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September 24, 2013

Jeff Derouen
Executive Director
Public Service Commission
211 Sower Blvd.
Frankfort, KY 40601

Re: Atmos Energy Corporation
Case No. 2013-00148

Dear Mr. Derouen:

Atmos Energy Corporation submits an amended supplemental response to the Attorney General's first data request, Item I-144. I certify that the electronic documents are true and correct copies of the original documents.

If you have any questions about this filing, please contact me.

Submitted By:

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Attorneys for Atmos Energy Corporation

Case No. 2013-00148
Atmos Energy Corporation, Kentucky Division
AG DR Set No. 1
Question No. 1-144 (Supplement 1)
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SUPPLEMENTAL RESPONSE (9/24/2013)

REQUEST:

For all legal services provided by outside attorneys that are expensed and capitalized (and are directly incurred or assigned/allocated from Division General Office, SSU, and other affiliates) provide the following information for FYE 2011, FYE 2012, Base Period (show actual and forecasted amounts), and Forecasted Test period. It is only necessary to provide the requested information if the total amount per attorney/law firm that is expensed and capitalized during the related 12-month period or the total contract amount per consultant is equal to or greater than \$50,000 (this includes individual amounts directly incurred and amounts assigned/allocated from Division General Office, SSU and other affiliates) and provide updates on a continuing basis (please contact the OAG if provision of such information is voluminous to discuss alternative provision of requested data):

- a. Provide the name of the attorney, a brief description of services provided (general corporate, rate case, regulatory, human resources/personnel, environmental, insurance claims, etc.), and the amount expensed and capitalized by account number, and specifically identify amounts between directly incurred in Kentucky and amounts assigned/allocated from Division General Office, SSU, and other affiliates.
- b. Provide a reconciliation of outside legal services costs at this data request to "outside services" for the base period and forecasted test period shown at Exhibit JCD-1 of Mr. Densman's testimony.
- c. Regarding the previous question, explain all amounts that have been adjusted in this rate case for the base period (provide actual and forecasted amounts) and the forecasted test period for each attorney and provide all related supporting documentation and calculations.
- d. Provide copies of applicable contracts, purchase orders, and engagement letters.
- e. Provide copies of the 3 largest invoices from the attorney/law firm.
- f. Provide copies of related studies, reports, and recommendations provided by the attorneys.
- g. Explain why the costs are reasonable for including in the cost of service and regulated operations and identify all benefits to the customer, shareholders, and Atmos.

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- h. Provide the "highest" billing rate for each attorney in each law firm, but only for legal costs included in the base period and forecasted test period.
- i. Identify all amounts incurred by attorney in FYE 2011, FYE 2012, and for the "actual" portion of costs of the base period (show actual and forecasted amounts for the base period) that are nonrecurring and will not be incurred in the base period or forecasted test period. Explain why such amounts will be nonrecurring.
- j. Identify all amounts incurred by attorney in FYE 2011, FYE 2012, and for the "actual" portion of costs of the base period (show actual and forecasted amounts for the test period) that are recurring and will be incurred to some degree in the base period or forecasted test period. Explain why such amounts will be recurring and provide copies of documentation to show the amounts will be recurring (i.e., contracts, engagement fees, invoices, costs incurred to date, and other).

SUPPLEMENTAL RESPONSE:

With this response, the Company amends its previous response to AG DR No. 1-144 subpart (e).

- a) Please see Attachment 1.
- b) The outside services in Exhibit JCD-1 contain contract labor, consulting and other professional services in addition to legal services. Please see the Company's responses to OAG DR Nos. 1-141 and 1-143 for non-legal outside services expenses. Also, please note that the base period in Exhibit JCD-1 contains a forecasted element. Attachment 1 was prepared with the August 2012 to February 2013 actuals that are included in the base period and does not contain a forecasted element.
- c) There were no adjustments made to the base period amounts.
- d) These items are not applicable for most of our outside attorneys. Please specify if further information is needed.
- e) The Company objects to the question on the grounds that legal invoices contain information subject to Attorney/Client Privilege and the Work Product Doctrine. Notwithstanding the objection, the three largest responsive legal invoice amounts and explanation of services rendered are: \$49,094.02 (for legal services in connection with sale of Missouri regulated assets); \$41,596.96 (for legal services in connection with sale of Missouri regulated assets) and \$27,495.81 (legal services in connection with defense of personal injury claim).

