

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DS		RRC TARIFF NO: 24576	
DESCRIPTION: Distribution Sales		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 11/01/2010		RECEIVED DATE: 01/29/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 10/01/2024	
CONTRACT COMMENT: Year to Year			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Adding a new delivery point			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
33265	**CONFIDENTIAL**	Y	

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TARIFF CODE: DS	RRC TARIFF NO: 24576
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
11479 b	<p>Application</p> <p>Applicable, in the event that Company has entered into a Gas Sales Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service</p> <p>Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate</p> <p>Customer's bill will be calculated by adding the following Customer and Mcf charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount Term</p> <p>August 1, 2023 to July 31, 2024</p> <p>Evergreen</p> <p>Year to Year</p> <p>Customer Charge \$125 Sale Rate WTX GCA plus \$0.73 per Mcf at 14.65 psia Shrinkage N/A</p> <p>Taxes</p> <p>All applicable taxes</p> <p>Nominations N/A</p> <p>Monthly Imbalance Fee N/A</p> <p>Billing and Payment</p> <p>Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p>
Rider CRR 10 24	<p>Updating CRR rate per the closing notice of initial charge in accordance with Chapter 104, Subchapter I of the Texas Utilities Code and the Commission Financing Order issued in Case No. OS-21-00007061. Rate to be effective October 1, 2024.</p> <p>WEST TEXAS DIVISION ATMOS ENERGY CORPORATION</p> <p>RATE SCHEDULE: CRR - CUSTOMER RATE RELIEF RATE APPLICABLE TO: ALL SERVICE AREAS IN THE WEST TEXAS DIVISION</p> <p>EFFECTIVE DATE: 10/01/2024</p> <p>Applicable to all Sales Customers of Atmos Energy Corporation's West Texas Division for the purpose of collecting and remitting customer rate relief charges as authorized by the Railroad Commission of Texas (Commission) in accordance with Chapter 104, Subchapter I of the Texas Utilities Code and the Commission Financing Order issued in Case No. OS-21-00007061.</p> <p>A. ABBREVIATIONS AND DEFINITIONS</p> <p>1) Authority - The Texas Public Finance Authority, together with any successor to its duties and functions.</p> <p>2) Bonds or Customer Rate Relief (CRR) Bonds - The Texas Natural Gas Securitization Finance Corporation Customer Rate Relief Bonds, Series 2023 and any additional or different designation or title by which each series of Bonds shall be known as determined by the Issuer Entity.</p> <p>3) Ccf and Mcf - For Ccf, one hundred (100) standard cubic feet of gas, where one (1) standard cubic foot of gas is the amount of gas contained in one (1) cubic foot of space at a standard pressure of fourteen point sixty-five (14.65) pounds per square inch, absolute and a standard temperature of sixty (60) degrees Fahrenheit; and, for Mcf, 1,000 standard cubic feet of gas.</p> <p>4) Central Servicer - The entity engaged in accordance with the terms of the Financing Order to, amongst other things, engage the Participating Gas Utilities as collection agents for the purposes of facilitating collection and remittance of CRR Charges by Participating Gas Utilities, and perform the other services required of it under the Servicing Agreement (as defined in the Financing Order).</p> <p>5) Commission - The Railroad Commission of Texas, including its staff or delegate.</p> <p>6) CRR Charge True-Up Adjustment - A True-Up Adjustment (as defined in the Financing Order).</p> <p>7) CRR Charge True-Up Charge Adjustment Letter - A true-up adjustment letter substantially in the form of Exhibit 3 to the Financing Order.</p> <p>8) CRR Scheduled Adjustment Date - January 1 and July 1 of each applicable year, provided that the CRR Scheduled Adjustment Date and any other deadlines or target dates related thereto, shall be subject to modification prior to the date the Bonds so as to reflect the terms of the Servicing Agreement.</p>

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

9) Customer Rate Relief (CRR) Charge - A nonbypassable charge as defined in Tex. Util. Code Section 104.362(7).

10) Financing Order - The order adopted under Tex. Util. Code Section 104.366 approving the issuance of CRR Bonds and the creation of Customer Rate Relief Property and associated CRR Charges for the recovery of regulatory assets, including extraordinary costs, related financing costs, and other costs authorized by the Financing Order.

11) Gas Utility - Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division and its successors and assignees, an operator of natural gas distribution pipelines that delivers and sells natural gas to the public and that is subject to the Commission's jurisdiction under Tex. Util. Code Section 102.001, or an operator that transmits, transports, delivers, or sells natural gas or synthetic natural gas to operators of natural gas distribution pipelines and whose rates for those services are established by the Commission in a rate proceeding filed under Chapter 104 of the Utilities Code, within the service area.

12) Irrevocable - The Financing Order, together with the Customer Rate Relief Property as defined by Tex. Util. Code Section 104.362(8) and the CRR Charges authorized by the Financing Order, are irrevocable and not subject to reduction, impairment, or adjustment by further action of the Commission, except in connection with true-ups authorized by the Financing Order.

13) Issuer Entity - Texas Natural Gas Securitization Finance Corporation, a Texas nonprofit public corporation established by the Authority, or any successor created pursuant to Tex. Gov't Code Section 1232.1072.

14) Large Participating Gas Utility - Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division; CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas; Texas Gas Service Company, a Division of ONE Gas, Inc., excluding the West Texas Service Area; and any Participating Gas Utility or Successor Utility (as defined in the Financing Order) each of whose Normalized Sales Volumes exceed 2.0% of the total aggregate Normalized Sales Volumes among all Participating Gas Utilities. Any calculation performed in connection with the preceding sentence shall be made on the basis of the most recently reported Normalized Sales Volumes and such calculation shall be performed by the Central Servicer annually no later than one (1) month after Normalized Sales Volumes are reported as regularly scheduled under Paragraph H hereof; provided that the Commission and/or Central Servicer may perform such calculation without any limitation in order to give effect to any merger, acquisition, disposition, divestiture, spin-off or other transaction that would impact a Participating Gas Utility's share of the total aggregate Normalized Sales Volumes. The Commission or the Central Servicer shall promptly thereafter provide written notice to a Participating Gas Utility that subsequently becomes a Large Participating Gas Utility, which change shall take effective beginning on January 1 of the following calendar year.

15) Nonbypassable - CRR Charges must be paid by all existing or future customers receiving service from a Participating Gas Utility or such gas utility's successors or assigns.

16) Normalized Sales Volumes - a) For Large Participating Gas Utilities: All natural gas volumes projected to be billed for the upcoming twelve (12) month period in conjunction with the operation of a Participating Gas Utility's Purchased Gas Adjustment, Cost of Gas Clause, or other equivalent tariff established for the collection of natural gas costs. For the avoidance of doubt, only the Normalized Sales Volumes of Large Participating Gas Utilities shall be aggregated to calculate the CRR Charges. b) For other Participating Gas Utilities: All natural gas volumes billed in the preceding calendar year in conjunction with the operation of a Participating Gas Utility's Purchased Gas Adjustment, Cost of Gas Clause, or other equivalent tariff established for the collection of natural gas costs and normalized according to the methodology utilized in each Participating Gas Utility's application filed in Docket No. OS-21- 00007061, Consolidated Applications For Customer Rate Relief and Related Regulatory Asset Determinations In Connection With The February 2021 Winter Storm. For the avoidance of doubt, only the Normalized Sales Volumes of Large Participating Gas Utilities shall be aggregated in order to calculate the CRR Charges.

17) Participating Gas Utilities - Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division; Rockin' M Gas LLC d/b/a Bluebonnet Natural Gas LLC; CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas; Corix Utilities (Texas) Inc.; EPCOR Gas Texas Inc.; SiEnergy, LP; Summit Utilities Arkansas, Inc. (1) ; Texas Gas Service Company, a Division of ONE Gas, Inc., excluding the West Texas Service Area; and Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. or any Successor Utility (as defined in the Financing Order).

18) Sales Customer(s) - All active customers taking service under a Participating Gas Utility's Purchased Gas Adjustment, Cost of Gas Clause, or other equivalent tariff established for the collection of natural gas costs.

B. **APPLICABILITY** This rate schedule sets out the rate, terms and conditions under which the CRR Charge shall be billed and collected from all Sales Customers served by Atmos Energy Corporation's West Texas Division under the terms of the Financing Order. Each individual Sales Customer is responsible for paying the CRR Charge billed to it in accordance with the terms of this rate schedule. Payment is to be made by an individual Sales Customer to the Participating Gas Utility of which it is a customer. The Participating Gas Utility is obligated to apply amounts collected from customers to pay any outstanding CRR Charges prior to applying such amounts for any other purpose. The Participating Gas Utility, as collection agent, shall remit collections of the CRR Charges to the Indenture Trustee in accordance with the terms of the Financing Order and any servicing or other similar agreement that is contemplated by the Financing Order.

C. **TERM** This rate schedule shall remain in effect until the CRR Charges have been collected and remitted to the Indenture Trustee in an amount sufficient to satisfy all obligations in regard to paying principal and interest on the CRR Bonds together with all other

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TARIFF CODE: DS	RRC TARIFF NO: 24576
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

financing costs, bond administrative expenses and other costs as provided in the Financing Order. This rate schedule and the CRR Charge are irrevocable and nonbypassable.

D. SALES CUSTOMERS For the purposes of billing the CRR Charges, all Atmos Energy Corporation, West Texas Division Sales Customers shall be assessed the uniform volumetric charge identified below.

E. CRR CHARGE The CRR Charge will be a monthly volumetric rate of \$ 0.1180/Ccf. The CRR Charge is calculated in accordance with and subject to the provisions set forth in the Financing Order and will be adjusted at least annually based upon the CRR Charge true-up adjustment procedure. The CRR Charge shall be included in all Participating Gas Utilities' Purchased Gas Adjustment, Cost of Gas Clause, or other equivalent tariff established for the collection of natural gas costs. Participating Gas Utilities may reflect the CRR Charge according to the delivery pressures defined in Participating Gas Utilities' applicable tariffs. Such delivery pressure specific charges shall be equivalent to the CRR Charge as determined below at 14.65 per square inch, as defined above.

F. DETERMINATION OF CUSTOMER RATE RELIEF CHARGE The CRR Charge will be adjusted no less frequently than annually, in accordance with the terms of the Servicing Agreement (as defined in the Financing Order), to ensure that the expected collection of CRR Charges is adequate to pay when due, pursuant to the expected amortization schedule, principal and interest on the CRR Bonds and together with all other financing costs, bond administrative expenses and other costs, as provided in the Financing Order, on a timely basis. The CRR Charge shall be computed according to the formula described below.

Step 1: Determination of Normalized Sales Volumes

(A) Total Large Participating Gas Utility Normalized Sales Volumes (Mcf)

(B) Assumed % of uncollectible sales

(C) Total Normalized Sales Volumes Billed and Collected: $(A * (1 - B))$

For the avoidance of doubt, Normalized Sales Volumes are assumed to be calculated without giving effect to volumes anticipated from Participating Gas Utilities making up less than two percent (2.0%) of the total Normalized Sales Volumes of all Participating Gas Utilities.

Step 2: Determination of CRR Charge

(D) Total CRR Charge Rate Revenue Requirement for Applicable Period

(E) CRR Charge per Normalized Sales Volumes (Mcf): (D / C)

Thereof: CRR Charge for Sales Customers

G. CRR CHARGE TRUE-UP Changes to the CRR Charge will be effected through the filing of CRR Charge True-Up Adjustment Letters by the Central Servicer to the Commission as authorized by the Financing Order and in accordance with the Servicing Agreement. Not less than fifteen (15) days prior to each CRR Scheduled Adjustment Date and more frequently as required by the Central Servicer, the Central Servicer will submit the CRR Charge True-Up Adjustment Letter in the form of Exhibit 3 to the Financing Order to ensure that CRR Charge collections are sufficient to make all scheduled payments of CRR Bond principal and interest and meet other Ongoing Financing Costs (as defined in the Financing Order) on a timely basis during the payment period. In addition to the foregoing, the Central Servicer shall be authorized to file CRR Charge True-Up Adjustment Letters with the Commission that adjust the CRR Charge more frequently (but not more often than quarterly) as required under the provisions of the Servicing Agreement (as defined in the Financing Order).

H. CRR CHARGE TRUE-UP PROCEDURE Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division shall annually file with the Commission and the Central Servicer by June 1 of each year its Normalized Sales Volumes; each Large Participating Gas Utility shall include projected volumes for each of the future twelve (12) months beginning July 1, and each other Participating Gas Utility shall include its Normalized Sales Volumes for the prior calendar year. Such filing and/or reporting may be more frequent to the extent required under the Servicing Agreement and applicable Collection and Reporting Arrangements. If Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division is a Large Participating Gas Utility, the Participating Gas Utility shall, upon the request of the Central Servicer, provide the Commission and the Central Servicer updated Normalized Sales Volumes for the succeeding twelve (12) month period no later than the fifteenth (15th) day following such request to allow the Central Servicer to make Interim True-Up Adjustments. Each Participating Gas Utility shall have the right to provide the foregoing information to the Central Servicer on a confidential basis if reasonably necessary to ensure compliance with applicable securities laws (subject to any (i) legal requirements necessitating the disclosure of such information, including compliance with (A) applicable securities laws and (B) other generally applicable laws and (ii) certain customary restrictions and exceptions to be agreed). The Central Servicer shall submit to the Commission and the Participating Gas Utilities, not less than fifteen (15) days prior to the CRR Scheduled Adjustment Date, a CRR Charge True-Up Adjustment Letter applying the CRR Charge True-Up Adjustment based on Normalized Sales Volumes and other mathematical factors and requesting administrative approval from the Commission as provided for in the Servicing Agreement. The Commission's review and approval of the True-Up Adjustment Letter shall be as set forth in the Servicing Agreement (it being understood such review is limited to determining if any mathematical or clerical errors are present in the application of the CRR Charge True-Up Adjustment relating to the appropriate amount of any over-collection or under-collection of CRR Charges and the amount of an adjustment).

If any CRR Charge True-Up Adjustment that is an Interim True-Up Adjustment is necessary, (i) the Central Servicer may request and the Large Participating Gas Utilities shall provide revised Normalized Sales Volumes for each of the immediately succeeding twelve (12) months and related data and (ii) within fifteen (15) days of receipt of such data, the Central Servicer shall file a revision to the CRR Rate Schedule in a True-Up Charge Adjustment Letter setting forth the adjusted CRR Charge to be effective for the upcoming period,

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

in accordance with the Servicing Agreement. Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division shall have the right to provide such information on a confidential basis if reasonably necessary to ensure compliance with applicable securities laws (subject to any (i) legal requirements necessitating the disclosure of such information, including compliance with (A) applicable securities laws and (B) other generally applicable laws and (ii) certain customary restrictions and exceptions to be agreed). A CRR Charge resulting from a true-up adjustment will become effective on the first (1st) billing cycle that is not less than fifteen (15) days following the making of the CRR Charge True-Up Adjustment filing.

I. TAXABILITY The receipt of CRR Charges by a Participating Gas Utility is exempt from state and local sales and use taxes and utility gross receipts taxes and assessments and is excluded from revenue for purposes of franchise tax under Tex. Tax Code Section 171.1011.

(1) Summit Utilities Arkansas, Inc. is the Successor Utility of CenterPoint Energy Arkla as of January 10, 2022.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
116379	D	Mcf	\$.7300	08/01/2023	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	33265	**CONFIDENTIAL**
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126395	D	Mcf	\$.7300	08/01/2023	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	33265	**CONFIDENTIAL**
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126787	D	Mcf	\$.7300	01/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	33265	**CONFIDENTIAL**
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78370	D	Mcf	\$.7300	08/01/2023	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	33265	**CONFIDENTIAL**
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111585	D	Mcf	\$.7300	08/01/2023	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	33265	**CONFIDENTIAL**
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112227	D	Mcf	\$.7300	08/01/2023	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	33265	**CONFIDENTIAL**
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78372	D	Mcf	\$.7300	08/01/2023	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	33265	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
C	Industrial Sales	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

The rate is substantially the same as the rate between the gas utility and at least two of those customers under the same or similar conditions of service.

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

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TARIFF CODE: DS		RRC TARIFF NO: 25459	
DESCRIPTION: Distribution Sales		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 09/01/2012		RECEIVED DATE: 10/25/2024	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 10/01/2024	
CONTRACT COMMENT: Until 8/30/2013 then year to year			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing Rider CRR			
OTHER(EXPLAIN): Adding a delivery point			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
34078	**CONFIDENTIAL**	Y	

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RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DS	RRC TARIFF NO: 25459
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
11308 a	<p>Application</p> <p>Applicable, in the event that Company has entered into a Gas Sales Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service</p> <p>Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate</p> <p>Customer's bill will be calculated by adding the following Customer and Mcf charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount</p> <p>Term September 1, 2023 to August 31, 2024</p> <p>Evergreen</p> <p>Year to Year</p> <p>Customer Charge \$125.00 per meter per month</p> <p>Sale Rate WTX GCA plus \$0.73 per Mcf at 14.65 psia</p> <p>Shrinkage N/A</p> <p>Taxes</p> <p>All applicable taxes</p> <p>Nominations N/A</p> <p>Monthly Imbalance Fee N/A</p> <p>Billing and Payment</p> <p>Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be assessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p> <p>Updating CRR rate per the closing notice of initial charge in accordance with Chapter 104, Subchapter I of the Texas Utilities Code and the Commission Financing Order issued in Case No. OS-21-00007061. Rate to be effective October 1, 2024.</p> <p>WEST TEXAS DIVISION ATMOS ENERGY CORPORATION</p> <p>RATE SCHEDULE: CRR - CUSTOMER RATE RELIEF RATE APPLICABLE TO: ALL SERVICE AREAS IN THE WEST TEXAS DIVISION</p> <p>EFFECTIVE DATE: 10/01/2024</p> <p>Applicable to all Sales Customers of Atmos Energy Corporation's West Texas Division for the purpose of collecting and remitting customer rate relief charges as authorized by the Railroad Commission of Texas (Commission) in accordance with Chapter 104, Subchapter I of the Texas Utilities Code and the Commission Financing Order issued in Case No. OS-21-00007061.</p> <p>A. ABBREVIATIONS AND DEFINITIONS</p> <p>1) Authority - The Texas Public Finance Authority, together with any successor to its duties and functions.</p> <p>2) Bonds or Customer Rate Relief (CRR) Bonds - The Texas Natural Gas Securitization Finance Corporation Customer Rate Relief Bonds, Series 2023 and any additional or different designation or title by which each series of Bonds shall be known as determined by the Issuer Entity.</p> <p>3) Ccf and Mcf - For Ccf, one hundred (100) standard cubic feet of gas, where one (1) standard cubic foot of gas is the amount of gas contained in one (1) cubic foot of space at a standard pressure of fourteen point sixty-five (14.65) pounds per square inch, absolute and a standard temperature of sixty (60) degrees Fahrenheit; and, for Mcf, 1,000 standard cubic feet of gas.</p> <p>4) Central Servicer - The entity engaged in accordance with the terms of the Financing Order to, amongst other things, engage the Participating Gas Utilities as collection agents for the purposes of facilitating collection and remittance of CRR Charges by Participating Gas Utilities, and perform the other services required of it under the Servicing Agreement (as defined in the Financing Order).</p> <p>5) Commission - The Railroad Commission of Texas, including its staff or delegate.</p> <p>6) CRR Charge True-Up Adjustment - A True-Up Adjustment (as defined in the Financing Order).</p> <p>7) CRR Charge True-Up Charge Adjustment Letter - A true-up adjustment letter substantially in the form of Exhibit 3 to the Financing Order.</p> <p>8) CRR Scheduled Adjustment Date - January 1 and July 1 of each applicable year, provided that the CRR Scheduled Adjustment Date</p>
Rider CRR 10 24	

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and any other deadlines or target dates related thereto, shall be subject to modification prior to the date the Bonds so as to reflect the terms of the Servicing Agreement.

9) Customer Rate Relief (CRR) Charge - A nonbypassable charge as defined in Tex. Util. Code Section 104.362(7).

10) Financing Order - The order adopted under Tex. Util. Code Section 104.366 approving the issuance of CRR Bonds and the creation of Customer Rate Relief Property and associated CRR Charges for the recovery of regulatory assets, including extraordinary costs, related financing costs, and other costs authorized by the Financing Order.

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14) Large Participating Gas Utility - Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division; CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas; Texas Gas Service Company, a Division of ONE Gas, Inc., excluding the West Texas Service Area; and any Participating Gas Utility or Successor Utility (as defined in the Financing Order) each of whose Normalized Sales Volumes exceed 2.0% of the total aggregate Normalized Sales Volumes among all Participating Gas Utilities. Any calculation performed in connection with the preceding sentence shall be made on the basis of the most recently reported Normalized Sales Volumes and such calculation shall be performed by the Central Servicer annually no later than one (1) month after Normalized Sales Volumes are reported as regularly scheduled under Paragraph H hereof; provided that the Commission and/or Central Servicer may perform such calculation without any limitation in order to give effect to any merger, acquisition, disposition, divestiture, spin-off or other transaction that would impact a Participating Gas Utility's share of the total aggregate Normalized Sales Volumes. The Commission or the Central Servicer shall promptly thereafter provide written notice to a Participating Gas Utility that subsequently becomes a Large Participating Gas Utility, which change shall take effective beginning on January 1 of the following calendar year.

15) Nonbypassable - CRR Charges must be paid by all existing or future customers receiving service from a Participating Gas Utility or such gas utility's successors or assigns.

16) Normalized Sales Volumes - a) For Large Participating Gas Utilities: All natural gas volumes projected to be billed for the upcoming twelve (12) month period in conjunction with the operation of a Participating Gas Utility's Purchased Gas Adjustment, Cost of Gas Clause, or other equivalent tariff established for the collection of natural gas costs. For the avoidance of doubt, only the Normalized Sales Volumes of Large Participating Gas Utilities shall be aggregated to calculate the CRR Charges. b) For other Participating Gas Utilities: All natural gas volumes billed in the preceding calendar year in conjunction with the operation of a Participating Gas Utility's Purchased Gas Adjustment, Cost of Gas Clause, or other equivalent tariff established for the collection of natural gas costs and normalized according to the methodology utilized in each Participating Gas Utility's application filed in Docket No. OS-21- 00007061, Consolidated Applications For Customer Rate Relief and Related Regulatory Asset Determinations In Connection With The February 2021 Winter Storm. For the avoidance of doubt, only the Normalized Sales Volumes of Large Participating Gas Utilities shall be aggregated in order to calculate the CRR Charges.

17) Participating Gas Utilities - Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division; Rockin' M Gas LLC d/b/a Bluebonnet Natural Gas LLC; CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas; Corix Utilities (Texas) Inc.; EPCOR Gas Texas Inc.; SiEnergy, LP; Summit Utilities Arkansas, Inc. (1) ; Texas Gas Service Company, a Division of ONE Gas, Inc., excluding the West Texas Service Area; and Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. or any Successor Utility (as defined in the Financing Order).

18) Sales Customer(s) - All active customers taking service under a Participating Gas Utility's Purchased Gas Adjustment, Cost of Gas Clause, or other equivalent tariff established for the collection of natural gas costs.

B. APPLICABILITY This rate schedule sets out the rate, terms and conditions under which the CRR Charge shall be billed and collected from all Sales Customers served by Atmos Energy Corporation's West Texas Division under the terms of the Financing Order. Each individual Sales Customer is responsible for paying the CRR Charge billed to it in accordance with the terms of this rate schedule. Payment is to be made by an individual Sales Customer to the Participating Gas Utility of which it is a customer. The Participating Gas Utility is obligated to apply amounts collected from customers to pay any outstanding CRR Charges prior to applying such amounts for any other purpose. The Participating Gas Utility, as collection agent, shall remit collections of the CRR Charges to the Indenture Trustee in accordance with the terms of the Financing Order and any servicing or other similar agreement that is contemplated by the Financing Order.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931

COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION

TARIFF CODE: DS

RRC TARIFF NO: 25459

CURRENT RATE COMPONENT

RATE COMP. IDDESCRIPTION

C. TERM This rate schedule shall remain in effect until the CRR Charges have been collected and remitted to the Indenture Trustee in an amount sufficient to satisfy all obligations in regard to paying principal and interest on the CRR Bonds together with all other financing costs, bond administrative expenses and other costs as provided in the Financing Order. This rate schedule and the CRR Charge are irrevocable and nonbypassable.

D. SALES CUSTOMERS For the purposes of billing the CRR Charges, all Atmos Energy Corporation, West Texas Division Sales Customers shall be assessed the uniform volumetric charge identified below.

E. CRR CHARGE The CRR Charge will be a monthly volumetric rate of \$ 0.1180/Ccf. The CRR Charge is calculated in accordance with and subject to the provisions set forth in the Financing Order and will be adjusted at least annually based upon the CRR Charge true-up adjustment procedure. The CRR Charge shall be included in all Participating Gas Utilities' Purchased Gas Adjustment, Cost of Gas Clause, or other equivalent tariff established for the collection of natural gas costs. Participating Gas Utilities may reflect the CRR Charge according to the delivery pressures defined in Participating Gas Utilities' applicable tariffs. Such delivery pressure specific charges shall be equivalent to the CRR Charge as determined below at 14.65 per square inch, as defined above.

F. DETERMINATION OF CUSTOMER RATE RELIEF CHARGE The CRR Charge will be adjusted no less frequently than annually, in accordance with the terms of the Servicing Agreement (as defined in the Financing Order), to ensure that the expected collection of CRR Charges is adequate to pay when due, pursuant to the expected amortization schedule, principal and interest on the CRR Bonds and together with all other financing costs, bond administrative expenses and other costs, as provided in the Financing Order, on a timely basis. The CRR Charge shall be computed according to the formula described below.

Step 1: Determination of Normalized Sales Volumes

(A) Total Large Participating Gas Utility Normalized Sales Volumes (Mcf)

(B) Assumed % of uncollectible sales

(C) Total Normalized Sales Volumes Billed and Collected: $(A * (1 - B))$

For the avoidance of doubt, Normalized Sales Volumes are assumed to be calculated without giving effect to volumes anticipated from Participating Gas Utilities making up less than two percent (2.0%) of the total Normalized Sales Volumes of all Participating Gas Utilities.

Step 2: Determination of CRR Charge

(D) Total CRR Charge Rate Revenue Requirement for Applicable Period

(E) CRR Charge per Normalized Sales Volumes (Mcf): (D / C)

Thereof: CRR Charge for Sales Customers

G. CRR CHARGE TRUE-UP Changes to the CRR Charge will be effected through the filing of CRR Charge True-Up Adjustment Letters by the Central Servicer to the Commission as authorized by the Financing Order and in accordance with the Servicing Agreement. Not less than fifteen (15) days prior to each CRR Scheduled Adjustment Date and more frequently as required by the Central Servicer, the Central Servicer will submit the CRR Charge True-Up Adjustment Letter in the form of Exhibit 3 to the Financing Order to ensure that CRR Charge collections are sufficient to make all scheduled payments of CRR Bond principal and interest and meet other Ongoing Financing Costs (as defined in the Financing Order) on a timely basis during the payment period. In addition to the foregoing, the Central Servicer shall be authorized to file CRR Charge True-Up Adjustment Letters with the Commission that adjust the CRR Charge more frequently (but not more often than quarterly) as required under the provisions of the Servicing Agreement (as defined in the Financing Order).

H. CRR CHARGE TRUE-UP PROCEDURE Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division shall annually file with the Commission and the Central Servicer by June 1 of each year its Normalized Sales Volumes; each Large Participating Gas Utility shall include projected volumes for each of the future twelve (12) months beginning July 1, and each other Participating Gas Utility shall include its Normalized Sales Volumes for the prior calendar year. Such filing and/or reporting may be more frequent to the extent required under the Servicing Agreement and applicable Collection and Reporting Arrangements. If Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division is a Large Participating Gas Utility, the Participating Gas Utility shall, upon the request of the Central Servicer, provide the Commission and the Central Servicer updated Normalized Sales Volumes for the succeeding twelve (12) month period no later than the fifteenth (15th) day following such request to allow the Central Servicer to make Interim True-Up Adjustments. Each Participating Gas Utility shall have the right to provide the foregoing information to the Central Servicer on a confidential basis if reasonably necessary to ensure compliance with applicable securities laws (subject to any (i) legal requirements necessitating the disclosure of such information, including compliance with (A) applicable securities laws and (B) other generally applicable laws and (ii) certain customary restrictions and exceptions to be agreed). The Central Servicer shall submit to the Commission and the Participating Gas Utilities, not less than fifteen (15) days prior to the CRR Scheduled Adjustment Date, a CRR Charge True-Up Adjustment Letter applying the CRR Charge True-Up Adjustment based on Normalized Sales Volumes and other mathematical factors and requesting administrative approval from the Commission as provided for in the Servicing Agreement. The Commission's review and approval of the True-Up Adjustment Letter shall be as set forth in the Servicing Agreement (it being understood such review is limited to determining if any mathematical or clerical errors are present in the application of the CRR Charge True-Up Adjustment relating to the appropriate amount of any over-collection or under-collection of CRR Charges and the amount of an adjustment).

If any CRR Charge True-Up Adjustment that is an Interim True-Up Adjustment is necessary, (i) the Central Servicer may request and the Large Participating Gas Utilities shall provide revised Normalized Sales Volumes for each of the immediately succeeding twelve

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DS		RRC TARIFF NO: 25459	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	<p>(12) months and related data and (ii) within fifteen (15) days of receipt of such data, the Central Servicer shall file a revision to the CRR Rate Schedule in a True-Up Charge Adjustment Letter setting forth the adjusted CRR Charge to be effective for the upcoming period, in accordance with the Servicing Agreement. Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division shall have the right to provide such information on a confidential basis if reasonably necessary to ensure compliance with applicable securities laws (subject to any (i) legal requirements necessitating the disclosure of such information, including compliance with (A) applicable securities laws and (B) other generally applicable laws and (ii) certain customary restrictions and exceptions to be agreed). A CRR Charge resulting from a true-up adjustment will become effective on the first (1st) billing cycle that is not less than fifteen (15) days following the making of the CRR Charge True-Up Adjustment filing.</p> <p>I. TAXABILITY The receipt of CRR Charges by a Participating Gas Utility is exempt from state and local sales and use taxes and utility gross receipts taxes and assessments and is excluded from revenue for purposes of franchise tax under Tex. Tax Code Section 171.1011.</p> <p>(1) Summit Utilities Arkansas, Inc. is the Successor Utility of CenterPoint Energy Arkla as of January 10, 2022.</p>		
RATE ADJUSTMENT PROVISIONS:			
None			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DS** **RRC TARIFF NO: 25459****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
110693	D	Mcf	\$.7300	10/01/2016	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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112725	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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112726	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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118355	D	Mcf	\$.7300	09/01/2023	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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126601	D	Mcf	\$.7300	10/01/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80578	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80580	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80582	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80584	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80586	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DS** **RRC TARIFF NO: 25459****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
80588	D	Mcf	\$.7300	10/01/2016	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80590	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80592	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80594	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80596	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80598	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80600	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80602	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80604	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80606	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DS	RRC TARIFF NO: 25459
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DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
80608	D	Mcf	\$.7300	10/01/2016	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80610	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80612	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80614	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80616	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80618	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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80620	D	Mcf	\$.7300	10/01/2016	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	34078	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
C	Industrial Sales	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

The rate is substantially the same as the rate between the gas utility and at least two of those customers under the same or similar conditions of service.

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DS		RRC TARIFF NO: 37269	
DESCRIPTION: Distribution Sales		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 07/01/2023		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 10/01/2024	
CONTRACT COMMENT: Until 6/30/2025 then year to year			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
33982	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DS	RRC TARIFF NO: 37269
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
12394	<p>Application Applicable, in the event that Company has entered into a Gas Sales Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate Customer's bill will be calculated by adding the following Customer and Mcf charges to the amounts and quantities due under the riders listed below: Charge Amount Term July 1, 2023 to June 30, 2025 Evergreen Year to Year Customer Charge N/A Sale Rate WTX GCA plus \$0.54 per Mcf Shrinkage N/A</p> <p>Taxes All applicable taxes Nominations N/A Monthly Imbalance Fee N/A</p> <p>Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p>
2024 PSF	<p>Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.</p> <p>PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only Rule Section 8.201</p> <p>Pipeline Safety Program Fees</p> <p>a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.</p> <p>(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.</p> <p>(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.</p> <p>(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.</p> <p>(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:</p> <p>(A) shall be a flat rate, one-time surcharge; (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission; (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission; (D) shall not exceed \$1.00 per service or service line; and (</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DS	RRC TARIFF NO: 37269
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013, 38 TexReg 7947

Rider CRR 10 24

Updating CRR rate per the closing notice of initial charge in accordance with Chapter 104, Subchapter I of the Texas Utilities Code and the Commission Financing Order issued in Case No. OS-21-00007061. Rate to be effective October 1, 2024.

WEST TEXAS DIVISION ATMOS ENERGY CORPORATION

RATE SCHEDULE: CRR - CUSTOMER RATE RELIEF RATE APPLICABLE TO: ALL SERVICE AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: 10/01/2024

Applicable to all Sales Customers of Atmos Energy Corporation's West Texas Division for the purpose of collecting and remitting

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DS		RRC TARIFF NO: 37269	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	customer rate relief charges as authorized by the Railroad Commission of Texas (Commission) in accordance with Chapter 104, Subchapter I of the Texas Utilities Code and the Commission Financing Order issued in Case No. OS-21-00007061.		
	A. ABBREVIATIONS AND DEFINITIONS		
	1) Authority - The Texas Public Finance Authority, together with any successor to its duties and functions.		
	2) Bonds or Customer Rate Relief (CRR) Bonds - The Texas Natural Gas Securitization Finance Corporation Customer Rate Relief Bonds, Series 2023 and any additional or different designation or title by which each series of Bonds shall be known as determined by the Issuer Entity.		
	3) Ccf and Mcf - For Ccf, one hundred (100) standard cubic feet of gas, where one (1) standard cubic foot of gas is the amount of gas contained in one (1) cubic foot of space at a standard pressure of fourteen point sixty-five (14.65) pounds per square inch, absolute and a standard temperature of sixty (60) degrees Fahrenheit; and, for Mcf, 1,000 standard cubic feet of gas.		
	4) Central Servicer - The entity engaged in accordance with the terms of the Financing Order to, amongst other things, engage the Participating Gas Utilities as collection agents for the purposes of facilitating collection and remittance of CRR Charges by Participating Gas Utilities, and perform the other services required of it under the Servicing Agreement (as defined in the Financing Order).		
	5) Commission - The Railroad Commission of Texas, including its staff or delegate.		
	6) CRR Charge True-Up Adjustment - A True-Up Adjustment (as defined in the Financing Order).		
	7) CRR Charge True-Up Charge Adjustment Letter - A true-up adjustment letter substantially in the form of Exhibit 3 to the Financing Order.		
	8) CRR Scheduled Adjustment Date - January 1 and July 1 of each applicable year, provided that the CRR Scheduled Adjustment Date and any other deadlines or target dates related thereto, shall be subject to modification prior to the date the Bonds so as to reflect the terms of the Servicing Agreement.		
	9) Customer Rate Relief (CRR) Charge - A nonbypassable charge as defined in Tex. Util. Code Section 104.362(7).		
	10) Financing Order - The order adopted under Tex. Util. Code Section 104.366 approving the issuance of CRR Bonds and the creation of Customer Rate Relief Property and associated CRR Charges for the recovery of regulatory assets, including extraordinary costs, related financing costs, and other costs authorized by the Financing Order.		
	11) Gas Utility - Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division and its successors and assignees, an operator of natural gas distribution pipelines that delivers and sells natural gas to the public and that is subject to the Commission's jurisdiction under Tex. Util. Code Section 102.001, or an operator that transmits, transports, delivers, or sells natural gas or synthetic natural gas to operators of natural gas distribution pipelines and whose rates for those services are established by the Commission in a rate proceeding filed under Chapter 104 of the Utilities Code, within the service area.		
	12) Irrevocable - The Financing Order, together with the Customer Rate Relief Property as defined by Tex. Util. Code Section 104.362(8) and the CRR Charges authorized by the Financing Order, are irrevocable and not subject to reduction, impairment, or adjustment by further action of the Commission, except in connection with true-ups authorized by the Financing Order.		
	13) Issuer Entity - Texas Natural Gas Securitization Finance Corporation, a Texas nonprofit public corporation established by the Authority, or any successor created pursuant to Tex. Gov't Code Section 1232.1072.		
	14) Large Participating Gas Utility - Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division; CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas; Texas Gas Service Company, a Division of ONE Gas, Inc., excluding the West Texas Service Area; and any Participating Gas Utility or Successor Utility (as defined in the Financing Order) each of whose Normalized Sales Volumes exceed 2.0% of the total aggregate Normalized Sales Volumes among all Participating Gas Utilities. Any calculation performed in connection with the preceding sentence shall be made on the basis of the most recently reported Normalized Sales Volumes and such calculation shall be performed by the Central Servicer annually no later than one (1) month after Normalized Sales Volumes are reported as regularly scheduled under Paragraph H hereof; provided that the Commission and/or Central Servicer may perform such calculation without any limitation in order to give effect to any merger, acquisition, disposition, divestiture, spin-off or other transaction that would impact a Participating Gas Utility's share of the total aggregate Normalized Sales Volumes. The Commission or the Central Servicer shall promptly thereafter provide written notice to a Participating Gas Utility that subsequently becomes a Large Participating Gas Utility, which change shall take effective beginning on January 1 of the following calendar year.		
	15) Nonbypassable - CRR Charges must be paid by all existing or future customers receiving service from a Participating Gas Utility or such gas utility's successors or assigns.		
	16) Normalized Sales Volumes - a) For Large Participating Gas Utilities: All natural gas volumes projected to be billed for the		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DS	RRC TARIFF NO: 37269
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

upcoming twelve (12) month period in conjunction with the operation of a Participating Gas Utility's Purchased Gas Adjustment, Cost of Gas Clause, or other equivalent tariff established for the collection of natural gas costs. For the avoidance of doubt, only the Normalized Sales Volumes of Large Participating Gas Utilities shall be aggregated to calculate the CRR Charges. b) For other Participating Gas Utilities: All natural gas volumes billed in the preceding calendar year in conjunction with the operation of a Participating Gas Utility's Purchased Gas Adjustment, Cost of Gas Clause, or other equivalent tariff established for the collection of natural gas costs and normalized according to the methodology utilized in each Participating Gas Utility's application filed in Docket No. OS-21- 00007061, Consolidated Applications For Customer Rate Relief and Related Regulatory Asset Determinations In Connection With The February 2021 Winter Storm. For the avoidance of doubt, only the Normalized Sales Volumes of Large Participating Gas Utilities shall be aggregated in order to calculate the CRR Charges.

17) Participating Gas Utilities - Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division; Rockin' M Gas LLC d/b/a Bluebonnet Natural Gas LLC; CenterPoint Energy Resources Corp. d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas; Corix Utilities (Texas) Inc.; EPCOR Gas Texas Inc.; SiEnergy, LP; Summit Utilities Arkansas, Inc. (1) ; Texas Gas Service Company, a Division of ONE Gas, Inc., excluding the West Texas Service Area; and Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. or any Successor Utility (as defined in the Financing Order).

18) Sales Customer(s) - All active customers taking service under a Participating Gas Utility's Purchased Gas Adjustment, Cost of Gas Clause, or other equivalent tariff established for the collection of natural gas costs.

B. APPLICABILITY This rate schedule sets out the rate, terms and conditions under which the CRR Charge shall be billed and collected from all Sales Customers served by Atmos Energy Corporation's West Texas Division under the terms of the Financing Order. Each individual Sales Customer is responsible for paying the CRR Charge billed to it in accordance with the terms of this rate schedule. Payment is to be made by an individual Sales Customer to the Participating Gas Utility of which it is a customer. The Participating Gas Utility is obligated to apply amounts collected from customers to pay any outstanding CRR Charges prior to applying such amounts for any other purpose. The Participating Gas Utility, as collection agent, shall remit collections of the CRR Charges to the Indenture Trustee in accordance with the terms of the Financing Order and any servicing or other similar agreement that is contemplated by the Financing Order.

C. TERM This rate schedule shall remain in effect until the CRR Charges have been collected and remitted to the Indenture Trustee in an amount sufficient to satisfy all obligations in regard to paying principal and interest on the CRR Bonds together with all other financing costs, bond administrative expenses and other costs as provided in the Financing Order. This rate schedule and the CRR Charge are irrevocable and nonbypassable.

D. SALES CUSTOMERS For the purposes of billing the CRR Charges, all Atmos Energy Corporation, West Texas Division Sales Customers shall be assessed the uniform volumetric charge identified below.

E. CRR CHARGE The CRR Charge will be a monthly volumetric rate of \$ 0.1180/Ccf. The CRR Charge is calculated in accordance with and subject to the provisions set forth in the Financing Order and will be adjusted at least annually based upon the CRR Charge true- up adjustment procedure. The CRR Charge shall be included in all Participating Gas Utilities' Purchased Gas Adjustment, Cost of Gas Clause, or other equivalent tariff established for the collection of natural gas costs. Participating Gas Utilities may reflect the CRR Charge according to the delivery pressures defined in Participating Gas Utilities' applicable tariffs. Such delivery pressure specific charges shall be equivalent to the CRR Charge as determined below at 14.65 per square inch, as defined above.

F. DETERMINATION OF CUSTOMER RATE RELIEF CHARGE The CRR Charge will be adjusted no less frequently than annually, in accordance with the terms of the Servicing Agreement (as defined in the Financing Order), to ensure that the expected collection of CRR Charges is adequate to pay when due, pursuant to the expected amortization schedule, principal and interest on the CRR Bonds and together with all other financing costs, bond administrative expenses and other costs, as provided in the Financing Order, on a timely basis. The CRR Charge shall be computed according to the formula described below.

Step 1: Determination of Normalized Sales Volumes

(A) Total Large Participating Gas Utility Normalized Sales Volumes (Mcf)

(B) Assumed % of uncollectible sales

(C) Total Normalized Sales Volumes Billed and Collected: $(A * (1 - B))$

For the avoidance of doubt, Normalized Sales Volumes are assumed to be calculated without giving effect to volumes anticipated from Participating Gas Utilities making up less than two percent (2.0%) of the total Normalized Sales Volumes of all Participating Gas Utilities.

Step 2: Determination of CRR Charge

(D) Total CRR Charge Rate Revenue Requirement for Applicable Period

(E) CRR Charge per Normalized Sales Volumes (Mcf): (D / C)

Thereof: CRR Charge for Sales Customers

G. CRR CHARGE TRUE-UP Changes to the CRR Charge will be effected through the filing of CRR Charge True-Up Adjustment Letters by the Central Servicer to the Commission as authorized by the Financing Order and in accordance with the Servicing Agreement. Not less than fifteen (15) days prior to each CRR Scheduled Adjustment Date and more frequently as required by the Central Servicer, the Central Servicer will submit the CRR Charge True-Up Adjustment Letter in the form of Exhibit 3 to the Financing

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DS	RRC TARIFF NO: 37269
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Order to ensure that CRR Charge collections are sufficient to make all scheduled payments of CRR Bond principal and interest and meet other Ongoing Financing Costs (as defined in the Financing Order) on a timely basis during the payment period. In addition to the foregoing, the Central Servicer shall be authorized to file CRR Charge True-Up Adjustment Letters with the Commission that adjust the CRR Charge more frequently (but not more often than quarterly) as required under the provisions of the Servicing Agreement (as defined in the Financing Order).

