

BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Application of Atmos)
Energy Corporation for Adjustment of its) Docket No. 26-ATMG-026-RTS
Natural Gas Rates in the State of Kansas.)

**JOINT MOTION TO APPROVE
UNANIMOUS SETTLEMENT AGREEMENT**

Staff of the State Corporation Commission of the State of Kansas ("Staff" and "Commission," respectively), Atmos Energy Corporation, ("Atmos Energy"), the Citizens' Utility Ratepayer Board ("CURB") and Woodriver Energy, LLC ("Woodriver") (collectively, "Joint Movants" and signatory parties to this Joint Motion), pursuant to K.A.R. 82-1-230a, request that the Commission issue an order approving the Unanimous Settlement Agreement ("Agreement"), attached as **Exhibit A**. In support of this Motion, the Joint Movants state and allege as follows:

1. On July 25, 2025, Atmos Energy filed an Application in this docket to make certain changes in its rates and charges for natural gas service. Pursuant to the Commission's Order dated July 31, 2025, the effective date of the Application was suspended until March 23, 2026. On August 21, 2025, the Commission issued an Order establishing a procedural schedule. This matter is currently set for hearing on January 26, 2026.

2. CURB and Woodriver were granted intervention in this rate case. There were no other intervenors in the case.

3. The schedules filed with Atmos Energy's Application indicated a need to increase base rates by \$19.1 million, based upon normalized operating results for the 12 months ending March 31, 2025, adjusted for known and measurable changes in revenues, operating and maintenance expenses, cost of capital and taxes, and other adjustments. Atmos Energy proposed two tariff changes: (1) a new Tax Rider Tariff, which was described and supported in the Direct Testimony of Company Witness

Multer, and (2) some minor, clarifying changes related to Electronic Flow Measurement ("EFM") equipment. Atmos Energy also sought Commission authority to file an abbreviated rate case to recover capital investment permitted by K.S.A. 66-128. Atmos Energy submitted the testimony of nine (9) witnesses and the schedules required by K.A.R. 82-1-231 to support its request.

4. On December 8, 2025, Staff filed its direct testimony (including supporting schedules and exhibits from 11 witnesses) in the above docket recommending an increase in base rates for Atmos Energy in the amount of \$15.94 million, which included \$5.69 million in GSRS surcharge revenues and a net revenue increase to customers of \$10.24 million. Staff recommended that Atmos Energy's request for an abbreviated rate case and a Tax Rider Tariff be denied and its request to make changes to its EFM tariff be approved subject to a few changes proposed by Staff.

5. On December 8, 2025, CURB filed testimony in which it recommended an increase in base rates of \$20.7 million, which included \$5.69 million in GSRS surcharge revenues and a net revenue increase of \$15.03 million. On December 15, 2025, CURB filed cross-answering testimony in which it adopted a number of positions taken by the Staff, which reduced CURB's net revenue increase from \$15.03 million to \$11.35 million.

6. WoodRiver did not file testimony.

7. Atmos Energy filed rebuttal testimony on December 22, 2025. Atmos Energy revised its base rate increase amount to \$25.63 million and net new revenue amount to \$19.93 million after accounting for GSRS collections.

8. Subsequently, on January 6-7, 2026, the Joint Movants met to discuss the possible settlement of the issues in this matter. The Joint Movants were able to reach a settlement agreement in principle resolving all issues in the case. The Settlement Agreement was executed and filed with the Commission on January 9, 2026. The resolution of all of the issues is set forth in the Agreement

attached hereto as **Exhibit A**. Since all parties to the docket signed the Agreement, it is considered a unanimous settlement agreement under the Commission's regulations (K.A.R. 82-1-230a).

9. The Joint Movants believe the Agreement represents a reasonable and fair resolution of this matter and that the terms contained therein are in the public interest. Joint Movants believe the Agreement satisfies the three factors that the Commission considers when reviewing a proposed unanimous settlement agreement.

10. As the Commission is aware, the three questions the Commission considers when reviewing proposed unanimous settlement agreements are as follows:

- (a) is the Agreement supported by substantial competent evidence;
- (b) does the Agreement result in just and reasonable rates; and
- (c) are the results of the Agreement in the public interest?¹

11. The parties to this docket are Staff, Atmos Energy, CURB, and WoodRiver. The Agreement addresses all issues between the Joint Movants raised in this proceeding. Representatives from all of the Joint Movants participated in the settlement negotiations in this docket on January 6-7, 2026. A settlement of all issues was reached by the Joint Movants resulting in the Agreement attached as **Exhibit A** which is being filed with this Motion. All Parties have had an opportunity to be heard with respect to the terms of the Agreement.

12. The Agreement was fully and fairly negotiated and represents a reasonable compromise based on all Parties' pre-filed positions and will result in just and reasonable rates for Atmos Energy's customers. Kansas law recognizes a strong policy favoring and encouraging settlements.² Standards for reviewing the reasonableness of a settlement agreement require the Commission to make a finding,

¹Docket No. 23-ATMG-359-RTS, Order Approving Settlement Agreement, issued May 9, 2023, paragraph 23.

²*Bright v. LSI Corp.*, 254 Kan. 853, 858, 869 P.2d 686 (1994).

supported by substantial competent evidence from a review of the record as a whole, that the settlement will establish just and reasonable rates.³ That standard is met in this case.

A. THE AGREEMENT IS SUPPORTED BY SUBSTANTIAL COMPETENT EVIDENCE

13. There is substantial competent evidence in the record to support the agreement reached by the Joint Movants. In total, nine (9) Atmos Energy witnesses filed direct and/or rebuttal testimony along with the testimony of a witness being filed in support of the Agreement. In addition to the testimony filed by the Joint Movants in support of the Agreement, eleven (11) Staff witnesses and two (2) CURB witnesses also filed direct or cross answering testimony in this docket and plan to file testimony of a witness to support the Agreement. The Agreement is consistent with the testimony filed in this docket and reflects a compromise of the positions taken by the Joint Movants as set forth in their respective direct, cross and rebuttal testimonies and exhibits.

14. Settlement negotiations were thorough and comprehensive and the Joint Movants had differing opinions about certain items. However, the Joint Movants were able to negotiate a compromise that satisfied each Joint Movant. This was done, in part, by agreeing to a revenue requirement without explicitly stating the resulting conclusions on every item in dispute. Where it was necessary to specifically state the settlement reached by the Joint Movants on a particular item for setting future rates or for other reasons, the Joint Movants did so.