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- f) The Company objects to the question on the grounds that the requested documents contain information subject to Attorney/Client Privilege and the Work Product Doctrine.
- g) Atmos Energy seeks outside legal counsel for regulatory compliance, claims, employee matters, rate cases and other general corporate purposes as needed. This is consistent with other companies in our industry and other companies in general.
- h) The billing rate for John N. Hughes is \$350 per hour. Mark R. Hutchison works on a flat retainer of \$5,000 per month.
- i) No specific amounts were noted.
- j) We do not anticipate a significant change in our use of outside legal counsel.

ATTACHMENT:

ATTACHMENT 1 - Atmos Energy Corporation, OAG_1-144_Att1 - Legal Expenses.xls, 3 Pages.

Respondent: Josh Densman

Atmos Energy Corporation
 Legal Expenses - SSU, KY and Div91
 For Fiscal Years 2011 and 2012

Fiscal Years 2011 and 2012												
Attorney/Vendor Name	Account	Account Description	Sub Account				Fiscal 2011	Fiscal 2012	Alloc % to KY	FY11 Amount	FY12 Amount	Description
			Sub Account	Description	Division	Division Description				Alloc to KY	Alloc to KY	
ADAIR COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	392.00	5.55%	-	21.76	under \$50,000
Additional Liberty integration costs	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	(10,902.05)	5.55%	-	(605.05)	under \$50,000
APR CONSULTANTS	9230	A&G-Outside services employed	06121	Legal	009000	KY	13,046.47	-	100.00%	13,046.47	-	under \$50,000
BAKER AND MCKENZIE	9230	A&G-Outside services employed	06121	Legal	009000	KY	1,109.50	-	100.00%	1,109.50	-	under \$50,000
BATES COUNTY RECORDER OF DEEDS	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	1,367.00	5.55%	-	75.87	under \$50,000
BELIN MCCORMICK ATTORNEY AT LAW	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	18,327.60	5,457.35	5.55%	1,017.18	302.68	under \$50,000
BUTLER COUNTY RECORDER OF DEEDS	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	61.00	5.55%	-	3.39	under \$50,000
CANTEY HANGER LLP	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	108.00	-	5.55%	5.99	-	under \$50,000
CAPE GIRARDEAU COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	1,134.00	5.55%	-	62.94	under \$50,000
CASS COUNTY RECORDER OF DEEDS	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	1,225.00	5.55%	-	67.99	under \$50,000
CHAMPAIGN COUNTY RECORDER OF DEEDS	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	715.00	5.55%	-	39.68	under \$50,000
CHARLES M FORMAN CHAPTER 7 TRUSTEE	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	5,000.00	-	5.55%	277.50	-	under \$50,000
CLARK COUNTY CLERK RECORDER	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	67.00	5.55%	-	3.72	under \$50,000
CLAY COUNTY CLERK AND RECORDER	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	98.75	5.55%	-	5.48	under \$50,000
CLINTON COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	42.00	5.55%	-	2.33	under \$50,000
CONCENTRIC ENERGY ADVISORS INC	9230	A&G-Outside services employed	06121	Legal	009000	KY	22,537.44	-	100.00%	22,537.44	-	under \$50,000
DENTONS US LLP	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	1,361.50	5.55%	-	75.56	under \$50,000
DESIGN RESEARCH ENGINEERING	9230	A&G-Outside services employed	06121	Legal	009000	KY	3,724.59	61,940.27	100.00%	3,724.59	61,940.27	litigation
DINSMORE AND SHOHL LLP	9230	A&G-Outside services employed	06121	Legal	009000	KY	-	981.52	100.00%	-	981.52	under \$50,000
DUNKLIN COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	1,982.00	5.55%	-	110.00	under \$50,000
DUST IN THE WIND	9230	A&G-Outside services employed	06121	Legal	009000	KY	397.50	-	100.00%	397.50	-	under \$50,000
EFFINGHAM COUNTY RECORDER	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	128.00	5.55%	-	6.99	under \$50,000
ENGLISH LUCAS PRIEST AND OWSLEY	9230	A&G-Outside services employed	06121	Legal	009000	KY	-	47,907.73	100.00%	-	47,907.73	under \$50,000
FARNAN LLP	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	866.36	-	5.55%	48.08	-	under \$50,000
FAYETTE COUNTY RECORDER OF DEEDS	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	89.50	5.55%	-	4.97	under \$50,000
FEDEX	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	119.65	5.55%	-	6.84	under \$50,000
FISCHER AND DORITY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	23,893.21	52,363.76	5.55%	1,325.52	2,906.19	under \$50,000