H. CRR CHARGE TRUE-UP PROCEDURE Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division shall annually file with the Commission and the Central Servicer by June 1 of each year its Normalized Sales Volumes; each Large Participating Gas Utility shall include projected volumes for each of the future twelve (12) months beginning July 1, and each other Participating Gas Utility shall include its Normalized Sales Volumes for the prior calendar year. Such filing and/or reporting may be more frequent to the extent required under the Servicing Agreement and applicable Collection and Reporting Arrangements. If Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division is a Large Participating Gas Utility, the Participating Gas Utility shall, upon the request of the Central Servicer, provide the Commission and the Central Servicer updated Normalized Sales Volumes for the succeeding twelve (12) month period no later than the fifteenth (15th) day following such request to allow the Central Servicer to make Interim True-Up Adjustments. Each Participating Gas Utility shall have the right to provide the foregoing information to the Central Servicer on a confidential basis if reasonably necessary to ensure compliance with applicable securities laws (subject to any (i) legal requirements necessitating the disclosure of such information, including compliance with (A) applicable securities laws and (B) other generally applicable laws and (ii) certain customary restrictions and exceptions to be agreed). The Central Servicer shall submit to the Commission and the Participating Gas Utilities, not less than fifteen (15) days prior to the CRR Scheduled Adjustment Date, a CRR Charge True-Up Adjustment Letter applying the CRR Charge True-Up Adjustment based on Normalized Sales Volumes and other mathematical factors and requesting administrative approval from the Commission as provided for in the Servicing Agreement. The Commission's review and approval of the True-Up Adjustment Letter shall be as set forth in the Servicing Agreement (it being understood such review is limited to determining if any mathematical or clerical errors are present in the application of the CRR Charge True-Up Adjustment relating to the appropriate amount of any over-collection or under-collection of CRR Charges and the amount of an adjustment).

If any CRR Charge True-Up Adjustment that is an Interim True-Up Adjustment is necessary, (i) the Central Servicer may request and the Large Participating Gas Utilities shall provide revised Normalized Sales Volumes for each of the immediately succeeding twelve (12) months and related data and (ii) within fifteen (15) days of receipt of such data, the Central Servicer shall file a revision to the CRR Rate Schedule in a True-Up Charge Adjustment Letter setting forth the adjusted CRR Charge to be effective for the upcoming period, in accordance with the Servicing Agreement. Atmos Energy Corporation on behalf of its Mid-Tex Division and West Texas Division shall have the right to provide such information on a confidential basis if reasonably necessary to ensure compliance with applicable securities laws (subject to any (i) legal requirements necessitating the disclosure of such information, including compliance with (A) applicable securities laws and (B) other generally applicable laws and (ii) certain customary restrictions and exceptions to be agreed). A CRR Charge resulting from a true-up adjustment will become effective on the first (1st) billing cycle that is not less than fifteen (15) days following the making of the CRR Charge True-Up Adjustment filing.

I. TAXABILITY The receipt of CRR Charges by a Participating Gas Utility is exempt from state and local sales and use taxes and utility gross receipts taxes and assessments and is excluded from revenue for purposes of franchise tax under Tex. Tax Code Section 171.1011.

(1) Summit Utilities Arkansas, Inc. is the Successor Utility of CenterPoint Energy Arkla as of January 10, 2022.

RATE ADJUSTMENT PROVISIONS:

None

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DS** **RRC TARIFF NO: 37269****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
118267	D	Mcf	\$.5400	07/01/2023	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	33982	**CONFIDENTIAL**
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118268	D	Mcf	\$.5400	07/01/2023	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	33982	**CONFIDENTIAL**
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118269	D	Mcf	\$.5400	07/01/2023	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	33982	**CONFIDENTIAL**
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118270	D	Mcf	\$.5400	07/01/2023	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	33982	**CONFIDENTIAL**
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118271	D	Mcf	\$.5400	07/01/2023	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	33982	**CONFIDENTIAL**
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118272	D	Mcf	\$.5400	07/01/2023	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	33982	**CONFIDENTIAL**
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118273	D	Mcf	\$.5400	07/01/2023	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	33982	**CONFIDENTIAL**
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118274	D	Mcf	\$.5400	07/01/2023	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	33982	**CONFIDENTIAL**
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118275	D	Mcf	\$.5400	07/01/2023	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	33982	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
C	Industrial Sales	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DS	RRC TARIFF NO: 37269
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TUC APPLICABILITY

FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

The rate is substantially the same as the rate between the gas utility and at least two of those customers under the same or similar conditions of service.

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 16922	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 10/01/2003		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/07/2024	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 10900,5923,8886,12761,16394	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
28255	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 16922
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Triangle 2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 16922
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013, 38 TexReg 7947

Triangle T 16394

Implementing Triangle rates pursuant to the Final Order in Case No. 16394 dated May 14, 2024 for all customers in the Triangle Distribution System of the West Texas Division.

The billing of the new rates will be effective June 7, 2024.

RATE SCHEDULE: CITY GATE / TRANSPORTATION SERVICE

APPLICABLE TO: ALL AREAS IN THE TRIANGLE DISTRIBUTION SYSTEM

EFFECTIVE DATE: Bills Rendered on and after 06/07/2024

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division's Triangle Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility or Local Distribution Companies City Gate.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following MMBtu charges to the amounts and quantities due under the riders listed below:

Charge	Amount
City Gate / Transportation Charge per MMBtu (Note 1)	\$ 0.38152
Interim Rate Adjustment (IRA) (Note 2)	\$ 0.24155
Total City Gate / Transportation Charge per MMBtu	\$ 0.62307

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Fuel Reimbursement charge (L&U): will be applied per MMBtu and described within each customers City Gate / Transportation agreement.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Pipeline Safety Fee: The billing shall reflect adjustments in accordance with the provisions of the Pipeline Safety Fee Rider.

Franchise Fee Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Franchise Fee Adjustment Rider.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 16922
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	<p>Conversions: Units may be converted from MMBtu to Mcf as necessary to comply with the underlying transportation agreement.</p> <p>Conversion rate: Multiply MMBtu by 0.9756 Customers in competitive situations may qualify for a lower City Gate/Transportation Charge per MMBtu.</p> <p>Notes:</p> <p>(1) Per GUD No. 10900.</p> <p>(2) 2020 IRA - \$0.02454; 2021 IRA - \$0.08596; 2022 IRA - \$0.04347; 2023 IRA - \$0.08758</p> <p>Imbalance Fees</p> <p>All fees charged to Customer under this Rate Schedule will be charged based on the quantities determined under the applicable Transportation Agreement and quantities may only be aggregated between multiple Transportation Agreements by mutual agreement of the Company and the Customer(s) for the purposes of such fees.</p> <p>Monthly Imbalance Fees</p> <p>Customer shall pay Company a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.</p> <p>Curtailment Overpull Fee</p> <p>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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha. Such a fee shall not be less than zero.</p> <p>Replacement Index</p> <p>In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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. Such a fee shall not be less than zero.</p> <p>Agreement</p> <p>A city gate / transportation agreement is required.</p> <p>Notice</p> <p>Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.</p> <p>Special Conditions</p> <p>In order to receive city gate / transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment including materials, supplies, labor and overhead.</p>

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70699	D	MMBtu	\$.0000	06/07/2024	Y
DESCRIPTION: **CONFIDENTIAL**					
Customer	28255	**CONFIDENTIAL**			
70703	D	MMBtu	\$.0000	06/07/2024	Y
DESCRIPTION: **CONFIDENTIAL**					
Customer	28255	**CONFIDENTIAL**			

TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

RRC COID: 6931 COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION

TARIFF CODE: DT RRC TARIFF NO: 16922

TUC APPLICABILITY

FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY

Neither the gas utility nor the customer had an unfair advantage during the negotiations.
NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 16928	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 12/01/2003		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: EVERGREEN			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 12761, 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates per SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879; Add and remove 3 delivery points			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
26370	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 16928
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 16928
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<p><u>DESCRIPTION</u></p> <p>INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.</p> <p>LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.</p> <p>MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.</p> <p>METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.</p> <p>PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.</p> <p>POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.</p> <p>RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.</p> <p>RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.</p> <p>REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.</p> <p>RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.</p> <p>RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.</p> <p>TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.</p> <p>TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.</p> <p>Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>RATE SCHEDULE: SUR - SURCHARGES APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025</p> <p>Application This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.</p> <p>Monthly Calculation Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.</p> <p>1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization</p>

ENV SUR SOI 2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 16928
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
Director of Oversight and Safety Division
Gas Services Dept.
Railroad Commission of Texas
P. O. Box 12967
Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 16928
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
Director of Oversight and Safety Division
Gas Services Dept.
Railroad Commission of Texas
P. O. Box 12967
Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

(1) Inclusive of transport service to Rate WAT customers

(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers

WTX ENV T SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$ 750.00
Consumption Charge per Ccf	\$ 0.25624

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

The West Texas Division Rider TAX applies to this schedule.

The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 16928
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.

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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,

Overpull Fee

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

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.

Special Conditions

To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70589	D	Mcf	\$2.5624	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	26370	**CONFIDENTIAL**
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70569	D	Mcf	\$2.5624	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	26370	**CONFIDENTIAL**
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70587	D	Mcf	\$2.5624	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	26370	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 16928
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TUC APPLICABILITY

<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 16946	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 07/01/2006		RECEIVED DATE: 10/25/2024	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 10/01/2024	
CONTRACT COMMENT: Evergreen			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: GUD 10174,10486	
CITY ORDINANCE NO: See West Texas City List			
AMENDMENT(EXPLAIN): Implementing RRM			
OTHER(EXPLAIN): Updating the Rider FF 12			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
26387	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 16946
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

RIDER FF 12

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER: FF - FRANCHISE FEE ADJUSTMENT
 APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION
 EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application

Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City Franchise fee

Abernathy 5%

Amarillo 5%

Amherst 5% Anton 5%

Big Spring 3.50%

Bovina 5%

Brownfield 5%

Buffalo Springs Lake 5%

Canyon 5%

Channing 5%

Coahoma 3%

Crosbyton 5%

Dalhart 5%

Dimmitt 5%

Earth 5%

Edmonson 2%

Floydada 3%

Forsan 3%

Friona 5%

Fritch 5%

Hale Center 5%

Happy 3%

Hart 5%

Hereford 3%

Idalou 4%

Kress 5%

Lake Tanglewood 5%

Lamesa 4%

Levelland 5%

Littlefield 5%

Lockney 3%

Lorenzo 5%

Los Ybanez 0%

Lubbock 5%

Meadow 5%

Midland 5%

Muleshoe 5%

Nazareth 5%

New Deal 5%

New Home 3%

Odessa 5%

O'Donnell 3%

Olton 3%

Opdyke West 3%

Palisades 5%

Pampa 5%

Panhandle 5%

Petersburg 3%

Plainview 5%

Post 5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 16946
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Quitaque 5%
 Ralls 4%
 Ransom Canyon 3%
 Ropesville 5%
 Sanford 5%
 Seagraves 5%
 Seminole 4%
 Shallowater 5%
 Silverton 5%
 Slaton 5%
 Smyer 3%
 Springlake 3%
 Stanton 5%
 Sudan 5%
 Tahoka 5%
 Timbercreek Canyon 5%
 Tulia 5%
 Turkey 3%
 Vega 3%
 Wellman 5%
 Wilson 3%
 Wolfforth 4%

RRM WTC INC 2017

Rider RRM as approved by City Ordinances in the West Texas Cities Service Area
 RATE SCHEDULE: RRM - Rate Review Mechanism

APPLICABLE TO: ALL INCORPORATED CUSTOMERS IN THE WEST TEXAS DIVISION EXCEPT CUSTOMERS IN THE CITIES OF AMARILLO, LUBBOCK, DALHART AND CHANNING.

EFFECTIVE DATE: Bills Rendered on and after October 1, 2018

I. Applicability

Applicable to Residential, Commercial, Industrial, Public Authority, and Transportation tariff incorporated areas customers in the West Texas Division of Atmos Energy Corporation (Company) with the exception of those customers within the Cities of Amarillo, Lubbock, Dalhart, and Channing. This Rate Review Mechanism (RRM) provides for an annual adjustment to the Company's Residential, Commercial, Industrial, Public Authority, and Transportation Rate Schedules (Applicable Rate Schedules). Rate calculations and adjustments required by this tariff shall be determined on a System-Wide cost basis.

II. Definitions

Test Period is defined as the twelve months ending December 31st of each preceding calendar year. The Effective Date is the date that adjustments required by this tariff are applied to customer bills. The annual Effective Date is October 1. Unless otherwise noted in this tariff, the term Final Order refers to the final order issued by the Railroad Commission of Texas in GUD No. 10174 and elements of GUD No. 10580 as specified in Section III below. The term System-Wide means all incorporated and unincorporated areas served by the Company within the West Texas Division. Review Period is defined as the period from the Filing Date until the Effective Date. The Filing Date is as early as practicable, but no later than April 1 of each year.

III. Calculation

The RRM shall calculate an annual, System-Wide cost of service (COS) that will be used to adjust applicable rate schedules prospectively as of the Effective Date. The Company may request recovery of its total cost of service but will include schedules showing the computation of any adjustments. The annual cost of service will be calculated according to the following formula:

$$\text{COS} = \text{OM} + \text{DEP} + \text{RI} + \text{TAX} + \text{CD}$$

Where:

OM = all reasonable and necessary operation and maintenance expenses from the Test Period adjusted for known and measurable items and prepared consistent with the rate making treatments approved in the Final Order. Incentive compensation (Management Incentive Plan, Variable Pay Plan and Long Term Incentive Plan) related to Atmos' Shared Services Unit will be applied consistent with treatment approved in GUD 10580. Additionally, O&M adjustments will be incorporated and applied as modified by a final order, not subject to appeal, issued by the Railroad Commission of Texas in subsequent rate cases involving the Atmos Mid-Tex or West Texas divisions. Known and measurable adjustments shall be limited to those changes that have occurred prior to the Filing Date. OM may be adjusted for atypical and non-recurring items. Shared Services allocation factors shall be recalculated each year based on the latest component factors used during the Test Period, but the methodology used will be that approved in the Final Order in GUD 10580.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931

COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION

TARIFF CODE: DT

RRC TARIFF NO: 16946

CURRENT RATE COMPONENT

RATE COMP. IDDESCRIPTION

DEP = depreciation expense calculated at depreciation rates approved by the Final Order. Additionally, if depreciation rates are approved in a subsequent final order, not subject to appeal, issued by the Railroad Commission of Texas for the West Texas division those rates would be applicable for subsequent RRM filings.

RI = return on prudently incurred investment calculated as the Company's pretax return multiplied by rate base at Test Period end. Rate base is prepared consistent with the rate making treatments approved in the Final Order, and as in GUD 10580 as specifically related to capitalized incentive compensation (Management Incentive Plan, Variable Pay Plan and Long Term Incentive Plan) for Atmos' Shared Services Unit. However, no post Test Period adjustments will be permitted. Additionally, adjustments will be incorporated and applied as modified by a final order, not subject to appeal, issued by the Railroad Commission of Texas in subsequent rate cases involving the Atmos Mid-Tex or West Texas divisions. Pretax return is the Company's weighted average cost of capital before income taxes. The Company's weighted average cost of capital is calculated using the methodology from the Final Order including the Company's actual capital structure and long term cost of debt as of the Test Period end (adjusted for any known and measurable changes that have occurred prior to the filing date) and the return on equity of 9.8%. However, in no event will the percentage of equity exceed 58%. Regulatory adjustments due to prior regulatory rate base adjustment disallowances will be maintained. Cash working capital will be calculated using the lead/lag days approved in the Final Order. With respect to pension and other postemployment benefits, the Company will record a regulatory asset or liability for these costs until the amounts are included in the next annual rate adjustment implemented under this tariff. Each year, the Company's filing under this Rider RRM will clearly state the level of pension and other postemployment benefits recovered in rates.

TAX = income tax and taxes other than income tax from the Test Period adjusted for known and measurable changes occurring after the Test Period and before the Filing Date, and prepared consistent with the rate making treatments approved in the Final Order. Atmos Energy shall comprehensively account for, including establishing a regulatory liability to account for, any statutory change in tax expense that is applicable to months during the Test Period calculation to ensure recovery of tax expense under new and old income tax rates.

CD = interest on customer deposits.

IV. Annual Rate Adjustment T

he Company shall provide schedules and work papers supporting the Filing's revenue deficiency/sufficiency calculations using the methodology accepted in the Final Order. The result shall be reflected in the proposed new rates to be established for the effective period. The Revenue Requirement will be apportioned to customer classes consistent with class revenue distribution resulting from the settlement of the statement of intent filed October 18, 2013. For the Residential Class, 50% of the increase may be recovered in the customer charge. However, the increase to the Residential customer charge shall not exceed \$0.60 per month in the initial filing and \$0.70 per month in any subsequent year. The remainder of the Residential Class increase not collected in the customer charge will be recovered in the usage charge. For all other classes, the change in rates will be apportioned between the customer charge and the usage charge, consistent with the Final Order. Test Period billing determinants shall be adjusted and normalized according to the methodology utilized in the Final Order.

V. Filing

The Company shall file schedules annually with the regulatory authority having original jurisdiction over the Company's rates on or before the Filing Date that support the proposed rate adjustments. The schedules shall be in the same general format as the cost of service model and relied-upon files upon which the Final Order was based. A proof of rates and a copy of current and proposed tariffs shall also be included with the filing. The filing shall be made in electronic form where practical. The Company's filing shall conform to Minimum Filing Requirements (to be agreed upon by the parties), which will contain a minimum amount of information that will assist the regulatory authority in its review and analysis of the filing. The Company and regulatory authority will endeavor to hold a technical conference regarding the filing within twenty (20) calendar days after the Filing Date. A sworn statement shall be filed by an Officer of the Company affirming that the filed schedules are in compliance with the provisions of this Rate Review Mechanism and are true and correct to the best of his/her knowledge, information, and belief. No testimony shall be filed, but a brief narrative explanation shall be provided of any changes to corporate structure, accounting methodologies, allocation of common costs, or atypical or non-recurring items included in the filing.

VI. Evaluation Procedures

The regulatory authority having original jurisdiction over the Company's rates shall review and render a decision on the Company's proposed rate adjustment prior to the Effective Date. The Company shall provide all supplemental information requested to ensure an opportunity for adequate review by the relevant regulatory authority. The Company shall not unilaterally impose any limits upon the provision of supplemental information and such information shall be provided within seven (7) working days of the original request. The regulatory authority may propose any adjustments it determines to be required to bring the proposed rate adjustment into compliance with the provisions of this tariff. The regulatory authority may disallow any net plant investment that is not shown to be prudently incurred. Approval by the regulatory authority of net plant investment pursuant to the provisions of this tariff shall constitute a finding that such net plant investment was prudently incurred. Such finding of prudence shall not be subject to further review in a subsequent RRM or Statement of Intent filing. During the Review Period, the Company and the regulatory authority will work collaboratively and seek agreement on the level of rate adjustments. If, at the end of the Review Period, the Company and the regulatory authority have not reached agreement, the regulatory authority shall take action to modify or deny the proposed rate adjustments. The

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931

COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION

TARIFF CODE: DT

RRC TARIFF NO: 16946

CURRENT RATE COMPONENT

RATE COMP. IDDESCRIPTION

Company shall have the right to appeal the regulatory authority's action to the Railroad Commission of Texas. Upon the filing of an appeal of the regulatory authority's order relating to an annual RRM filing with the Railroad Commission of Texas, the regulatory authority having original jurisdiction over the Company's rates shall not oppose the implementation of the Company's proposed rates subject to refund, nor will the regulatory authority advocate for the imposition of a third party surety bond by the Company. Any refund shall be limited to and determined based on the resolution of the disputed adjustment(s) in a final, non-appealable order issued in the appeal filed by the Company at the Railroad Commission of Texas. In the event that the regulatory authority and Company agree to a rate adjustment(s) that is different from the adjustment(s) requested in the Company's filing, the Company shall file compliance tariffs consistent with the agreement. No action on the part of the regulatory authority shall be required to allow the rate adjustment(s) to become effective on October 1. To the extent that the regulatory authority does not take action on the Company's RRM filing by September 30, the rates proposed in the Company's filing shall be deemed approved effective October 1. Notwithstanding the preceding sentence, a regulatory authority may choose to take affirmative action to approve a rate adjustment under this tariff. In those instances where such approval cannot reasonably occur by September 30, the rates finally approved by the regulatory authority shall be deemed effective as of October 1. To defray the cost, if any, of regulatory authorities conducting a review of the Company's annual RRM filing, the Company shall reimburse the regulatory authorities on a monthly basis for their reasonable expenses incurred upon submission of invoices for such review. Any reimbursement contemplated hereunder shall be deemed a reasonable and necessary operating expense of the Company in the year in which the reimbursement is made. A regulatory authority seeking reimbursement under this provision shall submit its request for reimbursement to the Company no later than December 1 of the year in which the RRM filing is made and the Company shall reimburse regulatory authorities in accordance with this provision on or before December 31 of the year the RRM filing is made. To the extent possible, the provisions of the Final Order shall be applied by the regulatory authority in determining whether to approve or disapprove of Company's proposed rate adjustment. This Rider RRM does not limit the legal rights and duties of a regulatory authority. Nothing herein shall abrogate the jurisdiction of the regulatory authority to initiate a rate proceeding at any time to review whether rates charged are just and reasonable. Similarly, the Company retains its right to utilize the provisions of Texas Utilities Code, Chapter 104, Subchapter C to request a change in rates. The provisions of this Rider RRM are implemented in harmony with the Gas Utility Regulatory Act (Texas Utilities Code, Chapters 101-105). The annual rate adjustment process set forth in this tariff shall remain in effect during the pendency of any Statement of Intent rate filing.

VII. Reconsideration, Appeal and Unresolved Items

Orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007).

VIII. Notice

Notice of each annual RRM filing shall be provided by including the notice, in conspicuous form, in the bill of each directly affected customer no later than forty-five (45) days after the Company makes its annual filing pursuant to this tariff. The notice to customers shall include the following information:

- a) a description of the proposed revision of rates and schedules;
- b) the effect the proposed revision of rates is expected to have on the rates applicable to each customer class and on an average bill for each affected customer;
- c) the service area or areas in which the proposed rates would apply;
- d) the date the annual RRM filing was made with the regulatory authority; and
- e) the Company's address, telephone number and website where information concerning the proposed rate adjustment can be obtained.

Rider Tax 2020

Rider Tax updated to reflect the rate changes due to the 2020 Census results.

RIDER TAX - TAX ADJUSTMENT

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on and after 04/01/2023

Application

Applicable to Customers taking service under Residential, Commercial, Industrial, Public Authority, and State Institution customers to the extent of state gross receipts taxes only. Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code. Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

GROSS RECEIPTS TAX: This rider is for the State Gross Receipts Tax which is based on the population of each city. The basis for the population is the U.S. Census which is conducted every 10 years. Therefore these rates change each 10 years as the census numbers become final. The tax rates shown are the values shown in the Texas Tax Code.

POPULATION KEY

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 16946
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	TAX RATE
	LESS THAN 1000 0.00000
	1000 TO 2499 0.005810
	2499 TO 9999 0.0107
	10000 AND ABOVE 0.01997
	CITY TAX RATE
	Abernathy 0.01070
	Amarillo 0.01997
	Amherst 0.00000
	Anton 0.00000
	Big Spring 0.01997
	Bovina 0.00581
	Brownfield 0.01070
	Buffalo Springs Lake 0.00000
	Canyon 0.01997
	Channing 0.00000
	Coahoma 0.00000
	Crosbyton 0.00581
	Dalhart 0.01070
	Dimmitt 0.01070
	Earth 0.00000
	Edmonson 0.00000
	Floydada 0.01070
	Forsan 0.00000
	Friona 0.01070
	Fritch 0.00581
	Hale Center 0.00581
	Happy 0.00000
	Hart 0.00000
	Hereford 0.01997
	Idalou 0.00581
	Kress 0.00000
	Lake Tanglewood 0.00000
	Lamesa 0.01070
	Levelland 0.01997
	Littlefield 0.01070
	Lockney 0.00581
	Lorenzo 0.00000
	Los Ybanez 0.00000
	Lubbock 0.01997
	Meadow 0.00000
	Midland 0.01997
	Muleshoe 0.01070
	Nazareth 0.00000
	New Deal 0.00000
	New Home 0.00000
	Odessa 0.01997
	O'donnell 0.00000
	Olton 0.00581
	Opydke West 0.00000
	Palisades 0.00000
	Pampa 0.01997
	Panhandle 0.00581
	Petersburg 0.00581
	Plainview 0.01997
	Post 0.01070
	Quitaque 0.00000
	Ralls 0.00581
	Ranson Canyon 0.00581
	Ropesville 0.00000
	Sanford 0.00000
	Seagraves 0.00581
	Seminole 0.01070
	Shallowater 0.01070
	Silverton 0.00000

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 16946	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	Slaton 0.01070		
	Smyer 0.00000		
	Springlake 0.00000		
	Stanton 0.01070		
	Sudan 0.00000		
	Tahoka 0.00581		
	Timbercreek Canyon 0.00000		
	Tulia 0.01070		
	Turkey 0.00000		
	Vega 0.00000		
	Wellman 0.00000		
	Wilson 0.00000		
	Wolfforth 0.01070		
WTC T INC RRM 2023	Implementing Rate Pursuant to Settlement Agreement Effective 10/01/2024 for the West Texas Cities Service Area.		
	RATE SCHEDULE: TRANSPORTATION SERVICE		
	APPLICABLE TO: WEST TEXAS CITIES SERVICE AREA - Inside City Limits (ICL)		
	EFFECTIVE DATE: Bills Rendered on and after 10/01/2024		
	Application		
	Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.		
	Type of Service		
	Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished. Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:		
	Charge	Amount	
	Customer Charge per Meter	\$ 772.87 per month	
	Consumption Charge	\$ 0.12145 per Ccf	
	Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.		
	Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.		
	Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.		
	Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.		
	Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).		
	Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s). The West Texas Division Rider RRM applies to this schedule.		
	Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.		
	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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.		
	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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.		
	Replacement Index		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 16946
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

WTX CTY LST 2023 R

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services 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 transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

Implementing Rate Pursuant to Settlement Agreement Effective 10/01/2024 for the West Texas Cities Service Area.

APPLICABLE TO: Incorporated cities within the West Texas Service Area
CITY ORDINANCE INDEX LISTING FOR THE WEST SERVICE AREA
FOR RATES EFFECTIVE 10/01/2024

City	Ordinance No.	Approved date
Abernathy	080624B	8/12/2024
Amherst	UA-2024	8/13/2024
Anton	2024-1	9/9/2024
Big Spring	023-2024	9/10/2024
Bovina	08202024-2	8/20/2024
Brownfield	20240815	8/15/2024
Buffalo Springs*		
Canyon	17-2024	8/12/2024
Coahoma	169	8/15/2024
Crosbyton	08-2024	8/20/2024
Dimmitt	081924-2	8/19/2024
Earth	R-091224-1	9/12/2024
Edmonson	44	8/28/2024
Floydada	24-3	8/20/2024
Forsan	912024	9/10/2024
Friona	2024.09.16	9/16/2024
Fritch	2024-6	8/20/2024
Hale Center	20240815A	8/15/2024
Happy	08202023	8/8/2024
Hart	240	8/12/2024
Hereford	09.16.24	9/16/2024
Idalou	24-09-03	9/9/2024
Kress	20240820B	8/20/2024
Lamesa	R-14-24	8/20/2024
Levelland	1084	9/16/2024
Littlefield	2024-0827-1	8/27/2024
Lockney	08202024	8/20/2024
Lorenzo	081224	8/12/2024
Los Ybanez	1053	8/27/2024
Meadow	2024.08.15	8/15/2024
Midland	2024-136	8/27/2024
Muleshoe	R-811-0924	9/16/2024
Nazareth	090324	9/3/2024
New Deal	BLANK	8/26/2024
New Home	24-101	8/27/2024
Odessa	2024R-99	8/27/2024
O'Donnell	338	9/11/2024
Olton	O-08-001-2024	8/12/2024
Opdyke West*		
Palisades	20240910C	9/10/2024
Pampa	1805	8/26/2024
Panhandle	2024-09	9/12/2024
Petersburg	08132024A	8/13/2024
Plainview	24-3765	9/10/2024
Post	449	8/13/2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 16946****CURRENT RATE COMPONENT**

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Quitaque 09232401 9/23/2024
	Ralls 2024-08-20 8/20/2024
	Ransom Canyon R24-0813 8/13/2024
	Ropesville 2024919-01 9/19/2024
	Sanford 2024-3 9/10/2024
	Seagraves 24-08-12-b 8/12/2024
	Seminole 637 8/26/2024
	Shallowater 08202024B 8/20/2024
	Silverton 09-A-2024 9/20/2024
	Slaton 082824A 8/28/2024
	Smyer 148 9/24/2024
	Springlake 9.2024 9/28/2024
	Stanton 1515A 8/12/2024
	Sudan BLANK 8/12/2024
	Tahoka 24-002R 9/16/2024
	Tanglewood 2024-03 9/25/2024
	Timbercreek 24-06 9/12/2024
	Tulia 2024-04 8/13/2024
	Turkey 09-24 9/9/2024
	Vega 1-09-16-2024 9/16/2024
	Wellman 189 8/15/2024
	Wilson 238 8/12/2024
	Wolfforth 2024-018 8/19/2024

*The Ordinance Number and Approved Date are currently not available.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70607	D	Mcf	\$1.2145	10/01/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	26387	**CONFIDENTIAL**
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70609	D	Mcf	\$1.2145	10/01/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	26387	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 16977	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 01/01/1999		RECEIVED DATE: 05/22/2024	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE: 04/30/2029	
INACTIVE DATE:		AMENDMENT DATE: 05/01/2024	
CONTRACT COMMENT: None			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): previously negotiated rate effective May 2024			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
26352	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 16977
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
10531-c	<p>Application</p> <p>Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service</p> <p>Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate</p> <p>Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount Term</p> <p>Extended from May 1, 2019 to April 30, 2029 Evergreen</p> <p>N/A Customer Charge</p> <p>N/A Sale Rate</p> <p>\$0.165 per MMBtu through Apr. 30, 2024 then \$0.185 through Apr. 30 2029 at 14.65 psia Shrinkage Currently on file with RRC....</p> <p>Taxes</p> <p>All applicable taxes Nominations</p> <p>Yes Monthly Imbalance Fee See Below</p> <p>Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase on an MMBtu basis equal to at the lesser of Waha Index or the lowest Average Daily Waha price.</p> <p>All volumes outside the 5% will be at 90% of the lesser of Waha Index or the lowest Average Daily Waha price.</p> <p>5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month.</p> <p>All volumes outside the 5% will be at 110% of the GCA price.</p> <p>Billing and Payment</p> <p>Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced.</p> <p>Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment.</p> <p>Past due amounts may be accessed an interest rate in accordance with FAR 33.201.</p> <p>All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p>

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>						
70603	D	MMBtu	\$.1850	05/01/2024	Y						
DESCRIPTION: **CONFIDENTIAL**											
<table border="1"> <tr> <td>Customer</td><td>26352</td><td colspan="4">**CONFIDENTIAL**</td></tr> </table>						Customer	26352	**CONFIDENTIAL**			
Customer	26352	**CONFIDENTIAL**									

TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 16977	
TUC APPLICABILITY			
<p><u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u></p> <p>Neither the gas utility nor the customer had an unfair advantage during the negotiations.</p> <p>NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)</p> <p>I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.</p>			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 20843	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE:		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE: 01/01/2008		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 10/01/2024	
CONTRACT COMMENT: month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: GUD 10900	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
28259	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 20843
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
11159-c	<p>Application</p> <p>Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service</p> <p>Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate</p> <p>Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount</p> <p>Term August 1, 2022 to July 31, 2027</p> <p>Evergreen Month to Month</p> <p>Customer Charge N/A</p> <p>Sale Rate \$0.2500 per MMBtu at 14.65 psia</p> <p>Contract Obligation Fee: 1% of the burned volume times the GCA Shrinkage N/A</p> <p>Taxes</p> <p>All applicable taxes</p> <p>Nominations Yes</p> <p>Monthly Imbalance Fee N/A</p> <p>Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced.</p> <p>Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be assessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p>
Triangle 2024 PSF	<p>Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.</p> <p>PIPELINE SAFETY PROGRAM FEES - 2024</p> <p>Title 16 Economic Regulation</p> <p>Part 1 Railroad Commission Of Texas</p> <p>Chapter 8 Pipeline Safety Regulations</p> <p>Subchapter C Requirements For Natural Gas Pipelines Only</p> <p>Rule Section 8.201</p> <p>Pipeline Safety Program Fees</p> <p>a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.</p> <p>(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.</p> <p>(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.</p> <p>(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.</p> <p>(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:</p> <p>(A) shall be a flat rate, one-time surcharge;</p> <p>(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;</p> <p>(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 20843
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013, 38 TexReg 7947

Triangle FF 10900 e

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER: FF - FRANCHISE FEE ADJUSTMENT

APPLICABLE TO: ALL AREAS IN THE TRIANGLE DISTRIBUTION SYSTEM

EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 20843
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Application
	Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.
	City Franchise fee
	Abernathy 5%
	Amarillo 5%
	Amherst 5%
	Anton 5%
	Big Spring 3.50%
	Bovina 5%
	Brownfield 5%
	Buffalo Springs Lake 5%
	Canyon 5%
	Channing 5%
	Coahoma 3%
	Crosbyton 5%
	Dalhart 5%
	Dimmitt 5%
	Earth 5%
	Edmonson 2%
	Floydada 3%
	Forsan 3%
	Friona 5%
	Fritch 5%
	Hale Center 5%
	Happy 3%
	Hart 5%
	Hereford 3%
	Idalou 4%
	Kress 5%
	Lake Tanglewood 5%
	Lamesa 4%
	Levelland 5%
	Littlefield 5%
	Lockney 3%
	Lorenzo 5%
	Los Ybanez 0%
	Lubbock 5%
	Meadow 5%
	Midland 5%
	Muleshoe 5%
	Nazareth 5%
	New Deal 5%
	New Home 3%
	Odessa 5%
	O'Donnell 3%
	Olton 3%
	Opdyke West 3%
	Palisades 5%
	Pampa 5%
	Panhandle 5%
	Petersburg 3%
	Plainview 5%
	Post 5%
	Quitaque 5%
	Ralls 4%
	Ransom Canyon 3%
	Ropesville 5%
	Sanford 5%
	Seagraves 5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 20843
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Seminole 4%
	Shallowater 5%
	Silverton 5%
	Slaton 5%
	Smyer 3%
	Springlake 3%
	Stanton 5%
	Sudan 5%
	Tahoka 5%
	Timbercreek Canyon 5%
	Tulia 5%
	Turkey 3%
	Vega 3%
	Wellman 5%
	Wilson 3%
	Wolfforth 4%

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70991	D	MMBtu	\$.2500	08/01/2022	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	28259	**CONFIDENTIAL**
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70993	D	MMBtu	\$.2500	08/01/2022	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	28259	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

The rate is substantially the same as the rate between the gas utility and at least two of those customers under the same or similar conditions of service.

Competition does or did exist either with another gas utility, another supplier of natural gas, or a supplier of an alternative form of energy.

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 21974	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 09/01/2009		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 04/01/2021	
CONTRACT COMMENT: Year to year			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
26354	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 21974
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
11416-c	<p>ONTRACT DATE: September 1, 2009 LAST AMENDMENT: October 1, 2016 Application Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility. Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished. Monthly Rate Customer's bill will be calculated by adding the following Customer; Mcf and MMBtu charges to the amounts and quantities due under the riders listed below: Charge Amount Term October 1, 2016 Evergreen Month to Month Customer Charge N/A Sale Rate \$0.25 per MMBtu at 14.65 psia Shrinkage Currently on file with Commission Taxes All applicable taxes Nominations Yes Monthly Imbalance Fee See Below Add/Remove Accounts N/A Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase on an MMBtu basis equal to at the lesser of Waha Index or the lowest Average Daily Waha price. All volumes outside the 5% will be at 90% of the lesser of Waha Index or the lowest Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110% of the GCA price. Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p>
2024 PSF	<p>Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.</p> <p>PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only Rule Section 8.201</p> <p>Pipeline Safety Program Fees</p> <p>a) Application of fees. Pursuant to Texas Utilities Code, Section121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.</p> <p>(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.</p> <p>(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.</p> <p>(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.</p> <p>(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:</p> <p>(A) shall be a flat rate, one-time surcharge; (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission; (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission; (D) shall not exceed \$1.00 per service or service line; and (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section101.003.</p> <p>(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:</p> <p>(A) the pipeline safety and regulatory program fee amount paid to the Commission;</p> <p>(B) the unit rate and total amount of the surcharge billed to each customer;</p> <p>(C) the date or dates on which the surcharge was billed to customers; and</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 21974
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013, 38 TexReg 7947

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70585	D	MMBtu	\$.2500	10/01/2016	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	26354	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 21974	
TUC APPLICABILITY			
<p><u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u></p> <p>Neither the gas utility nor the customer had an unfair advantage during the negotiations.</p> <p>NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)</p> <p>The rate is substantially the same as the rate between the gas utility and at least two of those customers under the same or similar conditions of service.</p> <p>I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.</p>			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 21976	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 08/01/2009		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 12761, 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
31173	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 21976
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 21976
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 21976
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 21976
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

(1) Inclusive of transport service to Rate WAT customers

(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers

ENV WAT SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: WAT - TRANSPORTATION SERVICE FOR WEST TEXAS GAS MARKETING, LLC; AGRITEXGAS, LP; TEXAS KANSAS OKLAHOMA GAS, LLC

APPLICABLE TO: ALL UNINCORPORATED AREAS OF THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable to Transportation Service provided to West Texas Gas Marketing, LLC; Agritexgas, LP; and Texas Kansas Oklahoma Gas, LLC (Customer(s)) for the transportation of natural gas supplied by Customer to identified Point or Points of Delivery as of the effective date of this rate schedule.

Atmos Energy Corporation, West Texas Division shall identify all Point(s) of Delivery eligible for service under this rate schedule and Customer(s) shall confirm all eligible Point(s) of Delivery within 45 days of receipt of this information from Atmos Energy.

Point(s) of Delivery not identified and confirmed by Customer(s) as eligible for service under this rate schedule may receive transportation service to other Point(s) of Delivery under special contract arrangements between Company and Customer(s). A special contract is required prior to service being furnished at such Point(s) of Delivery.

Monthly Rate

Customer's monthly bill will be calculated based on the Monthly Consumption charges to the amounts and quantities due under the Riders listed below. Total Consumption Charges each month will be equal to the Consumption Charge multiplied by the volume of gas delivered to Customer by Company during such month:

Charge	Amount
Consumption	\$ 0.62307 per MMBtu

Upstream Transportation Cost Recovery: The Customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the Customer.

Surcharges: Plus an amount for surcharges calculated in accordance with the riders listed below:

Rider Tax
 Rider SUR, as applicable
 Pipeline Safety Fee

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with Customer's underlying transportation agreement.

Overpull Fee

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 21976
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

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 Waha 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 Waha 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.

Notice

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

Special Conditions

In the event that a Meter at an identified and confirmed Point(s) of Delivery must be replaced, Customer(s) must pay Company all costs associated with the acquisition and installation of the Meter on the Customer's behalf.

PSF SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 21976
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663 ; amended to be effective November 11, 2013 38 TexReg 7947

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 21976
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 21976
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
71970	D	MMBtu	\$6.2307	06/01/2025	N

DESCRIPTION: 908176 - AGRITEX Gas Services

Customer	31173	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	
M	Other(with detailed explanation)	WAT

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 21976
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TUC APPLICABILITY

FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

The rate is substantially the same as the rate between the gas utility and at least two of those customers under the same or similar conditions of service.

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 22009	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE:		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE: 09/01/2009		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 08/01/2022	
CONTRACT COMMENT: month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: GUD 10900	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
28258	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 22009
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
11325-d	<p>Application</p> <p>Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service</p> <p>Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount</p> <p>Term August 1, 2022 to July 31, 2027</p> <p>Evergreen Month to Month</p> <p>Customer Charge N/A</p> <p>Sale Rate \$0.2500 per MMBtu at 14.65 psia</p> <p>Contract Obligation Fee: 1% of the burned volume times the GCA Shrinkage N/A</p> <p>Taxes</p> <p>All applicable taxes</p> <p>Nominations Yes</p> <p>Monthly Imbalance Fee N/A</p> <p>Add/Remove Accounts</p> <p>Monthly Imbalance Fee N/A</p> <p>Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be assessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p> <p>Triangle 2024 PSF</p> <p>Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.</p> <p>PIPELINE SAFETY PROGRAM FEES - 2024</p> <p>Title 16 Economic Regulation</p> <p>Part 1 Railroad Commission Of Texas</p> <p>Chapter 8 Pipeline Safety Regulations</p> <p>Subchapter C Requirements For Natural Gas Pipelines Only</p> <p>Rule Section 8.201</p> <p>Pipeline Safety Program Fees</p> <p>a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.</p> <p>(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.</p> <p>(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.</p> <p>(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.</p> <p>(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:</p> <p>(A) shall be a flat rate, one-time surcharge;</p> <p>(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;</p> <p>(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 22009
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	<p>(D) shall not exceed \$1.00 per service or service line; and</p> <p>(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.</p> <p>(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:</p> <p>(A) the pipeline safety and regulatory program fee amount paid to the Commission;</p> <p>(B) the unit rate and total amount of the surcharge billed to each customer;</p> <p>(C) the date or dates on which the surcharge was billed to customers; and</p> <p>(D) the total amount collected from customers from the surcharge.</p> <p>(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.</p> <p>(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.</p> <p>(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.</p> <p>(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.</p> <p>(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.</p> <p>(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.</p> <p>(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:</p> <p>(A) the pipeline safety and regulatory program fee amount paid to the Commission;</p> <p>(B) the unit rate and total amount of the surcharge billed to each customer;</p> <p>(C) the date or dates on which the surcharge was billed to customers; and</p> <p>(D) the total amount collected from customers from the surcharge.</p> <p>(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.</p> <p>Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013, 38 TexReg 7947</p>
RATE ADJUSTMENT PROVISIONS:	
None	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22009****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
116383	D	MMBtu	\$.2200	08/01/2017	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	28258	**CONFIDENTIAL**
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116384	D	MMBtu	\$.2200	08/01/2017	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	28258	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

The rate is substantially the same as the rate between the gas utility and at least two of those customers under the same or similar conditions of service.

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 22200	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 11/01/2009		RECEIVED DATE: 10/25/2024	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 10/01/2024	
CONTRACT COMMENT: One year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: GUD 10174,10486	
CITY ORDINANCE NO: See West Texas City List			
AMENDMENT(EXPLAIN): Implementing RRM			
OTHER(EXPLAIN): Updating the Rider FF 12			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
31320	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 22200	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
RIDER FF 12	<p>This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.</p> <p>RIDER: FF - FRANCHISE FEE ADJUSTMENT APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Bills Rendered on and after 10/01/2024</p> <p>Application Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.</p> <p>City Franchise fee Abernathy 5% Amarillo 5% Amherst 5% Anton 5% Big Spring 3.50% Bovina 5% Brownfield 5% Buffalo Springs Lake 5% Canyon 5% Channing 5% Coahoma 3% Crosbyton 5% Dalhart 5% Dimmitt 5% Earth 5% Edmonson 2% Floydada 3% Forsan 3% Friona 5% Fritch 5% Hale Center 5% Happy 3% Hart 5% Hereford 3% Idalou 4% Kress 5% Lake Tanglewood 5% Lamesa 4% Levelland 5% Littlefield 5% Lockney 3% Lorenzo 5% Los Ybanez 0% Lubbock 5% Meadow 5% Midland 5% Muleshoe 5% Nazareth 5% New Deal 5% New Home 3% Odessa 5% O'Donnell 3% Olton 3% Opdyke West 3% Palisades 5% Pampa 5% Panhandle 5% Petersburg 3% Plainview 5% Post 5%</p>		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 22200
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Quitaque 5%
 Ralls 4%
 Ransom Canyon 3%
 Ropesville 5%
 Sanford 5%
 Seagraves 5%
 Seminole 4%
 Shallowater 5%
 Silverton 5%
 Slaton 5%
 Smyer 3%
 Springlake 3%
 Stanton 5%
 Sudan 5%
 Tahoka 5%
 Timbercreek Canyon 5%
 Tulia 5%
 Turkey 3%
 Vega 3%
 Wellman 5%
 Wilson 3%
 Wolfforth 4%

RRM WTC INC 2017

Rider RRM as approved by City Ordinances in the West Texas Cities Service Area
 RATE SCHEDULE: RRM - Rate Review Mechanism

APPLICABLE TO: ALL INCORPORATED CUSTOMERS IN THE WEST TEXAS DIVISION EXCEPT CUSTOMERS IN THE CITIES OF AMARILLO, LUBBOCK, DALHART AND CHANNING.