B. THE AGREEMENT WILL RESULT IN JUST AND REASONABLE RATES

15. Kansas case law dealing with utility rate cases indicates the "just and reasonable" standard coincides with the "zone of reasonableness" test adopted by the Kansas courts. The "just and

³*Farmland Industries v. Kansas Corporation Commission*, 24 Kan.App.2d 172, 186-188, 943 P.2d 470 (1997); *Citizens' Utility Ratepayer Board v. State Corp. Comm'n of the State of Kansas*, 28 Kan.App.2d 313, 316-317, 16 P.3rd 319 (Kan.App.2000).

reasonable" standard was first outlined by the United States Supreme Court.⁴ The Court emphasized that when evaluating whether rates are just and reasonable, the focus of inquiry is properly on the end result or "total effect" of the rate order, rather than on the specific rate-setting method employed. In addition, the *Hope* case was followed by another Supreme Court case,⁵ which found the Natural Gas Act's articulated "just and reasonable" standard coincides with the applicable constitutional standards and any rate selected by a regulatory commission within the "broad zone of reasonableness" cannot properly be attacked as confiscatory.

16. Applying these standards to the Agreement, the agreed-upon new base rate increase of \$17.69 million and the incremental new revenue increase of \$12 million falls within the range of increases proposed by Staff, CURB and Atmos Energy and is consistent with Kansas law regarding the reasonableness of rates. The Kansas Supreme Court has discussed the "zone of reasonableness" as it applies to the Commission's ratemaking function as follows:

There is an elusive range of reasonableness in calculating a fair rate of return. A court can only concern itself with the question as to whether a rate is so unreasonably low or so unreasonably high as to be unlawful. The in-between point, where the rate is most fair to the utility and its customers, is a matter for the State Corporation Commission's determination.⁶

17. Atmos Energy's base rate increase as set forth in its rebuttal testimony was \$25.63 million. Staff recommended a base rate increase of \$15.94 million. CURB recommended in its cross answering testimony a base rate increase of \$17.04 million. Accordingly, the stipulated increase in base rates of \$17.69 million clearly falls within the zone of reasonableness when one considers the stipulated revenue increase is well within the positions of the Joint Movants. When combined with

⁴*Power Comm'n v. Hope Gas Co.*, 320 U.S. 591, 64 S.Ct. 281, 88 L.Ed. 333 (1944).

⁵*Permian Basin Area Rate Cases*, 390 U.S. 747, 770, 88 S.Ct. 1344, 20 L.Ed.2d 312, *reh denied* 392 U.S. 917, 88 S.Ct. 2050 (1968).

⁶*Southwestern Bell Tel. Co. v. State Corporation Commission*, 192 Kan. 39, 41, 386 P.2d 515 (1963).

the evidence presented by the Joint Movants through filed testimony and schedules, the stipulated revenue requirement is supported by substantial competent evidence and results in just and reasonable rates. The stipulated amount also satisfies the balancing test aspect of the zone of reasonableness evaluation because the stipulated amount necessarily represents the Joint Movants' recognition of the risk of litigation and that a party will likely not prevail on every element of the pre-filed case.

18. In addition to the establishment of an overall revenue increase, the other specific provisions of the Agreement were fully and fairly negotiated by the Joint Movants in conjunction with the knowledge that it is unlikely the Commission would accept all of the Joint Movants' pre-filed positions. Each Joint Movant carefully considered the issues before the Commission and used their best judgment and knowledge of Commission precedent to determine where it might be successful and where compromise was warranted and appropriate.

C. THE AGREEMENT IS IN THE PUBLIC INTEREST

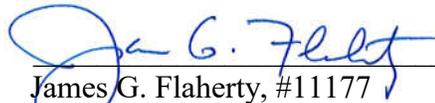
19. Each Joint Movant has a duty to protect the interest of the party it represents. Atmos Energy has a duty to its customers, employees and shareholders. The Staff and the Commission are in the unique position of being required to weigh and balance the interests of the company, the customers, and the public generally. CURB represents the interests of residential and small commercial customers. As referenced in the *Kansas Gas & Electric* case, "the focus of the inquiry (in setting "just and reasonable" rates) is properly on the end result or "total effect" of the rate order, rather than upon the rate-setting employed."⁷ The "total effect" of the terms of the Agreement results in just and reasonable rates and represents an equitable balancing of the interest of all the Parties. Thus, the Agreement is in the public interest and should be approved by the Commission in its entirety.

⁷*Kansas Gas & Electric*, 239 Kan. 483, 489 (1986).

20. The Joint Movants will be filing testimony in support of the Agreement.⁸

WHEREFORE, for the reasons set forth herein, Joint Movants request that this Joint Motion be granted and that the Agreement attached hereto be approved.

Respectfully submitted:



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For Commission Staff

⁸The parties have filed a motion to extend the filing date of testimony in support of the Agreement from January 14, 2026 to January 16, 2026.

/s/ Joseph R. Astrab

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VERIFICATION

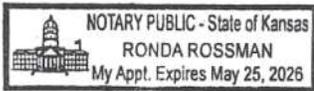
STATE OF KANSAS, COUNTY OF FRANKLIN, ss:

James G. Flaherty, of lawful age, being first duly sworn on oath, states:

That he is the attorney for Atmos Energy Corporation named in the foregoing Joint Motion to Approve Unanimous Settlement Agreement, and is duly authorized to make this affidavit; that he has read the foregoing Joint Motion, and knows the contents thereof; and that the facts set forth therein are true.


James G. Flaherty

SUBSCRIBED AND SWORN to before me this 9th day of January, 2026.





Notary Public

Appointment/Commission Expires:

CERTIFICATE OF SERVICE

I hereby certify that a copy of the above and foregoing was sent via electronic mail this 9th day of January, 2026, addressed to:

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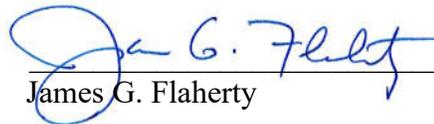
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BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Application of Atmos Energy)
Corporation for Adjustment of its Natural Gas Rates in)
the State of Kansas.) Docket No. 26-ATMG-026-RTS

UNANIMOUS SETTLEMENT AGREEMENT

This Unanimous Settlement Agreement ("Agreement" or "Settlement") is entered into between and among the Staff of the State Corporation Commission of the State of Kansas ("Staff" and "Commission," respectively), Atmos Energy Corporation ("Atmos Energy"), the Citizens' Utility Ratepayer Board ("CURB") and WoodRiver Energy, LLC ("WoodRiver") (collectively referred to herein as the "Parties" or "Joint Movants"). This Agreement is being submitted to the Commission for its approval pursuant to K.A.R. 82-1-230a.