FISH AND RICHARDSON PC	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	75,454.74	85,608.79	5.55%	4,187.74	4,751.29	under \$50,000
GARDERE WYNNE SEWELL LLP	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	1,395.00	-	5.55%	77.42	-	under \$50,000
GIBSON DUNN AND CRUTCHER LLP	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	116,466.77	765.47	5.55%	5,463.91	41.93	under \$50,000
GIBSON DUNN AND CRUTCHER LLP	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	73,877.35	6,558.10	5.55%	4,100.19	383.97	under \$50,000
GOULD AND LAMB LLC	9230	A&G-Outside services employed	06121	Legal	009000	KY	-	50.00	100.00%	-	50.00	under \$50,000
HAYNES AND BOONE LLP	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	25,008.00	8,609.00	5.55%	1,387.94	477.80	under \$50,000
HENRY COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	61.00	5.55%	-	3.39	under \$50,000
HOLLAND AND HART LLP	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	-	7,470.64	5.55%	-	414.62	under \$50,000
HOWISON AND ARNOT LLP	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	21,678.70	870.00	5.55%	1,203.17	37.19	under \$50,000
HOWISON AND ARNOT LLP	9302	Miscellaneous general expenses	06121	Legal	002000	Shared Services General Office	455.00	1,831.25	5.55%	25.25	90.53	under \$50,000
HUNTON AND WILLIAMS	9230	A&G-Outside services employed	06121	Legal	009000	KY	5,019.96	-	100.00%	5,019.96	-	under \$50,000
HUTCHESON BOWERS LLP	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	16,872.60	15,607.14	5.55%	936.43	866.20	under \$50,000
INVENTUS CORP	9230	A&G-Outside services employed	06121	Legal	009000	KY	556.82	-	100.00%	556.82	-	under \$50,000
INVENTUS CORP	9302	Miscellaneous general expenses	06121	Legal	002000	Shared Services General Office	129.85	68.04	5.55%	7.21	3.78	under \$50,000
IRON COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	91.00	5.55%	-	5.05	under \$50,000
JACKSON LEWIS LLP	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	43,274.64	29,037.40	5.55%	2,401.74	1,611.58	under \$50,000
JACKSON LEWIS LLP	9230	A&G-Outside services employed	06121	Legal	009000	KY	7,261.82	42,228.51	100.00%	7,261.82	42,228.51	under \$50,000
JOHN N HUGHES PSC	9230	A&G-Outside services employed	06121	Legal	009000	KY	-	8,011.50	100.00%	-	8,011.50	under \$50,000
Journal Import Created	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	(267,827.94)	5.55%	-	(14,853.35)	under \$50,000
KNOX COUNTY RECORDER	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	56.00	5.55%	-	3.22	under \$50,000
LATITUDE TECHNOLOGIES INC	9230	A&G-Outside services employed	06121	Legal	009000	KY	411.35	411.35	100.00%	411.35	411.35	under \$50,000
LAW OFFICES OF JOHN R BONICA	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	880.00	-	5.55%	48.84	-	under \$50,000
LEE COUNTY RECORDER	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	689.00	5.55%	-	37.13	under \$50,000
LEGAL ELEMENTS OF DALLAS	9230	A&G-Outside services employed	06121	Legal	009000	KY	-	21.65	100.00%	-	21.65	under \$50,000
LEWIS COUNTY RECORDER OF DEEDS	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	103.00	5.55%	-	5.72	under \$50,000
LIVINGSTON PARISH	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	9.00	-	5.55%	0.50	-	under \$50,000
LIVINGSTON PARISH	9302	Miscellaneous general expenses	06121	Legal	002000	Shared Services General Office	-	-	5.55%	-	-	under \$50,000
LOCKE LORD LLP	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	-	2,228.23	5.55%	-	123.67	under \$50,000
LOGSYS GROUP LLC	9230	A&G-Outside services employed	06121	Legal	012000	Customer Support	-	50,000.00	5.72%	-	2,860.00	under \$50,000
LOGAN COUNTY CLERK	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	63.00	5.55%	-	3.50	under \$50,000
MACON COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	91.00	5.55%	-	5.05	under \$50,000
MACOUPIN COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	1,905.75	5.55%	-	105.77	under \$50,000
MARION COUNTY RECORDER	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	48.75	5.55%	-	2.71	under \$50,000
MARION COUNTY RECORDER OF DEEDS	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	177.00	5.55%	-	9.82	under \$50,000
MASSAC COUNTY RECORDER OF DEEDS	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	124.50	5.55%	-	6.91	under \$50,000
MAX S HARTZ PLLC	9230	A&G-Outside services employed	06121	Legal	009000	KY	44,424.39	10,034.00	100.00%	44,424.39	10,034.00	under \$50,000
MERCURY REFINING CONSENT DECREE	9302	Miscellaneous general expenses	06121	Legal	002000	Shared Services General Office	-	730.61	5.55%	-	40.55	under \$50,000