EFFECTIVE DATE: Bills Rendered on and after October 1, 2018

I. Applicability

Applicable to Residential, Commercial, Industrial, Public Authority, and Transportation tariff incorporated areas customers in the West Texas Division of Atmos Energy Corporation (Company) with the exception of those customers within the Cities of Amarillo, Lubbock, Dalhart, and Channing. This Rate Review Mechanism (RRM) provides for an annual adjustment to the Company's Residential, Commercial, Industrial, Public Authority, and Transportation Rate Schedules (Applicable Rate Schedules). Rate calculations and adjustments required by this tariff shall be determined on a System-Wide cost basis.

II. Definitions

Test Period is defined as the twelve months ending December 31st of each preceding calendar year. The Effective Date is the date that adjustments required by this tariff are applied to customer bills. The annual Effective Date is October 1. Unless otherwise noted in this tariff, the term Final Order refers to the final order issued by the Railroad Commission of Texas in GUD No. 10174 and elements of GUD No. 10580 as specified in Section III below. The term System-Wide means all incorporated and unincorporated areas served by the Company within the West Texas Division. Review Period is defined as the period from the Filing Date until the Effective Date. The Filing Date is as early as practicable, but no later than April 1 of each year.

III. Calculation

The RRM shall calculate an annual, System-Wide cost of service (COS) that will be used to adjust applicable rate schedules prospectively as of the Effective Date. The Company may request recovery of its total cost of service but will include schedules showing the computation of any adjustments. The annual cost of service will be calculated according to the following formula:

$$\text{COS} = \text{OM} + \text{DEP} + \text{RI} + \text{TAX} + \text{CD}$$

Where:

OM = all reasonable and necessary operation and maintenance expenses from the Test Period adjusted for known and measurable items and prepared consistent with the rate making treatments approved in the Final Order. Incentive compensation (Management Incentive Plan, Variable Pay Plan and Long Term Incentive Plan) related to Atmos' Shared Services Unit will be applied consistent with treatment approved in GUD 10580. Additionally, O&M adjustments will be incorporated and applied as modified by a final order, not subject to appeal, issued by the Railroad Commission of Texas in subsequent rate cases involving the Atmos Mid-Tex or West Texas divisions. Known and measurable adjustments shall be limited to those changes that have occurred prior to the Filing Date. OM may be adjusted for atypical and non-recurring items. Shared Services allocation factors shall be recalculated each year based on the latest component factors used during the Test Period, but the methodology used will be that approved in the Final Order in GUD 10580.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931

COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION

TARIFF CODE: DT

RRC TARIFF NO: 22200

CURRENT RATE COMPONENT

RATE COMP. IDDESCRIPTION

DEP = depreciation expense calculated at depreciation rates approved by the Final Order. Additionally, if depreciation rates are approved in a subsequent final order, not subject to appeal, issued by the Railroad Commission of Texas for the West Texas division those rates would be applicable for subsequent RRM filings.

RI = return on prudently incurred investment calculated as the Company's pretax return multiplied by rate base at Test Period end. Rate base is prepared consistent with the rate making treatments approved in the Final Order, and as in GUD 10580 as specifically related to capitalized incentive compensation (Management Incentive Plan, Variable Pay Plan and Long Term Incentive Plan) for Atmos' Shared Services Unit. However, no post Test Period adjustments will be permitted. Additionally, adjustments will be incorporated and applied as modified by a final order, not subject to appeal, issued by the Railroad Commission of Texas in subsequent rate cases involving the Atmos Mid-Tex or West Texas divisions. Pretax return is the Company's weighted average cost of capital before income taxes. The Company's weighted average cost of capital is calculated using the methodology from the Final Order including the Company's actual capital structure and long term cost of debt as of the Test Period end (adjusted for any known and measurable changes that have occurred prior to the filing date) and the return on equity of 9.8%. However, in no event will the percentage of equity exceed 58%. Regulatory adjustments due to prior regulatory rate base adjustment disallowances will be maintained. Cash working capital will be calculated using the lead/lag days approved in the Final Order. With respect to pension and other postemployment benefits, the Company will record a regulatory asset or liability for these costs until the amounts are included in the next annual rate adjustment implemented under this tariff. Each year, the Company's filing under this Rider RRM will clearly state the level of pension and other postemployment benefits recovered in rates.

TAX = income tax and taxes other than income tax from the Test Period adjusted for known and measurable changes occurring after the Test Period and before the Filing Date, and prepared consistent with the rate making treatments approved in the Final Order. Atmos Energy shall comprehensively account for, including establishing a regulatory liability to account for, any statutory change in tax expense that is applicable to months during the Test Period calculation to ensure recovery of tax expense under new and old income tax rates.

CD = interest on customer deposits.

IV. Annual Rate Adjustment T

he Company shall provide schedules and work papers supporting the Filing's revenue deficiency/sufficiency calculations using the methodology accepted in the Final Order. The result shall be reflected in the proposed new rates to be established for the effective period. The Revenue Requirement will be apportioned to customer classes consistent with class revenue distribution resulting from the settlement of the statement of intent filed October 18, 2013. For the Residential Class, 50% of the increase may be recovered in the customer charge. However, the increase to the Residential customer charge shall not exceed \$0.60 per month in the initial filing and \$0.70 per month in any subsequent year. The remainder of the Residential Class increase not collected in the customer charge will be recovered in the usage charge. For all other classes, the change in rates will be apportioned between the customer charge and the usage charge, consistent with the Final Order. Test Period billing determinants shall be adjusted and normalized according to the methodology utilized in the Final Order.

V. Filing

The Company shall file schedules annually with the regulatory authority having original jurisdiction over the Company's rates on or before the Filing Date that support the proposed rate adjustments. The schedules shall be in the same general format as the cost of service model and relied-upon files upon which the Final Order was based. A proof of rates and a copy of current and proposed tariffs shall also be included with the filing. The filing shall be made in electronic form where practical. The Company's filing shall conform to Minimum Filing Requirements (to be agreed upon by the parties), which will contain a minimum amount of information that will assist the regulatory authority in its review and analysis of the filing. The Company and regulatory authority will endeavor to hold a technical conference regarding the filing within twenty (20) calendar days after the Filing Date. A sworn statement shall be filed by an Officer of the Company affirming that the filed schedules are in compliance with the provisions of this Rate Review Mechanism and are true and correct to the best of his/her knowledge, information, and belief. No testimony shall be filed, but a brief narrative explanation shall be provided of any changes to corporate structure, accounting methodologies, allocation of common costs, or atypical or non-recurring items included in the filing.

VI. Evaluation Procedures

The regulatory authority having original jurisdiction over the Company's rates shall review and render a decision on the Company's proposed rate adjustment prior to the Effective Date. The Company shall provide all supplemental information requested to ensure an opportunity for adequate review by the relevant regulatory authority. The Company shall not unilaterally impose any limits upon the provision of supplemental information and such information shall be provided within seven (7) working days of the original request. The regulatory authority may propose any adjustments it determines to be required to bring the proposed rate adjustment into compliance with the provisions of this tariff. The regulatory authority may disallow any net plant investment that is not shown to be prudently incurred. Approval by the regulatory authority of net plant investment pursuant to the provisions of this tariff shall constitute a finding that such net plant investment was prudently incurred. Such finding of prudence shall not be subject to further review in a subsequent RRM or Statement of Intent filing. During the Review Period, the Company and the regulatory authority will work collaboratively and seek agreement on the level of rate adjustments. If, at the end of the Review Period, the Company and the regulatory authority have not reached agreement, the regulatory authority shall take action to modify or deny the proposed rate adjustments. The

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931

COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION

TARIFF CODE: DT

RRC TARIFF NO: 22200

CURRENT RATE COMPONENT

RATE COMP. IDDESCRIPTION

Company shall have the right to appeal the regulatory authority's action to the Railroad Commission of Texas. Upon the filing of an appeal of the regulatory authority's order relating to an annual RRM filing with the Railroad Commission of Texas, the regulatory authority having original jurisdiction over the Company's rates shall not oppose the implementation of the Company's proposed rates subject to refund, nor will the regulatory authority advocate for the imposition of a third party surety bond by the Company. Any refund shall be limited to and determined based on the resolution of the disputed adjustment(s) in a final, non-appealable order issued in the appeal filed by the Company at the Railroad Commission of Texas. In the event that the regulatory authority and Company agree to a rate adjustment(s) that is different from the adjustment(s) requested in the Company's filing, the Company shall file compliance tariffs consistent with the agreement. No action on the part of the regulatory authority shall be required to allow the rate adjustment(s) to become effective on October 1. To the extent that the regulatory authority does not take action on the Company's RRM filing by September 30, the rates proposed in the Company's filing shall be deemed approved effective October 1. Notwithstanding the preceding sentence, a regulatory authority may choose to take affirmative action to approve a rate adjustment under this tariff. In those instances where such approval cannot reasonably occur by September 30, the rates finally approved by the regulatory authority shall be deemed effective as of October 1. To defray the cost, if any, of regulatory authorities conducting a review of the Company's annual RRM filing, the Company shall reimburse the regulatory authorities on a monthly basis for their reasonable expenses incurred upon submission of invoices for such review. Any reimbursement contemplated hereunder shall be deemed a reasonable and necessary operating expense of the Company in the year in which the reimbursement is made. A regulatory authority seeking reimbursement under this provision shall submit its request for reimbursement to the Company no later than December 1 of the year in which the RRM filing is made and the Company shall reimburse regulatory authorities in accordance with this provision on or before December 31 of the year the RRM filing is made. To the extent possible, the provisions of the Final Order shall be applied by the regulatory authority in determining whether to approve or disapprove of Company's proposed rate adjustment. This Rider RRM does not limit the legal rights and duties of a regulatory authority. Nothing herein shall abrogate the jurisdiction of the regulatory authority to initiate a rate proceeding at any time to review whether rates charged are just and reasonable. Similarly, the Company retains its right to utilize the provisions of Texas Utilities Code, Chapter 104, Subchapter C to request a change in rates. The provisions of this Rider RRM are implemented in harmony with the Gas Utility Regulatory Act (Texas Utilities Code, Chapters 101-105). The annual rate adjustment process set forth in this tariff shall remain in effect during the pendency of any Statement of Intent rate filing.

VII. Reconsideration, Appeal and Unresolved Items

Orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007).

VIII. Notice

Notice of each annual RRM filing shall be provided by including the notice, in conspicuous form, in the bill of each directly affected customer no later than forty-five (45) days after the Company makes its annual filing pursuant to this tariff. The notice to customers shall include the following information:

- a) a description of the proposed revision of rates and schedules;
- b) the effect the proposed revision of rates is expected to have on the rates applicable to each customer class and on an average bill for each affected customer;
- c) the service area or areas in which the proposed rates would apply;
- d) the date the annual RRM filing was made with the regulatory authority; and
- e) the Company's address, telephone number and website where information concerning the proposed rate adjustment can be obtained.

Rider Tax 2020

Rider Tax updated to reflect the rate changes due to the 2020 Census results.

RIDER TAX - TAX ADJUSTMENT

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on and after 04/01/2023

Application

Applicable to Customers taking service under Residential, Commercial, Industrial, Public Authority, and State Institution customers to the extent of state gross receipts taxes only. Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code. Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

GROSS RECEIPTS TAX: This rider is for the State Gross Receipts Tax which is based on the population of each city. The basis for the population is the U.S. Census which is conducted every 10 years. Therefore these rates change each 10 years as the census numbers become final. The tax rates shown are the values shown in the Texas Tax Code.

POPULATION KEY

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 22200
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	TAX RATE
	LESS THAN 1000 0.00000
	1000 TO 2499 0.005810
	2499 TO 9999 0.0107
	10000 AND ABOVE 0.01997
	CITY TAX RATE
	Abernathy 0.01070
	Amarillo 0.01997
	Amherst 0.00000
	Anton 0.00000
	Big Spring 0.01997
	Bovina 0.00581
	Brownfield 0.01070
	Buffalo Springs Lake 0.00000
	Canyon 0.01997
	Channing 0.00000
	Coahoma 0.00000
	Crosbyton 0.00581
	Dalhart 0.01070
	Dimmitt 0.01070
	Earth 0.00000
	Edmonson 0.00000
	Floydada 0.01070
	Forsan 0.00000
	Friona 0.01070
	Fritch 0.00581
	Hale Center 0.00581
	Happy 0.00000
	Hart 0.00000
	Hereford 0.01997
	Idalou 0.00581
	Kress 0.00000
	Lake Tanglewood 0.00000
	Lamesa 0.01070
	Levelland 0.01997
	Littlefield 0.01070
	Lockney 0.00581
	Lorenzo 0.00000
	Los Ybanez 0.00000
	Lubbock 0.01997
	Meadow 0.00000
	Midland 0.01997
	Muleshoe 0.01070
	Nazareth 0.00000
	New Deal 0.00000
	New Home 0.00000
	Odessa 0.01997
	O'donnell 0.00000
	Olton 0.00581
	Opydke West 0.00000
	Palisades 0.00000
	Pampa 0.01997
	Panhandle 0.00581
	Petersburg 0.00581
	Plainview 0.01997
	Post 0.01070
	Quitaque 0.00000
	Ralls 0.00581
	Ranson Canyon 0.00581
	Ropesville 0.00000
	Sanford 0.00000
	Seagraves 0.00581
	Seminole 0.01070
	Shallowater 0.01070
	Silverton 0.00000

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 22200	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	Slaton 0.01070 Smyer 0.00000 Springlake 0.00000 Stanton 0.01070 Sudan 0.00000 Tahoka 0.00581 Timbercreek Canyon 0.00000 Tulia 0.01070 Turkey 0.00000 Vega 0.00000 Wellman 0.00000 Wilson 0.00000 Wolfforth 0.01070		
WTC T INC RRM 2023	Implementing Rate Pursuant to Settlement Agreement Effective 10/01/2024 for the West Texas Cities Service Area.		
	RATE SCHEDULE: TRANSPORTATION SERVICE APPLICABLE TO: WEST TEXAS CITIES SERVICE AREA - Inside City Limits (ICL) EFFECTIVE DATE: Bills Rendered on and after 10/01/2024		
	Application Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.		
	Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished. Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:		
	Charge	Amount	
	Customer Charge per Meter	\$ 772.87 per month	
	Consumption Charge	\$ 0.12145 per Ccf	
	Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.		
	Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.		
	Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.		
	Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.		
	Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).		
	Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s). The West Texas Division Rider RRM applies to this schedule.		
	Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.		
	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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.		
	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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.		
	Replacement Index		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 22200
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

WTX CTY LST 2023 R

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services 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 transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

Implementing Rate Pursuant to Settlement Agreement Effective 10/01/2024 for the West Texas Cities Service Area.

APPLICABLE TO: Incorporated cities within the West Texas Service Area
CITY ORDINANCE INDEX LISTING FOR THE WEST SERVICE AREA
FOR RATES EFFECTIVE 10/01/2024

City	Ordinance No.	Approved date
Abernathy	080624B	8/12/2024
Amherst	UA-2024	8/13/2024
Anton	2024-1	9/9/2024
Big Spring	023-2024	9/10/2024
Bovina	08202024-2	8/20/2024
Brownfield	20240815	8/15/2024
Buffalo Springs*		
Canyon	17-2024	8/12/2024
Coahoma	169	8/15/2024
Crosbyton	08-2024	8/20/2024
Dimmitt	081924-2	8/19/2024
Earth	R-091224-1	9/12/2024
Edmonson	44	8/28/2024
Floydada	24-3	8/20/2024
Forsan	912024	9/10/2024
Friona	2024.09.16	9/16/2024
Fritch	2024-6	8/20/2024
Hale Center	20240815A	8/15/2024
Happy	08202023	8/8/2024
Hart	240	8/12/2024
Hereford	09.16.24	9/16/2024
Idalou	24-09-03	9/9/2024
Kress	20240820B	8/20/2024
Lamesa	R-14-24	8/20/2024
Levelland	1084	9/16/2024
Littlefield	2024-0827-1	8/27/2024
Lockney	08202024	8/20/2024
Lorenzo	081224	8/12/2024
Los Ybanez	1053	8/27/2024
Meadow	2024.08.15	8/15/2024
Midland	2024-136	8/27/2024
Muleshoe	R-811-0924	9/16/2024
Nazareth	090324	9/3/2024
New Deal	BLANK	8/26/2024
New Home	24-101	8/27/2024
Odessa	2024R-99	8/27/2024
O'Donnell	338	9/11/2024
Olton	O-08-001-2024	8/12/2024
Opdyke West*		
Palisades	20240910C	9/10/2024
Pampa	1805	8/26/2024
Panhandle	2024-09	9/12/2024
Petersburg	08132024A	8/13/2024
Plainview	24-3765	9/10/2024
Post	449	8/13/2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22200****CURRENT RATE COMPONENT**

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Quitaque 09232401 9/23/2024
	Ralls 2024-08-20 8/20/2024
	Ransom Canyon R24-0813 8/13/2024
	Ropesville 2024919-01 9/19/2024
	Sanford 2024-3 9/10/2024
	Seagraves 24-08-12-b 8/12/2024
	Seminole 637 8/26/2024
	Shallowater 08202024B 8/20/2024
	Silverton 09-A-2024 9/20/2024
	Slaton 082824A 8/28/2024
	Smyer 148 9/24/2024
	Springlake 9.2024 9/28/2024
	Stanton 1515A 8/12/2024
	Sudan BLANK 8/12/2024
	Tahoka 24-002R 9/16/2024
	Tanglewood 2024-03 9/25/2024
	Timbercreek 24-06 9/12/2024
	Tulia 2024-04 8/13/2024
	Turkey 09-24 9/9/2024
	Vega 1-09-16-2024 9/16/2024
	Wellman 189 8/15/2024
	Wilson 238 8/12/2024
	Wolfforth 2024-018 8/19/2024

*The Ordinance Number and Approved Date are currently not available.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
75857	D	Mcf	\$1.2145	10/01/2024	Y

DESCRIPTION: **CONFIDENTIAL****Customer** 31320 **CONFIDENTIAL****TYPE SERVICE PROVIDED**

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

The rate is substantially the same as the rate between the gas utility and at least two of those customers under the same or similar conditions of service.

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 22201	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 11/01/2009		RECEIVED DATE: 10/25/2024	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 10/01/2024	
CONTRACT COMMENT: One year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 2022 GRIP, 2023 GRIP	
CITY ORDINANCE NO: See Lubbock City List			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating the Rider FF 12			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
31321	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 22201
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

ALDC SUR EDIT

Implementing ALDC Excess Deferred Income Tax Amortization (EDIT) surcharge resulting from the 2018 Tax Cut and Jobs Act (TCJA). This surcharge will be refunded to each customer in the ALDC Incorporated Areas by reducing each customer's monthly bill for a 60-month period.

RATE SCHEDULE: ALDC SUR EDIT

APPLICABLE TO: INCORPORATED AREAS OF AMARILLO, LUBBOCK, DALHART, AND CHANNING

EFFECTIVE DATE: 06/01/2021

Applicability

This Rider is applicable to customer classes as authorized by the state or any governmental entity or regulatory authority pursuant to any statute, order, rule, contract, or agreement. This monthly rate reduction shall apply to the Residential, Commercial, Industrial, Transport, and Public Authority rate schedules of Atmos Energy Corporation's West Texas Division in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing (ALDC). The rate will be in effect for approximately 60 months until all approved Excess Deferred Income Tax Amortization (EDIT) amounts are refunded to the applicable customer classes or the next Statement of Intent Filing with the ALDC Cities. This Rider is subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

Monthly Calculation

Surcharges will be refunded to each customer class in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing by reducing each customer's monthly bill by the amount shown below by customer Rate Schedule for each month for a 60-month period or until the next Statement of Intent Filing with the ALDC Cities.

Rate Schedule	Monthly Customer Rate Adjustment
Residential Gas Service	\$ (1.88)
Commercial Gas Service	\$ (5.73)
Industrial Gas Service	\$ (98.36)
Transportation Service	\$ (98.36)
Public Authority Gas Service	\$ (10.55)

OTHER ADJUSTMENTS

The above rate schedules shall be adjusted for all applicable taxes (including franchise fees for incorporated customers) related to the above.

LUB CTY LST 2023GR

LUB CTY LST 2023 GRIP

APPLICABLE TO: Incorporated cities within the Lubbock Texas Service Area
CITY ORDINANCE INDEX LISTING FOR THE LUBBOCK SERVICE AREA

Implementing rates pursuant to settlement agreement effective 06/04/2024 for the Lubbock Service Areas.
The billing of the new rates will be effective June 7, 2024.

Lubbock Service Area:

City

Lubbock

Rates go into effect by operation of law on June 7, 2024.

LUB T INC 2023GRIP

Implementing rates pursuant to settlement agreement effective 06/07/2024 for the Lubbock Service Areas. The billing of the new rates will be effective June 7, 2024.

RATE SCHEDULE: TRANSPORTATION SERVICE

APPLICABLE TO: LUBBOCK SERVICE AREA - Inside City Limits (ICL)

EFFECTIVE DATE: Services Rendered on and after 06/07/2024

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter (Note 1)	\$ 525.00
Interim Rate Adjustment (IRA) (Note 2)	\$ 513.10

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 22201	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	Total Customer Charge	\$ 1,038.10	
	Consumption Charge	\$ 0.11225 per Ccf	
	Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.		
	Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.		
	Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.		
	Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX. The West Texas Division Amarillo, Lubbock, Dalhart, and Channing Interim Rate Adjustment applies to this schedule.		
	Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).		
	Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).		
	Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.		
	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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,		
	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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.		
	Replacement Index		
	In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services 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 transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.		
	Notes:		
	(1) Per 2020 West Texas ALDC Statement of Intent		
	(2) Per 2021 IRA - \$152.87; 2022 IRA - \$169.23; 2023 IRA - \$191.00.		
RIDER FF 12	This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.		
	RIDER: FF - FRANCHISE FEE ADJUSTMENT		
	APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION		
	EFFECTIVE DATE: Bills Rendered on and after 10/01/2024		
	Application		
	Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 22201
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City Franchise fee

Abernathy 5%

Amarillo 5%

Amherst 5% Anton 5%

Big Spring 3.50%

Bovina 5%

Brownfield 5%

Buffalo Springs Lake 5%

Canyon 5%

Channing 5%

Coahoma 3%

Crosbyton 5%

Dalhart 5%

Dimmitt 5%

Earth 5%

Edmonson 2%

Floydada 3%

Forsan 3%

Friona 5%

Fritch 5%

Hale Center 5%

Happy 3%

Hart 5%

Hereford 3%

Idalou 4%

Kress 5%

Lake Tanglewood 5%

Lamesa 4%

Levelland 5%

Littlefield 5%

Lockney 3%

Lorenzo 5%

Los Ybanez 0%

Lubbock 5%

Meadow 5%

Midland 5%

Muleshoe 5%

Nazareth 5%

New Deal 5%

New Home 3%

Odessa 5%

O'Donnell 3%

Olton 3%

Opdyke West 3%

Palisades 5%

Pampa 5%

Panhandle 5%

Petersburg 3%

Plainview 5%

Post 5%

Quitaque 5%

Ralls 4%

Ransom Canyon 3%

Ropesville 5%

Sanford 5%

Seagraves 5%

Seminole 4%

Shallowater 5%

Silverton 5%

Slaton 5%

Smyer 3%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 22201
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Springlake 3%
	Stanton 5%
	Sudan 5%
	Tahoka 5%
	Timbercreek Canyon 5%
	Tulia 5%
	Turkey 3%
	Vega 3%
	Wellman 5%
	Wilson 3%
	Wolfforth 4%

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
75569	D	Mcf	\$1.1225	06/07/2024	Y
DESCRIPTION: **CONFIDENTIAL**					
Customer	31321	**CONFIDENTIAL**			

TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY

<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>
Neither the gas utility nor the customer had an unfair advantage during the negotiations. NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)
The rate is substantially the same as the rate between the gas utility and at least two of those customers under the same or similar conditions of service.
I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 22619	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 09/01/2008		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: Evergreen			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 12761, 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
29888	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 22619
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 22619
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<p><u>DESCRIPTION</u></p> <p>INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.</p> <p>LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.</p> <p>MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.</p> <p>METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.</p> <p>PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.</p> <p>POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.</p> <p>RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.</p> <p>RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.</p> <p>REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.</p> <p>RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.</p> <p>RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.</p> <p>TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.</p> <p>TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.</p> <p>Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>RATE SCHEDULE: SUR - SURCHARGES APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025</p> <p>Application This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.</p> <p>Monthly Calculation Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.</p> <p>1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization</p>

ENV SUR SOI 2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 22619
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

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RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 22619	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
ENV WAT SOI 2024	OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:		
	Compliance Filing Director of Oversight and Safety Division Gas Services Dept. Railroad Commission of Texas P. O. Box 12967 Austin, TX 78711-2967		
	4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset		
	The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.		
	Customers	Basis	Rate
	Former West Texas Triangle Customers	Mcf	\$ 0.01282
	(1) Inclusive of transport service to Rate WAT customers		
	(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers		
	Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.		
	RATE SCHEDULE: WAT - TRANSPORTATION SERVICE FOR WEST TEXAS GAS MARKETING, LLC; AGRITEXGAS, LP; TEXAS KANSAS OKLAHOMA GAS, LLC APPLICABLE TO: ALL UNINCORPORATED AREAS OF THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025		
Application			
Applicable to Transportation Service provided to West Texas Gas Marketing, LLC; Agritexgas, LP; and Texas Kansas Oklahoma Gas, LLC (Customer(s)) for the transportation of natural gas supplied by Customer to identified Point or Points of Delivery as of the effective date of this rate schedule.			
Atmos Energy Corporation, West Texas Division shall identify all Point(s) of Delivery eligible for service under this rate schedule and Customer(s) shall confirm all eligible Point(s) of Delivery within 45 days of receipt of this information from Atmos Energy.			
Point(s) of Delivery not identified and confirmed by Customer(s) as eligible for service under this rate schedule may receive transportation service to other Point(s) of Delivery under special contract arrangements between Company and Customer(s). A special contract is required prior to service being furnished at such Point(s) of Delivery.			
Monthly Rate			
Customer's monthly bill will be calculated based on the Monthly Consumption charges to the amounts and quantities due under the Riders listed below. Total Consumption Charges each month will be equal to the Consumption Charge multiplied by the volume of gas delivered to Customer by Company during such month:			
Charge	Amount		
Consumption	\$ 0.62307 per MMBtu		
Upstream Transportation Cost Recovery: The Customer is responsible for all upstream transportation costs.			
Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the Customer.			
Surcharges: Plus an amount for surcharges calculated in accordance with the riders listed below:			
Rider Tax			
Rider SUR, as applicable			
Pipeline Safety Fee			
Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).			
Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with Customer's underlying transportation agreement.			
Overpull Fee			

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GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

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 Waha 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 Waha 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.

Notice

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

Special Conditions

In the event that a Meter at an identified and confirmed Point(s) of Delivery must be replaced, Customer(s) must pay Company all costs associated with the acquisition and installation of the Meter on the Customer's behalf.

PSF SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663 ; amended to be effective November 11, 2013 38 TexReg 7947
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)
 Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

GAS SERVICES DIVISION

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RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 22619
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the

GAS SERVICES DIVISION

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CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	<p>following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.</p> <p>(c) The methodology for computing Company's CAMT is as follows:</p> <p>i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.</p> <p>ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.</p> <p>iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.</p> <p>If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.</p> <p>Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.</p> <p>Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.</p> <p>With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.</p> <p>Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.</p>
RATE ADJUSTMENT PROVISIONS:	
None	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22619****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70729	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70731	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70733	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70735	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70737	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70741	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70743	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70747	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70749	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70627	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22619****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70633	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70639	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70641	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70643	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70645	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70647	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70649	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70657	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70659	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70661	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22619****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70663	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70665	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70667	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70669	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70671	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70675	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70677	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70683	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70687	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70689	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22619****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70691	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70693	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70715	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70717	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70719	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70721	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70725	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70727	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70753	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70755	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22619****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70757	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70759	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70761	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70765	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70767	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70771	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70773	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70775	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70909	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70911	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22619****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70915	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70919	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70925	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70927	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70929	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70931	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70933	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70935	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70943	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70953	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22619****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70777	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70779	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70781	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70783	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70785	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70789	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70791	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70793	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70795	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70797	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22619****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70799	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70801	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70805	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70807	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70809	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70811	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70815	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70817	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70821	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70825	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22619****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70827	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70831	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70833	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70835	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70837	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70841	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70843	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70845	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70847	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70849	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22619****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70853	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70855	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70859	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70861	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70863	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70865	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70867	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70869	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70871	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70873	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22619****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70875	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70877	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70879	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70881	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70883	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70885	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70889	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70891	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70895	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70897	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22619****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70899	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70901	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70903	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70905	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70955	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70957	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70961	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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70963	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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74710	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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74712	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22619****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
74714	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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74716	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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75801	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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75825	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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75899	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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77022	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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77026	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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77124	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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77270	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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77276	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22619****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
77367	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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79035	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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79335	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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79436	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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79659	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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79661	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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85538	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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92054	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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92091	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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92094	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 22619****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92095	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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92098	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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92099	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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92101	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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92102	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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92105	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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92106	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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92109	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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92110	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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92113	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**TARIFF CODE: DT RRC TARIFF NO: 22619****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92140	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	29888	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	
M	Other(with detailed explanation)	WAT

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 26016	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 04/01/2013		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: One year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 2024 SOI,16394,12761	
CITY ORDINANCE NO: See Lubbock City List			
AMENDMENT(EXPLAIN): Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
33315	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 26016
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

ALDC SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RIDER: SUR - SURCHARGES

APPLICABLE TO: INCORPORATED AREAS OF AMARILLO, LUBBOCK, DALHART, AND CHANNING

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Applicability

This Rider is applicable to customer classes as authorized by Regulatory Authority pursuant to any statute, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Unprotected Excess Deferred Income Tax Amortization

Pursuant to an agreement reached with the Cities of Amarillo, Lubbock, Dalhart, and Channing (ALDC), a monthly rate reduction reflecting the allocated ALDC balance of the Unprotected portion of the Excess Deferred Income Taxes (EDIT) took effect for bills rendered on and after June 1, 2021 and was to remain in effect for approximately 60 months until all approved Unprotected Excess Deferred Income Tax Amortization (EDIT) amounts are refunded to the applicable customer classes or the next Statement of Intent Filing with the ALDC Cities. This monthly rate reduction shall continue to apply to the Residential, Commercial, Industrial, and Transportation rate schedules of Atmos Energy Corporation's West Texas Division under the Rider SUR for the remainder of the 60-month time period, which will expire on May 30, 2026.

Monthly Calculation

Surcharges will be refunded to each customer class in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing by reducing each customer's monthly bill by the amount shown below by customer Rate Schedule for each month for a 60-month period or until the next Statement of Intent Filing with the ALDC Cities.

Rate Schedule	Monthly Customer Rate Adjustment
Residential Gas Service	\$ (1.88)
Commercial Gas Service	\$ (5.73)
Industrial Gas Service	\$ (98.36)
Transportation Service	\$ (98.36)
Public Authority Gas Service	\$ (10.55)

OTHER ADJUSTMENTS

The above rate schedules shall be adjusted for all applicable taxes (including franchise fees for incorporated customers) related to the above.

2. Docket No. OS -24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12--month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 26016
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service	\$ (6.05)

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 26016
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

LUB CTY LST 2023GF

LUB CTY LST 2023 GRIP

APPLICABLE TO: Incorporated cities within the Lubbock Texas Service Area
CITY ORDINANCE INDEX LISTING FOR THE LUBBOCK SERVICE AREA

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 26016	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
LUB T INC SOI 2024	Implementing rates pursuant to settlement agreement effective 06/04/2024 for the Lubbock Service Areas. The billing of the new rates will be effective June 7, 2024.		
	Lubbock Service Area: City Lubbock		
	Rates go into effect by operation of law on June 7, 2024.		
	Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.		
	RATE SCHEDULE: TRANSPORTATION SERVICE APPLICABLE TO: LUBBOCK SERVICE AREA - Inside City Limits (ICL) EFFECTIVE DATE: Services Rendered on and after 06/01/2025		
	Application Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.		
	This tariff is not available to customers with a maximum daily demand of 1,000 mmBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.		
	Type of Service Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.		
	Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:		
	Charge	Amount	
	Customer Charge per Meter	\$ 750.00	
	Consumption Charge	\$ 0.25624 per Ccf	
	Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.		
	Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.		
	Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.		
Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.			
The West Texas Division Rider SUR (ALDC) applies to this schedule.			
Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).			
Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).			
Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.			
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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 26016
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	<p>Overpull Fee Upon notification by Company of an event of interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of interruption, 200% of the midpoint price for the WAHA point listed in Platts Gas Daily published for the applicable Gas Day in the table entitled Final Daily Price Survey.</p> <p>Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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.</p> <p>Agreement A transportation agreement is required. Notice Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.</p> <p>Special Conditions To receive transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.</p>
PSF SOI 2024	Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.
	<p>PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only</p> <p>Rule Section 8.201 Pipeline Safety Program Fees</p> <p>a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.</p> <p>(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.</p> <p>(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.</p> <p>(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.</p> <p>(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:</p> <p>(A) shall be a flat rate, one-time surcharge;</p> <p>(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;</p> <p>(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;</p> <p>(D) shall not exceed \$1.00 per service or service line; and</p> <p>(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.</p> <p>(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:</p> <p>(A) the pipeline safety and regulatory program fee amount paid to the Commission;</p> <p>(B) the unit rate and total amount of the surcharge billed to each customer;</p> <p>(C) the date or dates on which the surcharge was billed to customers; and</p> <p>(D) the total amount collected from customers from the surcharge.</p> <p>(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 26016
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

RIDER FF 12

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER: FF - FRANCHISE FEE ADJUSTMENT

APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application

Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City	Franchise fee
Abernathy	5%
Amarillo	5%
Amherst	5% 5%
Big Spring	3.50%
Bovina	5%
Brownfield	5%
Buffalo Springs Lake	5%
Canyon	5%
Channing	5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY,WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 26016	
CURRENT RATE COMPONENT			
RATE COMP. ID	DESCRIPTION		
	Coahoma 3%		
	Crosbyton 5%		
	Dalhart 5%		
	Dimmitt 5%		
	Earth 5%		
	Edmonson 2%		
	Floydada 3%		
	Forsan 3%		
	Friona 5%		
	Fritch 5%		
	Hale Center 5%		
	Happy 3%		
	Hart 5%		
	Hereford 3%		
	Idalou 4%		
	Kress 5%		
	Lake Tanglewood 5%		
	Lamesa 4%		
	Levelland 5%		
	Littlefield 5%		
	Lockney 3%		
	Lorenzo 5%		
	Los Ybanez 0%		
	Lubbock 5%		
	Meadow 5%		
	Midland 5%		
	Muleshoe 5%		
	Nazareth 5%		
	New Deal 5%		
	New Home 3%		
	Odessa 5%		
	O'Donnell 3%		
	Olton 3%		
	Opdyke West 3%		
	Palisades 5%		
	Pampa 5%		
	Panhandle 5%		
	Petersburg 3%		
	Plainview 5%		
	Post 5%		
	Quitaque 5%		
	Ralls 4%		
	Ransom Canyon 3%		
	Ropesville 5%		
	Sanford 5%		
	Seagraves 5%		
	Seminole 4%		
	Shallowater 5%		
	Silverton 5%		
	Slaton 5%		
	Smyer 3%		
	Springlake 3%		
	Stanton 5%		
	Sudan 5%		
	Tahoka 5%		
	Timbercreek Canyon 5%		
	Tulia 5%		
	Turkey 3%		
	Vega 3%		
	Wellman 5%		
	Wilson 3%		
	Wolfforth 4%		
Rider Tax SOI 2024	Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.		
RIDER: TAX - TAX ADJUSTMENT			
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 26016
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 26016	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	<p>the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.</p> <p>e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.</p> <p>f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.</p> <p>2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:</p> <p>(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.</p> <p>(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.</p> <p>(c) The methodology for computing Company's CAMT is as follows:</p> <p>i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.</p> <p>ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.</p> <p>iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.</p> <p>If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.</p> <p>Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.</p> <p>Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.</p> <p>With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.</p> <p>Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.</p>		
RATE ADJUSTMENT PROVISIONS:			
The Customer Charge of \$750.00 was waived for June 2025.			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 26016****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
111445	D	Mcf	\$2.5624	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	33315	**CONFIDENTIAL**
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78679	D	Mcf	\$2.5624	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	33315	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 26361	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2013		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 09/01/2024	
CONTRACT COMMENT: One year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 10945,5922,8885,12760,16393	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
34654	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 26361
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 26361
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013, 38 TexReg 7947

WTX ENV RATE T 16:

Implementing 2023 GRIP rates pursuant to the Final Order in Case No. 16393 dated May 14, 2024 for all customers in the unincorporated areas of the West Texas Division. The billing of the new rates will be effective June 1, 2024.

RATE SCHEDULE: TRANSPORTATION SERVICE**APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION****EFFECTIVE DATE: Bills Rendered on and after 06/01/2024****Application**

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter (Note 1)	\$ 409.00
Interim Rate Adjustment (IRA) (Note 2)	\$ 828.64
Total Customer Charge	\$ 1,237.64
Consumption Charge per Ccf (Note 1)	\$ 0.06895

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Notes:

- (1) Per GUD No. 10743
- (2) 2018 IRA - \$108.33; 2019 IRA - \$115.73; 2020 IRA - \$149.82; 2021 IRA - \$139.13; 2022 IRA - \$149.32; 2023 IRA - \$166.31.

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 26361****CURRENT RATE COMPONENT****RATE COMP. ID****DESCRIPTION**

Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.

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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.

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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services 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 transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
86443	D	Mcf	\$.6895	06/01/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	34654	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 29465	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 01/01/2016		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 10/01/2024	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 2022 GRIP, 2023 GRIP	
CITY ORDINANCE NO: See Lubbock City List			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
38521	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29465
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29465
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

ALDC SUR EDIT

Implementing ALDC Excess Deferred Income Tax Amortization (EDIT) surcharge resulting from the 2018 Tax Cut and Jobs Act (TCJA). This surcharge will be refunded to each customer in the ALDC Incorporated Areas by reducing each customer's monthly bill for a 60-month period.

RATE SCHEDULE: ALDC SUR EDIT

APPLICABLE TO: INCORPORATED AREAS OF AMARILLO, LUBBOCK, DALHART, AND CHANNING

EFFECTIVE DATE: 06/01/2021

Applicability

This Rider is applicable to customer classes as authorized by the state or any governmental entity or regulatory authority pursuant to any statute, order, rule, contract, or agreement. This monthly rate reduction shall apply to the Residential, Commercial, Industrial, Transport, and Public Authority rate schedules of Atmos Energy Corporation's West Texas Division in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing (ALDC). The rate will be in effect for approximately 60 months until all approved Excess Deferred Income Tax Amortization (EDIT) amounts are refunded to the applicable customer classes or the next Statement of Intent Filing with the ALDC Cities. This Rider is subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

Monthly Calculation

Surcharges will be refunded to each customer class in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing by reducing each customer's monthly bill by the amount shown below by customer Rate Schedule for each month for a 60-month period or until the next Statement of Intent Filing with the ALDC Cities.

Rate Schedule	Monthly Customer Rate Adjustment
Residential Gas Service	\$ (1.88)
Commercial Gas Service	\$ (5.73)
Industrial Gas Service	\$ (98.36)
Transportation Service	\$ (98.36)
Public Authority Gas Service	\$ (10.55)

OTHER ADJUSTMENTS

The above rate schedules shall be adjusted for all applicable taxes (including franchise fees for incorporated customers) related to the above.

LUB CTY LST 2023GF

LUB CTY LST 2023 GRIP

APPLICABLE TO: Incorporated cities within the Lubbock Texas Service Area
CITY ORDINANCE INDEX LISTING FOR THE LUBBOCK SERVICE AREA

Implementing rates pursuant to settlement agreement effective 06/04/2024 for the Lubbock Service Areas.
The billing of the new rates will be effective June 7, 2024.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29465
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

LUB T INC 2023GRIP

Lubbock Service Area:
City
Lubbock

Rates go into effect by operation of law on June 7, 2024.

Implementing rates pursuant to settlement agreement effective 06/07/2024 for the Lubbock Service Areas. The billing of the new rates will be effective June 7, 2024.

RATE SCHEDULE: TRANSPORTATION SERVICE
APPLICABLE TO: LUBBOCK SERVICE AREA - Inside City Limits (ICL)
EFFECTIVE DATE: Services Rendered on and after 06/07/2024

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter (Note 1)	\$ 525.00
Interim Rate Adjustment (IRA) (Note 2)	\$ 513.10
Total Customer Charge	\$ 1,038.10
Consumption Charge	\$ 0.11225 per Ccf

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX. The West Texas Division Amarillo, Lubbock, Dalhart, and Channing Interim Rate Adjustment applies to this schedule.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.

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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.

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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29465
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	<p>Agreement A transportation agreement is required.</p> <p>Notice Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.</p> <p>Special Conditions In order to receive transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.</p> <p>Notes: (1) Per 2020 West Texas ALDC Statement of Intent (2) Per 2021 IRA - \$152.87; 2022 IRA - \$169.23; 2023 IRA - \$191.00.</p>
RIDER FF 12	<p>This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.</p> <p>RIDER: FF - FRANCHISE FEE ADJUSTMENT APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Bills Rendered on and after 10/01/2024</p> <p>Application Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.</p> <p>City Franchise fee Abernathy 5% Amarillo 5% Amherst 5% Anton 5% Big Spring 3.50% Bovina 5% Brownfield 5% Buffalo Springs Lake 5% Canyon 5% Channing 5% Coahoma 3% Crosbyton 5% Dalhart 5% Dimmitt 5% Earth 5% Edmonson 2% Floydada 3% Forsan 3% Friona 5% Fritch 5% Hale Center 5% Happy 3% Hart 5% Hereford 3% Idalou 4% Kress 5% Lake Tanglewood 5% Lamesa 4% Levelland 5% Littlefield 5% Lockney 3% Lorenzo 5% Los Ybanez 0% Lubbock 5% Meadow 5%</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29465
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Midland 5%
 Muleshoe 5%
 Nazareth 5%
 New Deal 5%
 New Home 3%
 Odessa 5%
 O'Donnell 3%
 Olton 3%
 Opdyke West 3%
 Palisades 5%
 Pampa 5%
 Panhandle 5%
 Petersburg 3%
 Plainview 5%
 Post 5%
 Quitaque 5%
 Ralls 4%
 Ransom Canyon 3%
 Ropesville 5%
 Sanford 5%
 Seagraves 5%
 Seminole 4%
 Shallowater 5%
 Silverton 5%
 Slaton 5%
 Smyer 3%
 Springlake 3%
 Stanton 5%
 Sudan 5%
 Tahoka 5%
 Timbercreek Canyon 5%
 Tulia 5%
 Turkey 3%
 Vega 3%
 Wellman 5%
 Wilson 3%
 Wolfforth 4%

Rider Tax 2020

Rider Tax updated to reflect the rate changes due to the 2020 Census results.