I. INTRODUCTION

1. On July 25, 2025, Atmos Energy filed an Application in this docket to make certain changes in its rates and charges for natural gas service. Pursuant to the Commission's Order dated July 31, 2025, the effective date of the Application was suspended until March 23, 2026. On August 21, 2025, the Commission issued an Order establishing a procedural schedule. This matter is currently set for hearing on January 26, 2026.

2. CURB and Woodriver were granted intervention in this rate case. There were no other intervenors in the case.

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cost of capital and taxes, and other adjustments. Atmos Energy proposed two tariff changes: (1) a new Tax Rider Tariff, which was described and supported in the Direct Testimony of Company Witness Multer, and (2) some minor, clarifying changes related to Electronic Flow Measurement ("EFM") equipment. Atmos Energy also sought Commission authority to file an abbreviated rate case to recover capital investment permitted by K.S.A. 66-128. Atmos Energy submitted the testimony and exhibits of nine (9) witnesses and the schedules required by K.A.R. 82-1-231 to support its request.

4. On December 8, 2025, Staff filed its direct testimony (including supporting schedules and exhibits from 11 witnesses) in the above docket recommending an increase in base rates for Atmos Energy in the amount of \$15.94 million, which included \$5.69 million in GSRS surcharge revenues and a net revenue increase to customers of \$10.24 million. Staff recommended that Atmos Energy's request for an abbreviated rate case and a Tax Rider Tariff be denied and its request to make changes to its EFM tariff be approved subject to a few changes proposed by Staff.

5. On December 8, 2025, CURB filed testimony in which it recommended an increase in base rates of \$20.7 million, which included \$5.69 million in GSRS surcharge revenues and a net revenue increase of \$15.03 million. On December 15, 2025, CURB filed cross-answering testimony in which it adopted a number of positions taken by the Staff, which reduced CURB's net revenue increase from \$15.03 million to \$11.35 million.

6. WoodRiver did not file testimony.

7. Atmos Energy filed rebuttal testimony on December 22, 2025. Atmos Energy revised its base rate increase amount to \$25.63 million and net new revenue amount to \$19.93 million after accounting for GSRS collections.

8. Subsequently, on January 6-7, 2026, the Joint Movants met to discuss the possible settlement of the issues in this matter. The Joint Movants were able to reach a settlement agreement

in principle resolving all issues in the case. This Settlement Agreement ("Agreement") was executed and filed with the Commission on January 9, 2026. The resolution of all of the issues is set forth in this Agreement. Since all parties to the docket signed this Agreement, it is considered a unanimous settlement agreement under the Commission's regulations (K.A.R. 82-1-230a).

II. SETTLEMENT PROVISIONS

1. STIPULATED REVENUE REQUIREMENT

a. The Parties agree that the Commission should authorize an overall annual increase in base rates of \$17,699,747. This increase includes \$5,699,747 related to rebasing GSRS surcharge revenues. The incremental new revenue increase is \$12,000,000.

2. CARRYING CHARGES TO BE APPLIED FOR PURPOSES OF CALCULATING ATMOS ENERGY'S GSRS, SIP, AND K.S.A. 66-1,239 FILING

a. For purposes of calculating Atmos Energy's GSRS and SIP the carrying charges to be applied to recoverable investments in such filings shall be calculated using a carrying charge of 8.97% gross of tax, which is based on state and federal tax rates in effect as of the date of this Agreement. The Parties agree this carrying charge is solely for purpose of subsequent GSRS and SIP filings, and any filing made pursuant to K.S.A. 66-1,239, and is not precedential for any other purpose. Should tax rates change between now and the next Atmos Energy general rate case decision, the carrying charge set forth in this paragraph shall be adjusted to reflect the change in the tax rates.

3. REBASING OF GSRS REVENUES

a. In this rate case and future rate cases, Atmos Energy agrees to rebase its GSRS revenues when new base rates and charges become effective following a Commission Order establishing rates in a general rate case.

4. CAPITAL STRUCTURE/COST OF DEBT/COST OF EQUITY

a. The Parties agree that nothing in this Agreement constitutes an agreement by the Parties to the capital structure, cost of debt and cost of equity presented in this case and this Agreement does not prevent the Parties from challenging such proposals in the future.

5. ABBREVIATED RATE CASE

a. Atmos Energy agrees to withdraw its request for an abbreviated rate case.

6. ACCOUNTING MATTERS

a. **AD VALOREM SURCHARGE.** For purposes of filing Atmos Energy's ad valorem surcharge rider in December 2026 (and subsequent years until rebased in Atmos Energy's next base rate case), the Parties agree the ad valorem tax expenses embedded in base rates shall be \$9,371,787.

b. Amortization periods and/or expenses are established as follows:

i. Atmos Energy's actual rate case expense-three years;

ii. Atmos Energy's annual Pension amortization of \$(124,328) and annual OPEB amortization of \$(224,377) - three years;

iii. With respect to item 6.b.ii. above, Atmos Energy shall have the right to recover any unamortized amount relating to Pension and OPEB deferrals;

iv. For the purposes of calculating Atmos Energy's pension tracker going forward, the Parties agree that the base rates agreed to in this Agreement include the following expenses:

1. Atmos Energy Pension Expense: \$52,303 (KS Direct = \$62,560; COKS = \$(26,150); and SSU = \$15,893).

2. Atmos Energy OPEB Expense: \$(711,108) (KS Direct = \$(578,072); COKS = \$(115,495); and SSU = \$(17,541).

7. TAX RIDER TARIFF

a. Atmos Energy agrees to withdraw its request for a Tax Rider Tariff. The Parties agree based upon Mr. Unrein's recommendation that Atmos Energy use the procedures set forth in K.S.A. 66-1,239 to capture the effects of the 2022 Tax Act in fiscal year 2027 and any future tax law changes, instead of implementing the proposed Tax Rider Tariff. Within 60 days of knowing the effects of the 2022 Tax Act in fiscal year 2027, and assuming the amount of the over or under collection of taxes is equal to or greater than 0.25% of Atmos Energy's base revenue level approved in this rate case as required by the statute, Atmos Energy shall be allowed to file an application with the Commission per the procedures set forth in K.S.A. 66-1,239 to capture the effects of the 2022 Tax Act as recommended by Mr. Unrein. Per the provisions in the statute, the carrying charge set forth in paragraph 2 of this Agreement, would be applied to any deferred amount and recovered or refunded to customers in Atmos Energy's next general rate case.