Atmos Energy Corporation
 Legal Expenses - SSU, KY and Div91
 For Fiscal Years 2011 and 2012

Fiscal Years 2011 and 2012												
Attorney/Vendor Name	Account	Account Description	Sub Account	Sub Account			Fiscal 2011	Fiscal 2012	Alloc % to KY	FY11 Amount	FY12 Amount	Description
				Description	Division	Division Description				Alloc to KY	Alloc to KY	
MISSISSIPPI COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	100.00	5.55%	-	5.55	under \$50,000
MONTGOMERY COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	172.50	5.55%	-	9.57	under \$50,000
MOORE AND VAN ALLEN PLLC	9230	A&G-Outside services employed	06121	Legal	091000	Ky/Mid-States	147,796.35	96,036.40	50.00%	73,898.18	48,018.20	regulatory
Move Pjt Tiger to gain on sale	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	-	5.55%	-	-	under \$50,000
MUNSCH HARDT KOPF AND HARR PC	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	18,964.88	4,001.61	5.55%	1,052.55	222.09	under \$50,000
MUNSCH HARDT KOPF AND HARR PC	9230	A&G-Outside services employed	06121	Legal	009000	KY	6,888.13	729.64	100.00%	6,888.13	729.64	under \$50,000
MUNSCH HARDT KOPF AND HARR PC	9230	A&G-Outside services employed	06121	Legal	091000	Ky/Mid-States	-	85.97	50.00%	-	42.99	under \$50,000
NEAL AND HARWELL PLC	9230	A&G-Outside services employed	06121	Legal	009000	KY	2,343.75	-	100.00%	2,343.75	-	under \$50,000
NELSON BUNGARDNER CASTO PC	9230	A&G-Outside services employed	06121	Legal	012000	Customer Support	-	170,000.00	5.72%	-	9,724.00	under \$50,000
NEW MADRID COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	124.00	5.55%	-	6.88	under \$50,000
PEMISCOT COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	88.00	5.55%	-	4.88	under \$50,000
PIKE COUNTY RECORDER OF DEEDS	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	84.00	5.55%	-	5.22	under \$50,000
PLAUCHE MASELLI PARKERSON LLP	9230	A&G-Outside services employed	06121	Legal	009000	KY	4,048.99	-	100.00%	4,048.99	-	under \$50,000
PROFESSIONAL TECHNOLOGIES INC	9230	A&G-Outside services employed	06121	Legal	009000	KY	-	1,258.70	100.00%	-	1,258.70	under \$50,000
QUALITY TITLE AND ABSTRACT COMPANY OF	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	80.00	5.55%	-	4.44	under \$50,000
RA-24 -- Platt, Sparks & Associates CPE	9230	A&G-Outside services employed	06121	Legal	009000	KY	(10,000.00)	-	100.00%	(10,000.00)	-	under \$50,000
RA-29 -- Susan Luce-Dunkin Cty Recorder of Deeds	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	(103.00)	5.55%	-	(5.72)	under \$50,000
RA-46 -- Law & Order Record Retrieval	9302	Miscellaneous general expenses	06121	Legal	002000	Shared Services General Office	(40.00)	-	5.55%	(2.22)	-	under \$50,000
