287,626.63	\$ 36,995,019.87
4892	31338	Pipeline-311(A)(2)-Texas	\$ 22,741,450.84	\$29,969,146.49	\$ 7,227,695.65
4892	31340	Compress Rev-Trans Customers	\$ 43,253.55	\$41,694.55	\$ (1,559.00)
4892	31341	Other Transport Related Rev	\$ 2,135,798.40	\$2,307,872.70	\$ 172,074.30
4892	31372	Ind Trans - Regulated	\$ 9,696,755.91	\$8,611,899.47	\$ (1,084,856.44)
4892	31373	Ind Trans - Other R	\$ 3,473,167.17	\$4,147,632.89	\$ 674,465.72
4892	31376	Other Revenue-Operating Fee Intra	\$ 65,948.20	\$82,278.93	\$ 16,330.73
4892	31378	Ind Trans-Other Rev-Non-Taxable	\$ 563,161.91	\$634,099.44	\$ 70,937.53
4894	31220	Gas Utility Tax		\$3,260.00	\$ 3,260.00
4894	31343	Rev-Storing Gas of Others	\$ 515,023.90	\$1,004,550.26	\$ 489,526.36
4920	31309	Other Gas Revenues	\$ 80,954.34	\$134,768.25	\$ 53,813.91
4950	31198	Meter Maint & Repair Revenues	\$ 31,648.00	\$24,729.62	\$ (6,918.38)
4950	31220	Gas Utility Tax	\$ 3,858.00	\$3,931.88	\$ 73.88
495	31374	Other Gas Revenues	\$ 700.00		
4950	31375	Other Gas Revenue	\$ 105,847.21	\$419,749.12	\$ 313,901.91
4950	35582	Trans Rev-Pooling Transfer	\$ 771,273.04	\$768,806.47	\$ (2,466.57)
4960	31379	Cost of Service Reserve (4)	\$ (12,713,396.00)	(\$166,590.99)	\$ 12,546,805.01
		Total Other Revenue	\$ 476,200,974.83	\$ 535,942,487.18	\$ 59,741,512.35
		Less: Total Rate CGS-Mid-Tex, Rate CGS-Other and Rate PT	\$ 375,487,975.12	\$ 387,120,971.09	\$ 11,632,995.97
		Less: Related Taxes and Fees	\$ 2,395,913.91	\$ 2,650,276.02	\$ 254,362.11
			<u>\$ 98,317,085.80</u>	<u>\$ 146,171,240.07</u>	<u>\$ 47,854,154.27</u>

Remarks:

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

July 2017 - June 2018 totals taken from Audit No. 18-134.

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

Source documentation: Trial Balance, 2019 Rider Rev Filing, Utility Work papers, Invoices; Audit No. 18-134

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 08/30/2019
BY YRJ

Atmos Energy Corp., Atmos Pipeline - Texas

Section 3.0

**SAMPLE OF GAS OPERATING REVENUES
For Rider Rev Purposes**

FISCAL YEAR JULY 2018 THROUGH JUNE 2019									
Confidential Customer No. 87			Confidential Customer No. 96			Confidential Customer No. 126		Confidential Customer No. 129	
Tariff Nos. 16608/16358/16609/18121/26629 Customer Nos. 25644/24994 Sub Account 231220/231335-38			Tariff Nos. 15097/17513/17638/29775 Customer Nos. 18904/19461 Sub Account 231220/231337/23140-41			Tariff No. 15029 Customer No. 18903 Sub Account 031220/035582		Tariff Nos. 17337/28433/28714 Customer No. 18960 Sub Account 231220/231337-38	
Accounting Month		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 495		FERC ACCT. No. 489.2	
		MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	18	1,182,278	313,441.76	310,329	25,423.38	20,355	102.29	1,672,913	878,204.01
August		768,906	202,126.00	320,413	26,234.23	20,255	101.79	789,084	133,178.09
September		759,147	181,728.17	319,870	26,189.32	19,807	99.54	226,947	216,584.80
October		981,055	411,561.88	294,545	24,071.29	20,420	102.61	2,181,314	1,373,114.84
November		1,086,598	514,966.20	300,647	24,632.34	21,369	107.37	959,013	852,911.03
December		336,230	364,160.45	279,809	22,922.31	21,682	108.95	1,055,891	726,850.52
January	19	659,434	430,862.05	293,086	23,991.88	23,841	119.80	1,342,542	513,691.72
February		282,053	84,817.89	284,411	22,809.73	21,609	108.58	544,450	53,832.12
March		390,366	232,036.84	255,924	20,886.44	22,560	113.36	1,173,356	271,430.16
April		558,985	934,211.78	273,327	22,322.79	24,778	124.51	674,899	551,838.79
May		442,649	491,205.47	273,042	22,303.83	23,804	119.62	148,975	86,982.57
June		554,471	765,264.40	282,520	23,070.91	23,256	116.86	305,515	396,964.34
Totals		8,002,172	\$4,926,382.89	3,487,923	\$284,858.45		\$1,325.28	11,074,899	\$6,055,582.99
Reported		8,002,172	\$4,926,382.89	3,487,923	\$284,858.45		\$1,325.28	11,074,899	\$6,055,582.99
Difference		0	\$0.00	0	\$0.00		\$0.00	0	\$0.00

Remarks: Reported totals taken from 2019 Rider Rev Filing Rate PT and CGS Ledger Reconciliation and Schedules C and D of the 2019 Rider Rev Calculation Filing. Sample of customer revenue for the review period - verified by customer invoices and traced back to Sub Accounts.