RIDER TAX - TAX ADJUSTMENT**APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION****EFFECTIVE DATE: Bills Rendered on and after 04/01/2023****Application**

Applicable to Customers taking service under Residential, Commercial, Industrial, Public Authority, and State Institution customers to the extent of state gross receipts taxes only. Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code. Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

GROSS RECEIPTS TAX: This rider is for the State Gross Receipts Tax which is based on the population of each city. The basis for the population is the U.S. Census which is conducted every 10 years. Therefore these rates change every 10 years as the census numbers become final. The tax rates shown are the values shown in the Texas Tax Code.

POPULATION KEY**TAX RATE**

LESS THAN 1000	0.00000
1000 TO 2499	0.005810
2499 TO 9999	0.0107
10000 AND ABOVE	0.01997

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29465
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	CITY TAX RATE
	Abernathy 0.01070
	Amarillo 0.01997
	Amherst 0.00000
	Anton 0.00000
	Big Spring 0.01997
	Bovina 0.00581
	Brownfield 0.01070
	Buffalo Springs Lake 0.00000
	Canyon 0.01997
	Channing 0.00000
	Coahoma 0.00000
	Crosbyton 0.00581
	Dalhart 0.01070
	Dimmitt 0.01070
	Earth 0.00000
	Edmonson 0.00000
	Floydada 0.01070
	Forsan 0.00000
	Friona 0.01070
	Fritch 0.00581
	Hale Center 0.00581
	Happy 0.00000
	Hart 0.00000
	Hereford 0.01997
	Idalou 0.00581
	Kress 0.00000
	Lake Tanglewood 0.00000
	Lamesa 0.01070
	Levelland 0.01997
	Littlefield 0.01070
	Lockney 0.00581
	Lorenzo 0.00000
	Los Ybanez 0.00000
	Lubbock 0.01997
	Meadow 0.00000
	Midland 0.01997
	Muleshoe 0.01070
	Nazareth 0.00000
	New Deal 0.00000
	New Home 0.00000
	Odessa 0.01997
	O'donnell 0.00000
	Olton 0.00581
	Opydke West 0.00000
	Palisades 0.00000
	Pampa 0.01997
	Panhandle 0.00581
	Petersburg 0.00581
	Plainview 0.01997
	Post 0.01070
	Quitaque 0.00000
	Ralls 0.00581
	Ranson Canyon 0.00581
	Ropesville 0.00000
	Sanford 0.00000
	Seagraves 0.00581
	Seminole 0.01070
	Shallowater 0.01070
	Silverton 0.00000
	Slaton 0.01070
	Smyer 0.00000
	Springlake 0.00000
	Stanton 0.01070
	Sudan 0.00000
	Tahoka 0.00581

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION			
TARIFF CODE: DT		RRC TARIFF NO: 29465			
CURRENT RATE COMPONENT					
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>				
	Timbercreek Canyon 0.00000				
	Tulia 0.01070				
	Turkey 0.00000				
	Vega 0.00000				
	Wellman 0.00000				
	Wilson 0.00000				
	Wolfforth 0.01070				
RATE ADJUSTMENT PROVISIONS:					
The customer is assessed Plant Protection in the amount of \$110 per month for 110 MMBtu.					
DELIVERY POINTS					
<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
116318	D	Mcf	\$1.1225	06/07/2024	Y
<u>DESCRIPTION:</u> **CONFIDENTIAL**					
Customer	38521		**CONFIDENTIAL**		
94311	D	Mcf	\$1.1225	06/07/2024	Y
<u>DESCRIPTION:</u> **CONFIDENTIAL**					
Customer	38521		**CONFIDENTIAL**		
TYPE SERVICE PROVIDED					
<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>		<u>OTHER TYPE DESCRIPTION</u>		
H	Transportation				
TUC APPLICABILITY					
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>					
Neither the gas utility nor the customer had an unfair advantage during the negotiations.					
NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)					
I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.					

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 29466	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 05/01/2016		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 10/01/2024	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 2022 GRIP, 2023 GRIP	
CITY ORDINANCE NO: See Amarillo City List			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
33264	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29466
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29466
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

ALDC SUR EDIT

Implementing ALDC Excess Deferred Income Tax Amortization (EDIT) surcharge resulting from the 2018 Tax Cut and Jobs Act (TCJA). This surcharge will be refunded to each customer in the ALDC Incorporated Areas by reducing each customer's monthly bill for a 60-month period.

RATE SCHEDULE: ALDC SUR EDIT

APPLICABLE TO: INCORPORATED AREAS OF AMARILLO, LUBBOCK, DALHART, AND CHANNING

EFFECTIVE DATE: 06/01/2021

Applicability

This Rider is applicable to customer classes as authorized by the state or any governmental entity or regulatory authority pursuant to any statute, order, rule, contract, or agreement. This monthly rate reduction shall apply to the Residential, Commercial, Industrial, Transport, and Public Authority rate schedules of Atmos Energy Corporation's West Texas Division in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing (ALDC). The rate will be in effect for approximately 60 months until all approved Excess Deferred Income Tax Amortization (EDIT) amounts are refunded to the applicable customer classes or the next Statement of Intent Filing with the ALDC Cities. This Rider is subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

Monthly Calculation

Surcharges will be refunded to each customer class in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing by reducing each customer's monthly bill by the amount shown below by customer Rate Schedule for each month for a 60-month period or until the next Statement of Intent Filing with the ALDC Cities.

Rate Schedule	Monthly Customer Rate Adjustment
Residential Gas Service	\$ (1.88)
Commercial Gas Service	\$ (5.73)
Industrial Gas Service	\$ (98.36)
Transportation Service	\$ (98.36)
Public Authority Gas Service	\$ (10.55)

OTHER ADJUSTMENTS

The above rate schedules shall be adjusted for all applicable taxes (including franchise fees for incorporated customers) related to the above.

AMA CTY LST 2023G

AMA CTY LST 2023 GRIP

APPLICABLE TO: Incorporated cities within the Amarillo Service Area
CITY ORDINANCE INDEX LISTING FOR THE WEST SERVICE AREA

Implementing rates pursuant to settlement agreement effective 06/07/2024 for the Amarillo Service Area (Amarillo, Channing, and Dalhart). The billing of the new rates will be effective June 7, 2024.
Amarillo Service Area:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29466
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

AMA T INC 2023GRIP

City
Amarillo
Dalhart
Channing

Rates go into effect by operation of law on June 7, 2024.

Implementing rates pursuant to settlement agreement effective 06/07/2024 for the Amarillo Service Area (Amarillo, Channing, and Dalhart).

The billing of the new rates will be effective June 7, 2024.

RATE SCHEDULE: TRANSPORTATION SERVICE

APPLICABLE TO: AMARILLO SERVICE AREA - Inside City Limits (ICL)

EFFECTIVE DATE: Services Rendered on and after 06/07/2024

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter (Note 1)	\$ 525.00
Interim Rate Adjustment (IRA) (Note 2)	\$ 513.10
Total Customer Charge	\$ 1,038.10
Consumption Charge	\$ 0.14422 per Ccf

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX. The West Texas Division Amarillo, Lubbock, Dalhart, and Channing Interim Rate Adjustment applies to this schedule.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.

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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,

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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29466
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Waha 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 services 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 transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

Notes:

- (1) Per 2020 West Texas ALDC Statement of Intent Settlement
 (2) Per 2021 IRA - \$152.87, 2022 IRA - \$169.23, 2023 IRA - \$191.00

RIDER FF 12

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER:

FF - FRANCHISE FEE ADJUSTMENT

APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application

Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City Franchise fee

Abernathy 5%

Amarillo 5%

Amherst 5% Anton 5%

Big Spring 3.50%

Bovina 5%

Brownfield 5%

Buffalo Springs Lake 5%

Canyon 5%

Channing 5%

Coahoma 3%

Crosbyton 5%

Dalhart 5%

Dimmitt 5%

Earth 5%

Edmonson 2%

Floydada 3%

Forsan 3%

Friona 5%

Fritch 5%

Hale Center 5%

Happy 3%

Hart 5%

Hereford 3%

Idalou 4%

Kress 5%

Lake Tanglewood 5%

Lamesa 4%

Levelland 5%

Littlefield 5%

Lockney 3%

Lorenzo 5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29466
------------------------	-----------------------------

CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
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Los Ybanez 0%
Lubbock 5%
Meadow 5%
Midland 5%
Muleshoe 5%
Nazareth 5%
New Deal 5%
New Home 3%
Odessa 5%
O'Donnell 3%
Olton 3%
Opdyke West 3%
Palisades 5%
Pampa 5%
Panhandle 5%
Petersburg 3%
Plainview 5%
Post 5%
Quitaque 5%
Ralls 4%
Ransom Canyon 3%
Ropesville 5%
Sanford 5%
Seagraves 5%
Seminole 4%
Shallowater 5%
Silverton 5%
Slaton 5%
Smyer 3%
Springlake 3%
Stanton 5%
Sudan 5%
Tahoka 5%
Timbercreek Canyon 5%
Tulia 5%
Turkey 3%
Vega 3%
Wellman 5%
Wilson 3%
Wolfforth 4%

Rider Tax 2020	Rider Tax updated to reflect the rate changes due to the 2020 Census results.
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RIDER TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on and after 04/01/2023

Application

Applicable to Customers taking service under Residential, Commercial, Industrial, Public Authority, and State Institution customers to the extent of state gross receipts taxes only. Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code. Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

GROSS RECEIPTS TAX: This rider is for the State Gross Receipts Tax which is based on the population of each city. The basis for the population is the U.S. Census which is conducted every 10 years. Therefore these rates change each 10 years as the census numbers become final. The tax rates shown are the values shown in the Texas Tax Code.

POPULATION KEY

TAX RATE	
LESS THAN 1000	0.00000
1000 TO 2499	0.005810

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29466
------------------------	-----------------------------

CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	2499 TO 9999 0.0107
	10000 AND ABOVE 0.01997
	CITY TAX RATE
	Abernathy 0.01070
	Amarillo 0.01997
	Amherst 0.00000
	Anton 0.00000
	Big Spring 0.01997
	Bovina 0.00581
	Brownfield 0.01070
	Buffalo Springs Lake 0.00000
	Canyon 0.01997
	Channing 0.00000
	Coahoma 0.00000
	Crosbyton 0.00581
	Dalhart 0.01070
	Dimmitt 0.01070
	Earth 0.00000
	Edmonson 0.00000
	Floydada 0.01070
	Forsan 0.00000
	Friona 0.01070
	Fritch 0.00581
	Hale Center 0.00581
	Happy 0.00000
	Hart 0.00000
	Hereford 0.01997
	Idalou 0.00581
	Kress 0.00000
	Lake Tanglewood 0.00000
	Lamesa 0.01070
	Levelland 0.01997
	Littlefield 0.01070
	Lockney 0.00581
	Lorenzo 0.00000
	Los Ybanez 0.00000
	Lubbock 0.01997
	Meadow 0.00000
	Midland 0.01997
	Muleshoe 0.01070
	Nazareth 0.00000
	New Deal 0.00000
	New Home 0.00000
	Odessa 0.01997
	O'donnell 0.00000
	Olton 0.00581
	Opydke West 0.00000
	Palisades 0.00000
	Pampa 0.01997
	Panhandle 0.00581
	Petersburg 0.00581
	Plainview 0.01997
	Post 0.01070
	Quitaque 0.00000
	Ralls 0.00581
	Ranson Canyon 0.00581
	Ropesville 0.00000
	Sanford 0.00000
	Seagraves 0.00581
	Seminole 0.01070
	Shallowater 0.01070
	Silverton 0.00000
	Slaton 0.01070
	Smyer 0.00000
	Springlake 0.00000

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 29466****CURRENT RATE COMPONENT**

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Stanton 0.01070
	Sudan 0.00000
	Tahoka 0.00581
	Timbercreek Canyon 0.00000
	Tulia 0.01070
	Turkey 0.00000
	Vega 0.00000
	Wellman 0.00000
	Wilson 0.00000
	Wolfforth 0.01070

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
78369	D	Mcf	\$1.4422	06/07/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	33264	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 29471	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 02/01/2016		RECEIVED DATE: 10/20/2023	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 11/01/2022	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Admin Error - Correcting Unit of Measurement			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
32325	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION							
TARIFF CODE: DT	RRC TARIFF NO: 29471							
CURRENT RATE COMPONENT								
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>							
11853-c	<p>Application Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate Customer's bill will be calculated by adding the following Customer; Mcf and MMBtu charges to the amounts and quantities due under the riders listed below: Charge Amount Term February 1, 2017 through January 31, 2018 Evergreen Month to Month Customer Charge N/A Sale Rate \$0.25 Per MMBtu at 14.65 psia Shrinkage Currently on file with Commission</p> <p>Taxes All applicable taxes Nominations Yes Monthly Imbalance Fee</p> <p>See Below Add/Remove Accounts N/A Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase on an MMBtu basis equal to at the lesser of Waha Index or the lowest Average Daily Waha price.</p> <p>All volumes outside the 5% will be at 90% of the lesser of Waha Index or the lowest Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month.</p> <p>All volumes outside the 5% will be at 110% of the GCA price.</p> <p>Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be assessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p>							
RATE ADJUSTMENT PROVISIONS:								
None								
DELIVERY POINTS								
<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>			
75815	D	MMBtu	\$.2500	02/01/2016	Y			
<u>DESCRIPTION:</u> **CONFIDENTIAL**								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Customer</td> <td style="width: 15%;">32325</td> <td style="width: 70%;">**CONFIDENTIAL**</td> </tr> </table>						Customer	32325	**CONFIDENTIAL**
Customer	32325	**CONFIDENTIAL**						
75869	D	MMBtu	\$.2500	02/01/2016	Y			
<u>DESCRIPTION:</u> **CONFIDENTIAL**								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Customer</td> <td style="width: 15%;">32325</td> <td style="width: 70%;">**CONFIDENTIAL**</td> </tr> </table>						Customer	32325	**CONFIDENTIAL**
Customer	32325	**CONFIDENTIAL**						
TYPE SERVICE PROVIDED								
<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>						
H	Transportation							

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 29471	
TUC APPLICABILITY			
<p><u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u></p> <p>Neither the gas utility nor the customer had an unfair advantage during the negotiations.</p> <p>NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)</p> <p>I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.</p>			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 29527	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 10/01/2016		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 09/01/2024	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 10945,5922,8885,12760,16393	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
37340	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29527
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29527
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013, 38 TexReg 7947

WTX ENV RATE T 16:

Implementing 2023 GRIP rates pursuant to the Final Order in Case No. 16393 dated May 14, 2024 for all customers in the unincorporated areas of the West Texas Division. The billing of the new rates will be effective June 1, 2024.

RATE SCHEDULE: TRANSPORTATION SERVICE
APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on and after 06/01/2024

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter (Note 1)	\$ 409.00
Interim Rate Adjustment (IRA) (Note 2)	\$ 828.64
Total Customer Charge	\$ 1,237.64
Consumption Charge per Ccf (Note 1)	\$ 0.06895

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Notes:

- (1) Per GUD No. 10743
- (2) 2018 IRA - \$108.33; 2019 IRA - \$115.73; 2020 IRA - \$149.82; 2021 IRA - \$139.13; 2022 IRA - \$149.32; 2023 IRA - \$166.31.

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29527
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.
	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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.
	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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.
	Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services 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 transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92160	D	Mcf	\$.6895	06/01/2024	Y
DESCRIPTION: **CONFIDENTIAL**					
Customer	37340	**CONFIDENTIAL**			

TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY

<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>
I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 29536	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 11/01/2016		RECEIVED DATE: 09/10/2024	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 09/01/2024	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 10945,5922,8885,12760,16393	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Removing ENV SUR EDIT			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
30846	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29536
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

WTX ENV RATE T 16:

Implementing 2023 GRIP rates pursuant to the Final Order in Case No. 16393 dated May 14, 2024 for all customers in the unincorporated areas of the West Texas Division. The billing of the new rates will be effective June 1, 2024.

RATE SCHEDULE: TRANSPORTATION SERVICE

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on and after 06/01/2024

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter (Note 1)	\$ 409.00
Interim Rate Adjustment (IRA) (Note 2)	\$ 828.64
Total Customer Charge	\$ 1,237.64
Consumption Charge per Ccf (Note 1)	\$ 0.06895

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Notes:

(1) Per GUD No. 10743

(2) 2018 IRA - \$108.33; 2019 IRA - \$115.73; 2020 IRA - \$149.82; 2021 IRA - \$139.13; 2022 IRA - \$149.32; 2023 IRA # \$166.31.

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.

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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,

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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of regulatory bodies having jurisdiction and to the

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**TARIFF CODE: DT RRC TARIFF NO: 29536****CURRENT RATE COMPONENT****RATE COMP. ID****DESCRIPTION**

Company's Tariff for Gas Service.

Special Conditions

In order to receive transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70989	D	Mcf	\$.6895	06/01/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	30846	**CONFIDENTIAL**
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70605	D	Mcf	\$.6895	06/01/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	30846	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 29540	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 07/01/2016		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 10/01/2024	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 2022 GRIP, 2023 GRIP	
CITY ORDINANCE NO: See Amarillo City List			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
32279	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29540
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29540
------------------------	-----------------------------

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

ALDC SUR EDIT

Implementing ALDC Excess Deferred Income Tax Amortization (EDIT) surcharge resulting from the 2018 Tax Cut and Jobs Act (TCJA). This surcharge will be refunded to each customer in the ALDC Incorporated Areas by reducing each customer's monthly bill for a 60-month period.

RATE SCHEDULE: ALDC SUR EDIT

APPLICABLE TO: INCORPORATED AREAS OF AMARILLO, LUBBOCK, DALHART, AND CHANNING

EFFECTIVE DATE: 06/01/2021

Applicability

This Rider is applicable to customer classes as authorized by the state or any governmental entity or regulatory authority pursuant to any statute, order, rule, contract, or agreement. This monthly rate reduction shall apply to the Residential, Commercial, Industrial, Transport, and Public Authority rate schedules of Atmos Energy Corporation's West Texas Division in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing (ALDC). The rate will be in effect for approximately 60 months until all approved Excess Deferred Income Tax Amortization (EDIT) amounts are refunded to the applicable customer classes or the next Statement of Intent Filing with the ALDC Cities. This Rider is subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

Monthly Calculation

Surcharges will be refunded to each customer class in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing by reducing each customer's monthly bill by the amount shown below by customer Rate Schedule for each month for a 60-month period or until the next Statement of Intent Filing with the ALDC Cities.

Rate Schedule	Monthly Customer Rate Adjustment
Residential Gas Service	\$ (1.88)
Commercial Gas Service	\$ (5.73)
Industrial Gas Service	\$ (98.36)
Transportation Service	\$ (98.36)
Public Authority Gas Service	\$ (10.55)

OTHER ADJUSTMENTS

The above rate schedules shall be adjusted for all applicable taxes (including franchise fees for incorporated customers) related to the above.

AMA CTY LST 2023G

AMA CTY LST 2023 GRIP

APPLICABLE TO: Incorporated cities within the Amarillo Service Area
CITY ORDINANCE INDEX LISTING FOR THE WEST SERVICE AREA

Implementing rates pursuant to settlement agreement effective 06/07/2024 for the Amarillo Service Area (Amarillo, Channing, and Dalhart). The billing of the new rates will be effective June 7, 2024.
Amarillo Service Area:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29540
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
AMA T INC 2023GRIP	City Amarillo Dalhart Channing
	Rates go into effect by operation of law on June 7, 2024.
	Implementing rates pursuant to settlement agreement effective 06/07/2024 for the Amarillo Service Area (Amarillo, Channing, and Dalhart).
	The billing of the new rates will be effective June 7, 2024.
	RATE SCHEDULE: TRANSPORTATION SERVICE
	APPLICABLE TO: AMARILLO SERVICE AREA - Inside City Limits (ICL)
	EFFECTIVE DATE: Services Rendered on and after 06/07/2024
	Application
	Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.
	Type of Service
	Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.
	Monthly Rate
	Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:
	Charge Amount
	Customer Charge per Meter (Note 1) \$ 525.00
	Interim Rate Adjustment (IRA) (Note 2) \$ 513.10
	Total Customer Charge \$ 1,038.10
	Consumption Charge \$ 0.14422 per Ccf
	Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.
	Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.
	Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.
	Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX. The West Texas Division Amarillo, Lubbock, Dalhart, and Channing Interim Rate Adjustment applies to this schedule.
	Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).
	Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).
	Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.
	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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,
	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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.
	Replacement Index
	In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29540
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Waha 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 services 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 transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

Notes:

(1) Per 2020 West Texas ALDC Statement of Intent Settlement

(2) Per 2021 IRA - \$152.87, 2022 IRA - \$169.23, 2023 IRA - \$191.00

RIDER FF 12

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER:

FF - FRANCHISE FEE ADJUSTMENT

APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application

Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City Franchise fee

Abernathy 5%

Amarillo 5%

Amherst 5% Anton 5%

Big Spring 3.50%

Bovina 5%

Brownfield 5%

Buffalo Springs Lake 5%

Canyon 5%

Channing 5%

Coahoma 3%

Crosbyton 5%

Dalhart 5%

Dimmitt 5%

Earth 5%

Edmonson 2%

Floydada 3%

Forsan 3%

Friona 5%

Fritch 5%

Hale Center 5%

Happy 3%

Hart 5%

Hereford 3%

Idalou 4%

Kress 5%

Lake Tanglewood 5%

Lamesa 4%

Levelland 5%

Littlefield 5%

Lockney 3%

Lorenzo 5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29540
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
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Los Ybanez 0%
Lubbock 5%
Meadow 5%
Midland 5%
Muleshoe 5%
Nazareth 5%
New Deal 5%
New Home 3%
Odessa 5%
O'Donnell 3%
Olton 3%
Opdyke West 3%
Palisades 5%
Pampa 5%
Panhandle 5%
Petersburg 3%
Plainview 5%
Post 5%
Quitaque 5%
Ralls 4%
Ransom Canyon 3%
Ropesville 5%
Sanford 5%
Seagraves 5%
Seminole 4%
Shallowater 5%
Silverton 5%
Slaton 5%
Smyer 3%
Springlake 3%
Stanton 5%
Sudan 5%
Tahoka 5%
Timbercreek Canyon 5%
Tulia 5%
Turkey 3%
Vega 3%
Wellman 5%
Wilson 3%
Wolfforth 4%

Rider Tax 2020	Rider Tax updated to reflect the rate changes due to the 2020 Census results.
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RIDER TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on and after 04/01/2023

Application

Applicable to Customers taking service under Residential, Commercial, Industrial, Public Authority, and State Institution customers to the extent of state gross receipts taxes only. Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code. Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

GROSS RECEIPTS TAX: This rider is for the State Gross Receipts Tax which is based on the population of each city. The basis for the population is the U.S. Census which is conducted every 10 years. Therefore these rates change each 10 years as the census numbers become final. The tax rates shown are the values shown in the Texas Tax Code.

POPULATION KEY

TAX RATE	
LESS THAN 1000	0.00000
1000 TO 2499	0.005810

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
-----------------------	--

TARIFF CODE: DT	RRC TARIFF NO: 29540
------------------------	-----------------------------

CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	2499 TO 9999 0.0107
	10000 AND ABOVE 0.01997
	CITY TAX RATE
	Abernathy 0.01070
	Amarillo 0.01997
	Amherst 0.00000
	Anton 0.00000
	Big Spring 0.01997
	Bovina 0.00581
	Brownfield 0.01070
	Buffalo Springs Lake 0.00000
	Canyon 0.01997
	Channing 0.00000
	Coahoma 0.00000
	Crosbyton 0.00581
	Dalhart 0.01070
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	Earth 0.00000
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	Friona 0.01070
	Fritch 0.00581
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	Idalou 0.00581
	Kress 0.00000
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	Lamesa 0.01070
	Levelland 0.01997
	Littlefield 0.01070
	Lockney 0.00581
	Lorenzo 0.00000
	Los Ybanez 0.00000
	Lubbock 0.01997
	Meadow 0.00000
	Midland 0.01997
	Muleshoe 0.01070
	Nazareth 0.00000
	New Deal 0.00000
	New Home 0.00000
	Odessa 0.01997
	O'donnell 0.00000
	Olton 0.00581
	Opydke West 0.00000
	Palisades 0.00000
	Pampa 0.01997
	Panhandle 0.00581
	Petersburg 0.00581
	Plainview 0.01997
	Post 0.01070
	Quitaque 0.00000
	Ralls 0.00581
	Ranson Canyon 0.00581
	Ropesville 0.00000
	Sanford 0.00000
	Seagraves 0.00581
	Seminole 0.01070
	Shallowater 0.01070
	Silverton 0.00000
	Slaton 0.01070
	Smyer 0.00000
	Springlake 0.00000

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 29540****CURRENT RATE COMPONENT**

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Stanton 0.01070
	Sudan 0.00000
	Tahoka 0.00581
	Timbercreek Canyon 0.00000
	Tulia 0.01070
	Turkey 0.00000
	Vega 0.00000
	Wellman 0.00000
	Wilson 0.00000
	Wolfforth 0.01070

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
75839	D	Mcf	\$1.4422	06/07/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	32279	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 29541	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 10/01/2016		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 10/01/2024	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 2022 GRIP, 2023 GRIP	
CITY ORDINANCE NO: See Amarillo City List			
AMENDMENT(EXPLAIN): Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44490	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29541
------------------------	-----------------------------

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29541
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

ALDC SUR EDIT

Implementing ALDC Excess Deferred Income Tax Amortization (EDIT) surcharge resulting from the 2018 Tax Cut and Jobs Act (TCJA). This surcharge will be refunded to each customer in the ALDC Incorporated Areas by reducing each customer's monthly bill for a 60-month period.

RATE SCHEDULE: ALDC SUR EDIT

APPLICABLE TO: INCORPORATED AREAS OF AMARILLO, LUBBOCK, DALHART, AND CHANNING

EFFECTIVE DATE: 06/01/2021

Applicability

This Rider is applicable to customer classes as authorized by the state or any governmental entity or regulatory authority pursuant to any statute, order, rule, contract, or agreement. This monthly rate reduction shall apply to the Residential, Commercial, Industrial, Transport, and Public Authority rate schedules of Atmos Energy Corporation's West Texas Division in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing (ALDC). The rate will be in effect for approximately 60 months until all approved Excess Deferred Income Tax Amortization (EDIT) amounts are refunded to the applicable customer classes or the next Statement of Intent Filing with the ALDC Cities. This Rider is subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

Monthly Calculation

Surcharges will be refunded to each customer class in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing by reducing each customer's monthly bill by the amount shown below by customer Rate Schedule for each month for a 60-month period or until the next Statement of Intent Filing with the ALDC Cities.

Rate Schedule	Monthly Customer Rate Adjustment
Residential Gas Service	\$ (1.88)
Commercial Gas Service	\$ (5.73)
Industrial Gas Service	\$ (98.36)
Transportation Service	\$ (98.36)
Public Authority Gas Service	\$ (10.55)

OTHER ADJUSTMENTS

The above rate schedules shall be adjusted for all applicable taxes (including franchise fees for incorporated customers) related to the above.

AMA CTY LST 2023G

AMA CTY LST 2023 GRIP

APPLICABLE TO: Incorporated cities within the Amarillo Service Area
CITY ORDINANCE INDEX LISTING FOR THE WEST SERVICE AREA

Implementing rates pursuant to settlement agreement effective 06/07/2024 for the Amarillo Service Area (Amarillo, Channing, and Dalhart). The billing of the new rates will be effective June 7, 2024.
Amarillo Service Area:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29541
------------------------	-----------------------------

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

AMA T INC 2023GRIP

City
Amarillo
Dalhart
Channing

Rates go into effect by operation of law on June 7, 2024.

Implementing rates pursuant to settlement agreement effective 06/07/2024 for the Amarillo Service Area (Amarillo, Channing, and Dalhart).

The billing of the new rates will be effective June 7, 2024.

RATE SCHEDULE: TRANSPORTATION SERVICE

APPLICABLE TO: AMARILLO SERVICE AREA - Inside City Limits (ICL)

EFFECTIVE DATE: Services Rendered on and after 06/07/2024

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter (Note 1)	\$ 525.00
Interim Rate Adjustment (IRA) (Note 2)	\$ 513.10
Total Customer Charge	\$ 1,038.10
Consumption Charge	\$ 0.14422 per Ccf

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX. The West Texas Division Amarillo, Lubbock, Dalhart, and Channing Interim Rate Adjustment applies to this schedule.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.

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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,

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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
-----------------------	--

TARIFF CODE: DT	RRC TARIFF NO: 29541
------------------------	-----------------------------

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Waha 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 services 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 transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

Notes:

- (1) Per 2020 West Texas ALDC Statement of Intent Settlement
 (2) Per 2021 IRA - \$152.87, 2022 IRA - \$169.23, 2023 IRA - \$191.00

RIDER FF 12

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER:

FF - FRANCHISE FEE ADJUSTMENT

APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application

Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City Franchise fee

Abernathy 5%

Amarillo 5%

Amherst 5% Anton 5%

Big Spring 3.50%

Bovina 5%

Brownfield 5%

Buffalo Springs Lake 5%

Canyon 5%

Channing 5%

Coahoma 3%

Crosbyton 5%

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Dimmitt 5%

Earth 5%

Edmonson 2%

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Forsan 3%

Friona 5%

Fritch 5%

Hale Center 5%

Happy 3%

Hart 5%

Hereford 3%

Idalou 4%

Kress 5%

Lake Tanglewood 5%

Lamesa 4%

Levelland 5%

Littlefield 5%

Lockney 3%

Lorenzo 5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
-----------------------	--

TARIFF CODE: DT	RRC TARIFF NO: 29541
------------------------	-----------------------------

CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
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Los Ybanez 0%
Lubbock 5%
Meadow 5%
Midland 5%
Muleshoe 5%
Nazareth 5%
New Deal 5%
New Home 3%
Odessa 5%
O'Donnell 3%
Olton 3%
Opdyke West 3%
Palisades 5%
Pampa 5%
Panhandle 5%
Petersburg 3%
Plainview 5%
Post 5%
Quitaque 5%
Ralls 4%
Ransom Canyon 3%
Ropesville 5%
Sanford 5%
Seagraves 5%
Seminole 4%
Shallowater 5%
Silverton 5%
Slaton 5%
Smyer 3%
Springlake 3%
Stanton 5%
Sudan 5%
Tahoka 5%
Timbercreek Canyon 5%
Tulia 5%
Turkey 3%
Vega 3%
Wellman 5%
Wilson 3%
Wolfforth 4%

Rider Tax 2020	Rider Tax updated to reflect the rate changes due to the 2020 Census results.
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RIDER TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on and after 04/01/2023

Application

Applicable to Customers taking service under Residential, Commercial, Industrial, Public Authority, and State Institution customers to the extent of state gross receipts taxes only. Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code. Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

GROSS RECEIPTS TAX: This rider is for the State Gross Receipts Tax which is based on the population of each city. The basis for the population is the U.S. Census which is conducted every 10 years. Therefore these rates change each 10 years as the census numbers become final. The tax rates shown are the values shown in the Texas Tax Code.

POPULATION KEY

TAX RATE	
LESS THAN 1000	0.00000
1000 TO 2499	0.005810

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
-----------------------	--

TARIFF CODE: DT	RRC TARIFF NO: 29541
------------------------	-----------------------------

CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	2499 TO 9999 0.0107
	10000 AND ABOVE 0.01997
	CITY TAX RATE
	Abernathy 0.01070
	Amarillo 0.01997
	Amherst 0.00000
	Anton 0.00000
	Big Spring 0.01997
	Bovina 0.00581
	Brownfield 0.01070
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	Lorenzo 0.00000
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	Lubbock 0.01997
	Meadow 0.00000
	Midland 0.01997
	Muleshoe 0.01070
	Nazareth 0.00000
	New Deal 0.00000
	New Home 0.00000
	Odessa 0.01997
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	Palisades 0.00000
	Pampa 0.01997
	Panhandle 0.00581
	Petersburg 0.00581
	Plainview 0.01997
	Post 0.01070
	Quitaque 0.00000
	Ralls 0.00581
	Ranson Canyon 0.00581
	Ropesville 0.00000
	Sanford 0.00000
	Seagraves 0.00581
	Seminole 0.01070
	Shallowater 0.01070
	Silverton 0.00000
	Slaton 0.01070
	Smyer 0.00000
	Springlake 0.00000

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 29541****CURRENT RATE COMPONENT**

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Stanton 0.01070
	Sudan 0.00000
	Tahoka 0.00581
	Timbercreek Canyon 0.00000
	Tulia 0.01070
	Turkey 0.00000
	Vega 0.00000
	Wellman 0.00000
	Wilson 0.00000
	Wolfforth 0.01070

RATE ADJUSTMENT PROVISIONS:

The customer is assessed Plant Protection in the amount of \$200 per month for 200 MMBtu

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
125799	D	Mcf	\$1.4422	06/07/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44490	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 29563	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 07/01/2016		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 04/01/2021	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
37341	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29563
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
11817-a	<p>Contract Date: 07/01/2016 Amendment Date: N/A Application Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate Customer's bill will be calculated by adding the following Customer; Mcf and MMBtu charges to the amounts and quantities due under the riders listed below: Charge Amount Term July 1, 2016 through June 30, 2017 Evergreen Month to Month Customer Charge N/A Sale Rate \$0.40 per MMBtu at 14.65 pressure base Shrinkage Currently on file with Commission Taxes All applicable taxes Nominations</p> <p>Yes Monthly Imbalance Fee N/A Add/Remove Accounts N/A Monthly Imbalance Fee Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p>
2024 PSF	<p>Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.</p> <p>PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only Rule Section 8.201</p> <p>Pipeline Safety Program Fees</p> <p>a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.</p> <p>(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.</p> <p>(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.</p> <p>(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.</p> <p>(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:</p> <p>(A) shall be a flat rate, one-time surcharge; (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission; (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission; (D) shall not exceed \$1.00 per service or service line; and (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.</p> <p>(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:</p> <p>(A) the pipeline safety and regulatory program fee amount paid to the Commission; (B) the unit rate and total amount of the surcharge billed to each customer; (C) the date or dates on which the surcharge was billed to customers; and (D) the total amount collected from customers from the surcharge.</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29563
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92152	D	MMBTU	\$.4000	07/01/2016	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	37341	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 29563	
TUC APPLICABILITY			
<p><u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u></p> <p>Neither the gas utility nor the customer had an unfair advantage during the negotiations.</p> <p>NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)</p> <p>I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.</p>			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 29564	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 05/01/2016		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 04/01/2021	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
37342	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29564
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
11864-a	<p>Contract Date: 05/01/2016 Amendment Date: N/A Application Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility. Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished. Monthly Rate Customer's bill will be calculated by adding the following Customer; Mcf and MMBtu charges to the amounts and quantities due under the riders listed below: Charge Amount Term May 1, 2016 through April 30, 2017 Evergreen Month to Month Customer Charge N/A Sale Rate \$0.15 per MMBtu at 14.65 pressure base Shrinkage Currently on file with Commission Taxes All applicable taxes Nominations Yes Monthly Imbalance Fee N/A Add/Remove Accounts N/A Monthly Imbalance Fee Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p>
2024 PSF	<p>Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.</p> <p>PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only Rule Section 8.201</p> <p>Pipeline Safety Program Fees</p> <p>a) Application of fees. Pursuant to Texas Utilities Code, Section121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.</p> <p>(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.</p> <p>(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.</p> <p>(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.</p> <p>(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:</p> <p>(A) shall be a flat rate, one-time surcharge; (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission; (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission; (D) shall not exceed \$1.00 per service or service line; and (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section101.003.</p> <p>(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:</p> <p>(A) the pipeline safety and regulatory program fee amount paid to the Commission; (B) the unit rate and total amount of the surcharge billed to each customer; (C) the date or dates on which the surcharge was billed to customers; and (D) the total amount collected from customers from the surcharge.</p> <p>(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29564
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92150	D	MMBTU	\$.1500	05/01/2016	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	37342	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 29564	
TUC APPLICABILITY			
<p><u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u></p> <p>Neither the gas utility nor the customer had an unfair advantage during the negotiations.</p> <p>NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)</p> <p>I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.</p>			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 29565	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 05/01/2016		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 04/01/2021	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
37343	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29565
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

11865-a

Contract Date: 05/01/2016 Amendment Date: N/A Application Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility. Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished. Monthly Rate Customer's bill will be calculated by adding the following Customer; Mcf and MMBtu charges to the amounts and quantities due under the riders listed below: Charge Amount Term May 1, 2016 through April 30, 2017 Evergreen Month to Month Customer Charge N/A Sale Rate \$0.15 per MCF at 14.65 pressure base Shrinkage Currently on file with Commission Taxes All applicable taxes Nominations Yes Monthly Imbalance Fee N/A Add/Remove Accounts N/A Monthly Imbalance Fee Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).

2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and (

E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29565
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92154	D	MMBTU	\$.1500	05/01/2016	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	37343	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

RRC COID: 6931 COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION

TARIFF CODE: DT RRC TARIFF NO: 29565

TUC APPLICABILITY

FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY

Neither the gas utility nor the customer had an unfair advantage during the negotiations.
NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 29567	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 07/01/2016		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 04/01/2021	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
34117	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29567
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

11879-a

Contract Date: 07/01/2016 Amendment Date: N/A Application Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility. Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished. Monthly Rate Customer's bill will be calculated by adding the following Customer; Mcf and MMBtu charges to the amounts and quantities due under the riders listed below: Charge Amount Term July 1, 2016 through June 30, 2017 Evergreen Month to Month Customer Charge N/A Sale Rate \$0.15 per MMBtu at 14.65 pressure base Shrinkage Currently on file with Commission Taxes All applicable taxes Nominations Yes Monthly Imbalance Fee N/A Add/Remove Accounts N/A Monthly Imbalance Fee Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).

2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and (

E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 29567
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92157	D	MMBTU	\$.1500	07/01/2016	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	34117	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

RRC COID: 6931 COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION

TARIFF CODE: DT RRC TARIFF NO: 29567

TUC APPLICABILITY

FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY

Neither the gas utility nor the customer had an unfair advantage during the negotiations.
NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 30536	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 03/01/2017		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 10/01/2024	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 2022 GRIP, 2023 GRIP	
CITY ORDINANCE NO: See Lubbock City List			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
32295	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 30536
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
2024 PSF	<p>Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.</p> <p>PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only Rule Section 8.201</p> <p>Pipeline Safety Program Fees</p> <p>a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.</p> <p>(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.</p> <p>(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.</p> <p>(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.</p> <p>(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:</p> <p>(A) shall be a flat rate, one-time surcharge;</p> <p>(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;</p> <p>(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;</p> <p>(D) shall not exceed \$1.00 per service or service line; and</p> <p>(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.</p> <p>(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:</p> <p>(A) the pipeline safety and regulatory program fee amount paid to the Commission;</p> <p>(B) the unit rate and total amount of the surcharge billed to each customer;</p> <p>(C) the date or dates on which the surcharge was billed to customers; and</p> <p>(D) the total amount collected from customers from the surcharge.</p> <p>(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.</p> <p>(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.</p> <p>(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.</p> <p>(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 30536
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013, 38 TexReg 7947

ALDC SUR EDIT

Implementing ALDC Excess Deferred Income Tax Amortization (EDIT) surcharge resulting from the 2018 Tax Cut and Jobs Act (TCJA). This surcharge will be refunded to each customer in the ALDC Incorporated Areas by reducing each customer's monthly bill for a 60-month period.

RATE SCHEDULE: ALDC SUR EDIT

APPLICABLE TO: INCORPORATED AREAS OF AMARILLO, LUBBOCK, DALHART, AND CHANNING

EFFECTIVE DATE: 06/01/2021

Applicability

This Rider is applicable to customer classes as authorized by the state or any governmental entity or regulatory authority pursuant to any statute, order, rule, contract, or agreement. This monthly rate reduction shall apply to the Residential, Commercial, Industrial, Transport, and Public Authority rate schedules of Atmos Energy Corporation's West Texas Division in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing (ALDC). The rate will be in effect for approximately 60 months until all approved Excess Deferred Income Tax Amortization (EDIT) amounts are refunded to the applicable customer classes or the next Statement of Intent Filing with the ALDC Cities. This Rider is subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

Monthly Calculation

Surcharges will be refunded to each customer class in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing by reducing each customer's monthly bill by the amount shown below by customer Rate Schedule for each month for a 60-month period or until the next Statement of Intent Filing with the ALDC Cities.

Rate Schedule	Monthly Customer Rate Adjustment
Residential Gas Service	\$ (1.88)
Commercial Gas Service	\$ (5.73)
Industrial Gas Service	\$ (98.36)
Transportation Service	\$ (98.36)
Public Authority Gas Service	\$ (10.55)

OTHER ADJUSTMENTS

The above rate schedules shall be adjusted for all applicable taxes (including franchise fees for incorporated customers) related to the above.

LUB CTY LST 2023GF

LUB CTY LST 2023 GRIP

APPLICABLE TO: Incorporated cities within the Lubbock Texas Service Area
CITY ORDINANCE INDEX LISTING FOR THE LUBBOCK SERVICE AREA

Implementing rates pursuant to settlement agreement effective 06/04/2024 for the Lubbock Service Areas.
The billing of the new rates will be effective June 7, 2024.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 30536
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

LUB T INC 2023GRIP

Lubbock Service Area:
City
Lubbock

Rates go into effect by operation of law on June 7, 2024.

Implementing rates pursuant to settlement agreement effective 06/07/2024 for the Lubbock Service Areas. The billing of the new rates will be effective June 7, 2024.

RATE SCHEDULE: TRANSPORTATION SERVICE
APPLICABLE TO: LUBBOCK SERVICE AREA - Inside City Limits (ICL)
EFFECTIVE DATE: Services Rendered on and after 06/07/2024

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter (Note 1)	\$ 525.00
Interim Rate Adjustment (IRA) (Note 2)	\$ 513.10
Total Customer Charge	\$ 1,038.10
Consumption Charge	\$ 0.11225 per Ccf

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX. The West Texas Division Amarillo, Lubbock, Dalhart, and Channing Interim Rate Adjustment applies to this schedule.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.

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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.

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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 30536
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Agreement

A transportation agreement is required.

Notice

Service hereunder and the rates for services 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 transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

Notes:

(1) Per 2020 West Texas ALDC Statement of Intent

(2) Per 2021 IRA - \$152.87; 2022 IRA - \$169.23; 2023 IRA - \$191.00.

RIDER FF 12

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER:

FF - FRANCHISE FEE ADJUSTMENT

APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application

Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City Franchise fee

Abernathy 5%

Amarillo 5%

Amherst 5% Anton 5%

Big Spring 3.50%

Bovina 5%

Brownfield 5%

Buffalo Springs Lake 5%

Canyon 5%

Channing 5%

Coahoma 3%

Crosbyton 5%

Dalhart 5%

Dimmitt 5%

Earth 5%

Edmonson 2%

Floydada 3%

Forsan 3%

Friona 5%

Fritch 5%

Hale Center 5%

Happy 3%

Hart 5%

Hereford 3%

Idalou 4%

Kress 5%

Lake Tanglewood 5%

Lamesa 4%

Levelland 5%

Littlefield 5%

Lockney 3%

Lorenzo 5%

Los Ybanez 0%

Lubbock 5%

Meadow 5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 30536
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Midland 5%
 Muleshoe 5%
 Nazareth 5%
 New Deal 5%
 New Home 3%
 Odessa 5%
 O'Donnell 3%
 Olton 3%
 Opdyke West 3%
 Palisades 5%
 Pampa 5%
 Panhandle 5%
 Petersburg 3%
 Plainview 5%
 Post 5%
 Quitaque 5%
 Ralls 4%
 Ransom Canyon 3%
 Ropesville 5%
 Sanford 5%
 Seagraves 5%
 Seminole 4%
 Shallowater 5%
 Silverton 5%
 Slaton 5%
 Smyer 3%
 Springlake 3%
 Stanton 5%
 Sudan 5%
 Tahoka 5%
 Timbercreek Canyon 5%
 Tulia 5%
 Turkey 3%
 Vega 3%
 Wellman 5%
 Wilson 3%
 Wolfforth 4%

Rider Tax 2020

Rider Tax updated to reflect the rate changes due to the 2020 Census results.