RALLS COUNTY RECORDER	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	101.00	5.55%	-	5.61	under \$50,000
Reclass US Bank Check Request	9030	Customer accounts-Customer recor	06121	Legal	012000	Customer Support	-	1,000.00	5.72%	-	57.20	under \$50,000
RIPLEY COUNTY COLLECTOR	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	103.00	5.55%	-	5.72	under \$50,000
SALINE COUNTY RECORDER OF DEEDS	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	671.75	5.55%	-	37.28	under \$50,000
SANGAMON COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	72.00	5.55%	-	4.00	under \$50,000
SCHUYLER COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	91.00	5.55%	-	5.05	under \$50,000
SCOTLAND COUNTY RECORDER	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	61.00	5.55%	-	3.39	under \$50,000
SCOTT COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	127.00	5.55%	-	7.05	under \$50,000
SHELBY COUNTY RECORDER	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	48.00	5.55%	-	2.66	under \$50,000
SPEARS TITLE COMPANY	9302	Miscellaneous general expenses	06121	Legal	002000	Shared Services General Office	-	50.00	5.55%	-	2.78	under \$50,000
ST CLAIR COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	133.00	5.55%	-	7.38	under \$50,000
STITES AND HARBISON PLLC	9230	A&G-Outside services employed	06121	Legal	009000	KY	9,701.00	3,445.70	100.00%	9,701.00	3,445.70	under \$50,000
STODDARD COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	58.00	5.55%	-	3.22	under \$50,000
THE SANDLER LAW FIRM PLLC	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	6,487.50	5.55%	-	360.06	under \$50,000
UNIFIED MESSAGING SOLUTIONS LLC	9230	A&G-Outside services employed	06121	Legal	012000	Customer Support	-	180,000.00	5.72%	-	10,296.00	under \$50,000
WAYNE COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	106.00	5.55%	-	5.88	under \$50,000
WILSON HUTCHINSON AND POTEAT	9230	A&G-Outside services employed	06121	Legal	009000	KY	-	-	100.00%	-	-	under \$50,000
WILSON HUTCHINSON POTEAT & LITTLEPAGE	9230	A&G-Outside services employed	06121	Legal	009000	KY	101,146.01	61,164.37	100.00%	101,146.01	61,164.37	general corporate
WILSON HUTCHINSON POTEAT & LITTLEPAGE	9230	A&G-Outside services employed	06121	Legal	091000	Ky/Mid-States	-	-	50.00%	-	-	under \$50,000
WJ GEORGE AND COMPANY	9230	A&G-Outside services employed	06121	Legal	009000	KY	1,350.00	-	100.00%	1,350.00	-	under \$50,000
WYATT TARRANT AND COMBS LLP	9230	A&G-Outside services employed	06121	Legal	009000	KY	52,182.02	136,675.71	100.00%	52,182.02	136,675.71	litigation
ZUMPANO PATRICIOS WINKER AND BRESNAH	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	37,318.50	201,794.36	5.55%	2,071.18	11,199.59	under \$50,000