Source documentation: 2019 Rider Rev Filing Rate PT and CGS Ledger Reconciliation, Schedules C and D, Trial Balance, Customer Invoices, Utility Work papers
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: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

Section 3.0

**SAMPLE OF GAS OPERATING REVENUES
For Rider Rev Purposes**

FISCAL YEAR JULY 2018 THROUGH JUNE 2019											
Accounting Month		Confidential Customer No. 157		Confidential Customer No. 314		Confidential Customer No. 326		Confidential Customer No. 129			
		Tariff No. 15023 Customer No. 18758		Tariff No. 29934 Customer No. 18979		Tariff No. 26990 Customer No. 35141		Tariff No. 15005 Customer No. 18403			
		Sub Account 031220/035582		Sub Account 231220/231337		Sub Account 231220/231333		Sub Account 031220/035582			
FERC ACCT. No. 495		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 495					
MMBtu		\$ Amount		MMBtu		\$ Amount		MMBtu		\$ Amount	
July	18	12,217	61.39								2,287.70
August		12,513	62.87								2,345.31
September		12,709	63.86								2,151.58
October		12,491	62.77								1,545.98
November		14,685	73.79								1,984.53
December		20,148	101.24								1,921.00
January	19	24,061	120.90								2,380.72
February		27,036	135.86								423.35
March		22,726	114.20								1,872.05
April		23,153	116.34	37,500	2,638.13						1,939.01
May		18,494	92.93	28,000	1,969.80	443,000	71,234.40				1,943.80
June		16,733	84.08	47,029	5,079.62	463,602	74,547.20				1,848.59
Totals			\$1,090.23	112,529	\$9,687.55	906,602	\$145,781.60				\$22,643.62
Reported			\$1,090.23	112,529	\$9,687.55	906,602	\$145,781.60				\$22,643.62
Difference			\$0.00	0	\$0.00	0	\$0.00				\$0.00

Remarks: Reported totals taken from 2019 Rider Rev Filing Rate PT and CGS Ledger Reconciliation and verified by customer invoices. Sample of customer revenue for the review period - verified by customer invoices and traced back to Sub Accounts.

Source documentation: 2019 Rider Rev Filing Rate PT and CGS Ledger Reconciliation, Schedules C and D, Trial Balance, Customer Invoices, Utility Work papers
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 08/02/2019
BY YAD

Atmos Energy Corp., Atmos Pipeline - Texas

Section 3.0

SAMPLE OF GAS OPERATING REVENUES
For Rider Rev Purposes

FISCAL YEAR JULY 2018 THROUGH JUNE 2019									
Accounting Month		Confidential Customer No. 369		Confidential Customer No. 455		Confidential Customer No. 456		Confidential Customer No. 459	
		Tariff No. 15126		Tariff No. 32557		Tariff Nos. 22449/31227		Tariff No. 18558	
		Customer No. 35899		Customer No. 40033		Customer No. 40042		Customer No. 35050	
Sub Account 231340		Sub Account 31220/31325		Sub Account 231220/231335/231341		Sub Account 231220/231341			
FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 489.2		FERC ACCT. No. 495	
MMBtu		S Amount		MMBtu		S Amount		MMBtu	
S Amount		S Amount		S Amount		S Amount		S Amount	
Compression Fees						Blending/Parking Fees		Quotization Oper Fee	
July	18	4,173	208.65						
August		4,110	205.50			30,000	2,412.00		
September		4,194	209.70						
October		4,498	224.90						
November		2,136	106.80						
December		6,766	338.30						
January	19	6,199	309.95						
February		3,808	295.05						
March									
April				5,578	7,743.20				(1,004.96)
May				3,482	8,639.63	4,833	291.43		
June				3,200	8,631.78	4,918	296.56		
Totals			\$1,898.85	12,260	\$25,014.61		\$2,999.99		(\$1,004.96)
Reported			\$1,898.85	12,260	\$25,014.61		\$2,999.99		(\$1,004.96)
Difference			\$0.00	0	\$0.00		\$0.00		\$0.00

Remarks: Reported totals taken from 2019 Rider Rev Filing Rate PT and CGS Ledger Reconciliation and verified by customer invoices. Sample of customer revenue for the review period - verified by customer invoices and traced back to Sub Accounts.

Source documentation: 2019 Rider Rev Filing Rate PT and CGS Ledger Reconciliation, Schedules C and D, Trial Balance, Customer Invoices, Utility Work papers
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: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

Section 3.0

**SAMPLE OF GAS OPERATING REVENUES
For Rider Rev Purposes**

FISCAL YEAR JULY 2018 THROUGH JUNE 2019								
Accounting Month	Confidential Customer No. 461 Tariff No. 32757 Customer No. 33202 Sub Account 231220231337/431343		Confidential Customer No. 314 Tariff No. 15027 Customer No. 18422 Sub Account 031220/035582		Confidential Customer No. 87 Tariff No. 15033 Customer No. 18449 Sub Account 031220/035582		Confidential Customer No. 468* Tariff No. 16068 Customer No. 39590 Sub Account 031375	
	FERC ACCT. No. 489.2		FERC ACCT. No. 495		FERC ACCT. No. 495		FERC ACCT. No. 495	
	MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount	MMBtu	\$ Amount
July	18		13,108.49		1,116,774	5,611.79		
August			13,134.76		1,246,376	6,263.04		
September			13,653.31		1,419,773	7,134.35		
October			12,334.66		1,040,057	5,226.28		
November			14,248.74		857,093	4,306.89	1,395	
December			14,403.19		1,250,838	6,285.46		
January	19		15,937.81		811,256	4,076.56		
February			18,454.14		735,213	3,694.44		
March			14,252.05		572,086	2,874.73		
April			15,440.06		753,591	3,786.80		
May			12,905.97		831,991	4,180.76		
June		40,460	84,561.99	12,174.44	895,630	4,500.54		
Totals		40,460	\$84,561.99	\$170,047.62	11,530,678	\$57,941.64	1,395	\$0.00
Reported		40,460	\$84,561.99	\$170,047.62		\$57,941.64	1,395	\$0.00
Difference		0	\$0.00	\$0.00		\$0.00	0	\$0.00

Remarks: Reported totals taken from 2019 Rider Rev Filing Rate PT and CGS Ledger Reconciliation and verified by customer invoices. Sample of customer revenue for the review period - verified by customer invoices and traced back to Sub Accounts.

- Customer 468 was not invoiced. The utility and customer entered into an agreement to settle the customer's imbalances.