8. CLASS COST OF SERVICE AND RATE DESIGN

a. The Parties agree that nothing in this Settlement constitutes an agreement by the Parties to the Class Cost of Service Studies presented in this case and this Settlement does not prevent the Parties from challenging such studies in the future.

b. The monthly residential class customer charge shall be \$23.00.

c. The Parties agree the rate increase shall be allocated among the respective classes of customers according to the amounts indicated for each class as set forth in

Appendix B to this Agreement and that the new rates set forth in **Appendix B** be approved by the Commission.

9. WEATHER NORMALIZATION ADJUSTMENT ("WNA")

a. For purposes of determining allocation of the rate increase and the new rates set forth in **Appendix B** to this Agreement, the Parties agree to average Atmos Energy's and Staff's adjusted volumes.

b. For the purpose of calculating the WNA factor, the Parties agree to use Staff's sensitivity Factors (WNA coefficients) and Atmos Energy's and Staff's agreed upon Weather Normals, which are set forth in **Appendix C** to this Agreement.

10. EFM TARIFF REVISIONS

a. The Parties agree to the changes to the EFM Tariff as proposed by Kathleen Ocanas' rebuttal testimony and as modified by Staff witness Ashlyn Hefley in her direct testimony.

11. ACCOUNTING TREATMENT FOR CLOUD ACCOUNTING

a. The Parties were unable to reach agreement on the accounting treatment for Cloud Computing. Each Party, therefore, preserves its right to raise this issue in Atmos Energy's next general rate case.

12. DEPRECIATION RATES

a. For Kansas direct, the Parties agree to use the depreciation rates set forth in Roxie McCullar's direct testimony.

b. For Colorado/Kansas, the Parties agree to retain the Equal Life Group method and to use Dane Watson's Direct Exhibit DAW-3 representing Atmos's proposed shared Colorado/Kansas support services rates; and

c. For shared services (SSU), the parties agree to retain the Average Life Group method and to use the rates from the workpapers of Dane Watson's Rebuttal Testimony calculations using the Average Life Group Method.

d. The Parties agree to the depreciation rates set forth in **Appendix A** to this Agreement.

13. EFFECTIVE DATE OF INCREASE IN RATES

a. The Parties agree to request that the new rates approved by the Commission in this rate case become effective on or before March 1, 2026.

14. MISCELLANEOUS PROVISIONS

a. Nothing in this Agreement is intended to impinge or restrict, in any manner, the exercise by the Commission of any statutory right, including the right of access to information, and any statutory obligation, including the obligation to ensure that Atmos Energy is providing efficient and sufficient service at just and reasonable rates.

b. The Parties, including Staff, shall have the right to present pre-filed testimony in support of this Agreement. Such testimony shall be filed formally in the docket and presented by witnesses at a hearing on this Agreement. Such testimony shall be filed on or before January 14, 2026, as required by the procedural schedule filed in this docket.

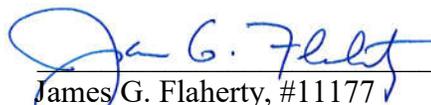
c. The Parties waive cross examination on all pre-filed testimony. The Parties agree that all such pre-filed testimony and exhibits may be incorporated into the record without objection. The Parties agree to waive the submission of post-hearing briefs.

d. This Agreement represents a negotiated settlement that fully resolves all of the issues in this docket among the Parties. The Parties represent that the terms of this Agreement

constitute a fair and reasonable resolution of the issues addressed herein. Except as specified herein, the Parties shall not be prejudiced, bound by, or in any way affected by the terms of this Agreement (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; and/or (c) in this proceeding should the Commission decide not to approve this Agreement in the instant proceeding. If the Commission accepts this Agreement in its entirety and incorporates the same into a final order without material modification, the Parties shall be bound by its terms and the Commission's order incorporating its terms as to all issues addressed herein and in accordance with the terms hereof, and will not appeal the Commission's order on these issues.

e. The provisions of this Agreement have resulted from negotiations among the Parties and are interdependent. In the event that the Commission does not approve and adopt the terms of this Agreement in total, the Agreement shall be voidable and no party hereto shall be bound, prejudiced, or in any way affected by any of the agreements or provisions hereof. Further, in such event, this Agreement shall be considered privileged and not admissible in evidence or made a part of the record in any proceeding.

IN WITNESS WHEREOF, the Parties have executed and approved this Stipulated Settlement Agreement, effective as of the 9th day of January, 2026 by subscribing their signatures below.



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Attorneys for WoodRiver Energy, LLC

APPENDIX A

Atmos Energy Corporation
Docket No. 26-ATMG-026-RTS
Proposed Kansas Direct Depreciation Rates