RIDER TAX - TAX ADJUSTMENT**APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION****EFFECTIVE DATE: Bills Rendered on and after 04/01/2023****Application**

Applicable to Customers taking service under Residential, Commercial, Industrial, Public Authority, and State Institution customers to the extent of state gross receipts taxes only. Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code. Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

GROSS RECEIPTS TAX: This rider is for the State Gross Receipts Tax which is based on the population of each city. The basis for the population is the U.S. Census which is conducted every 10 years. Therefore these rates change each 10 years as the census numbers become final. The tax rates shown are the values shown in the Texas Tax Code.

POPULATION KEY**TAX RATE**

LESS THAN 1000	0.00000
1000 TO 2499	0.005810
2499 TO 9999	0.0107
10000 AND ABOVE	0.01997

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 30536
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	CITY TAX RATE
	Abernathy 0.01070
	Amarillo 0.01997
	Amherst 0.00000
	Anton 0.00000
	Big Spring 0.01997
	Bovina 0.00581
	Brownfield 0.01070
	Buffalo Springs Lake 0.00000
	Canyon 0.01997
	Channing 0.00000
	Coahoma 0.00000
	Crosbyton 0.00581
	Dalhart 0.01070
	Dimmitt 0.01070
	Earth 0.00000
	Edmonson 0.00000
	Floydada 0.01070
	Forsan 0.00000
	Friona 0.01070
	Fritch 0.00581
	Hale Center 0.00581
	Happy 0.00000
	Hart 0.00000
	Hereford 0.01997
	Idalou 0.00581
	Kress 0.00000
	Lake Tanglewood 0.00000
	Lamesa 0.01070
	Levelland 0.01997
	Littlefield 0.01070
	Lockney 0.00581
	Lorenzo 0.00000
	Los Ybanez 0.00000
	Lubbock 0.01997
	Meadow 0.00000
	Midland 0.01997
	Muleshoe 0.01070
	Nazareth 0.00000
	New Deal 0.00000
	New Home 0.00000
	Odessa 0.01997
	O'donnell 0.00000
	Olton 0.00581
	Opydke West 0.00000
	Palisades 0.00000
	Pampa 0.01997
	Panhandle 0.00581
	Petersburg 0.00581
	Plainview 0.01997
	Post 0.01070
	Quitaque 0.00000
	Ralls 0.00581
	Ranson Canyon 0.00581
	Ropesville 0.00000
	Sanford 0.00000
	Seagraves 0.00581
	Seminole 0.01070
	Shallowater 0.01070
	Silverton 0.00000
	Slaton 0.01070
	Smyer 0.00000
	Springlake 0.00000
	Stanton 0.01070
	Sudan 0.00000
	Tahoka 0.00581

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
-----------------------	--

TARIFF CODE: DT	RRC TARIFF NO: 30536
------------------------	-----------------------------

CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Timbercreek Canyon 0.00000
	Tulia 0.01070
	Turkey 0.00000
	Vega 0.00000
	Wellman 0.00000
	Wilson 0.00000
	Wolfforth 0.01070

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>			
93097	D	Mcf	\$1.1225	06/07/2024	Y			
<u>DESCRIPTION:</u> **CONFIDENTIAL**								
<table><tr><td>Customer</td><td>32295</td><td>**CONFIDENTIAL**</td></tr></table>						Customer	32295	**CONFIDENTIAL**
Customer	32295	**CONFIDENTIAL**						

TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY

<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>
Neither the gas utility nor the customer had an unfair advantage during the negotiations. NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)
I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 34029	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 02/01/2020		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 10/01/2024	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 2022 GRIP, 2023 GRIP	
CITY ORDINANCE NO: See Lubbock City List			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
40671	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 34029
------------------------	-----------------------------

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
-----------------------	--

TARIFF CODE: DT	RRC TARIFF NO: 34029
------------------------	-----------------------------

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

ALDC SUR EDIT

Implementing ALDC Excess Deferred Income Tax Amortization (EDIT) surcharge resulting from the 2018 Tax Cut and Jobs Act (TCJA). This surcharge will be refunded to each customer in the ALDC Incorporated Areas by reducing each customer's monthly bill for a 60-month period.

RATE SCHEDULE: ALDC SUR EDIT

APPLICABLE TO: INCORPORATED AREAS OF AMARILLO, LUBBOCK, DALHART, AND CHANNING

EFFECTIVE DATE: 06/01/2021

Applicability

This Rider is applicable to customer classes as authorized by the state or any governmental entity or regulatory authority pursuant to any statute, order, rule, contract, or agreement. This monthly rate reduction shall apply to the Residential, Commercial, Industrial, Transport, and Public Authority rate schedules of Atmos Energy Corporation's West Texas Division in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing (ALDC). The rate will be in effect for approximately 60 months until all approved Excess Deferred Income Tax Amortization (EDIT) amounts are refunded to the applicable customer classes or the next Statement of Intent Filing with the ALDC Cities. This Rider is subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

Monthly Calculation

Surcharges will be refunded to each customer class in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing by reducing each customer's monthly bill by the amount shown below by customer Rate Schedule for each month for a 60-month period or until the next Statement of Intent Filing with the ALDC Cities.

Rate Schedule	Monthly Customer Rate Adjustment
Residential Gas Service	\$ (1.88)
Commercial Gas Service	\$ (5.73)
Industrial Gas Service	\$ (98.36)
Transportation Service	\$ (98.36)
Public Authority Gas Service	\$ (10.55)

OTHER ADJUSTMENTS

The above rate schedules shall be adjusted for all applicable taxes (including franchise fees for incorporated customers) related to the above.

LUB CTY LST 2023GF

LUB CTY LST 2023 GRIP

APPLICABLE TO: Incorporated cities within the Lubbock Texas Service Area
CITY ORDINANCE INDEX LISTING FOR THE LUBBOCK SERVICE AREA

Implementing rates pursuant to settlement agreement effective 06/04/2024 for the Lubbock Service Areas.
The billing of the new rates will be effective June 7, 2024.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 34029
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>										
LUB T INC 2023GRIP	Lubbock Service Area: City Lubbock										
	Rates go into effect by operation of law on June 7, 2024.										
	Implementing rates pursuant to settlement agreement effective 06/07/2024 for the Lubbock Service Areas. The billing of the new rates will be effective June 7, 2024.										
	RATE SCHEDULE: TRANSPORTATION SERVICE APPLICABLE TO: LUBBOCK SERVICE AREA - Inside City Limits (ICL) EFFECTIVE DATE: Services Rendered on and after 06/07/2024										
	Application Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.										
	Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.										
	Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:										
	<table><tr><td>Charge</td><td>Amount</td></tr><tr><td>Customer Charge per Meter (Note 1)</td><td>\$ 525.00</td></tr><tr><td>Interim Rate Adjustment (IRA) (Note 2)</td><td>\$ 513.10</td></tr><tr><td>Total Customer Charge</td><td>\$ 1,038.10</td></tr><tr><td>Consumption Charge</td><td>\$ 0.11225 per Ccf</td></tr></table>	Charge	Amount	Customer Charge per Meter (Note 1)	\$ 525.00	Interim Rate Adjustment (IRA) (Note 2)	\$ 513.10	Total Customer Charge	\$ 1,038.10	Consumption Charge	\$ 0.11225 per Ccf
	Charge	Amount									
	Customer Charge per Meter (Note 1)	\$ 525.00									
	Interim Rate Adjustment (IRA) (Note 2)	\$ 513.10									
	Total Customer Charge	\$ 1,038.10									
	Consumption Charge	\$ 0.11225 per Ccf									
	Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.										
	Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.										
	Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.										
	Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX. The West Texas Division Amarillo, Lubbock, Dalhart, and Channing Interim Rate Adjustment applies to this schedule.										
	Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).										
Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).											
Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.											
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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.											
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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.											
Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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.											

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
-----------------------	--

TARIFF CODE: DT	RRC TARIFF NO: 34029
------------------------	-----------------------------

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Agreement

A transportation agreement is required.

Notice

Service hereunder and the rates for services 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 transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

Notes:

(1) Per 2020 West Texas ALDC Statement of Intent

(2) Per 2021 IRA - \$152.87; 2022 IRA - \$169.23; 2023 IRA - \$191.00.

RIDER FF 12

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER:

FF - FRANCHISE FEE ADJUSTMENT

APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application

Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City Franchise fee

Abernathy 5%

Amarillo 5%

Amherst 5% Anton 5%

Big Spring 3.50%

Bovina 5%

Brownfield 5%

Buffalo Springs Lake 5%

Canyon 5%

Channing 5%

Coahoma 3%

Crosbyton 5%

Dalhart 5%

Dimmitt 5%

Earth 5%

Edmonson 2%

Floydada 3%

Forsan 3%

Friona 5%

Fritch 5%

Hale Center 5%

Happy 3%

Hart 5%

Hereford 3%

Idalou 4%

Kress 5%

Lake Tanglewood 5%

Lamesa 4%

Levelland 5%

Littlefield 5%

Lockney 3%

Lorenzo 5%

Los Ybanez 0%

Lubbock 5%

Meadow 5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
-----------------------	--

TARIFF CODE: DT	RRC TARIFF NO: 34029
------------------------	-----------------------------

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Midland 5%
 Muleshoe 5%
 Nazareth 5%
 New Deal 5%
 New Home 3%
 Odessa 5%
 O'Donnell 3%
 Olton 3%
 Opdyke West 3%
 Palisades 5%
 Pampa 5%
 Panhandle 5%
 Petersburg 3%
 Plainview 5%
 Post 5%
 Quitaque 5%
 Ralls 4%
 Ransom Canyon 3%
 Ropesville 5%
 Sanford 5%
 Seagraves 5%
 Seminole 4%
 Shallowater 5%
 Silverton 5%
 Slaton 5%
 Smyer 3%
 Springlake 3%
 Stanton 5%
 Sudan 5%
 Tahoka 5%
 Timbercreek Canyon 5%
 Tulia 5%
 Turkey 3%
 Vega 3%
 Wellman 5%
 Wilson 3%
 Wolfforth 4%

Rider Tax 2020

Rider Tax updated to reflect the rate changes due to the 2020 Census results.

RIDER TAX - TAX ADJUSTMENT**APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION****EFFECTIVE DATE: Bills Rendered on and after 04/01/2023****Application**

Applicable to Customers taking service under Residential, Commercial, Industrial, Public Authority, and State Institution customers to the extent of state gross receipts taxes only. Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code. Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

GROSS RECEIPTS TAX: This rider is for the State Gross Receipts Tax which is based on the population of each city. The basis for the population is the U.S. Census which is conducted every 10 years. Therefore these rates change each 10 years as the census numbers become final. The tax rates shown are the values shown in the Texas Tax Code.

POPULATION KEY**TAX RATE**

LESS THAN 1000	0.00000
1000 TO 2499	0.005810
2499 TO 9999	0.0107
10000 AND ABOVE	0.01997

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
-----------------------	--

TARIFF CODE: DT	RRC TARIFF NO: 34029
------------------------	-----------------------------

CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	CITY TAX RATE
	Abernathy 0.01070
	Amarillo 0.01997
	Amherst 0.00000
	Anton 0.00000
	Big Spring 0.01997
	Bovina 0.00581
	Brownfield 0.01070
	Buffalo Springs Lake 0.00000
	Canyon 0.01997
	Channing 0.00000
	Coahoma 0.00000
	Crosbyton 0.00581
	Dalhart 0.01070
	Dimmitt 0.01070
	Earth 0.00000
	Edmonson 0.00000
	Floydada 0.01070
	Forsan 0.00000
	Friona 0.01070
	Fritch 0.00581
	Hale Center 0.00581
	Happy 0.00000
	Hart 0.00000
	Hereford 0.01997
	Idalou 0.00581
	Kress 0.00000
	Lake Tanglewood 0.00000
	Lamesa 0.01070
	Levelland 0.01997
	Littlefield 0.01070
	Lockney 0.00581
	Lorenzo 0.00000
	Los Ybanez 0.00000
	Lubbock 0.01997
	Meadow 0.00000
	Midland 0.01997
	Muleshoe 0.01070
	Nazareth 0.00000
	New Deal 0.00000
	New Home 0.00000
	Odessa 0.01997
	O'donnell 0.00000
	Olton 0.00581
	Opydke West 0.00000
	Palisades 0.00000
	Pampa 0.01997
	Panhandle 0.00581
	Petersburg 0.00581
	Plainview 0.01997
	Post 0.01070
	Quitaque 0.00000
	Ralls 0.00581
	Ranson Canyon 0.00581
	Ropesville 0.00000
	Sanford 0.00000
	Seagraves 0.00581
	Seminole 0.01070
	Shallowater 0.01070
	Silverton 0.00000
	Slaton 0.01070
	Smyer 0.00000
	Springlake 0.00000
	Stanton 0.01070
	Sudan 0.00000
	Tahoka 0.00581

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 34029****CURRENT RATE COMPONENT**

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Timbercreek Canyon 0.00000
	Tulia 0.01070
	Turkey 0.00000
	Vega 0.00000
	Wellman 0.00000
	Wilson 0.00000
	Wolfforth 0.01070

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
111250	D	Mcf	\$1.1225	06/07/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	40671	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 34194	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 05/01/2019		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 10/01/2024	
CONTRACT COMMENT: One year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 2022 GRIP, 2023 GRIP	
CITY ORDINANCE NO: See Amarillo City List			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
40965	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 34194
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 34194
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

ALDC SUR EDIT

Implementing ALDC Excess Deferred Income Tax Amortization (EDIT) surcharge resulting from the 2018 Tax Cut and Jobs Act (TCJA). This surcharge will be refunded to each customer in the ALDC Incorporated Areas by reducing each customer's monthly bill for a 60-month period.

RATE SCHEDULE: ALDC SUR EDIT

APPLICABLE TO: INCORPORATED AREAS OF AMARILLO, LUBBOCK, DALHART, AND CHANNING

EFFECTIVE DATE: 06/01/2021

Applicability

This Rider is applicable to customer classes as authorized by the state or any governmental entity or regulatory authority pursuant to any statute, order, rule, contract, or agreement. This monthly rate reduction shall apply to the Residential, Commercial, Industrial, Transport, and Public Authority rate schedules of Atmos Energy Corporation's West Texas Division in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing (ALDC). The rate will be in effect for approximately 60 months until all approved Excess Deferred Income Tax Amortization (EDIT) amounts are refunded to the applicable customer classes or the next Statement of Intent Filing with the ALDC Cities. This Rider is subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

Monthly Calculation

Surcharges will be refunded to each customer class in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing by reducing each customer's monthly bill by the amount shown below by customer Rate Schedule for each month for a 60-month period or until the next Statement of Intent Filing with the ALDC Cities.

Rate Schedule	Monthly Customer Rate Adjustment
Residential Gas Service	\$ (1.88)
Commercial Gas Service	\$ (5.73)
Industrial Gas Service	\$ (98.36)
Transportation Service	\$ (98.36)
Public Authority Gas Service	\$ (10.55)

OTHER ADJUSTMENTS

The above rate schedules shall be adjusted for all applicable taxes (including franchise fees for incorporated customers) related to the above.

AMA CTY LST 2023G

AMA CTY LST 2023 GRIP

APPLICABLE TO: Incorporated cities within the Amarillo Service Area
CITY ORDINANCE INDEX LISTING FOR THE WEST SERVICE AREA

Implementing rates pursuant to settlement agreement effective 06/07/2024 for the Amarillo Service Area (Amarillo, Channing, and Dalhart). The billing of the new rates will be effective June 7, 2024.
Amarillo Service Area:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 34194	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
AMA T INC 2023GRIP	City Amarillo Dalhart Channing		
	Rates go into effect by operation of law on June 7, 2024.		
	Implementing rates pursuant to settlement agreement effective 06/07/2024 for the Amarillo Service Area (Amarillo, Channing, and Dalhart).		
	The billing of the new rates will be effective June 7, 2024.		
	RATE SCHEDULE: TRANSPORTATION SERVICE		
	APPLICABLE TO: AMARILLO SERVICE AREA - Inside City Limits (ICL)		
	EFFECTIVE DATE: Services Rendered on and after 06/07/2024		
	Application		
	Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.		
	Type of Service		
Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.			
Monthly Rate			
Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:			
Charge			
Customer Charge per Meter (Note 1)			
Interim Rate Adjustment (IRA) (Note 2)			
Total Customer Charge			
Consumption Charge			
Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.			
Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.			
Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.			
Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX. The West Texas Division Amarillo, Lubbock, Dalhart, and Channing Interim Rate Adjustment applies to this schedule.			
Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).			
Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).			
Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.			
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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,			
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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.			
Replacement Index			
In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 34194
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Waha 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 services 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 transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

Notes:

- (1) Per 2020 West Texas ALDC Statement of Intent Settlement
 (2) Per 2021 IRA - \$152.87, 2022 IRA - \$169.23, 2023 IRA - \$191.00

RIDER FF 12

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER:

FF - FRANCHISE FEE ADJUSTMENT

APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application

Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City Franchise fee

Abernathy 5%

Amarillo 5%

Amherst 5% Anton 5%

Big Spring 3.50%

Bovina 5%

Brownfield 5%

Buffalo Springs Lake 5%

Canyon 5%

Channing 5%

Coahoma 3%

Crosbyton 5%

Dalhart 5%

Dimmitt 5%

Earth 5%

Edmonson 2%

Floydada 3%

Forsan 3%

Friona 5%

Fritch 5%

Hale Center 5%

Happy 3%

Hart 5%

Hereford 3%

Idalou 4%

Kress 5%

Lake Tanglewood 5%

Lamesa 4%

Levelland 5%

Littlefield 5%

Lockney 3%

Lorenzo 5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 34194
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
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Los Ybanez 0%
Lubbock 5%
Meadow 5%
Midland 5%
Muleshoe 5%
Nazareth 5%
New Deal 5%
New Home 3%
Odessa 5%
O'Donnell 3%
Olton 3%
Opdyke West 3%
Palisades 5%
Pampa 5%
Panhandle 5%
Petersburg 3%
Plainview 5%
Post 5%
Quitaque 5%
Ralls 4%
Ransom Canyon 3%
Ropesville 5%
Sanford 5%
Seagraves 5%
Seminole 4%
Shallowater 5%
Silverton 5%
Slaton 5%
Smyer 3%
Springlake 3%
Stanton 5%
Sudan 5%
Tahoka 5%
Timbercreek Canyon 5%
Tulia 5%
Turkey 3%
Vega 3%
Wellman 5%
Wilson 3%
Wolfforth 4%

Rider Tax 2020	Rider Tax updated to reflect the rate changes due to the 2020 Census results.
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RIDER TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on and after 04/01/2023

Application

Applicable to Customers taking service under Residential, Commercial, Industrial, Public Authority, and State Institution customers to the extent of state gross receipts taxes only. Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code. Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

GROSS RECEIPTS TAX: This rider is for the State Gross Receipts Tax which is based on the population of each city. The basis for the population is the U.S. Census which is conducted every 10 years. Therefore these rates change each 10 years as the census numbers become final. The tax rates shown are the values shown in the Texas Tax Code.

POPULATION KEY

TAX RATE	
LESS THAN 1000	0.00000
1000 TO 2499	0.005810

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 34194
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	2499 TO 9999 0.0107
	10000 AND ABOVE 0.01997
	CITY TAX RATE
	Abernathy 0.01070
	Amarillo 0.01997
	Amherst 0.00000
	Anton 0.00000
	Big Spring 0.01997
	Bovina 0.00581
	Brownfield 0.01070
	Buffalo Springs Lake 0.00000
	Canyon 0.01997
	Channing 0.00000
	Coahoma 0.00000
	Crosbyton 0.00581
	Dalhart 0.01070
	Dimmitt 0.01070
	Earth 0.00000
	Edmonson 0.00000
	Floydada 0.01070
	Forsan 0.00000
	Friona 0.01070
	Fritch 0.00581
	Hale Center 0.00581
	Happy 0.00000
	Hart 0.00000
	Hereford 0.01997
	Idalou 0.00581
	Kress 0.00000
	Lake Tanglewood 0.00000
	Lamesa 0.01070
	Levelland 0.01997
	Littlefield 0.01070
	Lockney 0.00581
	Lorenzo 0.00000
	Los Ybanez 0.00000
	Lubbock 0.01997
	Meadow 0.00000
	Midland 0.01997
	Muleshoe 0.01070
	Nazareth 0.00000
	New Deal 0.00000
	New Home 0.00000
	Odessa 0.01997
	O'donnell 0.00000
	Olton 0.00581
	Opydke West 0.00000
	Palisades 0.00000
	Pampa 0.01997
	Panhandle 0.00581
	Petersburg 0.00581
	Plainview 0.01997
	Post 0.01070
	Quitaque 0.00000
	Ralls 0.00581
	Ranson Canyon 0.00581
	Ropesville 0.00000
	Sanford 0.00000
	Seagraves 0.00581
	Seminole 0.01070
	Shallowater 0.01070
	Silverton 0.00000
	Slaton 0.01070
	Smyer 0.00000
	Springlake 0.00000

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 34194****CURRENT RATE COMPONENT**

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Stanton 0.01070
	Sudan 0.00000
	Tahoka 0.00581
	Timbercreek Canyon 0.00000
	Tulia 0.01070
	Turkey 0.00000
	Vega 0.00000
	Wellman 0.00000
	Wilson 0.00000
	Wolfforth 0.01070

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
111587	D	Mcf	\$1.4422	06/07/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	40965	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 34712	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 01/01/2020		RECEIVED DATE: 10/25/2024	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 10/01/2024	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: GUD 10174,10486	
CITY ORDINANCE NO: See West Texas City List			
AMENDMENT(EXPLAIN): Implementing RRM			
OTHER(EXPLAIN): Updating the Rider FF 12			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
41478	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 34712
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

RIDER FF 12

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER: FF - FRANCHISE FEE ADJUSTMENT
 APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION
 EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application

Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City Franchise fee

Abernathy 5%

Amarillo 5%

Amherst 5% Anton 5%

Big Spring 3.50%

Bovina 5%

Brownfield 5%

Buffalo Springs Lake 5%

Canyon 5%

Channing 5%

Coahoma 3%

Crosbyton 5%

Dalhart 5%

Dimmitt 5%

Earth 5%

Edmonson 2%

Floydada 3%

Forsan 3%

Friona 5%

Fritch 5%

Hale Center 5%

Happy 3%

Hart 5%

Hereford 3%

Idalou 4%

Kress 5%

Lake Tanglewood 5%

Lamesa 4%

Levelland 5%

Littlefield 5%

Lockney 3%

Lorenzo 5%

Los Ybanez 0%

Lubbock 5%

Meadow 5%

Midland 5%

Muleshoe 5%

Nazareth 5%

New Deal 5%

New Home 3%

Odessa 5%

O'Donnell 3%

Olton 3%

Opdyke West 3%

Palisades 5%

Pampa 5%

Panhandle 5%

Petersburg 3%

Plainview 5%

Post 5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 34712
------------------------	-----------------------------

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Quitaque 5%
 Ralls 4%
 Ransom Canyon 3%
 Ropesville 5%
 Sanford 5%
 Seagraves 5%
 Seminole 4%
 Shallowater 5%
 Silverton 5%
 Slaton 5%
 Smyer 3%
 Springlake 3%
 Stanton 5%
 Sudan 5%
 Tahoka 5%
 Timbercreek Canyon 5%
 Tulia 5%
 Turkey 3%
 Vega 3%
 Wellman 5%
 Wilson 3%
 Wolfforth 4%

RRM WTC INC 2017

Rider RRM as approved by City Ordinances in the West Texas Cities Service Area
 RATE SCHEDULE: RRM - Rate Review Mechanism

APPLICABLE TO: ALL INCORPORATED CUSTOMERS IN THE WEST TEXAS DIVISION EXCEPT CUSTOMERS IN THE CITIES OF AMARILLO, LUBBOCK, DALHART AND CHANNING.

EFFECTIVE DATE: Bills Rendered on and after October 1, 2018

I. Applicability

Applicable to Residential, Commercial, Industrial, Public Authority, and Transportation tariff incorporated areas customers in the West Texas Division of Atmos Energy Corporation (Company) with the exception of those customers within the Cities of Amarillo, Lubbock, Dalhart, and Channing. This Rate Review Mechanism (RRM) provides for an annual adjustment to the Company's Residential, Commercial, Industrial, Public Authority, and Transportation Rate Schedules (Applicable Rate Schedules). Rate calculations and adjustments required by this tariff shall be determined on a System-Wide cost basis.

II. Definitions

Test Period is defined as the twelve months ending December 31st of each preceding calendar year. The Effective Date is the date that adjustments required by this tariff are applied to customer bills. The annual Effective Date is October 1. Unless otherwise noted in this tariff, the term Final Order refers to the final order issued by the Railroad Commission of Texas in GUD No. 10174 and elements of GUD No. 10580 as specified in Section III below. The term System-Wide means all incorporated and unincorporated areas served by the Company within the West Texas Division. Review Period is defined as the period from the Filing Date until the Effective Date. The Filing Date is as early as practicable, but no later than April 1 of each year.

III. Calculation

The RRM shall calculate an annual, System-Wide cost of service (COS) that will be used to adjust applicable rate schedules prospectively as of the Effective Date. The Company may request recovery of its total cost of service but will include schedules showing the computation of any adjustments. The annual cost of service will be calculated according to the following formula:

$$\text{COS} = \text{OM} + \text{DEP} + \text{RI} + \text{TAX} + \text{CD}$$

Where:

OM = all reasonable and necessary operation and maintenance expenses from the Test Period adjusted for known and measurable items and prepared consistent with the rate making treatments approved in the Final Order. Incentive compensation (Management Incentive Plan, Variable Pay Plan and Long Term Incentive Plan) related to Atmos' Shared Services Unit will be applied consistent with treatment approved in GUD 10580. Additionally, O&M adjustments will be incorporated and applied as modified by a final order, not subject to appeal, issued by the Railroad Commission of Texas in subsequent rate cases involving the Atmos Mid-Tex or West Texas divisions. Known and measurable adjustments shall be limited to those changes that have occurred prior to the Filing Date. OM may be adjusted for atypical and non-recurring items. Shared Services allocation factors shall be recalculated each year based on the latest component factors used during the Test Period, but the methodology used will be that approved in the Final Order in GUD 10580.

GAS SERVICES DIVISION

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CURRENT RATE COMPONENT

RATE COMP. IDDESCRIPTION

DEP = depreciation expense calculated at depreciation rates approved by the Final Order. Additionally, if depreciation rates are approved in a subsequent final order, not subject to appeal, issued by the Railroad Commission of Texas for the West Texas division those rates would be applicable for subsequent RRM filings.

RI = return on prudently incurred investment calculated as the Company's pretax return multiplied by rate base at Test Period end. Rate base is prepared consistent with the rate making treatments approved in the Final Order, and as in GUD 10580 as specifically related to capitalized incentive compensation (Management Incentive Plan, Variable Pay Plan and Long Term Incentive Plan) for Atmos' Shared Services Unit. However, no post Test Period adjustments will be permitted. Additionally, adjustments will be incorporated and applied as modified by a final order, not subject to appeal, issued by the Railroad Commission of Texas in subsequent rate cases involving the Atmos Mid-Tex or West Texas divisions. Pretax return is the Company's weighted average cost of capital before income taxes. The Company's weighted average cost of capital is calculated using the methodology from the Final Order including the Company's actual capital structure and long term cost of debt as of the Test Period end (adjusted for any known and measurable changes that have occurred prior to the filing date) and the return on equity of 9.8%. However, in no event will the percentage of equity exceed 58%. Regulatory adjustments due to prior regulatory rate base adjustment disallowances will be maintained. Cash working capital will be calculated using the lead/lag days approved in the Final Order. With respect to pension and other postemployment benefits, the Company will record a regulatory asset or liability for these costs until the amounts are included in the next annual rate adjustment implemented under this tariff. Each year, the Company's filing under this Rider RRM will clearly state the level of pension and other postemployment benefits recovered in rates.

TAX = income tax and taxes other than income tax from the Test Period adjusted for known and measurable changes occurring after the Test Period and before the Filing Date, and prepared consistent with the rate making treatments approved in the Final Order. Atmos Energy shall comprehensively account for, including establishing a regulatory liability to account for, any statutory change in tax expense that is applicable to months during the Test Period calculation to ensure recovery of tax expense under new and old income tax rates.

CD = interest on customer deposits.

IV. Annual Rate Adjustment T

he Company shall provide schedules and work papers supporting the Filing's revenue deficiency/sufficiency calculations using the methodology accepted in the Final Order. The result shall be reflected in the proposed new rates to be established for the effective period. The Revenue Requirement will be apportioned to customer classes consistent with class revenue distribution resulting from the settlement of the statement of intent filed October 18, 2013. For the Residential Class, 50% of the increase may be recovered in the customer charge. However, the increase to the Residential customer charge shall not exceed \$0.60 per month in the initial filing and \$0.70 per month in any subsequent year. The remainder of the Residential Class increase not collected in the customer charge will be recovered in the usage charge. For all other classes, the change in rates will be apportioned between the customer charge and the usage charge, consistent with the Final Order. Test Period billing determinants shall be adjusted and normalized according to the methodology utilized in the Final Order.

V. Filing

The Company shall file schedules annually with the regulatory authority having original jurisdiction over the Company's rates on or before the Filing Date that support the proposed rate adjustments. The schedules shall be in the same general format as the cost of service model and relied-upon files upon which the Final Order was based. A proof of rates and a copy of current and proposed tariffs shall also be included with the filing. The filing shall be made in electronic form where practical. The Company's filing shall conform to Minimum Filing Requirements (to be agreed upon by the parties), which will contain a minimum amount of information that will assist the regulatory authority in its review and analysis of the filing. The Company and regulatory authority will endeavor to hold a technical conference regarding the filing within twenty (20) calendar days after the Filing Date. A sworn statement shall be filed by an Officer of the Company affirming that the filed schedules are in compliance with the provisions of this Rate Review Mechanism and are true and correct to the best of his/her knowledge, information, and belief. No testimony shall be filed, but a brief narrative explanation shall be provided of any changes to corporate structure, accounting methodologies, allocation of common costs, or atypical or non-recurring items included in the filing.

VI. Evaluation Procedures

The regulatory authority having original jurisdiction over the Company's rates shall review and render a decision on the Company's proposed rate adjustment prior to the Effective Date. The Company shall provide all supplemental information requested to ensure an opportunity for adequate review by the relevant regulatory authority. The Company shall not unilaterally impose any limits upon the provision of supplemental information and such information shall be provided within seven (7) working days of the original request. The regulatory authority may propose any adjustments it determines to be required to bring the proposed rate adjustment into compliance with the provisions of this tariff. The regulatory authority may disallow any net plant investment that is not shown to be prudently incurred. Approval by the regulatory authority of net plant investment pursuant to the provisions of this tariff shall constitute a finding that such net plant investment was prudently incurred. Such finding of prudence shall not be subject to further review in a subsequent RRM or Statement of Intent filing. During the Review Period, the Company and the regulatory authority will work collaboratively and seek agreement on the level of rate adjustments. If, at the end of the Review Period, the Company and the regulatory authority have not reached agreement, the regulatory authority shall take action to modify or deny the proposed rate adjustments. The

GAS SERVICES DIVISION

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CURRENT RATE COMPONENT

RATE COMP. IDDESCRIPTION

Company shall have the right to appeal the regulatory authority's action to the Railroad Commission of Texas. Upon the filing of an appeal of the regulatory authority's order relating to an annual RRM filing with the Railroad Commission of Texas, the regulatory authority having original jurisdiction over the Company's rates shall not oppose the implementation of the Company's proposed rates subject to refund, nor will the regulatory authority advocate for the imposition of a third party surety bond by the Company. Any refund shall be limited to and determined based on the resolution of the disputed adjustment(s) in a final, non-appealable order issued in the appeal filed by the Company at the Railroad Commission of Texas. In the event that the regulatory authority and Company agree to a rate adjustment(s) that is different from the adjustment(s) requested in the Company's filing, the Company shall file compliance tariffs consistent with the agreement. No action on the part of the regulatory authority shall be required to allow the rate adjustment(s) to become effective on October 1. To the extent that the regulatory authority does not take action on the Company's RRM filing by September 30, the rates proposed in the Company's filing shall be deemed approved effective October 1. Notwithstanding the preceding sentence, a regulatory authority may choose to take affirmative action to approve a rate adjustment under this tariff. In those instances where such approval cannot reasonably occur by September 30, the rates finally approved by the regulatory authority shall be deemed effective as of October 1. To defray the cost, if any, of regulatory authorities conducting a review of the Company's annual RRM filing, the Company shall reimburse the regulatory authorities on a monthly basis for their reasonable expenses incurred upon submission of invoices for such review. Any reimbursement contemplated hereunder shall be deemed a reasonable and necessary operating expense of the Company in the year in which the reimbursement is made. A regulatory authority seeking reimbursement under this provision shall submit its request for reimbursement to the Company no later than December 1 of the year in which the RRM filing is made and the Company shall reimburse regulatory authorities in accordance with this provision on or before December 31 of the year the RRM filing is made. To the extent possible, the provisions of the Final Order shall be applied by the regulatory authority in determining whether to approve or disapprove of Company's proposed rate adjustment. This Rider RRM does not limit the legal rights and duties of a regulatory authority. Nothing herein shall abrogate the jurisdiction of the regulatory authority to initiate a rate proceeding at any time to review whether rates charged are just and reasonable. Similarly, the Company retains its right to utilize the provisions of Texas Utilities Code, Chapter 104, Subchapter C to request a change in rates. The provisions of this Rider RRM are implemented in harmony with the Gas Utility Regulatory Act (Texas Utilities Code, Chapters 101-105). The annual rate adjustment process set forth in this tariff shall remain in effect during the pendency of any Statement of Intent rate filing.

VII. Reconsideration, Appeal and Unresolved Items

Orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007).

VIII. Notice

Notice of each annual RRM filing shall be provided by including the notice, in conspicuous form, in the bill of each directly affected customer no later than forty-five (45) days after the Company makes its annual filing pursuant to this tariff. The notice to customers shall include the following information:

- a) a description of the proposed revision of rates and schedules;
- b) the effect the proposed revision of rates is expected to have on the rates applicable to each customer class and on an average bill for each affected customer;
- c) the service area or areas in which the proposed rates would apply;
- d) the date the annual RRM filing was made with the regulatory authority; and
- e) the Company's address, telephone number and website where information concerning the proposed rate adjustment can be obtained.

Rider Tax 2020

Rider Tax updated to reflect the rate changes due to the 2020 Census results.

RIDER TAX - TAX ADJUSTMENT

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on and after 04/01/2023

Application

Applicable to Customers taking service under Residential, Commercial, Industrial, Public Authority, and State Institution customers to the extent of state gross receipts taxes only. Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code. Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

GROSS RECEIPTS TAX: This rider is for the State Gross Receipts Tax which is based on the population of each city. The basis for the population is the U.S. Census which is conducted every 10 years. Therefore these rates change each 10 years as the census numbers become final. The tax rates shown are the values shown in the Texas Tax Code.

POPULATION KEY

GAS SERVICES DIVISION

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RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 34712
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	TAX RATE
	LESS THAN 1000 0.00000
	1000 TO 2499 0.005810
	2499 TO 9999 0.0107
	10000 AND ABOVE 0.01997
	CITY TAX RATE
	Abernathy 0.01070
	Amarillo 0.01997
	Amherst 0.00000
	Anton 0.00000
	Big Spring 0.01997
	Bovina 0.00581
	Brownfield 0.01070
	Buffalo Springs Lake 0.00000
	Canyon 0.01997
	Channing 0.00000
	Coahoma 0.00000
	Crosbyton 0.00581
	Dalhart 0.01070
	Dimmitt 0.01070
	Earth 0.00000
	Edmonson 0.00000
	Floydada 0.01070
	Forsan 0.00000
	Friona 0.01070
	Fritch 0.00581
	Hale Center 0.00581
	Happy 0.00000
	Hart 0.00000
	Hereford 0.01997
	Idalou 0.00581
	Kress 0.00000
	Lake Tanglewood 0.00000
	Lamesa 0.01070
	Levelland 0.01997
	Littlefield 0.01070
	Lockney 0.00581
	Lorenzo 0.00000
	Los Ybanez 0.00000
	Lubbock 0.01997
	Meadow 0.00000
	Midland 0.01997
	Muleshoe 0.01070
	Nazareth 0.00000
	New Deal 0.00000
	New Home 0.00000
	Odessa 0.01997
	O'donnell 0.00000
	Olton 0.00581
	Opydke West 0.00000
	Palisades 0.00000
	Pampa 0.01997
	Panhandle 0.00581
	Petersburg 0.00581
	Plainview 0.01997
	Post 0.01070
	Quitaque 0.00000
	Ralls 0.00581
	Ranson Canyon 0.00581
	Ropesville 0.00000
	Sanford 0.00000
	Seagraves 0.00581
	Seminole 0.01070
	Shallowater 0.01070
	Silverton 0.00000

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 34712	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	Slaton 0.01070		
	Smyer 0.00000		
	Springlake 0.00000		
	Stanton 0.01070		
	Sudan 0.00000		
	Tahoka 0.00581		
	Timbercreek Canyon 0.00000		
	Tulia 0.01070		
	Turkey 0.00000		
	Vega 0.00000		
	Wellman 0.00000		
	Wilson 0.00000		
	Wolfforth 0.01070		
WTC T INC RRM 2023	Implementing Rate Pursuant to Settlement Agreement Effective 10/01/2024 for the West Texas Cities Service Area.		
	RATE SCHEDULE: TRANSPORTATION SERVICE		
	APPLICABLE TO: WEST TEXAS CITIES SERVICE AREA - Inside City Limits (ICL)		
	EFFECTIVE DATE: Bills Rendered on and after 10/01/2024		
	Application		
	Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.		
	Type of Service		
	Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished. Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:		
	Charge	Amount	
	Customer Charge per Meter	\$ 772.87 per month	
	Consumption Charge	\$ 0.12145 per Ccf	
	Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.		
	Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.		
	Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.		
	Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.		
	Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).		
	Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s). The West Texas Division Rider RRM applies to this schedule.		
	Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.		
	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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,		
	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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.		
	Replacement Index		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

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TARIFF CODE: DT	RRC TARIFF NO: 34712
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

WTX CTY LST 2023 R

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services 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 transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

Implementing Rate Pursuant to Settlement Agreement Effective 10/01/2024 for the West Texas Cities Service Area.

APPLICABLE TO: Incorporated cities within the West Texas Service Area
CITY ORDINANCE INDEX LISTING FOR THE WEST SERVICE AREA
FOR RATES EFFECTIVE 10/01/2024

City	Ordinance No.	Approved date
Abernathy	080624B	8/12/2024
Amherst	UA-2024	8/13/2024
Anton	2024-1	9/9/2024
Big Spring	023-2024	9/10/2024
Bovina	08202024-2	8/20/2024
Brownfield	20240815	8/15/2024
Buffalo Springs*		
Canyon	17-2024	8/12/2024
Coahoma	169	8/15/2024
Crosbyton	08-2024	8/20/2024
Dimmitt	081924-2	8/19/2024
Earth	R-091224-1	9/12/2024
Edmonson	44	8/28/2024
Floydada	24-3	8/20/2024
Forsan	912024	9/10/2024
Friona	2024.09.16	9/16/2024
Fritch	2024-6	8/20/2024
Hale Center	20240815A	8/15/2024
Happy	08202023	8/8/2024
Hart	240	8/12/2024
Hereford	09.16.24	9/16/2024
Idalou	24-09-03	9/9/2024
Kress	20240820B	8/20/2024
Lamesa	R-14-24	8/20/2024
Levelland	1084	9/16/2024
Littlefield	2024-0827-1	8/27/2024
Lockney	08202024	8/20/2024
Lorenzo	081224	8/12/2024
Los Ybanez	1053	8/27/2024
Meadow	2024.08.15	8/15/2024
Midland	2024-136	8/27/2024
Muleshoe	R-811-0924	9/16/2024
Nazareth	090324	9/3/2024
New Deal	BLANK	8/26/2024
New Home	24-101	8/27/2024
Odessa	2024R-99	8/27/2024
O'Donnell	338	9/11/2024
Olton	O-08-001-2024	8/12/2024
Opdyke West*		
Palisades	20240910C	9/10/2024
Pampa	1805	8/26/2024
Panhandle	2024-09	9/12/2024
Petersburg	08132024A	8/13/2024
Plainview	24-3765	9/10/2024
Post	449	8/13/2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 34712****CURRENT RATE COMPONENT**

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Quitaque 09232401 9/23/2024
	Ralls 2024-08-20 8/20/2024
	Ransom Canyon R24-0813 8/13/2024
	Ropesville 2024919-01 9/19/2024
	Sanford 2024-3 9/10/2024
	Seagraves 24-08-12-b 8/12/2024
	Seminole 637 8/26/2024
	Shallowater 08202024B 8/20/2024
	Silverton 09-A-2024 9/20/2024
	Slaton 082824A 8/28/2024
	Smyer 148 9/24/2024
	Springlake 9.2024 9/28/2024
	Stanton 1515A 8/12/2024
	Sudan BLANK 8/12/2024
	Tahoka 24-002R 9/16/2024
	Tanglewood 2024-03 9/25/2024
	Timbercreek 24-06 9/12/2024
	Tulia 2024-04 8/13/2024
	Turkey 09-24 9/9/2024
	Vega 1-09-16-2024 9/16/2024
	Wellman 189 8/15/2024
	Wilson 238 8/12/2024
	Wolfforth 2024-018 8/19/2024

*The Ordinance Number and Approved Date are currently not available.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
112327	D	Mcf	\$1.2145	10/01/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	41478	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 36315	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 09/01/2022		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2023	
CONTRACT COMMENT: 08/31/2028 then Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
43341	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 36315
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>																																				
12327	<p>Application</p> <p>Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service</p> <p>Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate</p> <p>Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:</p> <table><tr><th>Charge</th><th>Amount</th><th>Term</th></tr><tr><td>Sept 1, 2022 to Aug 31, 2028</td><td></td><td></td></tr><tr><td>Evergreen</td><td></td><td></td></tr><tr><td>Month to Month Customer Charge</td><td></td><td></td></tr><tr><td>Sept 1, 2022- Aug 31, 2025</td><td>equal to \$922.01</td><td></td></tr><tr><td>Sept 1, 2025- Aug 31, 2028</td><td>equal to the then-current Customer Charge plus IRA</td><td></td></tr></table> <p>Transport Rate</p> <table><tr><th></th><th>Sept 1, 2022 - Aug 31, 2025</th></tr><tr><td>Tier 1</td><td>- \$0.15/MMBtu for the first 50,000 MMBtu per month.</td></tr><tr><td>Tier 2</td><td>- \$0.05/MMBtu greater than 50,000 MMBtu per month.</td></tr></table> <p>Sept 1, 2025 - Aug 31, 2028</p> <table><tr><th></th><th></th></tr><tr><td>Tier 1</td><td>- \$0.16/MMBtu for the first 50,000 MMBtu per month.</td></tr><tr><td>Tier 2</td><td>- \$0.05/MMBtu great than 50,000 MMBtu per month.</td></tr></table> <p>Shrinkage</p> <table><tr><th></th><th>1% Taxes</th></tr><tr><td>All applicable taxes</td><td>Nominations</td></tr><tr><td>Yes</td><td>Monthly Imbalance Fee</td></tr></table> <p>See Below Add/Remove Accounts</p> <p>Monthly Imbalance Fee 10% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the lesser of Waha Index or the Daily Waha price. All volumes outside the 10% will be at 85% of the lesser of Waha Index or the Average Daily Waha price.</p> <p>10% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 10% will be at 115% of the GCA price..</p> <p>Billing and Payment</p> <p>Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment.. Past due amounts may be assessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p> <p>Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.</p> <p>PIPELINE SAFETY PROGRAM FEES - 2024</p> <p>Title 16 Economic Regulation</p> <p>Part 1 Railroad Commission Of Texas</p> <p>Chapter 8 Pipeline Safety Regulations</p> <p>Subchapter C Requirements For Natural Gas Pipelines Only</p> <p>Rule Section 8.201</p> <p>Pipeline Safety Program Fees</p> <p>a) Application of fees. Pursuant to Texas Utilities Code, Section121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.</p> <p>(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.</p>	Charge	Amount	Term	Sept 1, 2022 to Aug 31, 2028			Evergreen			Month to Month Customer Charge			Sept 1, 2022- Aug 31, 2025	equal to \$922.01		Sept 1, 2025- Aug 31, 2028	equal to the then-current Customer Charge plus IRA			Sept 1, 2022 - Aug 31, 2025	Tier 1	- \$0.15/MMBtu for the first 50,000 MMBtu per month.	Tier 2	- \$0.05/MMBtu greater than 50,000 MMBtu per month.			Tier 1	- \$0.16/MMBtu for the first 50,000 MMBtu per month.	Tier 2	- \$0.05/MMBtu great than 50,000 MMBtu per month.		1% Taxes	All applicable taxes	Nominations	Yes	Monthly Imbalance Fee
Charge	Amount	Term																																			
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	1% Taxes																																				
All applicable taxes	Nominations																																				
Yes	Monthly Imbalance Fee																																				
2024 PSF																																					

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 36315
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

- (1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.
- (2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.
- (3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:
- (A) shall be a flat rate, one-time surcharge;
- (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
- (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
- (D) shall not exceed \$1.00 per service or service line; and
- (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.
- (4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:
- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.
- (5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.
- (6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.
- (c) Natural gas master meter systems.
The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.
- (1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.
- (2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.
- (3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.
- (4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:
- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.
- (d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION						
TARIFF CODE: DT		RRC TARIFF NO: 36315						
CURRENT RATE COMPONENT								
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>							
	Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947							
RATE ADJUSTMENT PROVISIONS:								
None								
DELIVERY POINTS								
<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>			
118356	D	MMBtu	\$.1500	09/01/2022	Y			
<u>DESCRIPTION:</u> **CONFIDENTIAL**								
<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 15%;">Customer</td><td style="width: 15%;">43341</td><td style="width: 70%;">**CONFIDENTIAL**</td></tr></table>						Customer	43341	**CONFIDENTIAL**
Customer	43341	**CONFIDENTIAL**						
TYPE SERVICE PROVIDED								
<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>		<u>OTHER TYPE DESCRIPTION</u>					
H	Transportation							
TUC APPLICABILITY								
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>								
Neither the gas utility nor the customer had an unfair advantage during the negotiations. NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)								
I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.								