Source documentation: 2019 Rider Rev Filing Rate PT and CGS Ledger Reconciliation, Schedules C and D, Trial Balance, Customer Invoices, Utility Work papers
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: 08/30/2019

BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

Section 12.0

AUDIT SAMPLE TARIFF REVIEW (TUC § 102.151; 16 TAC § 7.315)

Tariff filing requirements have been reviewed as they relate to complete and accurate tariffs as well as timely filing of rate escalations.
The schedule below reflects the results of the review.

Tariff Number TN-6777	Customer Number CI-6777	Jurisdiction Tex. Util. Code §§ 104.003 104.102	Reviewed by: C (contract) I (invoice)	Is Tariff Complete & Accurate? Y or N	Is Tariff Rate Current? Y or N	Violation Code(s)	Footnote
15005	18403	X	C/I	N	Y	A	1
15023	18758	X	C/I	N	Y	A	1
15027	18422	X	C/I	N	Y	A	1
15029	18903	X	C/I	N	Y	A	1
15033	18449	X	C/I	N	Y	A	1
15126	35899	X	C/I	Y	Y		
16068	39590	X	C/I	N	Y	A	2
16358	25644	X	C/I	Y	Y		
16608	25644	X	C/I	Y	Y		
16609	25994	X	C/I	Y	Y		
16642	18903	X	C/I	Y	Y		
17337	18960	X	C/I	Y	Y		
17638	18904	X	C/I	Y	Y		
18121	25994	X	C/I	Y	Y		
18558	35050	X	C/I	Y	Y		
18571	39590	X	C/I	N	Y	A/D	3
26990	35141	X	C/I	N	Y	A	4
28433	18403	X	C/I	Y	Y		
28714	18960	X	C/I	Y	Y		
28717	19460	X	C/I	Y	Y		
29775	19461	X	C/I	Y	Y		
29934	18979	X	C/I	Y	Y		
31227	40042	X	C/I	Y	Y		
32757	33202	X	C/I	Y	Y		
32766	33202	X	C/I	Y	Y		
32767	33202	X	C/I	Y	Y		

Tariff Violation Legend/Code

A	Tariff on file is not complete	C	Failure to file rate escalations	E	Tariff not on file
B	Tariff on file is not accurate	D	Failure to file tariff amendments		

Remarks:	Sample of utility's tariffs reviewed in conjunction with contract and invoices.
Footnote #1	All rate components not listed on tariff - Imbalance Fees not listed.
Footnote #2	Last tier of rate component (volumes above 1,000/MMBtu) not included on tariff.
Footnote #3	Name change - not updated on Tariff No. 18571 (should be Customer No. 39590 instead of 18503) ; tiered blending fee not listed.
Footnote #4	Draft Fee, Daily Pack Fee, OFO Fee and retention volumes not listed on tariff

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

DATE: 08/30/2019

BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

Pooling and Balancing Agreement			
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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 18403"/>		
6. Contract Number:	<input type="text" value="APT - #3335"/>	8. Term of Current Contract:	<input type="text" value="01/01/2001 - 05/01/2002
Month to Month"/>
7. Date of Current Contract:	<input type="text" value="01/01/02"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point ID#51472		

Section 13.1 CONTRACT PRICING

Pooling and Transfer fee for volumes delivered. Rate: \$0.005
 Late charge: (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date Taxes: 100% Tax Reimbursement
 Imbalance Fees: Pooler will pay Atmos \$0.25 for each MMBtu of cumulative imbalance that is greater than 5% of the quantity of Gas delivered at the Pool Delivery Point for such month and Pooler will pay \$0.10 per MMBtu or 150% of the difference 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 each MMBtu of Cumulative Imbalance that is greater than 10% of the quantity of gas delivered.

Section 13.2 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 type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A

COMMENTS

Tariff No. 15005 *Customer No. 87*
 Imbalance Fees not listed on Tariff No. 15005

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

DATE: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

Priority Short Term			
1. Type of Contract:	Transportation	2. "CITY GATE" Involved:	No
3. FERC Account No.:	489.2	4. Proper Classification:	Yes
5. Contract Party:	Customer No. 18403		
6. Contract Number:	APT - #7019	8. Term of Current Contract:	One year then Month to Month
7. Date of Current Contract:	12/29/15	9. Contract Pressure Base:	14.65
10. Delivery Point(s) (utilizing confidential ID's, if applicable): 62361, 67044, 93113		Delivery Point ID#50621, 58436, 58533, 58565, 58602,	

Section 13.1 CONTRACT PRICING

Priority Short Term Priority Natural Gas Rates plus Retention
Rates: Shipper shall pay Transporter for services rendered hereunder, with regard to gas delivered at the Point(s) of Delivery, at the rate(s) per MMBtu, plus any applicable compression fees, as set forth on the Transaction Confirmation(s). If Shipper should transport less than the Priority Daily Quantity, (PDQ) as set forth in the Transaction Confirmation(s), then Transporter will bill Shipper for the deficient quantities an amount equal to (i) the product obtained by multiplying the deficient volume by the rate as stated the Transaction Confirmation(s) plus (ii) applicable taxes, if any.
At the end of each month, Shipper will pay Transporter \$0.25/MMBtu of Cumulative Imbalance that is greater than 5% of the volume of gas delivered at the Delivery point for such month. Late charge: an additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Section 13.2 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. 28433

Customer No. 87

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

DATE: 08/30/2019

BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

1. Type of Contract:	Priority Transportation	2. "CITY GATE" Involved:	No
3. FERC Account No.:	489.2	4. Proper Classification:	Yes
5. Contract Party:	Customer No. 18960		
6. Contract Number:	APT - #7021	8. Term of Current Contract:	11/1/2017 - 2/28/2018 Month to Month
7. Date of Current Contract:	04/01/16	9. Contract Pressure Base:	14.65
10. Delivery Point(s) (utilizing confidential ID's, if applicable): 58565, 58602, 58672, 67044, 86170		Delivery Point ID#50463, 50621, 50791, 58473, 58533,	