Line No.	Account	Description	DEPRECIATION RATE PARAMETERS					DEPRECIATION RATES		
			ASL	Iowa Curve	Gross Salvage	Cost of Removal	Net Salvage	Life Rate	COR Rate	Total Rate
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e)-(f)	(h)	(i)	(j) = (h) + (i)
1		<u>Intangible Plant</u>								
2	30100	Organization			NON-DEPRECIABLE			0.00%	0.00%	0.00%
3	30300	Franchises and Consents			NON-DEPRECIABLE			0.00%	0.00%	0.00%
4	30300	Miscellaneous Intangible Plant			NON-DEPRECIABLE			0.00%	0.00%	0.00%
5										
6		<u>Storage Plant</u>								
7	35010	Land			NON-DEPRECIABLE			0.00%	0.00%	0.00%
8	35020	Rights of Way	50	R5	0.00%	0.00%	0.00%	2.27%	0.00%	2.27%
9	35100	Structures and Improvements	50	R4	0.00%	10.00%	-10.00%	2.20%	0.22%	2.42%
10	35200	Wells	50	S4	0.00%	22.00%	-22.00%	2.16%	0.47%	2.63%
11	35300	Pipelines	60	R4	0.00%	10.00%	-10.00%	1.76%	0.18%	1.94%
12	35400	Compressor Station Equipment	50	S2	0.00%	0.00%	0.00%	2.07%	0.00%	2.07%
13	35500	M&R Station Equipment	55	R1.5	0.00%	5.00%	-5.00%	1.90%	0.09%	1.99%
14	35600	Purification Equipment	40	R4	0.00%	10.00%	-10.00%	2.65%	0.27%	2.92%
15	35700	Other Equipment	15	S3	0.00%	10.00%	-10.00%	6.75%	0.68%	7.43%
16										
17		<u>Transmission Plant</u>								
18	36500	Land			NON-DEPRECIABLE			0.00%	0.00%	0.00%
19	36700	Mains - Cathodic Protection	28	R0.5	0.00%	10.00%	-10.00%	4.12%	0.41%	4.53%
20	36701	Mains - Steel	62	R1	0.00%	25.00%	-25.00%	1.63%	0.41%	2.04%
21	36900	M&R Station Equipment	55	R1.5	0.00%	5.00%	-5.00%	1.86%	0.09%	1.95%
22										
23		<u>Distribution Plant</u>								
24	37400	Land and Land Rights			NON-DEPRECIABLE			0.00%	0.00%	0.00%
25	37402	Land Rights	70	R4	0.00%	0.00%	0.00%	1.47%	0.00%	1.47%
26	37500	Structures and Improvements	37	S1.5	0.00%	5.00%	-5.00%	2.94%	0.15%	3.09%
27	37600	Mains - Cathodic Protection	28	R0.5	0.00%	10.00%	-10.00%	3.75%	0.38%	4.13%
28	37601	Mains - Steel	60	S1	0.00%	35.00%	-35.00%	1.70%	0.60%	2.30%
29	37602	Mains - Plastic	60	S1	0.00%	35.00%	-35.00%	1.69%	0.59%	2.28%
30	37603	Mains - Anodes	15	SQ	0.00%	0.00%	0.00%	6.67%	0.00%	6.67%
31	37604	Mains - Leak Clamps	20	SQ	0.00%	0.00%	0.00%	5.00%	0.00%	5.00%
32	37800	M&R Station Equipment - General	40	R0.5	0.00%	25.00%	-25.00%	2.54%	0.64%	3.18%
33	37900	M&R Station Equipment - City Gate	55	R1.5	0.00%	10.00%	-10.00%	1.85%	0.19%	2.04%
34	38000	Services	44	R2	0.00%	35.00%	-35.00%	2.32%	0.81%	3.13%
35	38100	Meters	28	R1	0.00%	0.00%	0.00%	3.64%	0.00%	3.64%
36	38200	Meter Installations	44	R2	0.00%	5.00%	-5.00%	2.30%	0.12%	2.42%
37	38300	House Regulators	44	R2	0.00%	5.00%	-5.00%	2.36%	0.12%	2.48%
38	38400	House Regulator Installations	44	R2	0.00%	5.00%	-5.00%	2.50%	0.12%	2.62%
39	38500	Industrial M&R Station Equipment	37	R1.5	0.00%	5.00%	-5.00%	2.78%	0.14%	2.92%
40	38700	Other Equipment	10	SQ	0.00%	5.00%	-5.00%	10.46%	0.52%	10.98%
41										
42		<u>General Plant</u>								
43	38900	Land and Land Rights			NON-DEPRECIABLE			0.00%	0.00%	0.00%
44	39000	Structures and Improvements	40	R1.5	0.00%	5.00%	-5.00%	2.57%	0.13%	2.70%
45	39003	Improvements	40	R1.5	0.00%	5.00%	-5.00%	2.57%	0.13%	2.70%
46	39004	Air Conditioning Equipment	40	R1.5	0.00%	5.00%	-5.00%	2.57%	0.13%	2.70%
47	39009	Leasehold Improvements	20	R2	0.00%	0.00%	0.00%	5.42%	0.00%	5.42%
48	39100	Office Furniture and Equipment	20	SQ	0.00%	0.00%	0.00%	5.00%	0.00%	5.00%
49	39200	Transportation Equipment	20	L3	10.00%	0.00%	10.00%	4.93%	0.00%	4.93%
50	39300	Stores Equipment	25	SQ	0.00%	0.00%	0.00%	4.00%	0.00%	4.00%
51	39400	Tools, Shop, and Garage Equipment	17	SQ	0.00%	0.00%	0.00%	5.88%	0.00%	5.88%
52	39500	Laboratory Equipment	15	SQ	0.00%	0.00%	0.00%	6.67%	0.00%	6.67%
53	39600	Power Operated Equipment	9	R1.5	10.00%	0.00%	10.00%	10.47%	0.00%	10.47%
54	39603	Ditchers	9	R1.5	10.00%	0.00%	10.00%	10.47%	0.00%	10.47%
55	39604	Backhoes	9	R1.5	10.00%	0.00%	10.00%	10.47%	0.00%	10.47%
56	39605	Welders	9	R1.5	10.00%	0.00%	10.00%	10.47%	0.00%	10.47%
57	39700	Communication Equipment	15	SQ	0.00%	0.00%	0.00%	6.67%	0.00%	6.67%
58	39702	Fixed Radios	15	SQ	0.00%	0.00%	0.00%	6.67%	0.00%	6.67%
59	39800	Miscellaneous Equipment	15	SQ	0.00%	0.00%	0.00%	6.67%	0.00%	6.67%
60	39901	Servers Hardware	7	SQ	0.00%	0.00%	0.00%	14.29%	0.00%	14.29%
61	39902	Servers Software	7	SQ	0.00%	0.00%	0.00%	14.29%	0.00%	14.29%
62	39903	Network Hardware	7	SQ	0.00%	0.00%	0.00%	14.29%	0.00%	14.29%
63	39906	PC Hardware	4	SQ	0.00%	0.00%	0.00%	25.00%	0.00%	25.00%
64	39907	PC Software	4	SQ	0.00%	0.00%	0.00%	25.00%	0.00%	25.00%
65	39908	Application Software	7	SQ	0.00%	0.00%	0.00%	14.29%	0.00%	14.29%

Atmos Energy Corporation
Docket No. 26-ATMG-026-RTS
Proposed Colorado-Kansas General Office Depreciation Rates