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 36432	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 11/01/2022		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: 1 year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 12761, 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates per SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879; Add and remove 1 delivery point.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
42858	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 36432	
CURRENT RATE COMPONENT			
RATE COMP. ID	DESCRIPTION		
Definitions	<p>Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>SECTION: DEFINITIONS</p> <p>APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION</p> <p>EFFECTIVE DATE: Bills Rendered on or after 06/01/2025</p> <p>AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.</p> <p>APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.</p> <p>APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.</p> <p>CODES. Codes governing gas installations.</p> <p>COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.</p> <p>COMMISSION. The Railroad Commission of Texas.</p> <p>COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.</p> <p>CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.</p> <p>CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.</p> <p>CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.</p> <p>CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.</p> <p>DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.</p> <p>DWELLING UNIT. A room or rooms suitable for occupancy as a residence.</p> <p>GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.</p> <p>GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.</p> <p>GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.</p> <p>GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.</p>		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 36432
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<p><u>DESCRIPTION</u></p> <p>INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.</p> <p>LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.</p> <p>MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.</p> <p>METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.</p> <p>PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.</p> <p>POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.</p> <p>RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.</p> <p>RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.</p> <p>REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.</p> <p>RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.</p> <p>RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.</p> <p>TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.</p> <p>TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.</p> <p>Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>RATE SCHEDULE: SUR - SURCHARGES APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025</p> <p>Application This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.</p> <p>Monthly Calculation Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.</p> <p>1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization</p>

ENV SUR SOI 2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 36432
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 36432
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
Director of Oversight and Safety Division
Gas Services Dept.
Railroad Commission of Texas
P. O. Box 12967
Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers

PSF SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation
Part 1 Railroad Commission Of Texas
Chapter 8 Pipeline Safety Regulations
Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
(D) shall not exceed \$1.00 per service or service line; and
(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;
 (C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
 Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE
APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 36432
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>						
	<p>Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:</p> <table> <tr> <td>Charge</td><td>Amount</td></tr> <tr> <td>Customer Charge per Meter</td><td>\$ 750.00</td></tr> <tr> <td>Consumption Charge per Ccf</td><td>\$ 0.25624</td></tr> </table> <p>Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.</p> <p>Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.</p> <p>The West Texas Division Rider TAX applies to this schedule. The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.</p> <p>Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).</p> <p>Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).</p> <p>Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.</p> <p>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.</p> <p>Monthly Imbalance Fees Customer shall pay Company a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.</p> <p>Overpull Fee Upon notification by Company of an event of interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of interruption, pay Company 200% of the midpoint price for the WAHA point listed in Platts Gas Daily published for the applicable Gas Day in the table entitled Final Daily Price Survey.</p> <p>Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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.</p> <p>Agreement A transportation agreement is required.</p> <p>Notice Service hereunder and the rates for services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.</p> <p>Special Conditions To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.</p>	Charge	Amount	Customer Charge per Meter	\$ 750.00	Consumption Charge per Ccf	\$ 0.25624
Charge	Amount						
Customer Charge per Meter	\$ 750.00						
Consumption Charge per Ccf	\$ 0.25624						

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
116164	D	Mcf	\$2.5624	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	42858	**CONFIDENTIAL**
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RRC COID: 6931			COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION		
TARIFF CODE: DT			RRC TARIFF NO: 36432		
TYPE SERVICE PROVIDED					
<u>TYPE OF SERVICE</u>		<u>SERVICE DESCRIPTION</u>		<u>OTHER TYPE DESCRIPTION</u>	
H		Transportation			
TUC APPLICABILITY					
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>					
Neither the gas utility nor the customer had an unfair advantage during the negotiations. NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)					
I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.					

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 36668	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 02/01/2023		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: 1 year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 12761, 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates per SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879; Add and remove 1 delivery point.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
42858	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 36668
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 36668
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 36668
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 36668
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
Director of Oversight and Safety Division
Gas Services Dept.
Railroad Commission of Texas
P. O. Box 12967
Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PSF SOI 2024

PIPELINE SAFETY PROGRAM FEES - 2024
Title 16 Economic Regulation
Part 1 Railroad Commission Of Texas
Chapter 8 Pipeline Safety Regulations
Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
(D) shall not exceed \$1.00 per service or service line; and
(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

GAS SERVICES DIVISION

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to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 36668
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 36668
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>						
	<p>Monthly Rate</p> <p>Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:</p> <table> <tr> <td>Charge</td><td>Amount</td></tr> <tr> <td>Customer Charge per Meter</td><td>\$ 750.00</td></tr> <tr> <td>Consumption Charge per Ccf</td><td>\$ 0.25624</td></tr> </table> <p>Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.</p> <p>Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.</p> <p>The West Texas Division Rider TAX applies to this schedule. The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.</p> <p>Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).</p> <p>Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).</p> <p>Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.</p> <p>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.</p> <p>Monthly Imbalance Fees Customer shall pay Company a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.</p> <p>Overpull Fee Upon notification by Company of an event of interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of interruption, pay Company 200% of the midpoint price for the WAHA point listed in Platts Gas Daily published for the applicable Gas Day in the table entitled Final Daily Price Survey.</p> <p>Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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.</p> <p>Agreement A transportation agreement is required.</p> <p>Notice Service hereunder and the rates for services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.</p> <p>Special Conditions To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.</p>	Charge	Amount	Customer Charge per Meter	\$ 750.00	Consumption Charge per Ccf	\$ 0.25624
Charge	Amount						
Customer Charge per Meter	\$ 750.00						
Consumption Charge per Ccf	\$ 0.25624						

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
116160	D	Mcf	\$2.5624	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	42858	**CONFIDENTIAL**
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RRC COID: 6931			COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION		
TARIFF CODE: DT			RRC TARIFF NO: 36668		
TYPE SERVICE PROVIDED					
<u>TYPE OF SERVICE</u>		<u>SERVICE DESCRIPTION</u>		<u>OTHER TYPE DESCRIPTION</u>	
H		Transportation			
TUC APPLICABILITY					
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>					
Neither the gas utility nor the customer had an unfair advantage during the negotiations. NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)					
I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.					

GAS SERVICES DIVISION

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RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 36911	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 04/01/2023		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: 1 year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 12761, 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
43210	**CONFIDENTIAL**	Y	

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TARIFF CODE: DT	RRC TARIFF NO: 36911
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

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RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 36911
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

GAS SERVICES DIVISION

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
Director of Oversight and Safety Division
Gas Services Dept.
Railroad Commission of Texas
P. O. Box 12967
Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

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CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
ENV WAT SOI 2024	OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:		
	Compliance Filing Director of Oversight and Safety Division Gas Services Dept. Railroad Commission of Texas P. O. Box 12967 Austin, TX 78711-2967		
	4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset		
	The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.		
	Customers	Basis	Rate
	Former West Texas Triangle Customers	Mcf	\$ 0.01282
	(1) Inclusive of transport service to Rate WAT customers		
	(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers		
	Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.		
	RATE SCHEDULE: WAT - TRANSPORTATION SERVICE FOR WEST TEXAS GAS MARKETING, LLC; AGRITEXGAS, LP; TEXAS KANSAS OKLAHOMA GAS, LLC APPLICABLE TO: ALL UNINCORPORATED AREAS OF THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025		
Application Applicable to Transportation Service provided to West Texas Gas Marketing, LLC; Agritexgas, LP; and Texas Kansas Oklahoma Gas, LLC (Customer(s)) for the transportation of natural gas supplied by Customer to identified Point or Points of Delivery as of the effective date of this rate schedule.			
Atmos Energy Corporation, West Texas Division shall identify all Point(s) of Delivery eligible for service under this rate schedule and Customer(s) shall confirm all eligible Point(s) of Delivery within 45 days of receipt of this information from Atmos Energy.			
Point(s) of Delivery not identified and confirmed by Customer(s) as eligible for service under this rate schedule may receive transportation service to other Point(s) of Delivery under special contract arrangements between Company and Customer(s). A special contract is required prior to service being furnished at such Point(s) of Delivery.			
Monthly Rate Customer's monthly bill will be calculated based on the Monthly Consumption charges to the amounts and quantities due under the Riders listed below. Total Consumption Charges each month will be equal to the Consumption Charge multiplied by the volume of gas delivered to Customer by Company during such month:			
Charge	Amount		
Consumption	\$ 0.62307 per MMBtu		
Upstream Transportation Cost Recovery: The Customer is responsible for all upstream transportation costs.			
Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the Customer.			
Surcharges: Plus an amount for surcharges calculated in accordance with the riders listed below: Rider Tax Rider SUR, as applicable Pipeline Safety Fee			
Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).			
Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with Customer's underlying transportation agreement.			
Overpull Fee			

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

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 Waha 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 Waha 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.

Notice

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

Special Conditions

In the event that a Meter at an identified and confirmed Point(s) of Delivery must be replaced, Customer(s) must pay Company all costs associated with the acquisition and installation of the Meter on the Customer's behalf.

PSF SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

GAS SERVICES DIVISION

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663 ; amended to be effective November 11, 2013 38 TexReg 7947
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)
 Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the

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CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<p><u>DESCRIPTION</u></p> <p>following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.</p> <p>(c) The methodology for computing Company's CAMT is as follows:</p> <p>i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.</p> <p>ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.</p> <p>iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.</p> <p>If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.</p> <p>Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.</p> <p>Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.</p> <p>With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.</p> <p>Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.</p>
RATE ADJUSTMENT PROVISIONS:	
None	

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RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 36911****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
111444	D	MMBtu	\$6.2307	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	43210	**CONFIDENTIAL**
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111643	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	43210	**CONFIDENTIAL**
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116320	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	43210	**CONFIDENTIAL**
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116322	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	43210	**CONFIDENTIAL**
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118354	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	43210	**CONFIDENTIAL**
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71005	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	43210	**CONFIDENTIAL**
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71007	D	MMBtu	\$6.2307	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	43210	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	
M	Other(with detailed explanation)	WAT

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 36912	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 03/01/2023		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: 1 year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 12761, 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates per SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879; Add and remove 2 delivery points.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
37350	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

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RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 36912
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

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OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
Director of Oversight and Safety Division
Gas Services Dept.
Railroad Commission of Texas
P. O. Box 12967
Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers

PSF SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation
Part 1 Railroad Commission Of Texas
Chapter 8 Pipeline Safety Regulations
Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
(D) shall not exceed \$1.00 per service or service line; and
(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

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(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

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to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

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(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE
APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 36912	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:		
	Charge	Amount	
	Customer Charge per Meter	\$ 750.00	
	Consumption Charge per Ccf	\$ 0.25624	
	Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.		
	Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.		
	The West Texas Division Rider TAX applies to this schedule. The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.		
	Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).		
	Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).		
	Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.		
	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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,		
	Overpull Fee Upon notification by Company of an event of interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of interruption, pay Company 200% of the midpoint price for the WAHA point listed in Platts Gas Daily published for the applicable Gas Day in the table entitled Final Daily Price Survey.		
	Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.		
	Special Conditions To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.		
RATE ADJUSTMENT PROVISIONS:			
None			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 36912****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
116316	D	Mcf	\$2.5624	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	37350	**CONFIDENTIAL**
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92164	D	Mcf	\$2.5624	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	37350	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 37086	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 05/01/2023		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: 1 year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 12761, 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates per SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879; Add and remove 1 delivery point.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
37344	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 37086
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 37086
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<p><u>DESCRIPTION</u></p> <p>INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.</p> <p>LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.</p> <p>MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.</p> <p>METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.</p> <p>PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.</p> <p>POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.</p> <p>RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.</p> <p>RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.</p> <p>REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.</p> <p>RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.</p> <p>RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.</p> <p>TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.</p> <p>TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.</p> <p>Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>RATE SCHEDULE: SUR - SURCHARGES APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025</p> <p>Application This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.</p> <p>Monthly Calculation Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.</p> <p>1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization</p>

ENV SUR SOI 2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 37086
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 37086
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
 (2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers

PSF SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation
 Part 1 Railroad Commission Of Texas
 Chapter 8 Pipeline Safety Regulations
 Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
 (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
 (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
 (D) shall not exceed \$1.00 per service or service line; and
 (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 37086
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;
(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 37086
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 37086
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE
APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 37086	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:		
	Charge	Amount	
	Customer Charge per Meter	\$ 750.00	
	Consumption Charge per Ccf	\$ 0.25624	
	Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.		
	Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.		
	The West Texas Division Rider TAX applies to this schedule. The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.		
	Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).		
	Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).		
	Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.		
	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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,		
	Overpull Fee Upon notification by Company of an event of interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of interruption, pay Company 200% of the midpoint price for the WAHA point listed in Platts Gas Daily published for the applicable Gas Day in the table entitled Final Daily Price Survey.		
	Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.		
	Special Conditions To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.		
RATE ADJUSTMENT PROVISIONS:			
The Customer Charge of \$750.00 is waived for delivery point 92148 for June 2025.			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 37086****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
116385	D	Mcf	\$2.5624	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	37344	**CONFIDENTIAL**
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92148	D	Mcf	\$2.5624	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	37344	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 37301	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 09/01/2023		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/07/2024	
CONTRACT COMMENT: 1 year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 12761,16394	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
43428	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 37301
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Triangle 2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 37301	
CURRENT RATE COMPONENT			
RATE COMP. ID	DESCRIPTION		
Triangle T 16394	(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.		
	(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.		
	(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:		
	(A) the pipeline safety and regulatory program fee amount paid to the Commission;		
	(B) the unit rate and total amount of the surcharge billed to each customer;		
	(C) the date or dates on which the surcharge was billed to customers; and		
	(D) the total amount collected from customers from the surcharge.		
	(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.		
	Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663 ; amended to be effective November 11, 2013, 38 TexReg 7947		
	Implementing Triangle rates pursuant to the Final Order in Case No. 16394 dated May 14, 2024 for all customers in the Triangle Distribution System of the West Texas Division. The billing of the new rates will be effective June 7, 2024.		
RATE SCHEDULE: CITY GATE / TRANSPORTATION SERVICE APPLICABLE TO: ALL AREAS IN THE TRIANGLE DISTRIBUTION SYSTEM EFFECTIVE DATE: Bills Rendered on and after 06/07/2024			
Application Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division's Triangle Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility or Local Distribution Companies City Gate.			
Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.			
Monthly Rate Customer's bill will be calculated by adding the following MMBtu charges to the amounts and quantities due under the riders listed below:			
Charge		Amount	
City Gate / Transportation Charge per MMBtu (Note 1)		\$ 0.38152	
Interim Rate Adjustment (IRA) (Note 2)		\$ 0.24155	
Total City Gate / Transportation Charge per MMBtu		\$ 0.62307	
Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.			
Fuel Reimbursement charge (L&U): will be applied per MMBtu and described within each customers City Gate / Transportation agreement.			
Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).			
Pipeline Safety Fee: The billing shall reflect adjustments in accordance with the provisions of the Pipeline Safety Fee Rider.			
Franchise Fee Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Franchise Fee Adjustment Rider.			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 37301
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Conversions: Units may be converted from MMBtu to Mcf as necessary to comply with the underlying transportation agreement.

Conversion rate: Multiply MMBtu by 0.9756 Customers in competitive situations may qualify for a lower City Gate/Transportation Charge per MMBtu.

Notes:

(1) Per GUD No. 10900.

(2) 2020 IRA - \$0.02454; 2021 IRA - \$0.08596; 2022 IRA - \$0.04347; 2023 IRA - \$0.08758

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 may only be aggregated between multiple Transportation Agreements by mutual agreement of the Company and the Customer(s) for the purposes of such fees.

Monthly Imbalance

Fees Customer shall pay Company a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.

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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha. Such a fee shall not be less than zero.

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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. Such a fee shall not be less than zero.

Agreement

A city gate / transportation agreement is required.

Notice

Service hereunder and the rates for services 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 city gate / transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment including materials, supplies, labor and overhead.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
116377	D	MMBtu	\$0.0000	06/07/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	43428	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 37301	
TUC APPLICABILITY			
<p><u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u></p> <p>Neither the gas utility nor the customer had an unfair advantage during the negotiations.</p> <p>NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)</p> <p>I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.</p>			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 37476	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 10/01/2023		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/07/2024	
CONTRACT COMMENT: 1 year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 12761,16394	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
43499	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 37476
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Triangle 2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 37476
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663 ; amended to be effective November 11, 2013, 38 TexReg 7947

Triangle T 16394

Implementing Triangle rates pursuant to the Final Order in Case No. 16394 dated May 14, 2024 for all customers in the Triangle Distribution System of the West Texas Division.

The billing of the new rates will be effective June 7, 2024.

RATE SCHEDULE: CITY GATE / TRANSPORTATION SERVICE

APPLICABLE TO: ALL AREAS IN THE TRIANGLE DISTRIBUTION SYSTEM

EFFECTIVE DATE: Bills Rendered on and after 06/07/2024

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division's Triangle Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility or Local Distribution Companies City Gate.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following MMBtu charges to the amounts and quantities due under the riders listed below:

Charge	Amount
City Gate / Transportation Charge per MMBtu (Note 1)	\$ 0.38152
Interim Rate Adjustment (IRA) (Note 2)	\$ 0.24155
Total City Gate / Transportation Charge per MMBtu	\$ 0.62307

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Fuel Reimbursement charge (L&U): will be applied per MMBtu and described within each customers City Gate / Transportation agreement.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Pipeline Safety Fee: The billing shall reflect adjustments in accordance with the provisions of the Pipeline Safety Fee Rider.

Franchise Fee Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Franchise Fee Adjustment Rider.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 37476
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Conversions: Units may be converted from MMBtu to Mcf as necessary to comply with the underlying transportation agreement.

Conversion rate: Multiply MMBtu by 0.9756 Customers in competitive situations may qualify for a lower City Gate/Transportation Charge per MMBtu.

Notes:

(1) Per GUD No. 10900.

(2) 2020 IRA - \$0.02454; 2021 IRA - \$0.08596; 2022 IRA - \$0.04347; 2023 IRA - \$0.08758

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 may only be aggregated between multiple Transportation Agreements by mutual agreement of the Company and the Customer(s) for the purposes of such fees.

Monthly Imbalance

Fees Customer shall pay Company a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.

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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha. Such a fee shall not be less than zero.

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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. Such a fee shall not be less than zero.

Agreement

A city gate / transportation agreement is required.

Notice

Service hereunder and the rates for services 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 city gate / transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment including materials, supplies, labor and overhead.

RATE ADJUSTMENT PROVISIONS:

The customer is assessed Plant Protection in the amount of \$165 per month.

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70629	D	MMBtu	\$0.0000	06/07/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	43499	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 37476	
TUC APPLICABILITY			
<p><u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u></p> <p>Neither the gas utility nor the customer had an unfair advantage during the negotiations.</p> <p>NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)</p> <p>I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.</p>			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38287	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 03/01/2024		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 10/01/2024	
CONTRACT COMMENT: 1 year then month to month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44425	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38287
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38287
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

RIDER FF 12

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER: FF - FRANCHISE FEE ADJUSTMENT
 APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION
 EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application

Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City	Franchise fee
Abernathy	5%
Amarillo	5%
Amherst	5%
Anton	5%
Big Spring	3.50%
Bovina	5%
Brownfield	5%
Buffalo Springs	Lake 5%
Canyon	5%
Channing	5%
Coahoma	3%
Crosbyton	5%
Dalhart	5%
Dimmitt	5%
Earth	5%
Edmonson	2%
Floydada	3%
Forsan	3%
Friona	5%
Fritch	5%
Hale Center	5%
Happy	3%
Hart	5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38287	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	Hereford 3%		
	Idalou 4%		
	Kress 5%		
	Lake Tanglewood 5%		
	Lamesa 4%		
	Levelland 5%		
	Littlefield 5%		
	Lockney 3%		
	Lorenzo 5%		
	Los Ybanez 0%		
	Lubbock 5%		
	Meadow 5%		
	Midland 5%		
	Muleshoe 5%		
	Nazareth 5%		
	New Deal 5%		
	New Home 3%		
	Odessa 5%		
	O'Donnell 3%		
	Olton 3%		
	Opdyke West 3%		
	Palisades 5%		
	Pampa 5%		
	Panhandle 5%		
	Petersburg 3%		
	Plainview 5%		
	Post 5%		
	Quitaque 5%		
	Ralls 4%		
	Ransom Canyon 3%		
	Ropesville 5%		
	Sanford 5%		
	Seagraves 5%		
	Seminole 4%		
	Shallowater 5%		
	Silverton 5%		
	Slaton 5%		
	Smyer 3%		
	Springlake 3%		
	Stanton 5%		
	Sudan 5%		
	Tahoka 5%		
	Timbercreek Canyon 5%		
	Tulia 5%		
	Turkey 3%		
	Vega 3%		
	Wellman 5%		
	Wilson 3%		
	Wolfforth 4%		
RRM WTC INC 2017	Rider RRM as approved by City Ordinances in the West Texas Cities Service Area		
	RATE SCHEDULE: RRM - Rate Review Mechanism		
	APPLICABLE TO: ALL INCORPORATED CUSTOMERS IN THE WEST TEXAS DIVISION EXCEPT CUSTOMERS IN THE CITIES OF AMARILLO, LUBBOCK, DALHART AND CHANNING.		
	EFFECTIVE DATE: Bills Rendered on and after October 1, 2018		
	I. Applicability		
	Applicable to Residential, Commercial, Industrial, Public Authority, and Transportation tariff incorporated areas customers in the West Texas Division of Atmos Energy Corporation (Company) with the exception of those customers within the Cities of Amarillo, Lubbock, Dalhart, and Channing. This Rate Review Mechanism (RRM) provides for an annual adjustment to the Company`s Residential, Commercial, Industrial, Public Authority, and Transportation Rate Schedules (Applicable Rate Schedules). Rate calculations and adjustments required by this tariff shall be determined on a System-Wide cost basis.		
	II. Definitions		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38287
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Test Period is defined as the twelve months ending December 31st of each preceding calendar year. The Effective Date is the date that adjustments required by this tariff are applied to customer bills. The annual Effective Date is October 1. Unless otherwise noted in this tariff, the term Final Order refers to the final order issued by the Railroad Commission of Texas in GUD No. 10174 and elements of GUD No. 10580 as specified in Section III below. The term System-Wide means all incorporated and unincorporated areas served by the Company within the West Texas Division. Review Period is defined as the period from the Filing Date until the Effective Date. The Filing Date is as early as practicable, but no later than April 1 of each year.

III. Calculation

The RRM shall calculate an annual, System-Wide cost of service (COS) that will be used to adjust applicable rate schedules prospectively as of the Effective Date. The Company may request recovery of its total cost of service but will include schedules showing the computation of any adjustments. The annual cost of service will be calculated according to the following formula:

$$\text{COS} = \text{OM} + \text{DEP} + \text{RI} + \text{TAX} + \text{CD}$$

Where:

OM = all reasonable and necessary operation and maintenance expenses from the Test Period adjusted for known and measurable items and prepared consistent with the rate making treatments approved in the Final Order. Incentive compensation (Management Incentive Plan, Variable Pay Plan and Long Term Incentive Plan) related to Atmos` Shared Services Unit will be applied consistent with treatment approved in GUD 10580. Additionally, O&M adjustments will be incorporated and applied as modified by a final order, not subject to appeal, issued by the Railroad Commission of Texas in subsequent rate cases involving the Atmos Mid-Tex or West Texas divisions. Known and measurable adjustments shall be limited to those changes that have occurred prior to the Filing Date. OM may be adjusted for atypical and non-recurring items. Shared Services allocation factors shall be recalculated each year based on the latest component factors used during the Test Period, but the methodology used will be that approved in the Final Order in GUD 10580.

DEP = depreciation expense calculated at depreciation rates approved by the Final Order. Additionally, if depreciation rates are approved in a subsequent final order, not subject to appeal, issued by the Railroad Commission of Texas for the West Texas division those rates would be applicable for subsequent RRM filings.

RI = return on prudently incurred investment calculated as the Company`s pretax return multiplied by rate base at Test Period end. Rate base is prepared consistent with the rate making treatments approved in the Final Order, and as in GUD 10580 as specifically related to capitalized incentive compensation (Management Incentive Plan, Variable Pay Plan and Long Term Incentive Plan) for Atmos` Shared Services Unit. However, no post Test Period adjustments will be permitted. Additionally, adjustments will be incorporated and applied as modified by a final order, not subject to appeal, issued by the Railroad Commission of Texas in subsequent rate cases involving the Atmos Mid-Tex or West Texas divisions. Pretax return is the Company`s weighted average cost of capital before income taxes. The Company`s weighted average cost of capital is calculated using the methodology from the Final Order including the Company`s actual capital structure and long term cost of debt as of the Test Period end (adjusted for any known and measurable changes that have occurred prior to the filing date) and the return on equity of 9.8%. However, in no event will the percentage of equity exceed 58%. Regulatory adjustments due to prior regulatory rate base adjustment disallowances will be maintained. Cash working capital will be calculated using the lead/lag days approved in the Final Order. With respect to pension and other postemployment benefits, the Company will record a regulatory asset or liability for these costs until the amounts are included in the next annual rate adjustment implemented under this tariff. Each year, the Company`s filing under this Rider RRM will clearly state the level of pension and other postemployment benefits recovered in rates.

TAX = income tax and taxes other than income tax from the Test Period adjusted for known and measurable changes occurring after the Test Period and before the Filing Date, and prepared consistent with the rate making treatments approved in the Final Order. Atmos Energy shall comprehensively account for, including establishing a regulatory liability to account for, any statutory change in tax expense that is applicable to months during the Test Period calculation to ensure recovery of tax expense under new and old income tax rates.

CD = interest on customer deposits.

IV. Annual Rate Adjustment T

he Company shall provide schedules and work papers supporting the Filing`s revenue deficiency/sufficiency calculations using the methodology accepted in the Final Order. The result shall be reflected in the proposed new rates to be established for the effective period. The Revenue Requirement will be apportioned to customer classes consistent with class revenue distribution resulting from the settlement of the statement of intent filed October 18, 2013. For the Residential Class, 50% of the increase may be recovered in the customer charge. However, the increase to the Residential customer charge shall not exceed \$0.60 per month in the initial filing and \$0.70 per month in any subsequent year. The remainder of the Residential Class increase not collected in the customer charge will be recovered in the usage charge. For all other classes, the change in rates will be apportioned between the customer charge and the usage charge, consistent with the Final Order. Test Period billing determinants shall be adjusted and normalized according to the methodology utilized in the Final Order.

V. Filing

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931

COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION

TARIFF CODE: DT

RRC TARIFF NO: 38287

CURRENT RATE COMPONENT

RATE COMP. IDDESCRIPTION

The Company shall file schedules annually with the regulatory authority having original jurisdiction over the Company's rates on or before the Filing Date that support the proposed rate adjustments. The schedules shall be in the same general format as the cost of service model and relied-upon files upon which the Final Order was based. A proof of rates and a copy of current and proposed tariffs shall also be included with the filing. The filing shall be made in electronic form where practical. The Company's filing shall conform to Minimum Filing Requirements (to be agreed upon by the parties), which will contain a minimum amount of information that will assist the regulatory authority in its review and analysis of the filing. The Company and regulatory authority will endeavor to hold a technical conference regarding the filing within twenty (20) calendar days after the Filing Date. A sworn statement shall be filed by an Officer of the Company affirming that the filed schedules are in compliance with the provisions of this Rate Review Mechanism and are true and correct to the best of his/her knowledge, information, and belief. No testimony shall be filed, but a brief narrative explanation shall be provided of any changes to corporate structure, accounting methodologies, allocation of common costs, or atypical or non-recurring items included in the filing.

VI. Evaluation Procedures

The regulatory authority having original jurisdiction over the Company's rates shall review and render a decision on the Company's proposed rate adjustment prior to the Effective Date. The Company shall provide all supplemental information requested to ensure an opportunity for adequate review by the relevant regulatory authority. The Company shall not unilaterally impose any limits upon the provision of supplemental information and such information shall be provided within seven (7) working days of the original request. The regulatory authority may propose any adjustments it determines to be required to bring the proposed rate adjustment into compliance with the provisions of this tariff. The regulatory authority may disallow any net plant investment that is not shown to be prudently incurred. Approval by the regulatory authority of net plant investment pursuant to the provisions of this tariff shall constitute a finding that such net plant investment was prudently incurred. Such finding of prudence shall not be subject to further review in a subsequent RRM or Statement of Intent filing. During the Review Period, the Company and the regulatory authority will work collaboratively and seek agreement on the level of rate adjustments. If, at the end of the Review Period, the Company and the regulatory authority have not reached agreement, the regulatory authority shall take action to modify or deny the proposed rate adjustments. The Company shall have the right to appeal the regulatory authority's action to the Railroad Commission of Texas. Upon the filing of an appeal of the regulatory authority's order relating to an annual RRM filing with the Railroad Commission of Texas, the regulatory authority having original jurisdiction over the Company's rates shall not oppose the implementation of the Company's proposed rates subject to refund, nor will the regulatory authority advocate for the imposition of a third party surety bond by the Company. Any refund shall be limited to and determined based on the resolution of the disputed adjustment(s) in a final, non-appealable order issued in the appeal filed by the Company at the Railroad Commission of Texas. In the event that the regulatory authority and Company agree to a rate adjustment(s) that is different from the adjustment(s) requested in the Company's filing, the Company shall file compliance tariffs consistent with the agreement. No action on the part of the regulatory authority shall be required to allow the rate adjustment(s) to become effective on October 1. To the extent that the regulatory authority does not take action on the Company's RRM filing by September 30, the rates proposed in the Company's filing shall be deemed approved effective October 1. Notwithstanding the preceding sentence, a regulatory authority may choose to take affirmative action to approve a rate adjustment under this tariff. In those instances where such approval cannot reasonably occur by September 30, the rates finally approved by the regulatory authority shall be deemed effective as of October 1. To defray the cost, if any, of regulatory authorities conducting a review of the Company's annual RRM filing, the Company shall reimburse the regulatory authorities on a monthly basis for their reasonable expenses incurred upon submission of invoices for such review. Any reimbursement contemplated hereunder shall be deemed a reasonable and necessary operating expense of the Company in the year in which the reimbursement is made. A regulatory authority seeking reimbursement under this provision shall submit its request for reimbursement to the Company no later than December 1 of the year in which the RRM filing is made and the Company shall reimburse regulatory authorities in accordance with this provision on or before December 31 of the year the RRM filing is made. To the extent possible, the provisions of the Final Order shall be applied by the regulatory authority in determining whether to approve or disapprove of Company's proposed rate adjustment. This Rider RRM does not limit the legal rights and duties of a regulatory authority. Nothing herein shall abrogate the jurisdiction of the regulatory authority to initiate a rate proceeding at any time to review whether rates charged are just and reasonable. Similarly, the Company retains its right to utilize the provisions of Texas Utilities Code, Chapter 104, Subchapter C to request a change in rates. The provisions of this Rider RRM are implemented in harmony with the Gas Utility Regulatory Act (Texas Utilities Code, Chapters 101-105). The annual rate adjustment process set forth in this tariff shall remain in effect during the pendency of any Statement of Intent rate filing.

VII. Reconsideration, Appeal and Unresolved Items

Orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007).

VIII. Notice

Notice of each annual RRM filing shall be provided by including the notice, in conspicuous form, in the bill of each directly affected customer no later than forty-five (45) days after the Company makes its annual filing pursuant to this tariff. The notice to customers shall include the following information:

- a) a description of the proposed revision of rates and schedules;
- b) the effect the proposed revision of rates is expected to have on the rates applicable to each customer class and on an average bill for each affected customer;
- c) the service area or areas in which the proposed rates would apply;

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38287
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Rider Tax 2020

d) the date the annual RRM filing was made with the regulatory authority; and
 e) the Company's address, telephone number and website where information concerning the proposed rate adjustment can be obtained.
 Rider Tax updated to reflect the rate changes due to the 2020 Census results.

RIDER TAX - TAX ADJUSTMENT**APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION****EFFECTIVE DATE: Bills Rendered on and after 04/01/2023****Application**

Applicable to Customers taking service under Residential, Commercial, Industrial, Public Authority, and State Institution customers to the extent of state gross receipts taxes only. Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code. Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

GROSS RECEIPTS TAX: This rider is for the State Gross Receipts Tax which is based on the population of each city. The basis for the population is the U.S. Census which is conducted every 10 years. Therefore these rates change each 10 years as the census numbers become final. The tax rates shown are the values shown in the Texas Tax Code.

POPULATION KEY**TAX RATE**

LESS THAN 1000	0.00000
1000 TO 2499	0.005810
2499 TO 9999	0.0107
10000 AND ABOVE	0.01997

CITY TAX RATE

Abernathy 0.01070
 Amarillo 0.01997
 Amherst 0.00000
 Anton 0.00000
 Big Spring 0.01997
 Bovina 0.00581
 Brownfield 0.01070
 Buffalo Springs Lake 0.00000
 Canyon 0.01997
 Channing 0.00000
 Coahoma 0.00000
 Crosbyton 0.00581
 Dalhart 0.01070
 Dimmitt 0.01070
 Earth 0.00000
 Edmonson 0.00000
 Floydada 0.01070
 Forsan 0.00000
 Friona 0.01070
 Fritch 0.00581
 Hale Center 0.00581
 Happy 0.00000
 Hart 0.00000
 Hereford 0.01997
 Idalou 0.00581
 Kress 0.00000
 Lake Tanglewood 0.00000
 Lamesa 0.01070
 Levelland 0.01997
 Littlefield 0.01070
 Lockney 0.00581
 Lorenzo 0.00000
 Los Ybanez 0.00000
 Lubbock 0.01997

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38287
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Meadow 0.00000
 Midland 0.01997
 Muleshoe 0.01070
 Nazareth 0.00000
 New Deal 0.00000
 New Home 0.00000
 Odessa 0.01997
 O'donnell 0.00000
 Olton 0.00581
 Opydke West 0.00000
 Palisades 0.00000
 Pampa 0.01997
 Panhandle 0.00581
 Petersburg 0.00581
 Plainview 0.01997
 Post 0.01070
 Quitaque 0.00000
 Ralls 0.00581
 Ranson Canyon 0.00581
 Ropesville 0.00000
 Sanford 0.00000
 Seagraves 0.00581
 Seminole 0.01070
 Shallowater 0.01070
 Silverton 0.00000
 Slaton 0.01070
 Smyer 0.00000
 Springlake 0.00000
 Stanton 0.01070
 Sudan 0.00000
 Tahoka 0.00581
 Timbercreek Canyon 0.00000
 Tulia 0.01070
 Turkey 0.00000
 Vega 0.00000
 Wellman 0.00000
 Wilson 0.00000
 Wolfforth 0.01070

WTC T INC RRM 2023

Implementing Rate Pursuant to Settlement Agreement Effective 10/01/2024 for the West Texas Cities Service Area.

RATE SCHEDULE: TRANSPORTATION SERVICE**APPLICABLE TO: WEST TEXAS CITIES SERVICE AREA - Inside City Limits (ICL)****EFFECTIVE DATE: Bills Rendered on and after 10/01/2024****Application**

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished. Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$ 772.87 per month
Consumption Charge	\$ 0.12145 per Ccf

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**

TARIFF CODE: DT **RRC TARIFF NO: 38287**

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

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

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).
The West Texas Division Rider RRM applies to this schedule.

Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.

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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,

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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services 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 transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

WTX CTY LST 2023 R

Implementing Rate Pursuant to Settlement Agreement Effective 10/01/2024 for the West Texas Cities Service Area.

APPLICABLE TO: Incorporated cities within the West Texas Service Area
CITY ORDINANCE INDEX LISTING FOR THE WEST SERVICE AREA
FOR RATES EFFECTIVE 10/01/2024

City	Ordinance No.	Approved date
Abernathy	080624B	8/12/2024
Amherst	UA-2024	8/13/2024
Anton	2024-1	9/9/2024
Big Spring	023-2024	9/10/2024
Bovina	08202024-2	8/20/2024
Brownfield	20240815	8/15/2024
Buffalo Springs*		
Canyon	17-2024	8/12/2024
Coahoma	169	8/15/2024
Crosbyton	08-2024	8/20/2024
Dimmitt	081924-2	8/19/2024
Earth	R-091224-1	9/12/2024
Edmonson	44	8/28/2024
Floydada	24-3	8/20/2024
Forsan	912024	9/10/2024
Friona	2024.09.16	9/16/2024
Fritch	2024-6	8/20/2024
Hale Center	20240815A	8/15/2024
Happy	08202023	8/8/2024
Hart	240	8/12/2024
Hereford	09.16.24	9/16/2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 38287****CURRENT RATE COMPONENT**

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
Idalou	24-09-03 9/9/2024
Kress	20240820B 8/20/2024
Lamesa	R-14-24 8/20/2024
Levelland	1084 9/16/2024
Littlefield	2024-0827-1 8/27/2024
Lockney	08202024 8/20/2024
Lorenzo	081224 8/12/2024
Los Ybanez	1053 8/27/2024
Meadow	2024.08.15 8/15/2024
Midland	2024-136 8/27/2024
Mulshoe	R-811-0924 9/16/2024
Nazareth	090324 9/3/2024
New Deal	BLANK 8/26/2024
New Home	24-101 8/27/2024
Odessa	2024R-99 8/27/2024
O'Donnell	338 9/11/2024
Olton	O-08-001-2024 8/12/2024
Opdyke West*	
Palisades	20240910C 9/10/2024
Pampa	1805 8/26/2024
Panhandle	2024-09 9/12/2024
Petersburg	08132024A 8/13/2024
Plainview	24-3765 9/10/2024
Post	449 8/13/2024
Quitaque	09232401 9/23/2024
Ralls	2024-08-20 8/20/2024
Ransom Canyon	R24-0813 8/13/2024
Ropesville	2024919-01 9/19/2024
Sanford	2024-3 9/10/2024
Seagraves	24-08-12-b 8/12/2024
Seminole	637 8/26/2024
Shallowater	08202024B 8/20/2024
Silverton	09-A-2024 9/20/2024
Slaton	082824A 8/28/2024
Smyer	148 9/24/2024
Springlake	9.2024 9/28/2024
Stanton	1515A 8/12/2024
Sudan	BLANK 8/12/2024
Tahoka	24-002R 9/16/2024
Tanglewood	2024-03 9/25/2024
Timbercreek	24-06 9/12/2024
Tulia	2024-04 8/13/2024
Turkey	09-24 9/9/2024
Vega	1-09-16-2024 9/16/2024
Wellman	189 8/15/2024
Wilson	238 8/12/2024
Wolfforth	2024-018 8/19/2024

*The Ordinance Number and Approved Date are currently not available.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
125568	D	MMBtu	\$.0000	03/01/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44425	**CONFIDENTIAL**
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RRC COID: 6931			COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION		
TARIFF CODE: DT			RRC TARIFF NO: 38287		
TYPE SERVICE PROVIDED					
<u>TYPE OF SERVICE</u>		<u>SERVICE DESCRIPTION</u>		<u>OTHER TYPE DESCRIPTION</u>	
H		Transportation			
TUC APPLICABILITY					
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>					

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38289	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 03/01/2024		RECEIVED DATE: 06/20/2024	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/07/2024	
CONTRACT COMMENT: 1 year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 12761,16394	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing Triangle GRIP rates per Case No. 16394			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
34117	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38289
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Triangle T 16394

Implementing Triangle rates pursuant to the Final Order in Case No. 16394 dated May 14, 2024 for all customers in the Triangle Distribution System of the West Texas Division.

The billing of the new rates will be effective June 7, 2024.

RATE SCHEDULE: CITY GATE / TRANSPORTATION SERVICE

APPLICABLE TO: ALL AREAS IN THE TRIANGLE DISTRIBUTION SYSTEM

EFFECTIVE DATE: Bills Rendered on and after 06/07/2024

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division's Triangle Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility or Local Distribution Companies City Gate.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following MMBtu charges to the amounts and quantities due under the riders listed below:

Charge	Amount
City Gate / Transportation Charge per MMBtu (Note1)	\$ 0.38152
Interim Rate Adjustment (IRA) (Note 2)	\$ 0.24155
Total City Gate / Transportation Charge per MMBtu	\$ 0.62307

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Fuel Reimbursement charge (L&U): will be applied per MMBtu and described within each customers City Gate / Transportation agreement.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Pipeline Safety Fee: The billing shall reflect adjustments in accordance with the provisions of the Pipeline Safety Fee Rider.

Franchise Fee Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Franchise Fee Adjustment Rider.

Conversions: Units may be converted from MMBtu to Mcf as necessary to comply with the underlying transportation agreement.

Conversion rate: Multiply MMBtu by 0.9756 Customers in competitive situations may qualify for a lower City Gate/Transportation Charge per MMBtu.

Notes:

(1) Per GUD No. 10900.

(2) 2020 IRA - \$0.02454; 2021 IRA - \$0.08596; 2022 IRA - \$0.04347; 2023 IRA - \$0.08758

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 may only be aggregated between multiple Transportation Agreements by mutual agreement of the Company and the Customer(s) for the purposes of such fees.

Monthly Imbalance

Fees Customer shall pay Company a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.