Section 13.1 CONTRACT PRICING

MDQ = 10,000/day
Demand Rate \$0.27/MMBtu

Section 13.2 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. 28714

Customer No. 87

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

DATE: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

Interruptible			
1. Type of Contract:	Transportation	2. "CITY GATE" Involved:	No
3. FERC Account No.:	489.2	4. Proper Classification:	Yes
5. Contract Party:	Customer No. 18960		
6. Contract Number:	LS-MC-#2932	8. Term of Current Contract:	07/13/1998 - 7/13/1999 Month to Month
7. Date of Current Contract:	07/13/98	9. Contract Pressure Base:	14.65
10. Delivery Point(s) (utilizing confidential ID's, if applicable):		Delivery Point ID#50463, 50621, 58473, 58533, 58565, 58576, 58602, 58672, 58683, 58879, 62361, 67044, 67046, 78270, 86554, 94344	

Section 13.1 CONTRACT PRICING

Base Rate: Fee set forth on transaction confirmation plus retention. Balancing: (a) Shipper must ensure that the quantities of gas delivered at the Delivery Point(s) during each hour are within 10% of the confirmed nominated quantities for such hour at the Receipt Point(s), exclusive of the Retention Volumes. In addition to the Base Rate, Shipper will pay Transporter: (i) \$0.25 for each MMBtu delivered hereunder at the Delivery Point(s) during each hour that is greater than 110% or less than 90% of the confirmed nominated Receipt Point(s) quantities for such hour, less the Retention Volumes; and (ii) an additional \$0.25 for each MMBtu delivered hereunder at the Delivery Point(s) during each hour that is greater than 125% or less than 75% of the confirmed nominated Receipt Point(s) quantities for such hour, less the Retention Volumes.

Late Charge: An additional 1.5% interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date

Section 13.2 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. 17337

Customer No. 87

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

DATE: 08/30/2019

BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

interruptible			
1. Type of Contract:	Transportation	2. "CITY GATE" Involved:	No
3. FERC Account No.:	489.2	4. Proper Classification:	Yes
5. Contract Party:	Customer No. 18979		
6. Contract Number:	APT - #6599	8. Term of Current Contract:	11/1/2011 - 9/30/2012
7. Date of Current Contract:	11/01/11	9. Contract Pressure Base:	14.65
10. Delivery Point(s) (utilizing confidential ID's, if applicable): 58565, 58602, 62361, 67044, 86170		Delivery Point ID: 58473, 110098, 50621, 58533,	

Section 13.1 CONTRACT PRICING

Rates plus Retention Rates: Intrastate Transportation Rates and Retention are set forth on the Transaction Confirmation attached to the contract. Imbalance: Shipper must maintain a monthly balance of the gas transported. An Imbalance will exist during any designated time period during the term there is a numerical difference between the quantity of gas delivered by Transporter to Shipper at the Delivery Point and the quantity of gas received by Transporter from Shipper (or its designee) at the Receipt Point(s), exclusive of the Retention Volumes and Make-up Volumes. At the end of each month, Shipper will pay Transporter \$0.25/MMBtu of Cumulative Imbalance that is greater than 5% of the volume of gas delivered at the Delivery point for such month. Late charge: an additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Section 13.2 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. 29934

Customer No. 126

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

DATE: 08/30/2019

BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

		Pooling and Balancing Agreement	
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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 18422"/>		
6. Contract Number:	<input type="text" value="APT - #4512"/>	8. Term of Current Contract:	<input type="text" value="11/1/2011 - 9/30/2012"/>
7. Date of Current Contract:	<input type="text" value="02/01/04"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point ID: 52597		

Section 13.1 CONTRACT PRICING

Pooling and Transfer fee for volumes delivered. Rate: \$0.005 Late charge: an additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Imbalance Fees: At the end of each month, Pooler will pay Atmos \$0.25 for each MMBtu of Cumulative Imbalance that is greater than 5% of the quantity of Gas delivered at the pool delivery point for such month and Pooler will pay Atmos 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 each MMBtu of Cumulative Imbalance that is greater than 10% of the quantity of Gas delivered at the Pool Delivery Point for such month; provided however, and any Cumulative Imbalance of 2,000 MMBtu or less will be charged an Imbalance Fee at the end of such month. Also has Seasonal Imbalance Fee Adjustment and Critical Weather Event Imbalance Fee.

Section 13.2 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 type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A

COMMENTS

Tariff No. 15027

Customer No. 126

Imbalance Fees not listed on Tariff

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

DATE: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

Intrastate			
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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 25644"/>		
6. Contract Number:	<input type="text" value="LS-MC-#1852"/>	8. Term of Current Contract:	<input type="text" value="10/18/1994 - 12/1/1995 then month to month"/>
7. Date of Current Contract:	<input type="text" value="10/18/94"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):		Delivery Point: 50463, 50621, 58416, 58436, 58473, 58533, 58565, 58602, 58879, 62361, 64185, 67044, 67046, 86554, 90674, 94289, 94344	

Section 13.1 CONTRACT PRICING

Rate: \$0.02 MMBtu delivered
MDQ 50,000

Rates: Intrastate Transportation Rates and Retention are set forth on the Transaction Confirmation attached to the contract. Imbalance: Shipper must maintain a monthly balance of the gas transported hereunder. An imbalance will exist hereunder, during any designated time period during the term hereof, there is a numerical difference between the quantity of gas delivered by Transporter to Shipper at the Delivery Point and the quantity of gas received by Transporter from Shipper (or its designee) at the Receipt Point(s), exclusive of the Retention Volumes and Make-up Volumes. At the end of each month, Shipper will pay Transporter \$0.25/MMBtu of Cumulative Imbalance that is greater than 5% of the volume of gas delivered at the Delivery point for such month. Late charge: an additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Section 13.2 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. 16608

Customer No. 157

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

DATE: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

Pooling and Balancing Agreement			
1. Type of Contract:	Transportation	2. "CITY GATE" Involved:	No
3. FERC Account No.:	489.2	4. Proper Classification:	Yes
5. Contract Party:	Customer No. 18449		
6. Contract Number:	APT - #2942	8. Term of Current Contract:	08/01/1998 - 09/01/1998 then then month to month
7. Date of Current Contract:	08/01/98	9. Contract Pressure Base:	14.65
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point: 51576		

Section 13.1 CONTRACT PRICING

Pooling and Transfer fee for volumes delivered. Rate: \$0.005 Late charge: an additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Imbalance Fees: At the end of each month, Pooler will pay Atmos \$0.25 for each MMBtu of Cumulative Imbalance that is greater than 5% of the quantity of Gas delivered at the pool delivery point for such month and Pooler will pay Atmos 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 each MMBtu of Cumulative Imbalance that is greater than 10% of the quantity of Gas delivered at the Pool Delivery Point for such month; provided however, and any Cumulative Imbalance of 2,000 MMBtu or less will be charged an Imbalance Fee at the end of such month. Also has Seasonal Imbalance Fee Adjustment and Critical Weather Event Imbalance Fee.