Line No.	Account (a)	Description (b)	DEPRECIATION RATE PARAMETERS				DEPRECIATION RATES			
			ASL (c)	Iowa Curve (d)	Gross Salvage (e)	Cost of Removal (f)	Net Salvage (g) = (e)-(f)	Life Rate (h)	COR Rate (i)	Total Rate (j) = (h) + (i)
1		<u>General Plant</u>								
2	39009	Leasehold Improvements	20	SQ	0.00%	0.00%	0.00%	2.15%	0.00%	2.15%
3	39100	Office Furniture and Equipment	20	R1.5	0.00%	0.00%	0.00%	3.30%	0.00%	3.30%
4	39200	Transportation Equipment	10	L4	0.00%	0.00%	0.00%	10.11%	0.00%	10.11%
5	39400	Tools, Shop, and Garage Equipment	10	S5	0.00%	0.00%	0.00%	10.00%	0.00%	10.00%
6	39500	Laboratory Equipment	10	S5	0.00%	0.00%	0.00%	10.00%	0.00%	10.00%
7	39700	Communication Equipment	12	S5	0.00%	0.00%	0.00%	8.33%	0.00%	8.33%
8	39800	Miscellaneous Equipment	8	L5	0.00%	0.00%	0.00%	12.50%	0.00%	12.50%
9	39901	Servers Hardware	7	R4	0.00%	0.00%	0.00%	10.22%	0.00%	10.22%
10	39903	Network Hardware	7	S6	0.00%	0.00%	0.00%	12.89%	0.00%	12.89%
11	39906	PC Hardware	4	SQ	0.00%	0.00%	0.00%	7.21%	0.00%	7.21%
12	39907	PC Software	4	SQ	0.00%	0.00%	0.00%	18.34%	0.00%	18.34%

Atmos Energy Corporation
Docket No. 26-ATMG-026-RTS
Proposed Shared Services Depreciation Rates

Line No.	Account (a)	Description (b)	DEPRECIATION RATE PARAMETERS				DEPRECIATION RATES			
			ASL (c)	lowa Curve (d)	Gross Salvage (e)	Cost of Removal (f)	Net Salvage (g) = (e)-(f)	Life Rate (h)	COR Rate (i)	Total Rate (j) = (h) + (i)
1		<u>SSU General Office - General Plant</u>								
2	39000	Structures and Improvements	50	R2	0.00%	0.00%	0.00%	1.88%	0.00%	1.88%
3	39009	Leasehold Improvements	20	R2	0.00%	0.00%	0.00%	2.73%	0.00%	2.73%
4	39100	Office Furniture and Equipment	16	R4	0.00%	0.00%	0.00%	4.01%	0.00%	4.01%
5	39200	Transportation Equipment	14	L5	10.00%	0.00%	10.00%	5.49%	0.00%	5.49%
6	39400	Tools, Shop, and Garage Equipment	8	S4	0.00%	0.00%	0.00%	6.61%	0.00%	6.61%
7	39700	Communication Equipment	15	R2	0.00%	0.00%	0.00%	4.02%	0.00%	4.02%
8	39800	Miscellaneous Equipment	15	S2.5	0.00%	0.00%	0.00%	4.64%	0.00%	4.64%
9	39900	Other Tangible Property	7	R3	0.00%	0.00%	0.00%	18.25%	0.00%	18.25%
10	39901	Servers Hardware	8	R4	0.00%	0.00%	0.00%	14.29%	0.00%	14.29%
11	39902	Servers Software	10	R4	0.00%	0.00%	0.00%	11.64%	0.00%	11.64%
12	39903	Network Hardware	9	R4	0.00%	0.00%	0.00%	9.01%	0.00%	9.01%
13	39906	PC Hardware	5	S4	0.00%	0.00%	0.00%	12.99%	0.00%	12.99%
14	39907	PC Software	7	L5	0.00%	0.00%	0.00%	5.39%	0.00%	5.39%
15	39908	Application Software	15	L1.5	0.00%	0.00%	0.00%	5.45%	0.00%	5.45%
16										
17		<u>SSU Greenville Data Center - General Plant</u>								
18	39005	Structures and Improvements	50	R2	0.00%	0.00%	0.00%	1.88%	0.00%	1.88%
19	39104	Office Furniture and Equipment	16	R4	0.00%	0.00%	0.00%	4.01%	0.00%	4.01%
20										
21		<u>SSU Distribution & Marketing - General Plant</u>								
22	39020	Structure and Improvements	50	R2	0.00%	0.00%	0.00%	1.88%	0.00%	1.88%
23	39029	Leasehold Improvements	20	R2	0.00%	0.00%	0.00%	2.73%	0.00%	2.73%
24	39120	Office Furniture and Equipment	16	R4	0.00%	0.00%	0.00%	4.01%	0.00%	4.01%
25	39420	Tools, Shop, and Garage Equipment	8	S4	0.00%	0.00%	0.00%	6.61%	0.00%	6.61%
26	39720	Communication Equipment	15	R2	0.00%	0.00%	0.00%	4.02%	0.00%	4.02%
27	39820	Miscellaneous Equipment	15	S2.5	0.00%	0.00%	0.00%	4.64%	0.00%	4.64%
28	39921	Servers Hardware	8	R4	0.00%	0.00%	0.00%	14.29%	0.00%	14.29%
29	39922	Servers Software	10	R4	0.00%	0.00%	0.00%	11.64%	0.00%	11.64%
30	39923	Network Hardware	9	R4	0.00%	0.00%	0.00%	9.01%	0.00%	9.01%
31	39926	PC Hardware	5	S4	0.00%	0.00%	0.00%	12.99%	0.00%	12.99%
32	39928	Application Software	15	L1.5	0.00%	0.00%	0.00%	5.45%	0.00%	5.45%
33										
34		<u>SSU Align Pipe Project - General Plant</u>								
35	39931	Servers Hardware	8	R4	0.00%	0.00%	0.00%	14.29%	0.00%	14.29%
36	39932	Servers Software	10	R4	0.00%	0.00%	0.00%	11.64%	0.00%	11.64%
37	39938	Application Software	15	L1.5	0.00%	0.00%	0.00%	5.45%	0.00%	5.45%
38										
39		<u>SSU Customer Support - General Plant</u>								
40	38900	Land and Land Rights			NON-DEPRECIABLE			0.00%	0.00%	0.00%
41	39000	Structures and Improvements	50	R2	0.00%	0.00%	0.00%	1.88%	0.00%	1.88%
42	39009	Leasehold Improvements	20	R2	0.00%	0.00%	0.00%	2.73%	0.00%	2.73%
43	39100	Office Furniture and Equipment	16	R4	0.00%	0.00%	0.00%	4.01%	0.00%	4.01%
44	39700	Communication Equipment	15	R2	0.00%	0.00%	0.00%	4.02%	0.00%	4.02%
45	39800	Miscellaneous Equipment	15	S2.5	0.00%	0.00%	0.00%	4.64%	0.00%	4.64%
46	39900	Other Tangible Property	7	R3	0.00%	0.00%	0.00%	18.25%	0.00%	18.25%
47	39901	Servers Hardware	8	R4	0.00%	0.00%	0.00%	14.29%	0.00%	14.29%
48	39902	Servers Software	10	R4	0.00%	0.00%	0.00%	11.64%	0.00%	11.64%
49	39903	Network Hardware	9	R4	0.00%	0.00%	0.00%	9.01%	0.00%	9.01%
50	39906	PC Hardware	5	S4	0.00%	0.00%	0.00%	12.99%	0.00%	12.99%
51	39907	PC Software	7	L5	0.00%	0.00%	0.00%	5.39%	0.00%	5.39%
52	39908	Application Software	15	L1.5	0.00%	0.00%	0.00%	5.45%	0.00%	5.45%
53										
54		<u>Charles K. Vaughn (CKV) Training Center - General Plant</u>								
55	38910	Land and Land Rights			NON-DEPRECIABLE			0.00%	0.00%	0.00%
56	39010	Structures and Improvements	50	R2	0.00%	0.00%	0.00%	1.88%	0.00%	1.88%
57	39110	Office Furniture and Equipment	16	R4	0.00%	0.00%	0.00%	4.01%	0.00%	4.01%
58	39210	Transportation Equipment	14	L5	10.00%	0.00%	10.00%	5.49%	0.00%	5.49%
59	39410	Tools, Shop, and Garage Equipment	8	S4	0.00%	0.00%	0.00%	6.61%	0.00%	6.61%
60	39510	Laboratory Equipment	10	R2	0.00%	0.00%	0.00%	10.00%	0.00%	10.00%
61	39710	Communication Equipment	15	R2	0.00%	0.00%	0.00%	4.02%	0.00%	4.02%
62	39810	Miscellaneous Equipment	15	S2.5	0.00%	0.00%	0.00%	4.64%	0.00%	4.64%
63	39910	Other Tangible Property	7	R3	0.00%	0.00%	0.00%	18.25%	0.00%	18.25%
64	39916	PC Hardware	5	S4	0.00%	0.00%	0.00%	12.99%	0.00%	12.99%
65	39917	PC Software	7	L5	0.00%	0.00%	0.00%	5.39%	0.00%	5.39%
66	39918	Application Software	15	L1.5	0.00%	0.00%	0.00%	5.45%	0.00%	5.45%