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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha. Such a fee shall not be less than zero.

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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. Such a fee shall not be less than zero.

Agreement

A city gate / transportation agreement is required.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 38289****CURRENT RATE COMPONENT**

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Notice Service hereunder and the rates for services 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 city gate / transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment including materials, supplies, labor and overhead.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92161	D	MMBtu	\$.0000	06/07/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	34117	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38290	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 03/01/2024		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: 1 year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 12761, 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424 ZIP4:	
PHONE NO: 798-4449		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44421	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38290
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38290
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38290
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38290
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
Director of Oversight and Safety Division
Gas Services Dept.
Railroad Commission of Texas
P. O. Box 12967
Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PSF SOI 2024

PIPELINE SAFETY PROGRAM FEES - 2024
Title 16 Economic Regulation
Part 1 Railroad Commission Of Texas
Chapter 8 Pipeline Safety Regulations
Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
(D) shall not exceed \$1.00 per service or service line; and
(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38290
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;
(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38290
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38290
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE
APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38290	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:		
	Charge	Amount	
	Customer Charge per Meter	\$ 750.00	
	Consumption Charge per Ccf	\$ 0.25624	
	Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.		
	Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.		
	The West Texas Division Rider TAX applies to this schedule. The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.		
	Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).		
	Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).		
	Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.		
	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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,		
	Overpull Fee Upon notification by Company of an event of interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of interruption, pay Company 200% of the midpoint price for the WAHA point listed in Platts Gas Daily published for the applicable Gas Day in the table entitled Final Daily Price Survey.		
	Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.		
	Special Conditions To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.		
RATE ADJUSTMENT PROVISIONS:			
The Customer Charge of \$750.00 is waived for June 2025.			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 38290****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92067	D	Mcf	\$2.5624	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44421	**CONFIDENTIAL**
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92068	D	Mcf	\$2.5624	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	44421	**CONFIDENTIAL**
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92044	D	Mcf	\$2.5624	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	44421	**CONFIDENTIAL**
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92050	D	Mcf	\$2.5624	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	44421	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38291	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 03/01/2024		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: 1 year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 12761, 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44419	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38291
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38291
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38291
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The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

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OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
 (2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers
 Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PSF SOI 2024

PIPELINE SAFETY PROGRAM FEES - 2024
 Title 16 Economic Regulation
 Part 1 Railroad Commission Of Texas
 Chapter 8 Pipeline Safety Regulations
 Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
 (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
 (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
 (D) shall not exceed \$1.00 per service or service line; and
 (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

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(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;
(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

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to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

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(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

GAS SERVICES DIVISION

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RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION						
TARIFF CODE: DT	RRC TARIFF NO: 38291						
CURRENT RATE COMPONENT							
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>						
	<p>Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Charge</td> <td style="width: 40%; text-align: right;">Amount</td> </tr> <tr> <td>Customer Charge per Meter</td> <td style="text-align: right;">\$ 750.00</td> </tr> <tr> <td>Consumption Charge per Ccf</td> <td style="text-align: right;">\$ 0.25624</td> </tr> </table> <p>Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.</p> <p>Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.</p> <p>The West Texas Division Rider TAX applies to this schedule. The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.</p> <p>Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).</p> <p>Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).</p> <p>Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.</p> <p>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.</p> <p>Monthly Imbalance Fees Customer shall pay Company a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.</p> <p>Overpull Fee Upon notification by Company of an event of interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of interruption, pay Company 200% of the midpoint price for the WAHA point listed in Platts Gas Daily published for the applicable Gas Day in the table entitled Final Daily Price Survey.</p> <p>Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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.</p> <p>Agreement A transportation agreement is required.</p> <p>Notice Service hereunder and the rates for services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.</p> <p>Special Conditions To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.</p>	Charge	Amount	Customer Charge per Meter	\$ 750.00	Consumption Charge per Ccf	\$ 0.25624
Charge	Amount						
Customer Charge per Meter	\$ 750.00						
Consumption Charge per Ccf	\$ 0.25624						
RATE ADJUSTMENT PROVISIONS:							
None							
DELIVERY POINTS							
<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>		
92053	D	Mcf	\$2.5624	06/01/2025	Y		
<u>DESCRIPTION:</u> **CONFIDENTIAL**							
Customer	44419	**CONFIDENTIAL**					

RRC COID: 6931			COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION		
TARIFF CODE: DT			RRC TARIFF NO: 38291		
TYPE SERVICE PROVIDED					
<u>TYPE OF SERVICE</u>		<u>SERVICE DESCRIPTION</u>		<u>OTHER TYPE DESCRIPTION</u>	
H		Transportation			
TUC APPLICABILITY					
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>					

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38292	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 03/01/2024		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: 1 year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 12761, 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates per SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879; Add and remove 1 delivery point.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44417	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38292
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 38292
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<p><u>DESCRIPTION</u></p> <p>INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.</p> <p>LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.</p> <p>MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.</p> <p>METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.</p> <p>PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.</p> <p>POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.</p> <p>RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.</p> <p>RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.</p> <p>REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.</p> <p>RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.</p> <p>RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.</p> <p>TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.</p> <p>TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.</p> <p>Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>RATE SCHEDULE: SUR - SURCHARGES APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025</p> <p>Application This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.</p> <p>Monthly Calculation Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.</p> <p>1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization</p>

ENV SUR SOI 2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

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CURRENT RATE COMPONENT			
RATE COMP. ID	DESCRIPTION		
PSF SOI 2024	OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:		
	Compliance Filing Director of Oversight and Safety Division Gas Services Dept. Railroad Commission of Texas P. O. Box 12967 Austin, TX 78711-2967		
	4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset		
	The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.		
	Customers	Basis	Rate
	Former West Texas Triangle Customers	Mcf	\$ 0.01282
	(1) Inclusive of transport service to Rate WAT customers		
	(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers		
	Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.		
	PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only		
Rule Section 8.201 Pipeline Safety Program Fees			
a) Application of fees. Pursuant to Texas Utilities Code, Section121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.			
(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.			
(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.			
(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.			
(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:			
(A) shall be a flat rate, one-time surcharge;			
(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;			
(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;			
(D) shall not exceed \$1.00 per service or service line; and			
(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section101.003.			
(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:			
(A) the pipeline safety and regulatory program fee amount paid to the Commission;			
(B) the unit rate and total amount of the surcharge billed to each customer;			

GAS SERVICES DIVISION

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;
(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

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to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

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(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE
APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION						
TARIFF CODE: DT	RRC TARIFF NO: 38292						
CURRENT RATE COMPONENT							
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u> Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below: <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Charge</td> <td style="text-align: right;">Amount</td> </tr> <tr> <td>Customer Charge per Meter</td> <td style="text-align: right;">\$ 750.00</td> </tr> <tr> <td>Consumption Charge per Ccf</td> <td style="text-align: right;">\$ 0.25624</td> </tr> </table> Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs. Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer. The West Texas Division Rider TAX applies to this schedule. The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule. Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s). Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s). Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement. 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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement. Overpull Fee Upon notification by Company of an event of interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of interruption, pay Company 200% of the midpoint price for the WAHA point listed in Platts Gas Daily published for the applicable Gas Day in the table entitled Final Daily Price Survey. Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service. Special Conditions To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.	Charge	Amount	Customer Charge per Meter	\$ 750.00	Consumption Charge per Ccf	\$ 0.25624
Charge	Amount						
Customer Charge per Meter	\$ 750.00						
Consumption Charge per Ccf	\$ 0.25624						
RATE ADJUSTMENT PROVISIONS:							
None							
DELIVERY POINTS							
<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>		
92153	D	Mcf	\$2.5624	06/01/2025	Y		
<u>DESCRIPTION:</u> **CONFIDENTIAL**							
Customer	44417	**CONFIDENTIAL**					

GSD - 2 TARIFF REPORT

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38372	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 04/01/2024		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/07/2024	
CONTRACT COMMENT: One year then month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 12761,16394	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
32307	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38372
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Triangle 2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38372
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013, 38 TexReg 7947

Implementing Triangle rates pursuant to the Final Order in Case No. 16394 dated May 14, 2024 for all customers in the Triangle Distribution System of the West Texas Division.

The billing of the new rates will be effective June 7, 2024.

RATE SCHEDULE: CITY GATE / TRANSPORTATION SERVICE

APPLICABLE TO: ALL AREAS IN THE TRIANGLE DISTRIBUTION SYSTEM

EFFECTIVE DATE: Bills Rendered on and after 06/07/2024

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division's Triangle Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility or Local Distribution Companies City Gate.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following MMBtu charges to the amounts and quantities due under the riders listed below:

Charge	Amount
City Gate / Transportation Charge per MMBtu (Note 1)	\$ 0.38152
Interim Rate Adjustment (IRA) (Note 2)	\$ 0.24155
Total City Gate / Transportation Charge per MMBtu	\$ 0.62307

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Fuel Reimbursement charge (L&U): will be applied per MMBtu and described within each customers City Gate / Transportation agreement.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Pipeline Safety Fee: The billing shall reflect adjustments in accordance with the provisions of the Pipeline Safety Fee Rider.

Franchise Fee Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Franchise Fee Adjustment Rider.

Triangle T 16394

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38372	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	<p>Conversions: Units may be converted from MMBtu to Mcf as necessary to comply with the underlying transportation agreement.</p> <p>Conversion rate: Multiply MMBtu by 0.9756 Customers in competitive situations may qualify for a lower City Gate/Transportation Charge per MMBtu.</p> <p>Notes:</p> <p>(1) Per GUD No. 10900.</p> <p>(2) 2020 IRA - \$0.02454; 2021 IRA - \$0.08596; 2022 IRA - \$0.04347; 2023 IRA - \$0.08758</p> <p>Imbalance Fees</p> <p>All fees charged to Customer under this Rate Schedule will be charged based on the quantities determined under the applicable Transportation Agreement and quantities may only be aggregated between multiple Transportation Agreements by mutual agreement of the Company and the Customer(s) for the purposes of such fees.</p> <p>Monthly Imbalance</p> <p>Fees Customer shall pay Company a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.</p> <p>Curtailment Overpull Fee</p> <p>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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha. Such a fee shall not be less than zero.</p> <p>Replacement Index</p> <p>In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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. Such a fee shall not be less than zero.</p> <p>Agreement</p> <p>A city gate / transportation agreement is required.</p> <p>Notice</p> <p>Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.</p> <p>Special Conditions</p> <p>In order to receive city gate / transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment including materials, supplies, labor and overhead.</p>		
RATE ADJUSTMENT PROVISIONS:			
None			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 38372****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
111453	D	MMbtu	\$.0000	06/07/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	32307	**CONFIDENTIAL**
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70635	D	MMBtu	\$.0000	06/07/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	32307	**CONFIDENTIAL**
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70637	D	MMBtu	\$.0000	06/07/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	32307	**CONFIDENTIAL**
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70705	D	MMBtu	\$.0000	06/07/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	32307	**CONFIDENTIAL**
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70939	D	MMBtu	\$.0000	06/07/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	32307	**CONFIDENTIAL**
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70941	D	MMBtu	\$.0000	06/07/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	32307	**CONFIDENTIAL**
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75771	D	MMBtu	\$.0000	06/07/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	32307	**CONFIDENTIAL**
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75903	D	MMBtu	\$.0000	06/07/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	32307	**CONFIDENTIAL**
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92040	D	MMBtu	\$.0000	06/07/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	32307	**CONFIDENTIAL**
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92055	D	MMBtu	\$.0000	06/07/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	32307	**CONFIDENTIAL**
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RRC COID: 6931			COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION		
TARIFF CODE: DT		RRC TARIFF NO: 38372			
TYPE SERVICE PROVIDED					
<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>		<u>OTHER TYPE DESCRIPTION</u>		
H	Transportation				
TUC APPLICABILITY					
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>					

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38424	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 05/01/2024		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates per SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879; Add and remove 1 delivery point.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44541	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38424
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 38424
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<p><u>DESCRIPTION</u></p> <p>INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.</p> <p>LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.</p> <p>MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.</p> <p>METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.</p> <p>PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.</p> <p>POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.</p> <p>RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.</p> <p>RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.</p> <p>REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.</p> <p>RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.</p> <p>RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.</p> <p>TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.</p> <p>TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.</p> <p>Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>RATE SCHEDULE: SUR - SURCHARGES APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025</p> <p>Application This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.</p> <p>Monthly Calculation Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.</p> <p>1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization</p>

ENV SUR SOI 2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

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OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
Director of Oversight and Safety Division
Gas Services Dept.
Railroad Commission of Texas
P. O. Box 12967
Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PSF SOI 2024

PIPELINE SAFETY PROGRAM FEES - 2024
Title 16 Economic Regulation
Part 1 Railroad Commission Of Texas
Chapter 8 Pipeline Safety Regulations
Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
(D) shall not exceed \$1.00 per service or service line; and
(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

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(C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
 Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

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to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

GAS SERVICES DIVISION

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TARIFF CODE: DT	RRC TARIFF NO: 38424
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$ 750.00
Consumption Charge per Ccf	\$ 0.25624

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

The West Texas Division Rider TAX applies to this schedule.

The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.

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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.

Overpull Fee

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

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.

Special Conditions

To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
93101	D	Mcf	\$2.5624	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44541	**CONFIDENTIAL**
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GAS SERVICES DIVISION

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RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38479	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2024		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE: 05/31/2025	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44601	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38479
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

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INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

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The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

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OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
 (2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers

PSF SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation
 Part 1 Railroad Commission Of Texas
 Chapter 8 Pipeline Safety Regulations
 Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
 (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
 (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
 (D) shall not exceed \$1.00 per service or service line; and
 (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;

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(C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;
 (C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
 Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

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to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

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(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE
APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

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CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:		
	Charge	Amount	
	Customer Charge per Meter	\$ 750.00	
	Consumption Charge per Ccf	\$ 0.25624	
	Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.		
	Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.		
	The West Texas Division Rider TAX applies to this schedule. The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.		
	Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).		
	Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).		
	Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.		
	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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,		
	Overpull Fee Upon notification by Company of an event of interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of interruption, pay Company 200% of the midpoint price for the WAHA point listed in Platts Gas Daily published for the applicable Gas Day in the table entitled Final Daily Price Survey.		
	Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.		
	Special Conditions To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.		
RATE ADJUSTMENT PROVISIONS:			
The Customer Charge of \$750.00 was waived for June 2025.			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**TARIFF CODE: DT RRC TARIFF NO: 38479****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92051	D	Mcf	\$2.5624	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44601	**CONFIDENTIAL**
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92066	D	Mcf	\$2.5624	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	44601	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38507	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 07/01/2024		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE: 06/30/2025	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates per SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879; Add and remove 1 delivery point.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424 ZIP4:	
PHONE NO: 798-4449		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44666	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38507
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38507
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38507
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
Director of Oversight and Safety Division
Gas Services Dept.
Railroad Commission of Texas
P. O. Box 12967
Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38507
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
Director of Oversight and Safety Division
Gas Services Dept.
Railroad Commission of Texas
P. O. Box 12967
Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers

PSF SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation
Part 1 Railroad Commission Of Texas
Chapter 8 Pipeline Safety Regulations
Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
(D) shall not exceed \$1.00 per service or service line; and
(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38507
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;
(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38507
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38507
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION			
TARIFF CODE: DT		RRC TARIFF NO: 38507			
CURRENT RATE COMPONENT					
RATE COMP. ID	DESCRIPTION				
	Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:				
	Charge	Amount			
	Customer Charge per Meter	\$ 750.00			
	Consumption Charge per Ccf	\$ 0.25624			
	Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.				
	Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.				
	The West Texas Division Rider TAX applies to this schedule. The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.				
	Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).				
	Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).				
	Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.				
	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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,				
	Overpull Fee Upon notification by Company of an event of interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of interruption, pay Company 200% of the midpoint price for the WAHA point listed in Platts Gas Daily published for the applicable Gas Day in the table entitled Final Daily Price Survey.				
	Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.				
	Special Conditions To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.				
RATE ADJUSTMENT PROVISIONS:					
The Customer Charge of \$750.00 was waived for June 2025.					
DELIVERY POINTS					
ID	TYPE	UNIT	CURRENT CHARGE	EFFECTIVE DATE	CONFIDENTIAL
93098	D	Mcf	\$2.5624	06/01/2025	Y
DESCRIPTION:	**CONFIDENTIAL**				
Customer	44666	**CONFIDENTIAL**			

RRC COID: 6931			COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION		
TARIFF CODE: DT			RRC TARIFF NO: 38507		
TYPE SERVICE PROVIDED					
<u>TYPE OF SERVICE</u>		<u>SERVICE DESCRIPTION</u>		<u>OTHER TYPE DESCRIPTION</u>	
H		Transportation			
TUC APPLICABILITY					
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>					
I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.					

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38509	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 07/01/2024		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE: 06/30/2025	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates per SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879; Add and remove 1 delivery point.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424 ZIP4:	
PHONE NO: 798-4449		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44663	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38509
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38509	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.		
	LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.		
	MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.		
	METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.		
	PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.		
	POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.		
	RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.		
	RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.		
	REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.		
	RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.		
	RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.		
	RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.		
	STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.		
	TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.		
	TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.		
PSF SOI 2024	Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.		
	PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only		
	Rule Section 8.201 Pipeline Safety Program Fees		
	a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931

COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION

TARIFF CODE: DT

RRC TARIFF NO: 38509

CURRENT RATE COMPONENT

RATE COMP. IDDESCRIPTION

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38509
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

RIDER FF 12

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER: FF - FRANCHISE FEE ADJUSTMENT
 APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION
 EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application

Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City Franchise fee

Abernathy	5%
Amarillo	5%
Amherst	5%
Anton	5%
Big Spring	3.50%
Bovina	5%
Brownfield	5%
Buffalo Springs	5%
Lake	
Canyon	5%
Channing	5%
Coahoma	3%
Crosbyton	5%
Dalhart	5%
Dimmitt	5%
Earth	5%
Edmonson	2%
Floydada	3%
Forsan	3%
Friona	5%
Fritch	5%
Hale Center	5%
Happy	3%
Hart	5%
Hereford	3%
Idalou	4%
Kress	5%
Lake Tanglewood	5%
Lamesa	4%
Levelland	5%
Littlefield	5%
Lockney	3%
Lorenzo	5%
Los Ybanez	0%
Lubbock	5%
Meadow	5%
Midland	5%
Muleshoe	5%
Nazareth	5%
New Deal	5%
New Home	3%
Odessa	5%
O'Donnell	3%
Olton	3%
Opdyke West	3%
Palisades	5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**TARIFF CODE: DT RRC TARIFF NO: 38509****CURRENT RATE COMPONENT****RATE COMP. ID DESCRIPTION**

Pampa 5%
Panhandle 5%
Petersburg 3%
Plainview 5%
Post 5%
Quitaque 5%
Ralls 4%
Ransom Canyon 3%
Ropesville 5%
Sanford 5%
Seagraves 5%
Seminole 4%
Shallowater 5%
Silverton 5%
Slaton 5%
Smyer 3%
Springlake 3%
Stanton 5%
Sudan 5%
Tahoka 5%
Timbercreek Canyon 5%
Tulia 5%
Turkey 3%
Vega 3%
Wellman 5%
Wilson 3%
Wolfforth 4%

Rider Tax SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38509
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**

TARIFF CODE: DT **RRC TARIFF NO: 38509**

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTC SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: WEST TEXAS CITIES SERVICE AREA - Inside City Limits (ICL)

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Applicability

This Rider is applicable to customer classes as authorized by the state or any governmental entity or regulatory authority pursuant to any statute, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Unprotected Excess Deferred Income Tax Amortization

As per the settlement of the 2021 WTX Cities RRM (calendar year 2020), a monthly rate reduction reflecting the allocated West Texas Cities' balance of the Unprotected portion of the Excess Deferred Income Taxes (EDIT) took effect for bills rendered on and after December 1, 2021 and was to remain in effect over a sixty (60) month period. To allow new rates to take effect in Docket No. 00018879 and allow this refund to be fully passed onto customers, the Company shall apply the Unprotected EDIT credit through the Rider SUR beginning on the date the rates established in Docket No. 00018879 become effective for the remainder of the 60-month time period, which will expire on November 30, 2026. The Unprotected EDIT credit refund amount by customer class for each West Texas Cities' customer is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (1.88)
Commercial Gas Service	\$ (7.22)
Industrial Gas Service	\$ (648.91)
Transportation Service	\$ (648.91)

2. Docket No. 00018879 - Securitization Interest Expense Recovery

The following refund as authorized in Docket No. 00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service and Industrial Gas Service to each customer's monthly bill for a period of 1 month. The refund amount for the 1 month period is shown in the table below.

Rate Schedules	Rate
Residential Gas Service	\$ (0.02504)
Commercial Gas Service	\$ (0.02550)
Industrial Gas Service	\$ 0.04178

3. Docket No. 00018879 - FASB ASC 740-10 (Fin48) Refund

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38509
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service	\$ (6.05)

WTC T INC SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE

APPLICABLE TO: WEST TEXAS CITIES SERVICE AREA - Inside City Limits (ICL)

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$750.00
Consumption Charge	\$ 0.25624 per Ccf

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38509
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.
	Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.
	Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).
	Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).
	The West Texas Division Rider SUR applies to this schedule.
	Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.
	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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,
	Overpull Fee Upon notification by Company of an event of interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of interruption, pay Company 200% of the midpoint price for the WAHA point listed in Platts Gas Daily published for the applicable Gas Day in the table entitled Final Daily Price Survey.
	Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.
	Special Conditions To receive transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

RATE ADJUSTMENT PROVISIONS:

Customer Charge of \$750.00 is waived for June 2025.

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>						
93103	D	Mcf	\$2.5624	06/01/2025	Y						
DESCRIPTION: **CONFIDENTIAL**											
<table border="1"> <tr> <td>Customer</td><td>44663</td><td colspan="4">**CONFIDENTIAL**</td></tr> </table>						Customer	44663	**CONFIDENTIAL**			
Customer	44663	**CONFIDENTIAL**									

TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38509	
TUC APPLICABILITY			
<div><div>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</div><div>Neither the gas utility nor the customer had an unfair advantage during the negotiations. NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.) The rate is substantially the same as the rate between the gas utility and at least two of those customers under the same or similar conditions of service. I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.</div></div>			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38557	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 08/01/2024		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE: 07/31/2025	
INACTIVE DATE:		AMENDMENT DATE: 09/01/2024	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
35093	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38557
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38557
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013, 38 TexReg 7947

WTX ENV RATE T 16:

Implementing 2023 GRIP rates pursuant to the Final Order in Case No. 16393 dated May 14, 2024 for all customers in the unincorporated areas of the West Texas Division. The billing of the new rates will be effective June 1, 2024.

RATE SCHEDULE: TRANSPORTATION SERVICE**APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION****EFFECTIVE DATE: Bills Rendered on and after 06/01/2024****Application**

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter (Note 1)	\$ 409.00
Interim Rate Adjustment (IRA) (Note 2)	\$ 828.64
Total Customer Charge	\$ 1,237.64
Consumption Charge per Ccf (Note 1)	\$ 0.06895

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Notes:

- (1) Per GUD No. 10743
- (2) 2018 IRA - \$108.33; 2019 IRA - \$115.73; 2020 IRA - \$149.82; 2021 IRA - \$139.13; 2022 IRA - \$149.32; 2023 IRA - \$166.31.

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 38557****CURRENT RATE COMPONENT****RATE COMP. ID****DESCRIPTION**

Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.

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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.

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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services 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 transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
125550	D	mcf	\$.6895	06/01/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	35093	**CONFIDENTIAL**
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125552	D	mcf	\$.6895	06/01/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	35093	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY

FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38579	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 09/01/2024		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE: 05/31/2025	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44716	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38579
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 38579
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<p><u>DESCRIPTION</u></p> <p>INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.</p> <p>LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.</p> <p>MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.</p> <p>METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.</p> <p>PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.</p> <p>POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.</p> <p>RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.</p> <p>RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.</p> <p>REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.</p> <p>RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.</p> <p>RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.</p> <p>TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.</p> <p>TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.</p> <p>Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>RATE SCHEDULE: SUR - SURCHARGES APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025</p> <p>Application This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.</p> <p>Monthly Calculation Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.</p> <p>1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization</p>

ENV SUR SOI 2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

GAS SERVICES DIVISION

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OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
 (2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers
 Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PSF SOI 2024

PIPELINE SAFETY PROGRAM FEES - 2024
 Title 16 Economic Regulation
 Part 1 Railroad Commission Of Texas
 Chapter 8 Pipeline Safety Regulations
 Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
 (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
 (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
 (D) shall not exceed \$1.00 per service or service line; and
 (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

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(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;
(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

GAS SERVICES DIVISION

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to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

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(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE
APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>						
	<p>Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:</p> <table> <tr> <td>Charge</td><td>Amount</td></tr> <tr> <td>Customer Charge per Meter</td><td>\$ 750.00</td></tr> <tr> <td>Consumption Charge per Ccf</td><td>\$ 0.25624</td></tr> </table> <p>Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.</p> <p>Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.</p> <p>The West Texas Division Rider TAX applies to this schedule. The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.</p> <p>Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).</p> <p>Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).</p> <p>Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.</p> <p>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.</p> <p>Monthly Imbalance Fees Customer shall pay Company a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.</p> <p>Overpull Fee Upon notification by Company of an event of interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of interruption, pay Company 200% of the midpoint price for the WAHA point listed in Platts Gas Daily published for the applicable Gas Day in the table entitled Final Daily Price Survey.</p> <p>Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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.</p> <p>Agreement A transportation agreement is required.</p> <p>Notice Service hereunder and the rates for services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.</p> <p>Special Conditions To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.</p>	Charge	Amount	Customer Charge per Meter	\$ 750.00	Consumption Charge per Ccf	\$ 0.25624
Charge	Amount						
Customer Charge per Meter	\$ 750.00						
Consumption Charge per Ccf	\$ 0.25624						

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70945	D	Mcf	\$2.5624	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44716	**CONFIDENTIAL**
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RRC COID: 6931			COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION		
TARIFF CODE: DT			RRC TARIFF NO: 38579		
TYPE SERVICE PROVIDED					
<u>TYPE OF SERVICE</u>		<u>SERVICE DESCRIPTION</u>		<u>OTHER TYPE DESCRIPTION</u>	
H		Transportation			
TUC APPLICABILITY					
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>					
I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.					

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38580	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 09/01/2024		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE: 05/31/2025	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44714	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38580
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 38580
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<p><u>DESCRIPTION</u></p> <p>INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.</p> <p>LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.</p> <p>MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.</p> <p>METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.</p> <p>PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.</p> <p>POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.</p> <p>RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.</p> <p>RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.</p> <p>REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.</p> <p>RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.</p> <p>RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.</p> <p>TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.</p> <p>TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.</p> <p>Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>RATE SCHEDULE: SUR - SURCHARGES APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025</p> <p>Application This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.</p> <p>Monthly Calculation Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.</p> <p>1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization</p>

ENV SUR SOI 2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38580
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
Director of Oversight and Safety Division
Gas Services Dept.
Railroad Commission of Texas
P. O. Box 12967
Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers

PSF SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation
Part 1 Railroad Commission Of Texas
Chapter 8 Pipeline Safety Regulations
Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
(D) shall not exceed \$1.00 per service or service line; and
(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;
(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38580
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 38580
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<p><u>DESCRIPTION</u></p> <p>(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.</p> <p>(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.</p> <p>(c) The methodology for computing Company's CAMT is as follows:</p> <p>i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.</p> <p>ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.</p> <p>iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.</p> <p>If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.</p> <p>Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.</p> <p>Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.</p> <p>With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.</p> <p>Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.</p> <p>WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>RATE SCHEDULE: TRANSPORTATION GAS SERVICE APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025</p> <p>Application Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.</p> <p>This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.</p> <p>Type of Service Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38580
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$ 750.00
Consumption Charge per Ccf	\$ 0.25624

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

The West Texas Division Rider TAX applies to this schedule.

The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.

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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.

Overpull Fee

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

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.

Special Conditions

To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

RATE ADJUSTMENT PROVISIONS:

The Customer Charge of \$750.00 was waived for June 2025.

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92043	D	MCF	\$2.5624	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44714	**CONFIDENTIAL**
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RRC COID: 6931			COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION		
TARIFF CODE: DT			RRC TARIFF NO: 38580		
TYPE SERVICE PROVIDED					
<u>TYPE OF SERVICE</u>		<u>SERVICE DESCRIPTION</u>		<u>OTHER TYPE DESCRIPTION</u>	
H		Transportation			
TUC APPLICABILITY					
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>					
Neither the gas utility nor the customer had an unfair advantage during the negotiations. NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.) The rate is substantially the same as the rate between the gas utility and at least two of those customers under the same or similar conditions of service. I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.					

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38581	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 09/01/2024		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates per SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879; Add and remove 1 delivery point.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
38044	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38581
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS
 APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
 EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 38581
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<p><u>DESCRIPTION</u></p> <p>INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.</p> <p>LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.</p> <p>MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.</p> <p>METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.</p> <p>PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.</p> <p>POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.</p> <p>RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.</p> <p>RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.</p> <p>REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.</p> <p>RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.</p> <p>RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.</p> <p>TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.</p> <p>TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.</p> <p>Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>RATE SCHEDULE: SUR - SURCHARGES APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025</p> <p>Application This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.</p> <p>Monthly Calculation Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.</p> <p>1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization</p>

ENV SUR SOI 2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38581
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
Director of Oversight and Safety Division
Gas Services Dept.
Railroad Commission of Texas
P. O. Box 12967
Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PSF SOI 2024

PIPELINE SAFETY PROGRAM FEES - 2024
Title 16 Economic Regulation
Part 1 Railroad Commission Of Texas
Chapter 8 Pipeline Safety Regulations
Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
(D) shall not exceed \$1.00 per service or service line; and
(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;
(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38581
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38581
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE
APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION			
TARIFF CODE: DT		RRC TARIFF NO: 38581			
CURRENT RATE COMPONENT					
RATE COMP. ID	DESCRIPTION				
	Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:				
	Charge	Amount			
	Customer Charge per Meter	\$ 750.00			
	Consumption Charge per Ccf	\$ 0.25624			
	Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.				
	Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.				
	The West Texas Division Rider TAX applies to this schedule. The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.				
	Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).				
	Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).				
	Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.				
	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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,				
	Overpull Fee Upon notification by Company of an event of interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of interruption, pay Company 200% of the midpoint price for the WAHA point listed in Platts Gas Daily published for the applicable Gas Day in the table entitled Final Daily Price Survey.				
	Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.				
	Special Conditions To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.				
RATE ADJUSTMENT PROVISIONS:					
The Customer Charge of \$750.00 is waived for June 2025.					
DELIVERY POINTS					
ID	TYPE	UNIT	CURRENT CHARGE	EFFECTIVE DATE	CONFIDENTIAL
93102	D	Mcf	\$2.5624	06/01/2025	Y
DESCRIPTION:	**CONFIDENTIAL**				
Customer	38044	**CONFIDENTIAL**			

RRC COID: 6931			COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION		
TARIFF CODE: DT			RRC TARIFF NO: 38581		
TYPE SERVICE PROVIDED					
<u>TYPE OF SERVICE</u>		<u>SERVICE DESCRIPTION</u>		<u>OTHER TYPE DESCRIPTION</u>	
H		Transportation			
TUC APPLICABILITY					
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>					
Neither the gas utility nor the customer had an unfair advantage during the negotiations. NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)					
The rate is substantially the same as the rate between the gas utility and at least two of those customers under the same or similar conditions of service.					
I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.					

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38582	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 09/01/2024		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE: 05/31/2025	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: month to month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO: 12761, 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates per SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879; Add and remove 1 delivery point.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
26366	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38582
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38582
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38582
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38582
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
 (2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers
 Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PSF SOI 2024

PIPELINE SAFETY PROGRAM FEES - 2024
 Title 16 Economic Regulation
 Part 1 Railroad Commission Of Texas
 Chapter 8 Pipeline Safety Regulations
 Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
 (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
 (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
 (D) shall not exceed \$1.00 per service or service line; and
 (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

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to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

GAS SERVICES DIVISION

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$ 750.00
Consumption Charge per Ccf	\$ 0.25624

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

The West Texas Division Rider TAX applies to this schedule.

The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.

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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.

Overpull Fee

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

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.

Special Conditions

To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70593	D	Mcf	\$2.5624	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	26366	**CONFIDENTIAL**
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RRC COID: 6931			COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION		
TARIFF CODE: DT		RRC TARIFF NO: 38582			
TYPE SERVICE PROVIDED					
<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>		<u>OTHER TYPE DESCRIPTION</u>		
H	Transportation				
TUC APPLICABILITY					
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>					

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38666	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 10/01/2024		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE: 05/31/2025	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44779	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

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RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38666
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 38666
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<p><u>DESCRIPTION</u></p> <p>INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.</p> <p>LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.</p> <p>MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.</p> <p>METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.</p> <p>PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.</p> <p>POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.</p> <p>RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.</p> <p>RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.</p> <p>REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.</p> <p>RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.</p> <p>RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.</p> <p>TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.</p> <p>TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.</p> <p>Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>RATE SCHEDULE: SUR - SURCHARGES APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025</p> <p>Application This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.</p> <p>Monthly Calculation Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.</p> <p>1.Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization</p>

ENV SUR SOI 2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38666
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38666
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
 (2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers
 Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PSF SOI 2024

PIPELINE SAFETY PROGRAM FEES - 2024
 Title 16 Economic Regulation
 Part 1 Railroad Commission Of Texas
 Chapter 8 Pipeline Safety Regulations
 Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
 (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
 (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
 (D) shall not exceed \$1.00 per service or service line; and
 (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;
(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

GAS SERVICES DIVISION

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to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

GAS SERVICES DIVISION

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RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE
APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION			
TARIFF CODE: DT		RRC TARIFF NO: 38666			
CURRENT RATE COMPONENT					
RATE COMP. ID	DESCRIPTION				
	Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:				
	Charge	Amount			
	Customer Charge per Meter	\$ 750.00			
	Consumption Charge per Ccf	\$ 0.25624			
	Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.				
	Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.				
	The West Texas Division Rider TAX applies to this schedule. The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.				
	Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).				
	Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).				
	Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.				
	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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,				
	Overpull Fee Upon notification by Company of an event of interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of interruption, pay Company 200% of the midpoint price for the WAHA point listed in Platts Gas Daily published for the applicable Gas Day in the table entitled Final Daily Price Survey.				
	Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.				
	Special Conditions To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.				
RATE ADJUSTMENT PROVISIONS:					
The Customer Charge of \$750.00 is waived for June 2025.					
DELIVERY POINTS					
ID	TYPE	UNIT	CURRENT CHARGE	EFFECTIVE DATE	CONFIDENTIAL
92047	D	MMBtu	\$2.5624	06/01/2025	Y
DESCRIPTION:	**CONFIDENTIAL**				
Customer	44779	**CONFIDENTIAL**			

RRC COID: 6931			COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION		
TARIFF CODE: DT			RRC TARIFF NO: 38666		
TYPE SERVICE PROVIDED					
<u>TYPE OF SERVICE</u>		<u>SERVICE DESCRIPTION</u>		<u>OTHER TYPE DESCRIPTION</u>	
H		Transportation			
TUC APPLICABILITY					
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>					
I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.					

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38668	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 10/01/2024		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE: 05/31/2025	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: Month to Month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates per SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879; Add and remove 1 delivery point.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		INACTIVE DATE:	
TITLE: VP Rates & Reg Affairs		MIDDLE:	
ADDRESS LINE 1: 6606 66th Street		LAST NAME: Littlejohn	
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
37349	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

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RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38668
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38668
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38668
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

GAS SERVICES DIVISION

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
Director of Oversight and Safety Division
Gas Services Dept.
Railroad Commission of Texas
P. O. Box 12967
Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PSF SOI 2024

PIPELINE SAFETY PROGRAM FEES - 2024
Title 16 Economic Regulation
Part 1 Railroad Commission Of Texas
Chapter 8 Pipeline Safety Regulations
Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
(D) shall not exceed \$1.00 per service or service line; and
(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;
 (C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
 Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

GAS SERVICES DIVISION

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

GAS SERVICES DIVISION

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

GAS SERVICES DIVISION

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RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$ 750.00
Consumption Charge per Ccf	\$ 0.25624

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

The West Texas Division Rider TAX applies to this schedule.

The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.

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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.

Overpull Fee

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

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.

Special Conditions

To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92149	D	Mcf	\$2.5624	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	37349	**CONFIDENTIAL**
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RRC COID: 6931 **COMPANY NAME:** ATMOS ENERGY, WEST TEXAS DIVISION

TARIFF CODE: DT **RRC TARIFF NO:** 38668

TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY

FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38813	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 12/01/2024		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE: 05/31/2025	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: month to month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO: 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates per SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879; Add and remove 1 delivery point.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		INACTIVE DATE:	
TITLE: VP Rates & Reg Affairs		MIDDLE:	
ADDRESS LINE 1: 6606 66th Street		LAST NAME: Littlejohn	
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44853	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38813
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<p><u>DESCRIPTION</u></p> <p>INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.</p> <p>LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.</p> <p>MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.</p> <p>METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.</p> <p>PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.</p> <p>POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.</p> <p>RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.</p> <p>RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.</p> <p>REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.</p> <p>RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.</p> <p>RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.</p> <p>TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.</p> <p>TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.</p> <p>Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>RATE SCHEDULE: SUR - SURCHARGES APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025</p> <p>Application This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.</p> <p>Monthly Calculation Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.</p> <p>1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization</p>

ENV SUR SOI 2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**

TARIFF CODE: DT **RRC TARIFF NO: 38813**

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The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
Director of Oversight and Safety Division
Gas Services Dept.
Railroad Commission of Texas
P. O. Box 12967
Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

GAS SERVICES DIVISION

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
 (2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers
 Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PSF SOI 2024

PIPELINE SAFETY PROGRAM FEES - 2024
 Title 16 Economic Regulation
 Part 1 Railroad Commission Of Texas
 Chapter 8 Pipeline Safety Regulations
 Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
 (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
 (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
 (D) shall not exceed \$1.00 per service or service line; and
 (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

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TARIFF CODE: DT	RRC TARIFF NO: 38813
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;
(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

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to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

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<u>RATE COMP. ID</u>	<p data-bbox="284 317 1497 346"><u>DESCRIPTION</u></p> <p data-bbox="284 346 1497 472">(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.</p> <p data-bbox="284 493 1497 567">(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.</p> <p data-bbox="284 588 1497 619">(c) The methodology for computing Company's CAMT is as follows:</p> <p data-bbox="284 640 1497 693">i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.</p> <p data-bbox="284 714 1497 787">ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.</p> <p data-bbox="284 808 1497 861">iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.</p> <p data-bbox="284 882 1497 934">If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.</p> <p data-bbox="284 955 1497 1008">Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.</p> <p data-bbox="284 1029 1497 1081">Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.</p> <p data-bbox="284 1102 1497 1239">With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.</p> <p data-bbox="284 1260 1497 1333">Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.</p> <p data-bbox="284 1344 1497 1365">WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p data-bbox="284 1386 1497 1459">RATE SCHEDULE: TRANSPORTATION GAS SERVICE APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025</p> <p data-bbox="284 1480 1497 1606">Application Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.</p> <p data-bbox="284 1627 1497 1701">This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.</p> <p data-bbox="284 1722 1497 1925">Type of Service Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION						
TARIFF CODE: DT	RRC TARIFF NO: 38813						
CURRENT RATE COMPONENT							
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>						
	<p>Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 60%;">Charge</td> <td style="width: 40%; text-align: right;">Amount</td> </tr> <tr> <td>Customer Charge per Meter</td> <td style="text-align: right;">\$ 750.00</td> </tr> <tr> <td>Consumption Charge per Ccf</td> <td style="text-align: right;">\$ 0.25624</td> </tr> </table> <p>Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.</p> <p>Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.</p> <p>The West Texas Division Rider TAX applies to this schedule. The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.</p> <p>Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).</p> <p>Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).</p> <p>Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.</p> <p>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.</p> <p>Monthly Imbalance Fees Customer shall pay Company a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.</p> <p>Overpull Fee Upon notification by Company of an event of interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of interruption, pay Company 200% of the midpoint price for the WAHA point listed in Platts Gas Daily published for the applicable Gas Day in the table entitled Final Daily Price Survey.</p> <p>Replacement Index In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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.</p> <p>Agreement A transportation agreement is required.</p> <p>Notice Service hereunder and the rates for services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.</p> <p>Special Conditions To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.</p>	Charge	Amount	Customer Charge per Meter	\$ 750.00	Consumption Charge per Ccf	\$ 0.25624
Charge	Amount						
Customer Charge per Meter	\$ 750.00						
Consumption Charge per Ccf	\$ 0.25624						
RATE ADJUSTMENT PROVISIONS:							
None							
DELIVERY POINTS							
<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>		
116382	D	Mcf	\$2.5624	06/01/2025	Y		
<u>DESCRIPTION:</u> **CONFIDENTIAL**							
Customer	44853	**CONFIDENTIAL**					

RRC COID: 6931			COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION		
TARIFF CODE: DT		RRC TARIFF NO: 38813			
TYPE SERVICE PROVIDED					
<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>		<u>OTHER TYPE DESCRIPTION</u>		
H	Transportation				
TUC APPLICABILITY					
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>					

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38814	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 12/01/2024		RECEIVED DATE: 12/30/2024	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE: 05/31/2025	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: month to month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44854	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38814
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Triangle T 16394

Implementing Triangle rates pursuant to the Final Order in Case No. 16394 dated May 14, 2024 for all customers in the Triangle Distribution System of the West Texas Division.

The billing of the new rates will be effective June 7, 2024.

RATE SCHEDULE: CITY GATE / TRANSPORTATION SERVICE

APPLICABLE TO: ALL AREAS IN THE TRIANGLE DISTRIBUTION SYSTEM

EFFECTIVE DATE: Bills Rendered on and after 06/07/2024

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division's Triangle Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility or Local Distribution Companies City Gate.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following MMBtu charges to the amounts and quantities due under the riders listed below:

Charge	Amount
City Gate / Transportation Charge per MMBtu (Note1)	\$ 0.38152
Interim Rate Adjustment (IRA) (Note 2)	\$ 0.24155
Total City Gate / Transportation Charge per MMBtu	\$ 0.62307

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Fuel Reimbursement charge (L&U): will be applied per MMBtu and described within each customers City Gate / Transportation agreement.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Pipeline Safety Fee: The billing shall reflect adjustments in accordance with the provisions of the Pipeline Safety Fee Rider.

Franchise Fee Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Franchise Fee Adjustment Rider.

Conversions: Units may be converted from MMBtu to Mcf as necessary to comply with the underlying transportation agreement.

Conversion rate: Multiply MMBtu by 0.9756 Customers in competitive situations may qualify for a lower City Gate/Transportation Charge per MMBtu.

Notes:

(1) Per GUD No. 10900.

(2) 2020 IRA - \$0.02454; 2021 IRA - \$0.08596; 2022 IRA - \$0.04347; 2023 IRA - \$0.08758

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 may only be aggregated between multiple Transportation Agreements by mutual agreement of the Company and the Customer(s) for the purposes of such fees.

Monthly Imbalance

Fees Customer shall pay Company a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.

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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha. Such a fee shall not be less than zero.

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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. Such a fee shall not be less than zero.

Agreement

A city gate / transportation agreement is required.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 38814****CURRENT RATE COMPONENT**

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Notice Service hereunder and the rates for services 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 city gate / transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment including materials, supplies, labor and overhead.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92061	D	MMBtu	\$.0000	06/07/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44854	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38815	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 12/01/2024		RECEIVED DATE: 12/30/2024	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE: 05/31/2025	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: month to month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44851	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38815
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Triangle T 16394

Implementing Triangle rates pursuant to the Final Order in Case No. 16394 dated May 14, 2024 for all customers in the Triangle Distribution System of the West Texas Division.