Section 13.2 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 type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A

COMMENTS

Tariff No. 15033 Customer No. 157
Imbalance Fees not listed on tariff.

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

DATE: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

Gas Parking Agreement			
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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 25994"/>		
6. Contract Number:	<input type="text" value="LS-MC-#3311"/>	8. Term of Current Contract:	<input type="text" value="01/19/2001 - 02/28/2001 then then month to month"/>
7. Date of Current Contract:	<input type="text" value="01/19/01"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point: 58634, 58695, 58964, 78912		

Section 13.1 CONTRACT PRICING

Parking Fee: Fee set forth on transaction confirmation. Various receipt points as set forth on transaction confirmation. Late charge: an additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Section 13.2 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. 18121

Customer No. 157

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

DATE: 08/30/2019

BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

		Gas Lending Agreement	
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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 25994"/>		
6. Contract Number:	<input type="text" value="LS-MC-#3312"/>	8. Term of Current Contract:	<input type="text" value="01/19/2001 - 02/28/2001 then then month to month"/>
7. Date of Current Contract:	<input type="text" value="01/19/01"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point: 58508, 61185, 62361		

Section 13.1 CONTRACT PRICING

Lending Fee: Customer shall pay a fee based on the total MMBtus that are delivered at the Point(s) of Delivery/Redelivery, as set forth on transaction confirmation. Late charge: An additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Section 13.2 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. 16609

Customer No. 157

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

DATE: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0		GENERAL INFORMATION	
1. Type of Contract:	Short-Term Priority Transportation	2. "CITY GATE" Involved:	No
3. FERC Account No.:	489.2	4. Proper Classification:	Yes
5. Contract Party:	Customer No. 25644		
6. Contract Number:	LS-MC-#4610	8. Term of Current Contract:	04/08/2004 - 04/30/2004 then then month to month
7. Date of Current Contract:	04/08/04	9. Contract Pressure Base:	14.65
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point: 50621, 58436, 58473, 58533, 58565, 58602, 62361, 67044		

Section 13.1 **CONTRACT PRICING**

Rates: Shipper shall pay Transporter for services rendered hereunder, with regard to gas delivered at the Point(s) of Delivery, at the rate(s) per MMBtu, plus any applicable compression fees, as set forth on the Transaction Confirmation(s). If Shipper should transport less than the Priority Daily Quantity, (PDQ) as set forth in the Transaction Confirmation(s), then Transporter will bill Shipper for the deficient quantities an amount equal to (i) the product obtained by multiplying the deficient volume by the rate as stated the Transaction Confirmation(s) plus (ii) applicable taxes, if any.

At the end of each month, Shipper will pay Transporter \$0.25/MMBtu of Cumulative Imbalance that is greater than 5% of the volume of gas delivered at the Delivery point for such month. Late charge: an additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Section 13.2 **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. 16358

Customer No. 157

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

DATE: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 33202"/>		
6. Contract Number:	<input type="text" value="APT- #7374"/>	8. Term of Current Contract:	<input type="text" value="05/17/2018 - 5/31/2019
then month to month"/>
7. Date of Current Contract:	<input type="text" value="05/17/18"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable): 67044, 86170, 86233		Delivery Point ID: 50621, 58473, 58533, 58602,	

Section 13.1 CONTRACT PRICING

Priority Reservation Fee = Priority Daily Quantity times rate times the number of days. Imbalance: Shipper must maintain a monthly balance of the gas transported hereunder. An Imbalance will exist hereunder during any designated time period during the term hereof, there is a numerical difference between the quantity of gas delivered by Transporter to Shipper at the Delivery Point and the quantity of gas received by Transporter from Shipper (or its designee) at the Receipt Point(s), exclusive of the Retention Volumes and Make-up Volumes. At the end of each month, Shipper will pay Transporter \$0.25/MMBtu of Cumulative Imbalance that is greater than 5% of the volume of gas delivered at the Delivery point for such month. Late charge: An additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Section 13.2 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. 32757

Customer No. 326

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

DATE 08/30/2019

BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

Storage			
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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 33202"/>		
6. Contract Number:	<input type="text" value="APT- #7432"/>	8. Term of Current Contract:	<input type="text" value="One Year then month to month"/>
7. Date of Current Contract:	<input type="text" value="05/01/19"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point ID: 72312		

Section 13.1 CONTRACT PRICING

Storage Reservation Fee: \$52,000/Month
 Unauthorized Overrun Fee: \$0.25/MMBtu
 Authorized Overrun Fee: Authorized Overrun Fee: the Parties at the time of the transaction

MD Injection Quantity = 12,000/MMBtu/Day
 MD Withdrawal Quantity = 24,000/MMBtu/Day
 MD Storage Inventory Quantity = 1,000,000 MMBtu
 Late charge: An additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Section 13.2 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. 32767

Customer No. 326

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

DATE: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

Storage			
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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 33202"/>		
6. Contract Number:	<input type="text" value="APT- #7433"/>	8. Term of Current Contract:	<input type="text" value="One Year then month to month"/>
7. Date of Current Contract:	<input type="text" value="05/01/19"/>	9. Contract Pressure Base:	<input type="text" value="N/A"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point ID: 58793, 86170		