APPENDIX B

Staff's Billing Determinants and Proposed Revenue Allocation								
Customer Classes	Current Revenue	% of Total Revenue	Class Rate of Return	Relative Rate of Return	Equal % Allocation \$ 17,699,747	Proposed % Increase	Staff's Class Allocation	% of Revenue Increase
	(a)	(b)	(c)	(d)	(e)	(g)	(h)	(i)
Residential Sales Service	\$ 48,995,512	71.6%	4.09%	1.00	\$ 12,667,125	25.85%	\$ 12,667,125	71.57%
Commercial Sales Service	\$ 11,376,806	16.6%	4.51%	1.10	\$ 2,941,319	25.85%	\$ 2,941,319	16.62%
Public Authority Sales Service	\$ 812,932	1.2%	4.51%	1.10	\$ 210,173	25.85%	\$ 210,173	1.19%
School Sales Service	\$ 123,339	0.2%	2.11%	0.52	\$ 31,888	26.25%	\$ 32,376	0.18%
Industrial Sales Service	\$ 138,313	0.2%	0.73%	0.18	\$ 35,759	30.00%	\$ 41,494	0.23%
Small Generator Sales Service	\$ 43,018	0.1%	0.48%	0.12	\$ 11,122	30.00%	\$ 12,905	0.07%
Large Industrial Sales Serv - Interruptible <20,000	\$ 23,280	0.0%	-3.73%	(0.91)	\$ 6,019	32.00%	\$ 7,450	0.04%
Large Industrial Sales Serv - Interruptible >20,000	\$ 59,324	0.1%			\$ 15,337	32.00%	\$ 18,984	0.11%
Irrigation Engine Sales Service	\$ 765,963	1.1%	-1.12%	(0.27)	\$ 198,029	32.00%	\$ 245,108	1.38%
	\$ 12,189,738							
TOTAL Sales	\$ 62,338,487	91.1%			\$ 16,116,771	25.95%	\$ 16,176,934	91.4%
Firm Transportation Serv Commercial	\$ 3,553,371	5.2%	7.44%	1.82	\$ 918,676	24.02%	\$ 853,480	4.82%
School Transportation Service Post '95	\$ 785,992	1.1%	1.70%	0.42	\$ 203,208	26.25%	\$ 206,323	1.17%
Firm Transportation Serv - Industrial	\$ 180,466	0.3%	7.44%	1.82	\$ 46,657	24.02%	\$ 43,346	0.24%
Irrigation Transportation	\$ 283,972	0.4%	3.95%	0.97	\$ 73,417	25.85%	\$ 73,417	0.41%
Interruptible Transportation Serv - Industrial <20,000	\$ 648,306	0.9%	1.48%	0.36	\$ 167,611	26.25%	\$ 170,180	0.96%
Interruptible Transportation Serv - Industrial >20,000	\$ 670,730	1.0%			\$ 173,408	26.25%	\$ 176,067	0.99%
TOTAL Transportation	\$ 6,122,837	8.9%			\$ 1,582,976	24.87%	\$ 1,522,813	8.6%
TOTAL: Sales and Transportation	\$ 68,461,324	100.0%			\$ 17,699,747	25.85%	\$ 17,699,747	100.00%