Atmos Energy Corporation
 Legal Expenses - SSU, KY and Div91
 For Base Period

Base Period Actuals August 2012 - February 2013										
Cust/Vend Name	Account	Account Description	Sub Account		Division	Division Description	Base Period	Alloc % to KY	Base Amount	
			Sub Account	Description					Alloc to KY	Description
ADAIR COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	325.00	5.55%	18.04	under \$50,000
Additional Liberty integration costs	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	(10,902.05)	5.55%	(605.06)	under \$50,000
BATES COUNTY RECORDER OF DEEDS	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	1,240.00	5.55%	68.82	under \$50,000
BELIN MCCORMICK ATTORNEY AT LAW	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	1,353.85	5.55%	75.14	under \$50,000
CAPE GIRARDEAU COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	1,010.00	5.55%	56.08	under \$50,000
CASS COUNTY RECORDER OF DEEDS	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	1,140.00	5.55%	63.27	under \$50,000
CHAMPAIGN COUNTY RECORDER OF DEEDS	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	679.00	5.55%	37.68	under \$50,000
DUNKLIN COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	1,828.00	5.55%	101.45	under \$50,000
EFFINGHAM COUNTY RECORDER	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	85.00	5.55%	4.72	under \$50,000
ENGLISH LUCAS PRIEST AND OWSLEY	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	732.00	5.55%	40.83	under \$50,000
ENGLISH LUCAS PRIEST AND OWSLEY	9230	A&G-Outside services employed	06121	Legal	009000	KY	33,126.74	100.00%	33,126.74	under \$50,000
FEDERAL TRADE COMMISSION	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	62,500.00	5.55%	3,468.75	under \$50,000
FEDEX	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	119.65	5.55%	6.64	under \$50,000
GIBSON DUNN AND CRUTCHER LLP	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	5,249.61	5.55%	291.35	under \$50,000
GOULD AND LAMB LLC	9230	A&G-Outside services employed	06121	Legal	009000	KY	50.00	100.00%	50.00	under \$50,000
HAYNES AND BOONE LLP	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	9,197.00	5.55%	510.43	under \$50,000
HOLLAND AND HART LLP	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	6,000.14	5.55%	333.01	under \$50,000
HOWISON AND ARNOT LLP	9302	Miscellaneous general expenses	06121	Legal	002000	Shared Services General Office	4,322.48	5.55%	239.90	under \$50,000
INVENTUS CORP	9302	Miscellaneous general expenses	06121	Legal	002000	Shared Services General Office	738.97	5.55%	41.01	under \$50,000
JACKSON LEWIS LLP	9230	A&G-Outside services employed	06121	Legal	002000	Shared Services General Office	8,401.24	5.55%	466.27	under \$50,000
Journal Import Created	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	(267,827.94)	5.55%	(14,853.35)	under \$50,000
LEE COUNTY RECORDER	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	632.00	5.55%	35.08	under \$50,000
LOGAN COUNTY CLERK	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	63.00	5.55%	3.50	under \$50,000
MACOUPIN COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	1,775.25	5.55%	98.53	under \$50,000
MARION COUNTY RECORDER OF DEEDS	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	32.00	5.55%	1.78	under \$50,000
MERCURY REFINING CONSENT DECREE	9302	Miscellaneous general expenses	06121	Legal	002000	Shared Services General Office	730.61	5.55%	40.55	under \$50,000
MONTGOMERY COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	51.00	5.55%	2.83	under \$50,000
MOORE AND VAN ALLEN PLLC	9230	A&G-Outside services employed	06121	Legal	091000	Ky/Mid-States	61,387.09	50.00%	30,693.55	under \$50,000
Move Prj Tiger to gain on sale	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	5.55%	-	under \$50,000
MUNSCH HARDT KOPF AND HARR PC	9230	A&G-Outside services employed	06121	Legal	009000	KY	435.91	100.00%	435.91	under \$50,000
MUNSCH HARDT KOPF AND HARR PC	9230	A&G-Outside services employed	06121	Legal	091000	Ky/Mid-States	338.58	50.00%	168.29	under \$50,000
QUALITY TITLE AND ABSTRACT COMPANY OF	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	80.00	5.55%	4.44	under \$50,000
RA-20 -- Hatcher & Harris	9302	Miscellaneous general expenses	06121	Legal	002000	Shared Services General Office	(10.00)	5.55%	(0.56)	under \$50,000
RA-29 -- Susan Luce-Dunklin Cty Recorder of Dee	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	(103.00)	5.55%	(5.72)	under \$50,000
RALLS COUNTY RECORDER	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	10.00	5.55%	0.56	under \$50,000
Rcis Federal Trade Commission invoice	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	-	5.55%	-	under \$50,000
SALINE COUNTY RECORDER OF DEEDS	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	581.75	5.55%	32.29	under \$50,000
SANGAMON COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	33.00	5.55%	1.83	under \$50,000
ST CLAIR COUNTY	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	75.00	5.55%	4.16	under \$50,000
WILSON HUTCHINSON AND POTEAT	9230	A&G-Outside services employed	06121	Legal	009000	KY	-	100.00%	-	under \$50,000
WILSON HUTCHINSON POTEAT & LITTLEPAGE	9230	A&G-Outside services employed	06121	Legal	009000	KY	35,437.37	100.00%	35,437.37	under \$50,000
WILSON HUTCHINSON POTEAT & LITTLEPAGE	9230	A&G-Outside services employed	06121	Legal	091000	Ky/Mid-States	-	50.00%	-	under \$50,000
WYATT TARRANT AND COMBS LLP	9230	A&G-Outside services employed	06121	Legal	009000	KY	24,039.88	100.00%	24,039.88	under \$50,000
ZUMPANO PATRICIOS WINKER AND BRESNAH	9210	A&G-Office supplies & expense	06121	Legal	002000	Shared Services General Office	8,197.15	5.55%	454.94	under \$50,000