Section 13.1 CONTRACT PRICING

Storage Reservation Fee: \$52,000/Month
 Unauthorized Overrun Fee: \$0.25/MMBtu
 Authorized Overrun Fee: Authorized Overrun Fee: the Parties at the time of the transaction
 Operational Flow Order Fee: \$0.50/MMBtu
 Hourly Profile Fee: As mutually agreed to by the Parties at the time of the transaction
 Transportation for Injection Per Unit Fee: \$0.01/MMBtu
 Withdrawal and Transportation Per Unit Fee: \$0.01/MMBtu
 Withdrawal and Transportation Per Unit Fee: As negotiated and as operationally available
 Retention Volumes: 1 1/2% of the quantities of Gas received at the Receipt Point(s)
 MD Injection Quantity = 12,000/MMBtu/Day
 MD Withdrawal Quantity = 24,000/MMBtu/Day

Late charge: An additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Section 13.2 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. 32766

Customer No. 326

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

DATE: 08/30/2019

BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

Pooling and Balancing Agreement			
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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 18903"/>		
6. Contract Number:	<input type="text" value="APT - #5141"/>	8. Term of Current Contract:	<input type="text" value="03/01/2005 - 03/31/2005 then month to month"/>
7. Date of Current Contract:	<input type="text" value="03/01/05"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point ID: 52764		

Section 13.1 CONTRACT PRICING

Pooling and Transfer fee for volumes delivered. Rate: \$0.005

Late charge: an additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date

Imbalance Fees: At the end of each month, Pooler will pay Atmos \$0.25 for each MMBtu of Cumulative Imbalance that is greater than 5% of the quantity of Gas delivered at the Pool Delivery point for such month and Pooler will pay Atmos 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 each MMBtu of Cumulative Imbalance that is greater than 10% of the quantity of Gas delivered at the Pool Delivery Point for such month; provided however, an any Cumulative Imbalance of 2,000 MMBtu or less will not be charged an Imbalance Fee at the end of such month.
Seasonal Imbalance Fee Adjustment and Critical Weather Event Imbalance Fee

Section 13.2 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 type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A

COMMENTS

Tariff No. 15029

Customer No. 126

All rate components not listed on tariff - Imbalance Fees not listed.

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

DATE: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

City Gate Service			
1. Type of Contract:	<input type="text" value="Transportation"/>	2. "CITY GATE" Involved:	<input type="text" value="Yes"/>
3. FERC Account No.:	<input type="text" value="489.2"/>	4. Proper Classification:	<input type="text" value="No"/>
5. Contract Party:	<input type="text" value="Customer No. 18903"/>		
6. Contract Number:	<input type="text" value="APT - #5591"/>	8. Term of Current Contract:	<input type="text" value="One Year then then month to month"/>
7. Date of Current Contract:	<input type="text" value="11/01/05"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point ID: 58354		

Section 13.1 CONTRACT PRICING

Winter (Dec-Feb) MDQ = 190 MMBtu; MHQ = 10 MMBtu
 Winter shoulder (Nov & March) MDQ = 130; MHQ = 10 MMBtu
 Summer (May-Sep) MDQ = 30; MHQ = 10 MMBtu
 Summer Shoulder (April & Oct) MDQ = 70 MMBtu; MHQ = 10 MMBtu
 Storage Capacity: Customer will have the right to have up to 1,050 Mcf of Gas stored Primary and up to 2,170 Mcf in Secondary.

Meter Charge: \$200
 IRA: \$137.66
 Capacity: \$0.9988/MDU
 All MMBtu: \$0.2103

Section 13.2 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. 16642

Customer No. 126

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

DATE: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 19460"/>		
6. Contract Number:	<input type="text" value="07053-00"/>	8. Term of Current Contract:	<input type="text" value="One Year then then month to month"/>
7. Date of Current Contract:	<input type="text" value="04/01/16"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):		Delivery Point ID: 90919, 90921, 90923, 90925, 90927, 90929, 90931, 90933, 90935, 90937	

Section 13.1 CONTRACT PRICING

MDQ = 1,000 MMBtu
MHQ = 55 MMBtu
Plant Protection Quantity = 0

Capacity: \$2.3061/MMBtu of MDQ
IRA: \$1.9359/MMBtu
Annual Rider Rev Adj: \$0.0013

Section 13.2 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. 28717

Customer No. 126

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

DATE: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

		Blending	
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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 18904"/>		
6. Contract Number:	<input type="text" value="APT - #5658"/>	8. Term of Current Contract:	<input type="text" value="One Year then month to month"/>
7. Date of Current Contract:	<input type="text" value="08/01/12"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point ID# 58319		

Section 13.1 CONTRACT PRICING

Blending \$0.05/MMBtu for volumes of such gas that contains more than 2% total CO₂, but less than 3% total CO₂.

Late charge: an additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Section 13.2 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. 17638

Customer No. 469

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

DATE: 08/30/2019

BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

Interruptible			
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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 19461"/>		
6. Contract Number:	<input type="text" value="APT - #7183-00"/>	8. Term of Current Contract:	<input type="text" value="One Year then month to month"/>
7. Date of Current Contract:	<input type="text" value="04/01/17"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point ID# 58844		

Section 13.1 CONTRACT PRICING

Maximum Daily Quantity - 12,000 MMBtu
 Transport Rate: \$0.08 per MMBtu delivered
 Imbalance: Shipper must maintain a monthly balance of the gas transported hereunder. An Imbalance will exist, during any designated time period during the term hereof, there is a numerical difference between the quantity of gas delivered by Transporter to Shipper at the Delivery Point and the quantity of gas received by Transporter from Shipper (or its designee) at the Receipt Point(s), exclusive of the Retention Volumes and Make-up Volumes. At the end of each month, Shipper will pay Transporter \$0.25/MMBtu of Cumulative Imbalance that is greater than 5% of the volume of gas delivered at the Delivery point for such month.
 Late charge: an additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Section 13.2 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. 29775

Customer No. 469

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

DATE: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

Pooling / Balancing Agreement			
1. Type of Contract:	Transportation	2. "CITY GATE" Involved:	No
3. FERC Account No.:	489.2	4. Proper Classification:	Yes
5. Contract Party:	Customer No. 18758		
6. Contract Number:	APT- #4887	8. Term of Current Contract:	10/01/2004 - 10/31/2004 then month to month
7. Date of Current Contract:	10/01/04	9. Contract Pressure Base:	14.65
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point ID#52276		