Atmos Energy's Revenue Settlement Rates and Bill Count & Volumetric Usage								
Customer Classes	Number of Bills	Total Volumes	Proposed Rates		Facilities Charge Revenue	Commodity Charge Revenue	Target Total Revenue	Proposed Total Revenue
			Facilities Charge	Commodity Charge				
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Residential Sales Service	1,566,704	105,512,064	\$ 23.00	\$ 0.24290	\$ 36,034,185	\$ 25,628,452	\$ 61,662,637	\$ 61,662,637
Commercial Sales Service	110,813	37,941,423	\$ 62.93	\$ 0.19359	\$ 6,973,469	7,345,080	\$ 14,318,125	\$ 14,318,549
Public Authority Sales Service	7,605	2,812,824	\$ 62.93	\$ 0.19359	\$ 478,599	544,535	\$ 1,023,105	\$ 1,023,134
School Sales Service	772	446,324	\$ 78.91	\$ 0.21248	\$ 60,885	94,835	\$ 155,715	\$ 155,720
Industrial Sales Service	186	734,571	\$ 135.20	\$ 0.21060	\$ 25,105	154,701	\$ 179,807	\$ 179,806
Small Generator Sales Service	857	1,066	\$ 65.00	\$ 0.20800	\$ 55,703	222	\$ 55,923	\$ 55,925
Large Industrial Sales Serv - Interruptible <20,000	12	200,000	\$ 435.60	\$ 0.12751	\$ 5,227	\$ 25,502	\$ 30,730	\$ 30,729
Large Industrial Sales Serv - Interruptible >20,000		718,300	\$ -	\$ 0.10902		\$ 78,309	\$ 78,308	\$ 78,309
Irrigation Engine Sales Service	2,013	4,811,785	\$ 132.00	\$ 0.15490	\$ 265,716	745,346	\$ 1,011,071	\$ 1,011,062
TOTAL Sales	1,688,961	153,178,357			\$ 43,898,889	\$ 34,616,982	\$ 78,515,421	\$ 78,515,871
Firm Transportation Serv Commercial	1,706	21,545,057	\$ 186.03	\$ 0.18981	\$ 317,367	\$ 4,089,467	\$ 4,406,851	\$ 4,406,834
School Transportation Service Post '95	2,924	2,902,336	\$ 137.61	\$ 0.20326	\$ 402,372	\$ 589,929	\$ 992,315	\$ 992,301
Firm Transportation Serv - Industrial	60	1,120,330	\$ 186.03	\$ 0.18981	\$ 11,162	\$ 212,650	\$ 223,812	\$ 223,812
Irrigation Transportation	651	1,831,851	\$ 179.97	\$ 0.13114	\$ 117,160	\$ 240,229	\$ 357,389	\$ 357,389
							\$ -	\$ -
Interruptible Transportation Serv - Industrial <20,000	332	4,766,414	\$ 527.73	\$ 0.13496	\$ 175,206	\$ 643,275	\$ 818,486	\$ 818,481
Interruptible Transportation Serv - Industrial >20,000	0	8,744,844	\$ -	\$ 0.09683		\$ 846,763	\$ 846,797	\$ 846,763
TOTAL Transportation	5,673	40,910,832			\$ 1,023,267	\$ 6,622,313	\$ 7,645,650	\$ 7,645,580
TOTAL: Sales and Transportation	1,694,634	194,089,189			44,922,156	41,239,295	86,161,071	\$ 86,161,451

Atmos Energy's Current and Settlement Rates				
	Facilities Charge		Commodity Charge	
Customer Classes	Current Facilities Charge	Settlement Facilities Charge	Current Commodity Charge	Settlement Commodity Charge
SALES	(a)	(b)	(e)	(g)
Residential Sales Service	\$19.75	\$ 23.00	\$0.17110	\$0.24290
Commercial Sales Service	\$50.00	\$ 62.93	\$0.15382	\$0.19359
Public Authority Sales Service	\$50.00	\$ 62.93	\$0.15382	\$0.19359
School Sales Service	\$62.50	\$ 78.91	\$0.16830	\$0.21248
Industrial Sales Service	\$104.00	\$ 135.20	\$0.16200	\$0.21060
Small Generator Sales Service	\$50.00	\$ 65.00	\$0.16000	\$0.20800
Large Industrial Sales Serv - Interruptible <20,000	\$330.00	\$ 435.60	\$0.09660	\$0.12751
Large Industrial Sales Serv - Interruptible >20,000		\$ -	\$0.08259	\$0.10902
Irrigation Engine Sales Service	\$100.00	\$ 132.00	\$0.11735	\$0.15490
TRANSPORTATION				
Firm Transportation Serv Commercial	\$150.00	\$ 186.03	\$0.15305	\$0.18981
School Transportation Service Post '95	\$109.00	\$ 137.61	\$0.16100	\$0.20326
Firm Transportation Serv - Industrial	\$150.00	\$ 186.03	\$0.15305	\$0.18981
Irrigation Transportation	\$143.00	\$ 179.97	\$0.10420	\$0.13114
Interruptible Transportation Serv - Industrial <20,000	\$418.00	\$ 527.73	\$0.10690	\$0.13496
Interruptible Transportation Serv - Industrial >20,000			\$0.07670	\$0.09683

APPENDIX C

WNA Coefficients

Weather Station	Rate Class	Code	HDD	HDD-1	CDD	CDD-1	PCP	PCP-1
KMCI	RS	KMCIRS	0.069740	0.105892				
KTOP	RS	KTOPRS	0.063984	0.072411				
KICT	RS	KICTRS	0.053820	0.104921				
KDDC	RS	KDDCRS	0.050643	0.108677				
KMCI	COM	KMCICOM	0.257180	0.654735				
KTOP	COM	KTOPCOM	0.425256	0.194766				
KICT	COM	KICTCOM	0.195259	0.337893				
KDDC	COM	KDDCCOM	0.079942	0.405813				
KMCI	PA	KMCIPA	0.303394	0.975094				
KTOP	PA	KTOPPA	0.204107	0.275790				
KICT	PA	KICTPA	0.220204	0.446637				
KDDC	PA	KDDCPA	0.183089	0.601634				
KMCI	SCH	KMCISCH	0.284257	2.734890				
KTOP	SCH	KTOPSCH	0.445629	2.557606				
KICT	SCH	KICTSCH	0.448742	0.624624				
KDDC	SCH	KDDCSCH	0.296554	1.181978				
KMCI	IND	KMCIIND	1.740153	3.148652				
KTOP	IND	KTOPIND	13.590070	20.486630				
KICT	IND	KICTIND	0.630839	2.798125				
KDDC	IND	KDDCIND	0.000000	6.404403				
KMCI	INDI	KMCIINDI						
KTOP	INDI	KTOPINDI						
KICT	INDI	KICTINDI						
KDDC	INDI	KDDCINDI						
KMCI	SGS	KMCISGS						
KTOP	SGS	KTOPSGS						
KICT	SGS	KICTSGS						
KDDC	SGS	KDDCSGS						
KMCI	IRR	KMCIIRR						
KTOP	IRR	KTOPIRR						
KICT	IRR	KICTIRR						
KDDC	IRR	KDDCIRR	(2.909156)		3.335162		(159.224100)	(91.122090)