Section 13.1 CONTRACT PRICING

Pooling and Transfer fee for volumes delivered. Rate: \$0.005

Late charge: an additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Imbalance Fees: At the end of each month, Pooler will pay Atmos \$0.25 for each MMBtu of Cumulative Imbalance that is greater than 5% of the quantity of Gas delivered at the Pool Delivery point for such month and Pooler will pay Atmos 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 each MMBtu of Cumulative Imbalance that is greater than 10% of the quantity of Gas delivered at the Pool Delivery Point for such month; provided however, an any Cumulative Imbalance of 2,000 MMBtu or less will not be charged an Imbalance Fee at the end of such month.
Seasonal Imbalance Fee Adjustment and Critical Weather Event Imbalance Fee

Section 13.2 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 type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A

COMMENTS

Tariff No. 15023

Customer No. 461

All rate components not listed on tariff - Imbalance Fees not listed.

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

DATE: 08/30/2019
BY: YRD

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

Section 13.0 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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 35141"/>		
6. Contract Number:	<input type="text" value="LS-MC #6635"/>	8. Term of Current Contract:	<input type="text" value="04/1/2019 - 12/31/2019"/>
7. Date of Current Contract:	<input type="text" value="01/01/14"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point ID# 79953, 87360		

Section 13.1 CONTRACT PRICING

Base Transportation Rate: To be negotiated and confirmed by transaction confirmation
 First Tier Hourly Draft Fee: \$0.25/MMBtu
 Daily Pack and Draft Fee: \$0.50/MMBtu
 Operational Flow Order Fee: \$0.50/MMBtu
 Retention Quantity for Primary Receipt Points 1/2%
 Retention Quantity for Secondary Receipt Points 1%
 Imbalance: Shipper must maintain a monthly balance of the gas transported. An Imbalance will exist hereunder, during any designated time period during the term hereof, there is a numerical difference between the quantity of gas delivered by Transporter to Shipper at the Delivery Point and the quantity of gas received by Transporter from Shipper (or its designee) at the Receipt Point(s), exclusive of the Retention Volumes and Make-up Volumes. At the end of each month, Shipper will pay Transporter \$0.25/MMBtu of Cumulative Imbalance that is greater than 5% of the volume of gas delivered at the Delivery point for such month. Late charge: an additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.
 MDQ: 125,000 MMBtus Maximum Hourly Quantity: 5,200/MMBtu

Section 13.2 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 type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A

COMMENTS

Tariff No. 26990 *Customer No. 459*
 All rate components not listed on tariff - Draft Fee, Daily Pack Fee, OFO Fee and retention volumes not listed on tariff

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

DATE: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 35899"/>		
6. Contract Number:	<input type="text" value="LS-MC - #3381"/>	8. Term of Current Contract:	<input type="text" value="One Year then Month to Month"/>
7. Date of Current Contract:	<input type="text" value="02/01/01"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point ID# 56251		

Section 13.1 CONTRACT PRICING

Compression Fee \$.0500/MMBtu and 1% retention for those volumes delivered.

Late charge: an additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Section 13.2 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. 15126

Customer No. 456

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

DATE: 08/30/2019

BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

Blending Agreement			
1. Type of Contract:	Transportation	2. "CITY GATE" Involved:	No
3. FERC Account No.:	489.2	4. Proper Classification:	Yes
5. Contract Party:	Customer No. 39590		
6. Contract Number:	LS-MC #4697	8. Term of Current Contract:	01/01/2005 - 12/31/2009 then month to month
7. Date of Current Contract:	12/15/04	9. Contract Pressure Base:	
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point ID: 58708		

Section 13.1 CONTRACT PRICING

Base Rate: \$0.035/MMBtu blending fee for all gas delivered at the Receipt Point(s) during that month if any gas delivered during that month contains more than 4.0% total Inerts and less than or equal to 7.0% total Inerts; and (b) to pay Atmos a blending fee of \$0.07 per MMBtu for all volumes of gas delivered at the Receipt Point(s) during that month if any gas delivered during that month contains more than 7.0% total inerts and less than or equal to 10.0% total inerts.
After December 31, 2009, the Point Designee agrees to pay the then current Atmos system high inerts system blending fee.

Section 13.2 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 type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A

COMMENTS

Tariff No. 18571 *Customer No. 455*
Name change - not updated on Tariff No. 18571 (should be Customer No. 39590 instead of 18503) ; tiered blending fee not listed

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

DATE: 08/30/2019
BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

Intrastate			
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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 39590"/>		
6. Contract Number:	<input type="text" value="LS-MC #1980"/>	8. Term of Current Contract:	<input type="text" value="7/1/1995 - 7/1/1996 then month to month"/>
7. Date of Current Contract:	<input type="text" value="07/01/95"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point ID: 108787		

Section 13.1 CONTRACT PRICING

Base Rate: Shipper shall pay Transporter \$0.35/MMBtu, for all volumes up to and including 100/MMBtu per day. Shipper shall pay to Transporter \$0.25/MMBtu, for all volumes above 100/MMBtu per day and up to and including 500/MMBtu per day. Shipper shall pay Transporter \$0.20/MMBtu for volumes above 500/MMBtu per day and up to and including 1,000/MMBtu per day. Shipper shall pay Transporter the market base rate, plus any applicable compression fees, as set forth on the Supplement Agreement(s) for all volumes above 1,000/MMBtu per day.
Late Charge: An additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Section 13.2 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 type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A

COMMENTS

Tariff No. 16068 *Customer No. 455*
Last tier of rate component (volumes above 1,000/MMBtu) not included on tariff.

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

DATE: 08/30/2019

BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 GENERAL INFORMATION

Parking			
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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 40042"/>		
6. Contract Number:	<input type="text" value="APT - #7179"/>	8. Term of Current Contract:	<input type="text" value="One Year then month to month"/>
7. Date of Current Contract:	<input type="text" value="04/01/17"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point ID: 50621, 58473, 58533, 58565, 58602, 67044, 79305, 86170		

Section 13.1 CONTRACT PRICING

Parking Fee: Fee set forth on transaction confirmation Various receipt points as set forth on transaction confirmation.

Late charge: an additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Section 13.2 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. 31227

Customer No. 129

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

DATE: 08/30/2019

BY: YRD

Atmos Energy Corp., Atmos Pipeline - Texas

CONTRACT BRIEF

Section 13.0 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="489.2"/>	4. Proper Classification:	<input type="text" value="Yes"/>
5. Contract Party:	<input type="text" value="Customer No. 35050"/>		
6. Contract Number:	<input type="text" value="MC #4009"/>	8. Term of Current Contract:	<input type="text" value="One Year then Month to Month"/>
7. Date of Current Contract:	<input type="text" value="10/31/02"/>	9. Contract Pressure Base:	<input type="text" value="14.65"/>
10. Delivery Point(s) (utilizing confidential ID's, if applicable):	Delivery Point ID# 58355		

Section 13.1 CONTRACT PRICING

\$125/month odorization fee and \$50/month moisture monitoring fee
Late Charge: An additional one and one half percent (1.5%) interest shall accrue on all unpaid amounts if customer fails to make payments within 10 days of the monthly billing date.

Section 13.2 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. 18558

Customer No. 314

**ATMOS PIPELINE-TEXAS
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	CGS – MID-TEX	
APPLICABLE TO:	Mid-Tex	
EFFECTIVE DATE:	11/01/2019	PAGE:

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:

Charge	Amount
Capacity	\$ 9.43303 per MMBtu of MDQ ¹
Capacity Charge related to Mid-Tex Working Gas	\$ 0.38317 per MMBtu of MDQ
Annual Rider REV Adjustment	\$ (1.57800) per MMBtu of MDQ
Interim Rate Adjustment ("IRA")	\$ 3.27099 per MMBtu of MDQ ²
Total Capacity Charge	\$ 11.50919 per MMBtu of MDQ
Usage	\$ 0.02785per 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.

¹ The Capacity Charge per MMBtu will be adjusted annually as calculated pursuant to Rider REV.

² 2016 IRA - \$0.81992(GUD 10652) revised to \$0.74102 (GUD 10704); 2017 IRA - \$1.17274; 2018 IRA - \$1.35723.

**ATMOS PIPELINE-TEXAS
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	CGS – MID-TEX	
APPLICABLE TO:	Mid-Tex	
EFFECTIVE DATE:	11/01/2019	PAGE:

MDQ Adjustment: If Shipper's daily usage on any day exceeds Shipper's MDQ as set forth herein by 10% or more, then Shipper's MDQ will be increased to equal such daily usage up to the firm capacity available through the then existing APT facilities. The effective date of such increase in the MDQ will be the first day of the calendar month following the day on which Shipper's daily usage exceeded Shipper's MDQ by 10% or more.

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.

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 – Mid-Tex, 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**

RATE SCHEDULE:	CGS – OTHER	
APPLICABLE TO:	CoServ, WTG Marketing, Inc., the City of Rising Star, the City of Navasota, the City of Winona, Corix Utilities (Texas), Inc., Terra Gas Supply, Texas Gas Service Co., and Other City Gate Service Customers, except Mid-Tex	
EFFECTIVE DATE:	11/01/2019	PAGE:

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:

Charge	Amount
Capacity	\$ 9.43303 per MMBtu of MDQ ¹
Annual Rider REV Adjustment	\$ (1.57800) per MMBtu of MDQ
Interim Rate Adjustment ("IRA")	\$ 3.27099 per MMBtu of MDQ ²
Total Capacity Charge	\$ 11.12602 per MMBtu of MDQ
Usage	\$ 0.02785 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.

MDQ Adjustment: If Shipper's daily usage on any day exceeds Shipper's MDQ as set forth herein by 10% or more, then Shipper's MDQ will be increased to equal such daily usage up to the firm capacity available

¹ The Capacity Charge per MMBtu will be adjusted annually as calculated pursuant to Rider REV.

² Interim Rate Adjustment of \$0.81992 (GUD 10652) revised to \$0.74102 (GUD 10704); 2017 IRA - \$1.17274; 2018 IRA - \$1.35723.

**ATMOS PIPELINE-TEXAS
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	CGS – OTHER	
APPLICABLE TO:	CoServ, WTG Marketing, Inc., the City of Rising Star, the City of Navasota, the City of Winona, Corix Utilities (Texas), Inc., Terra Gas Supply, Texas Gas Service Co., and Other City Gate Service Customers, except Mid-Tex	
EFFECTIVE DATE:	11/01/2019	PAGE:

through the then existing APT facilities. The effective date of such increase in the MDQ will be the first day of the calendar month following the day on which Shipper's daily usage exceeded Shipper's MDQ by 10% or more.

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.

Curtailement Overpull Fee

Upon notification by Company of an event of curtailement or interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of curtailement 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 - Other, 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**

RATE SCHEDULE:	PT - PIPELINE TRANSPORTATION	
APPLICABLE TO:	Entire System	
EFFECTIVE DATE:	11/01/2019	PAGE:

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:

Charge	Amount
Capacity	\$ 4.83681 per MMBtu of MDQ ¹
Annual Rider REV Adjustment	\$ (1.27728) per MMBtu of MDQ
Interim Rate Adjustment ("IRA")	\$ 1.86979 per MMBtu of MDQ ²
Total Capacity Charge	\$ 5.42932 per MMBtu of MDQ
Usage	\$ 0.01325 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.

¹ The Capacity Charge per MMBtu will be adjusted annually as calculated pursuant to Rider REV.

² Interim Rate Adjustment of \$0.41672 (GUD 10652) revised to \$0.37663 (GUD 10704); 2017 IRA - \$0.67366; 2018 IRA - \$0.81950.

**ATMOS PIPELINE-TEXAS
ATMOS ENERGY CORPORATION**

RATE SCHEDULE:	PT - PIPELINE TRANSPORTATION	
APPLICABLE TO:	Entire System	
EFFECTIVE DATE:	11/01/2019	PAGE:

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.

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.

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.