The billing of the new rates will be effective June 7, 2024.

RATE SCHEDULE: CITY GATE / TRANSPORTATION SERVICE

APPLICABLE TO: ALL AREAS IN THE TRIANGLE DISTRIBUTION SYSTEM

EFFECTIVE DATE: Bills Rendered on and after 06/07/2024

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division's Triangle Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility or Local Distribution Companies City Gate.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following MMBtu charges to the amounts and quantities due under the riders listed below:

Charge	Amount
City Gate / Transportation Charge per MMBtu (Note1)	\$ 0.38152
Interim Rate Adjustment (IRA) (Note 2)	\$ 0.24155
Total City Gate / Transportation Charge per MMBtu	\$ 0.62307

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Fuel Reimbursement charge (L&U): will be applied per MMBtu and described within each customers City Gate / Transportation agreement.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Pipeline Safety Fee: The billing shall reflect adjustments in accordance with the provisions of the Pipeline Safety Fee Rider.

Franchise Fee Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Franchise Fee Adjustment Rider.

Conversions: Units may be converted from MMBtu to Mcf as necessary to comply with the underlying transportation agreement.

Conversion rate: Multiply MMBtu by 0.9756 Customers in competitive situations may qualify for a lower City Gate/Transportation Charge per MMBtu.

Notes:

(1) Per GUD No. 10900.

(2) 2020 IRA - \$0.02454; 2021 IRA - \$0.08596; 2022 IRA - \$0.04347; 2023 IRA - \$0.08758

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 may only be aggregated between multiple Transportation Agreements by mutual agreement of the Company and the Customer(s) for the purposes of such fees.

Monthly Imbalance

Fees Customer shall pay Company a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.

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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha. Such a fee shall not be less than zero.

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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. Such a fee shall not be less than zero.

Agreement

A city gate / transportation agreement is required.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 38815****CURRENT RATE COMPONENT**

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Notice Service hereunder and the rates for services 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 city gate / transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment including materials, supplies, labor and overhead.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92058	D	MMBtu	\$.0000	06/07/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44851	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38816	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 12/01/2024		RECEIVED DATE: 12/30/2024	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE: 11/30/2029	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: month to month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
26961	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**TARIFF CODE: DT RRC TARIFF NO: 38816****CURRENT RATE COMPONENT****RATE COMP. ID****DESCRIPTION**

12527

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer; Mcf and MMBtu charges to the amounts and quantities due under the riders listed below:

Charge Amount Term

Primary Term December 1, 2024 through November 30, 2029

Renewal Term December 1, 2029 through November 30, 2034

Evergreen Month to Month

Customer Charge N/A

Transportation Service Rate Primary \$0.12 per MMBtu Renewal \$.15 per MMBtu Shrinkage Currently on file with Commission

Taxes

All applicable taxes Nominations Yes

Monthly Imbalance Fee See Below

Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase on an MMBtu basis equal to at the lesser of Waha Index or the lowest Average Daily Waha price. All volumes outside the 5% will be at 90% of the lesser of Waha Index or the lowest Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110% of the GCA price.

Billing and Payment

Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be assessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).

RATE ADJUSTMENT PROVISIONS:

None

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 38816****DELIVERY POINTS**

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70573	D	MMBtu	\$.1200	12/01/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	26961	**CONFIDENTIAL**
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70575	D	MMBtu	\$.1200	12/01/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	26961	**CONFIDENTIAL**
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70615	D	MMBtu	\$.1200	12/01/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	26961	**CONFIDENTIAL**
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70617	D	MMBtu	\$.1200	12/01/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	26961	**CONFIDENTIAL**
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111446	D	MMBtu	\$.1200	12/01/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	26961	**CONFIDENTIAL**
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70619	D	MMBtu	\$.1200	12/01/2024	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	26961	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38817	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 12/01/2024		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE: 06/01/2025	
CONTRACT COMMENT: month to month			
REASONS FOR FILING			
NEW FILING: N		RRC DOCKET NO: 16394, 2024 SOI	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): Implementing rates per SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879; Add and remove 1 delivery point.			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		INACTIVE DATE:	
TITLE: VP Rates & Reg Affairs		MIDDLE:	
ADDRESS LINE 1: 6606 66th Street		LAST NAME: Littlejohn	
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
26362	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38817	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
Definitions	Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.		
	SECTION: DEFINITIONS		
	APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION		
	EFFECTIVE DATE: Bills Rendered on or after 06/01/2025		
	AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.		
	APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.		
	APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.		
	CODES. Codes governing gas installations.		
	COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.		
	COMMISSION. The Railroad Commission of Texas.		
	COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.		
	CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.		
	CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.		
	CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.		
	CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.		
	DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.		
	DWELLING UNIT. A room or rooms suitable for occupancy as a residence.		
	GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.		
	GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.		
	GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.		
	GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 38817
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<p><u>DESCRIPTION</u></p> <p>INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.</p> <p>LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.</p> <p>MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.</p> <p>METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.</p> <p>PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.</p> <p>POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.</p> <p>RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.</p> <p>RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.</p> <p>REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.</p> <p>RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.</p> <p>RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.</p> <p>TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.</p> <p>TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.</p> <p>Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>RATE SCHEDULE: SUR - SURCHARGES APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025</p> <p>Application This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.</p> <p>Monthly Calculation Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.</p> <p>1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization</p>

ENV SUR SOI 2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No.

GAS SERVICES DIVISION

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OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
 Director of Oversight and Safety Division
 Gas Services Dept.
 Railroad Commission of Texas
 P. O. Box 12967
 Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

- (1) Inclusive of transport service to Rate WAT customers
 (2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers

PSF SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation
 Part 1 Railroad Commission Of Texas
 Chapter 8 Pipeline Safety Regulations
 Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
 (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
 (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
 (D) shall not exceed \$1.00 per service or service line; and
 (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;

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(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
(B) the unit rate and total amount of the surcharge billed to each customer;
(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent

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to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

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(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTX ENV T SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a Customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per Meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. If Customer is a Transport Customer, then Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

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Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$ 750.00
Consumption Charge per Ccf	\$ 0.25624

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

The West Texas Division Rider TAX applies to this schedule.

The West Texas Division Rider SUR (Unincorporated Areas) applies to this schedule.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

Conversions: Units may be converted from Ccf to Mcf or MMBtu as necessary to comply with the underlying transportation agreement.

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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement.

Overpull Fee

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

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of Regulatory Authorities having jurisdiction and to Company's Tariff for Gas Service.

Special Conditions

To receive transportation service under this tariff, Customer must have the type of Meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70591	D	Mcf	\$2.5624	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	26362	**CONFIDENTIAL**
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RRC COID: 6931			COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION		
TARIFF CODE: DT			RRC TARIFF NO: 38817		
TYPE SERVICE PROVIDED					
<u>TYPE OF SERVICE</u>		<u>SERVICE DESCRIPTION</u>		<u>OTHER TYPE DESCRIPTION</u>	
H		Transportation			
TUC APPLICABILITY					
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>					
Neither the gas utility nor the customer had an unfair advantage during the negotiations. NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.) The rate is substantially the same as the rate between the gas utility and at least two of those customers under the same or similar conditions of service. I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.					

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38878	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 01/01/2025		RECEIVED DATE: 01/29/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE: 12/31/2025	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: month to month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44909	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION				
TARIFF CODE: DT	RRC TARIFF NO: 38878				
CURRENT RATE COMPONENT					
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>				
12366	<p>Application Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below: Charge Amount Term January 1, 2025 to December 31, 2035 Evergreen Month to Month Customer Charge N/A Triangle Distribution/City Gate Transportation Charge \$0.12 per MMBtu Interim Rate Adjustment (IRA) N/A Shrinkage 1 % Taxes All applicable taxes Nominations Yes</p> <p>Monthly Imbalance Fee See Below Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the lesser of Waha Index or the lowest Average Daily Waha price. All volumes outside the 5% will be at 90% of the lesser of Waha Index or the lowest Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110%</p> <p>Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be assessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p>				
RATE ADJUSTMENT PROVISIONS:					
None					
DELIVERY POINTS					
<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
126784	D	MMBtu	\$.1200	01/01/2025	Y
<u>DESCRIPTION:</u> **CONFIDENTIAL**					
Customer	44909	**CONFIDENTIAL**			
TYPE SERVICE PROVIDED					
<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>			
H	Transportation				
TUC APPLICABILITY					
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>					

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 38879	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 01/01/2025		RECEIVED DATE: 04/23/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: month to month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Updating Pipeline Safety Fee			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44907	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38879
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

2024 PSF

Customer bills issued during April 2025 will be adjusted \$1.12 per bill for the Pipeline Safety Fee.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201

Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems.

The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38879
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

RIDER FF 12

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER: FF - FRANCHISE FEE ADJUSTMENT
 APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION
 EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application

Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City	Franchise fee
Abernathy	5%
Amarillo	5%
Amherst	5%
Anton	5%
Big Spring	3.50%
Bovina	5%
Brownfield	5%
Buffalo Springs	Lake 5%
Canyon	5%
Channing	5%
Coahoma	3%
Crosbyton	5%
Dalhart	5%
Dimmitt	5%
Earth	5%
Edmonson	2%
Floydada	3%
Forsan	3%
Friona	5%
Fritch	5%
Hale Center	5%
Happy	3%
Hart	5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38879
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
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Hereford 3%
Idalou 4%
Kress 5%
Lake Tanglewood 5%
Lamesa 4%
Levelland 5%
Littlefield 5%
Lockney 3%
Lorenzo 5%
Los Ybanez 0%
Lubbock 5%
Meadow 5%
Midland 5%
Muleshoe 5%
Nazareth 5%
New Deal 5%
New Home 3%
Odessa 5%
O'Donnell 3%
Olton 3%
Opdyke West 3%
Palisades 5%
Pampa 5%
Panhandle 5%
Petersburg 3%
Plainview 5%
Post 5%
Quitaque 5%
Ralls 4%
Ransom Canyon 3%
Ropesville 5%
Sanford 5%
Seagraves 5%
Seminole 4%
Shallowater 5%
Silverton 5%
Slaton 5%
Smyer 3%
Springlake 3%
Stanton 5%
Sudan 5%
Tahoka 5%
Timbercreek Canyon 5%
Tulia 5%
Turkey 3%
Vega 3%
Wellman 5%
Wilson 3%
Wolfforth 4%

RRM WTC INC 2017

Rider RRM as approved by City Ordinances in the West Texas Cities Service Area
 RATE SCHEDULE: RRM - Rate Review Mechanism

APPLICABLE TO: ALL INCORPORATED CUSTOMERS IN THE WEST TEXAS DIVISION EXCEPT CUSTOMERS IN THE CITIES OF AMARILLO, LUBBOCK, DALHART AND CHANNING.

EFFECTIVE DATE: Bills Rendered on and after October 1, 2018

I. Applicability

Applicable to Residential, Commercial, Industrial, Public Authority, and Transportation tariff incorporated areas customers in the West Texas Division of Atmos Energy Corporation (Company) with the exception of those customers within the Cities of Amarillo, Lubbock, Dalhart, and Channing. This Rate Review Mechanism (RRM) provides for an annual adjustment to the Company's Residential, Commercial, Industrial, Public Authority, and Transportation Rate Schedules (Applicable Rate Schedules). Rate calculations and adjustments required by this tariff shall be determined on a System-Wide cost basis.

II. Definitions

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38879
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Test Period is defined as the twelve months ending December 31st of each preceding calendar year. The Effective Date is the date that adjustments required by this tariff are applied to customer bills. The annual Effective Date is October 1. Unless otherwise noted in this tariff, the term Final Order refers to the final order issued by the Railroad Commission of Texas in GUD No. 10174 and elements of GUD No. 10580 as specified in Section III below. The term System-Wide means all incorporated and unincorporated areas served by the Company within the West Texas Division. Review Period is defined as the period from the Filing Date until the Effective Date. The Filing Date is as early as practicable, but no later than April 1 of each year.

III. Calculation

The RRM shall calculate an annual, System-Wide cost of service (COS) that will be used to adjust applicable rate schedules prospectively as of the Effective Date. The Company may request recovery of its total cost of service but will include schedules showing the computation of any adjustments. The annual cost of service will be calculated according to the following formula:

$$\text{COS} = \text{OM} + \text{DEP} + \text{RI} + \text{TAX} + \text{CD}$$

Where:

OM = all reasonable and necessary operation and maintenance expenses from the Test Period adjusted for known and measurable items and prepared consistent with the rate making treatments approved in the Final Order. Incentive compensation (Management Incentive Plan, Variable Pay Plan and Long Term Incentive Plan) related to Atmos` Shared Services Unit will be applied consistent with treatment approved in GUD 10580. Additionally, O&M adjustments will be incorporated and applied as modified by a final order, not subject to appeal, issued by the Railroad Commission of Texas in subsequent rate cases involving the Atmos Mid-Tex or West Texas divisions. Known and measurable adjustments shall be limited to those changes that have occurred prior to the Filing Date. OM may be adjusted for atypical and non-recurring items. Shared Services allocation factors shall be recalculated each year based on the latest component factors used during the Test Period, but the methodology used will be that approved in the Final Order in GUD 10580.

DEP = depreciation expense calculated at depreciation rates approved by the Final Order. Additionally, if depreciation rates are approved in a subsequent final order, not subject to appeal, issued by the Railroad Commission of Texas for the West Texas division those rates would be applicable for subsequent RRM filings.

RI = return on prudently incurred investment calculated as the Company`s pretax return multiplied by rate base at Test Period end. Rate base is prepared consistent with the rate making treatments approved in the Final Order, and as in GUD 10580 as specifically related to capitalized incentive compensation (Management Incentive Plan, Variable Pay Plan and Long Term Incentive Plan) for Atmos` Shared Services Unit. However, no post Test Period adjustments will be permitted. Additionally, adjustments will be incorporated and applied as modified by a final order, not subject to appeal, issued by the Railroad Commission of Texas in subsequent rate cases involving the Atmos Mid-Tex or West Texas divisions. Pretax return is the Company`s weighted average cost of capital before income taxes. The Company`s weighted average cost of capital is calculated using the methodology from the Final Order including the Company`s actual capital structure and long term cost of debt as of the Test Period end (adjusted for any known and measurable changes that have occurred prior to the filing date) and the return on equity of 9.8%. However, in no event will the percentage of equity exceed 58%. Regulatory adjustments due to prior regulatory rate base adjustment disallowances will be maintained. Cash working capital will be calculated using the lead/lag days approved in the Final Order. With respect to pension and other postemployment benefits, the Company will record a regulatory asset or liability for these costs until the amounts are included in the next annual rate adjustment implemented under this tariff. Each year, the Company`s filing under this Rider RRM will clearly state the level of pension and other postemployment benefits recovered in rates.

TAX = income tax and taxes other than income tax from the Test Period adjusted for known and measurable changes occurring after the Test Period and before the Filing Date, and prepared consistent with the rate making treatments approved in the Final Order. Atmos Energy shall comprehensively account for, including establishing a regulatory liability to account for, any statutory change in tax expense that is applicable to months during the Test Period calculation to ensure recovery of tax expense under new and old income tax rates.

CD = interest on customer deposits.

IV. Annual Rate Adjustment T

he Company shall provide schedules and work papers supporting the Filing`s revenue deficiency/sufficiency calculations using the methodology accepted in the Final Order. The result shall be reflected in the proposed new rates to be established for the effective period. The Revenue Requirement will be apportioned to customer classes consistent with class revenue distribution resulting from the settlement of the statement of intent filed October 18, 2013. For the Residential Class, 50% of the increase may be recovered in the customer charge. However, the increase to the Residential customer charge shall not exceed \$0.60 per month in the initial filing and \$0.70 per month in any subsequent year. The remainder of the Residential Class increase not collected in the customer charge will be recovered in the usage charge. For all other classes, the change in rates will be apportioned between the customer charge and the usage charge, consistent with the Final Order. Test Period billing determinants shall be adjusted and normalized according to the methodology utilized in the Final Order.

V. Filing

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931

COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION

TARIFF CODE: DT

RRC TARIFF NO: 38879

CURRENT RATE COMPONENT

RATE COMP. IDDESCRIPTION

The Company shall file schedules annually with the regulatory authority having original jurisdiction over the Company's rates on or before the Filing Date that support the proposed rate adjustments. The schedules shall be in the same general format as the cost of service model and relied-upon files upon which the Final Order was based. A proof of rates and a copy of current and proposed tariffs shall also be included with the filing. The filing shall be made in electronic form where practical. The Company's filing shall conform to Minimum Filing Requirements (to be agreed upon by the parties), which will contain a minimum amount of information that will assist the regulatory authority in its review and analysis of the filing. The Company and regulatory authority will endeavor to hold a technical conference regarding the filing within twenty (20) calendar days after the Filing Date. A sworn statement shall be filed by an Officer of the Company affirming that the filed schedules are in compliance with the provisions of this Rate Review Mechanism and are true and correct to the best of his/her knowledge, information, and belief. No testimony shall be filed, but a brief narrative explanation shall be provided of any changes to corporate structure, accounting methodologies, allocation of common costs, or atypical or non-recurring items included in the filing.

VI. Evaluation Procedures

The regulatory authority having original jurisdiction over the Company's rates shall review and render a decision on the Company's proposed rate adjustment prior to the Effective Date. The Company shall provide all supplemental information requested to ensure an opportunity for adequate review by the relevant regulatory authority. The Company shall not unilaterally impose any limits upon the provision of supplemental information and such information shall be provided within seven (7) working days of the original request. The regulatory authority may propose any adjustments it determines to be required to bring the proposed rate adjustment into compliance with the provisions of this tariff. The regulatory authority may disallow any net plant investment that is not shown to be prudently incurred. Approval by the regulatory authority of net plant investment pursuant to the provisions of this tariff shall constitute a finding that such net plant investment was prudently incurred. Such finding of prudence shall not be subject to further review in a subsequent RRM or Statement of Intent filing. During the Review Period, the Company and the regulatory authority will work collaboratively and seek agreement on the level of rate adjustments. If, at the end of the Review Period, the Company and the regulatory authority have not reached agreement, the regulatory authority shall take action to modify or deny the proposed rate adjustments. The Company shall have the right to appeal the regulatory authority's action to the Railroad Commission of Texas. Upon the filing of an appeal of the regulatory authority's order relating to an annual RRM filing with the Railroad Commission of Texas, the regulatory authority having original jurisdiction over the Company's rates shall not oppose the implementation of the Company's proposed rates subject to refund, nor will the regulatory authority advocate for the imposition of a third party surety bond by the Company. Any refund shall be limited to and determined based on the resolution of the disputed adjustment(s) in a final, non-appealable order issued in the appeal filed by the Company at the Railroad Commission of Texas. In the event that the regulatory authority and Company agree to a rate adjustment(s) that is different from the adjustment(s) requested in the Company's filing, the Company shall file compliance tariffs consistent with the agreement. No action on the part of the regulatory authority shall be required to allow the rate adjustment(s) to become effective on October 1. To the extent that the regulatory authority does not take action on the Company's RRM filing by September 30, the rates proposed in the Company's filing shall be deemed approved effective October 1. Notwithstanding the preceding sentence, a regulatory authority may choose to take affirmative action to approve a rate adjustment under this tariff. In those instances where such approval cannot reasonably occur by September 30, the rates finally approved by the regulatory authority shall be deemed effective as of October 1. To defray the cost, if any, of regulatory authorities conducting a review of the Company's annual RRM filing, the Company shall reimburse the regulatory authorities on a monthly basis for their reasonable expenses incurred upon submission of invoices for such review. Any reimbursement contemplated hereunder shall be deemed a reasonable and necessary operating expense of the Company in the year in which the reimbursement is made. A regulatory authority seeking reimbursement under this provision shall submit its request for reimbursement to the Company no later than December 1 of the year in which the RRM filing is made and the Company shall reimburse regulatory authorities in accordance with this provision on or before December 31 of the year the RRM filing is made. To the extent possible, the provisions of the Final Order shall be applied by the regulatory authority in determining whether to approve or disapprove of Company's proposed rate adjustment. This Rider RRM does not limit the legal rights and duties of a regulatory authority. Nothing herein shall abrogate the jurisdiction of the regulatory authority to initiate a rate proceeding at any time to review whether rates charged are just and reasonable. Similarly, the Company retains its right to utilize the provisions of Texas Utilities Code, Chapter 104, Subchapter C to request a change in rates. The provisions of this Rider RRM are implemented in harmony with the Gas Utility Regulatory Act (Texas Utilities Code, Chapters 101-105). The annual rate adjustment process set forth in this tariff shall remain in effect during the pendency of any Statement of Intent rate filing.

VII. Reconsideration, Appeal and Unresolved Items

Orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007).

VIII. Notice

Notice of each annual RRM filing shall be provided by including the notice, in conspicuous form, in the bill of each directly affected customer no later than forty-five (45) days after the Company makes its annual filing pursuant to this tariff. The notice to customers shall include the following information:

- a) a description of the proposed revision of rates and schedules;
- b) the effect the proposed revision of rates is expected to have on the rates applicable to each customer class and on an average bill for each affected customer;
- c) the service area or areas in which the proposed rates would apply;

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38879
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Rider Tax 2020

d) the date the annual RRM filing was made with the regulatory authority; and
 e) the Company's address, telephone number and website where information concerning the proposed rate adjustment can be obtained.
 Rider Tax updated to reflect the rate changes due to the 2020 Census results.

RIDER TAX - TAX ADJUSTMENT**APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION****EFFECTIVE DATE: Bills Rendered on and after 04/01/2023****Application**

Applicable to Customers taking service under Residential, Commercial, Industrial, Public Authority, and State Institution customers to the extent of state gross receipts taxes only. Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code. Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

GROSS RECEIPTS TAX: This rider is for the State Gross Receipts Tax which is based on the population of each city. The basis for the population is the U.S. Census which is conducted every 10 years. Therefore these rates change each 10 years as the census numbers become final. The tax rates shown are the values shown in the Texas Tax Code.

POPULATION KEY**TAX RATE**

LESS THAN 1000	0.00000
1000 TO 2499	0.005810
2499 TO 9999	0.0107
10000 AND ABOVE	0.01997

CITY TAX RATE

Abernathy 0.01070
 Amarillo 0.01997
 Amherst 0.00000
 Anton 0.00000
 Big Spring 0.01997
 Bovina 0.00581
 Brownfield 0.01070
 Buffalo Springs Lake 0.00000
 Canyon 0.01997
 Channing 0.00000
 Coahoma 0.00000
 Crosbyton 0.00581
 Dalhart 0.01070
 Dimmitt 0.01070
 Earth 0.00000
 Edmonson 0.00000
 Floydada 0.01070
 Forsan 0.00000
 Friona 0.01070
 Fritch 0.00581
 Hale Center 0.00581
 Happy 0.00000
 Hart 0.00000
 Hereford 0.01997
 Idalou 0.00581
 Kress 0.00000
 Lake Tanglewood 0.00000
 Lamesa 0.01070
 Levelland 0.01997
 Littlefield 0.01070
 Lockney 0.00581
 Lorenzo 0.00000
 Los Ybanez 0.00000
 Lubbock 0.01997

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38879
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Meadow 0.00000
 Midland 0.01997
 Muleshoe 0.01070
 Nazareth 0.00000
 New Deal 0.00000
 New Home 0.00000
 Odessa 0.01997
 O'donnell 0.00000
 Olton 0.00581
 Opydke West 0.00000
 Palisades 0.00000
 Pampa 0.01997
 Panhandle 0.00581
 Petersburg 0.00581
 Plainview 0.01997
 Post 0.01070
 Quitaque 0.00000
 Ralls 0.00581
 Ranson Canyon 0.00581
 Ropesville 0.00000
 Sanford 0.00000
 Seagraves 0.00581
 Seminole 0.01070
 Shallowater 0.01070
 Silverton 0.00000
 Slaton 0.01070
 Smyer 0.00000
 Springlake 0.00000
 Stanton 0.01070
 Sudan 0.00000
 Tahoka 0.00581
 Timbercreek Canyon 0.00000
 Tulia 0.01070
 Turkey 0.00000
 Vega 0.00000
 Wellman 0.00000
 Wilson 0.00000
 Wolfforth 0.01070

WTC T INC RRM 2023

Implementing Rate Pursuant to Settlement Agreement Effective 10/01/2024 for the West Texas Cities Service Area.

RATE SCHEDULE: TRANSPORTATION SERVICE**APPLICABLE TO: WEST TEXAS CITIES SERVICE AREA - Inside City Limits (ICL)****EFFECTIVE DATE: Bills Rendered on and after 10/01/2024****Application**

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished. Monthly Rate Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$ 772.87 per month
Consumption Charge	\$ 0.12145 per Ccf

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**

TARIFF CODE: DT **RRC TARIFF NO: 38879**

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

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

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).
The West Texas Division Rider RRM applies to this schedule.

Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.

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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,

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 Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha.

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services 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 transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

WTX CTY LST 2023 R

Implementing Rate Pursuant to Settlement Agreement Effective 10/01/2024 for the West Texas Cities Service Area.

APPLICABLE TO: Incorporated cities within the West Texas Service Area
CITY ORDINANCE INDEX LISTING FOR THE WEST SERVICE AREA
FOR RATES EFFECTIVE 10/01/2024

City	Ordinance No.	Approved date
Abernathy	080624B	8/12/2024
Amherst	UA-2024	8/13/2024
Anton	2024-1	9/9/2024
Big Spring	023-2024	9/10/2024
Bovina	08202024-2	8/20/2024
Brownfield	20240815	8/15/2024
Buffalo Springs*		
Canyon	17-2024	8/12/2024
Coahoma	169	8/15/2024
Crosbyton	08-2024	8/20/2024
Dimmitt	081924-2	8/19/2024
Earth	R-091224-1	9/12/2024
Edmonson	44	8/28/2024
Floydada	24-3	8/20/2024
Forsan	912024	9/10/2024
Friona	2024.09.16	9/16/2024
Fritch	2024-6	8/20/2024
Hale Center	20240815A	8/15/2024
Happy	08202023	8/8/2024
Hart	240	8/12/2024
Hereford	09.16.24	9/16/2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 38879
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
Idalou	24-09-03 9/9/2024
Kress	20240820B 8/20/2024
Lamesa	R-14-24 8/20/2024
Levelland	1084 9/16/2024
Littlefield	2024-0827-1 8/27/2024
Lockney	08202024 8/20/2024
Lorenzo	081224 8/12/2024
Los Ybanez	1053 8/27/2024
Meadow	2024.08.15 8/15/2024
Midland	2024-136 8/27/2024
Mulshoe	R-811-0924 9/16/2024
Nazareth	090324 9/3/2024
New Deal	BLANK 8/26/2024
New Home	24-101 8/27/2024
Odessa	2024R-99 8/27/2024
O'Donnell	338 9/11/2024
Olton	O-08-001-2024 8/12/2024
Opdyke West*	
Palisades	20240910C 9/10/2024
Pampa	1805 8/26/2024
Panhandle	2024-09 9/12/2024
Petersburg	08132024A 8/13/2024
Plainview	24-3765 9/10/2024
Post	449 8/13/2024
Quitauque	09232401 9/23/2024
Ralls	2024-08-20 8/20/2024
Ransom Canyon	R24-0813 8/13/2024
Ropesville	2024919-01 9/19/2024
Sanford	2024-3 9/10/2024
Seagraves	24-08-12-b 8/12/2024
Seminole	637 8/26/2024
Shallowater	08202024B 8/20/2024
Silverton	09-A-2024 9/20/2024
Slaton	082824A 8/28/2024
Smyer	148 9/24/2024
Springlake	9.2024 9/28/2024
Stanton	1515A 8/12/2024
Sudan	BLANK 8/12/2024
Tahoka	24-002R 9/16/2024
Tanglewood	2024-03 9/25/2024
Timbercreek	24-06 9/12/2024
Tulia	2024-04 8/13/2024
Turkey	09-24 9/9/2024
Vega	1-09-16-2024 9/16/2024
Wellman	189 8/15/2024
Wilson	238 8/12/2024
Wolfforth	2024-018 8/19/2024

*The Ordinance Number and Approved Date are currently not available.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
126783	D	Mcf	\$1.2145	10/01/2024	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44907	**CONFIDENTIAL**
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RRC COID: 6931			COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION		
TARIFF CODE: DT			RRC TARIFF NO: 38879		
TYPE SERVICE PROVIDED					
<u>TYPE OF SERVICE</u>		<u>SERVICE DESCRIPTION</u>		<u>OTHER TYPE DESCRIPTION</u>	
H		Transportation			
TUC APPLICABILITY					
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>					

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39064	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 01/01/2025		RECEIVED DATE: 03/26/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE: 04/30/2044	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: Year to Year			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): None			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
45005	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION						
TARIFF CODE: DT		RRC TARIFF NO: 39064						
CURRENT RATE COMPONENT								
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>							
AEIA12400	<p>Application Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount Term January 1, 2025 to April 30, 2044 Evergreen Year to Year Maintenance Fee \$1,000 Triangle Distribution/City Gate Transportation Charge NA Interim Rate Adjustment (IRA) NA Shrinkage NA</p> <p>Taxes All applicable taxes Nominations NA Monthly Imbalance Fee NA Add/Remove Accounts Monthly Imbalance Fee NA</p> <p>Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p>							
RATE ADJUSTMENT PROVISIONS:								
None								
DELIVERY POINTS								
<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>			
126921	D	MMBtu	\$1000.0000	01/01/2025	Y			
<u>DESCRIPTION:</u> **CONFIDENTIAL**								
<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 15%;">Customer</td><td style="width: 15%;">45005</td><td style="width: 70%;">**CONFIDENTIAL**</td></tr></table>						Customer	45005	**CONFIDENTIAL**
Customer	45005	**CONFIDENTIAL**						
TYPE SERVICE PROVIDED								
<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>						
H	Transportation							
TUC APPLICABILITY								
<u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u>								

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39416	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: 1 Year then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): WTX Cites (Odessa) Negotiated Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
32313	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39416
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39416	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.		
	LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.		
	MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.		
	METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.		
	PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.		
	POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.		
	RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.		
	RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.		
	REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.		
	RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.		
	RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.		
	RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.		
	STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.		
	TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.		
	TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.		
PSF SOI 2024	Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.		
	PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only		
	Rule Section 8.201 Pipeline Safety Program Fees		
	a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39416
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

- (b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.
- (1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.
- (2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.
- (3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:
- (A) shall be a flat rate, one-time surcharge;
- (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
- (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
- (D) shall not exceed \$1.00 per service or service line; and
- (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.
- (4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:
- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.
- (5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.
- (6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.
- (c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.
- (1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.
- (2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.
- (3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.
- (4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:
- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.
- (d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39416
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

RIDER FF 12

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER: FF - FRANCHISE FEE ADJUSTMENT
 APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION
 EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application

Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City Franchise fee

Abernathy 5%

Amarillo 5%

Amherst 5% Anton 5%

Big Spring 3.50%

Bovina 5%

Brownfield 5%

Buffalo Springs Lake 5%

Canyon 5%

Channing 5%

Coahoma 3%

Crosbyton 5%

Dalhart 5%

Dimmitt 5%

Earth 5%

Edmonson 2%

Floydada 3%

Forsan 3%

Friona 5%

Fritch 5%

Hale Center 5%

Happy 3%

Hart 5%

Hereford 3%

Idalou 4%

Kress 5%

Lake Tanglewood 5%

Lamesa 4%

Levelland 5%

Littlefield 5%

Lockney 3%

Lorenzo 5%

Los Ybanez 0%

Lubbock 5%

Meadow 5%

Midland 5%

Muleshoe 5%

Nazareth 5%

New Deal 5%

New Home 3%

Odessa 5%

O'Donnell 3%

Olton 3%

Opdyke West 3%

Palisades 5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
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Pampa 5%
Panhandle 5%
Petersburg 3%
Plainview 5%
Post 5%
Quitaque 5%
Ralls 4%
Ransom Canyon 3%
Ropesville 5%
Sanford 5%
Seagraves 5%
Seminole 4%
Shallowater 5%
Silverton 5%
Slaton 5%
Smyer 3%
Springlake 3%
Stanton 5%
Sudan 5%
Tahoka 5%
Timbercreek Canyon 5%
Tulia 5%
Turkey 3%
Vega 3%
Wellman 5%
Wilson 3%
Wolfforth 4%

Rider Tax SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RIDER: TAX - TAX ADJUSTMENT
 APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
 EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)
 Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39416
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**

TARIFF CODE: DT **RRC TARIFF NO: 39416**

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTC SUR SOI 2024

Implementing rates pursuant to SOI Settlement order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: WEST TEXAS CITIES SERVICE AREA - Inside City Limits (ICL)

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Applicability

This Rider is applicable to customer classes as authorized by the state or any governmental entity or regulatory authority pursuant to any statute, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Unprotected Excess Deferred Income Tax Amortization

As per the settlement of the 2021 WTX Cities RRM (calendar year 2020), a monthly rate reduction reflecting the allocated West Texas Cities' balance of the Unprotected portion of the Excess Deferred Income Taxes (EDIT) took effect for bills rendered on and after December 1, 2021 and was to remain in effect over a sixty (60) month period. To allow new rates to take effect in Docket No. 00018879 and allow this refund to be fully passed onto customers, the Company shall apply the Unprotected EDIT credit through the Rider SUR beginning on the date the rates established in Docket No. 00018879 become effective for the remainder of the 60-month time period, which will expire on November 30, 2026. The Unprotected EDIT credit refund amount by customer class for each West Texas Cities' customer is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (1.88)
Commercial Gas Service	\$ (7.22)
Industrial Gas Service	\$ (648.91)
Transportation Service	\$ (648.91)

2. Docket No. 00018879 - Securitization Interest Expense Recovery

The following refund as authorized in Docket No. 00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service and Industrial Gas Service to each customer's monthly bill for a period of 1 month. The refund amount for the 1 month period is shown in the table below.

Rate Schedules	Rate
Residential Gas Service	\$ (0.02504)
Commercial Gas Service	\$ (0.02550)
Industrial Gas Service	\$ 0.04178

3. Docket No. 00018879 - FASB ASC 740-10 (Fin48) Refund

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39416
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service	\$ (6.05)

WTC T INC SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: TRANSPORTATION GAS SERVICE

APPLICABLE TO: WEST TEXAS CITIES SERVICE AREA - Inside City Limits (ICL)

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division Distribution System or the system formerly referred to as the Triangle Distribution System served by the West Texas Division for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility with an estimated annual usage greater than 100,000 Ccf per meter.

This tariff is not available to customers with a maximum daily demand of 1,000 MMBtu or greater and a daily/annual load factor of 10% or less. Load factor is calculated as follows: annual usage / (maximum daily connected demand times 365). Load factors will be recalculated once each year to determine appropriate eligibility for the customers taking service under this rate schedule.

Type of Service

Company's receipt and delivery of all gas quantities under the applicable Transportation Agreement will be on a wholly interruptible basis subject to the Terms and Conditions incorporated in the Transportation Agreement. Customer may elect, at the reasonable discretion of Company, to contract for Plant Protection transportation quantities defined as the minimum natural gas required to prevent physical harm and/or ensure critical safety to the plant facilities, to plant personnel, or the public when such protection cannot be achieved through the use of an alternate fuel. Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and Ccf charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$750.00
Consumption Charge	\$ 0.25624 per Ccf

Upstream Transportation Cost Recovery: The customer is responsible for all upstream transportation costs.

Retention Adjustment: Plus a quantity of gas equal to the Company's most recently calculated financial L&U percentage for the twelve months ended September multiplied by the gas received into Atmos Energy Corporation's West Texas Division for transportation to the customer.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39416
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

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

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Miscellaneous Charges: Plus an amount for miscellaneous charges calculated in accordance with the applicable rider(s).

The West Texas Division Rider SUR applies to this schedule.

Conversions: Units may be converted from Ccf to Mcf or Mmbtu as necessary to comply with the underlying transportation agreement.

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 a monthly imbalance fee at the end of each month as defined in the applicable Transportation Agreement,

Overpull Fee

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

Replacement Index

In the event the Index price reported for the month of delivery in Inside FERC's Gas Market Report under the heading West Texas Waha 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 services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

Special Conditions

To receive transportation service under this tariff, customer must have the type of meter, instrumentation, and communication required by Company. Customer must pay Company all costs associated with the acquisition and installation of the required equipment.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
75763	D	Mcf	\$1.8885	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	32313	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39416	
TUC APPLICABILITY			
<p><u>FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY</u></p> <p>Neither the gas utility nor the customer had an unfair advantage during the negotiations.</p> <p>NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)</p> <p>I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.</p>			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39417	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: 1 Year then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Negotiated Environs Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44425	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39417
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
12563	<p>Application Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount Term June 1, 2025 to May 31, 2026 Evergreen Month to Month Customer Charge per meter \$750 Consumption Charge \$1.6260 per MCF</p> <p>Shrinkage Current Tariff Schedule West Texas Unincorporated Service Area per MMBtu</p> <p>Taxes and Fees All applicable Current Tariff Schedule West Texas Unincorporated Service Area Nominations Yes Monthly Imbalance Fee See Below Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the Average Daily Waha price. All volumes outside the 5% will be at 90% of Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110%</p> <p>Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p> <p>Definitions Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>SECTION: DEFINITIONS APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Bills Rendered on or after 06/01/2025</p> <p>AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.</p> <p>APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.</p> <p>APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.</p> <p>CODES. Codes governing gas installations.</p> <p>COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39417
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	COMMISSION. The Railroad Commission of Texas.
	COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.
	CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.
	CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.
	CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.
	CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.
	DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.
	DWELLING UNIT. A room or rooms suitable for occupancy as a residence.
	GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.
	GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.
	GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.
	GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.
	INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.
	LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.
	MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.
	METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.
	PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.
	POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.
	RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.
	RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.
	REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.
	RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39417
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing

Director of Oversight and Safety Division

Gas Services Dept.

Railroad Commission of Texas

P. O. Box 12967

Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**

TARIFF CODE: DT **RRC TARIFF NO: 39417**

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service (Note 3)	\$ (6.05)

Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No. OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing
Director of Oversight and Safety Division
Gas Services Dept.
Railroad Commission of Texas
P. O. Box 12967
Austin, TX 78711-2967

4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.

Customers	Basis	Rate
Former West Texas Triangle Customers	Mcf	\$ 0.01282

(1) Inclusive of transport service to Rate WAT customers

(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

PSF SOI 2024

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39417
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39417
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;
 (C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663 ; amended to be effective November 11, 2013 38 TexReg 7947
 Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
 APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
 EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39417
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 39417****CURRENT RATE COMPONENT****RATE COMP. ID****DESCRIPTION**

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
125563	D	Mcf	\$1.6260	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44425	**CONFIDENTIAL**
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125565	D	Mcf	\$1.6260	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	44425	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39418	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: 2 Years then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Negotiated Environs Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44415	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39418	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
12571	<p>Application Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate Customer's bill will be calculated by adding the following Customer and MCF charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount Term June 1, 2025 to May 31, 2027 Evergreen Month to Month Customer Charge per meter \$750 Consumption Charge June 1, 2025 - May 31, 2026 1.27 per MCF June 1, 2026 - May 31, 2027 per MCF \$1.9160</p> <p>Shrinkage Current Tariff Schedule West Texas All Unincorporated Areas per MMBtu</p> <p>Taxes and Fees All applicable Current Tariff Schedule West Texas All Unincorporated Areas Nominations Yes Monthly Imbalance Fee See Below Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the Average Daily Waha price. All volumes outside the 5% will be at 90% of Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110%</p> <p>Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p>		
Definitions	<p>Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>SECTION: DEFINITIONS APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Bills Rendered on or after 06/01/2025</p> <p>AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.</p> <p>APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.</p> <p>APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.</p> <p>CODES. Codes governing gas installations.</p> <p>COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.</p> <p>COMMISSION. The Railroad Commission of Texas.</p>		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39418
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**

TARIFF CODE: DT **RRC TARIFF NO: 39418**

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing

Director of Oversight and Safety Division

Gas Services Dept.

Railroad Commission of Texas

P. O. Box 12967

Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
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RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39418	
CURRENT RATE COMPONENT			
RATE COMP. ID		DESCRIPTION	
	Residential Gas Service	Ccf	\$ 0.01843
	Commercial Gas Service	Ccf	\$ 0.01843
	Industrial Gas Service	Ccf	\$ 0.01843
3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund			
Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.			
To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.			
The decrease shall be calculated as follows:			
Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.			
No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.			
The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:			
Rate Schedules		Rate	
Residential Gas Service		\$ (0.05)	
Commercial Gas Service		\$ (0.19)	
Industrial Gas Service		\$ (6.05)	
Transportation Service (Note 3)		\$ (6.05)	
Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No. OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:			
Compliance Filing Director of Oversight and Safety Division Gas Services Dept. Railroad Commission of Texas P. O. Box 12967 Austin, TX 78711-2967			
4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset			
The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.			
Customers		Basis	Rate
Former West Texas Triangle Customers		Mcf	\$ 0.01282
(1) Inclusive of transport service to Rate WAT customers			
(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers			
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only			
Rule Section 8.201 Pipeline Safety Program Fees			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39418
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

Rider Tax SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39418
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	<p>With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.</p> <p>Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.</p>

RATE ADJUSTMENT PROVISIONS:

Consumption Charge increases to \$1.9160 for the period 6/1/2026 - 5/31/2027.

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>						
125549	D	Mcf	\$1.2700	06/01/2025	Y						
DESCRIPTION: **CONFIDENTIAL**											
<table><tr><td>Customer</td><td>44415</td><td colspan="4">**CONFIDENTIAL**</td></tr></table>						Customer	44415	**CONFIDENTIAL**			
Customer	44415	**CONFIDENTIAL**									

TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39419	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: 1 Year then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Negotiated WTX Cities (Midland) Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
38493	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39419
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
12566	<p>Application</p> <p>Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service</p> <p>Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate</p> <p>Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount Term</p> <p>June 1, 2025 to May 31, 2026</p> <p>Evergreen</p> <p>Month to Month</p> <p>Customer Charge per meter \$750</p> <p>Consumption Charge \$1.8885 per MCF</p> <p>Shrinkage</p> <p>Current Tariff Schedule West Texas Cities Service Area per MMBtu</p> <p>Taxes and Fees</p> <p>All applicable Current Tariff Schedule West Texas Cities Service Area</p> <p>Nominations Yes</p> <p>Monthly Imbalance Fee See Below</p> <p>Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the Average Daily Waha price. All volumes outside the 5% will be at 90% of Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110%</p> <p>Billing and Payment</p> <p>Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be assessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p>
Definitions	<p>Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>SECTION: DEFINITIONS</p> <p>APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION</p> <p>EFFECTIVE DATE: Bills Rendered on or after 06/01/2025</p> <p>AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.</p> <p>APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.</p> <p>APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.</p> <p>CODES. Codes governing gas installations.</p> <p>COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39419	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	customers for such purposes and will receive service at such buildings under the Commercial Rate.		
	COMMISSION. The Railroad Commission of Texas.		
	COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.		
	CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.		
	CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.		
	CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.		
	CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.		
	DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.		
	DWELLING UNIT. A room or rooms suitable for occupancy as a residence.		
	GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.		
	GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.		
	GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.		
	GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.		
	INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.		
	LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.		
	MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.		
	METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.		
	PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.		
	POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.		
	RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.		
	RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.		
	REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.		
	RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 39419
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	<p>metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.</p> <p>RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.</p> <p>TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.</p> <p>TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.</p>
PSF SOI 2024	<p>Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only</p> <p>Rule Section 8.201 Pipeline Safety Program Fees</p> <p>a) Application of fees. Pursuant to Texas Utilities Code, Section121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.</p> <p>(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.</p> <p>(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.</p> <p>(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.</p> <p>(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:</p> <p>(A) shall be a flat rate, one-time surcharge; (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission; (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission; (D) shall not exceed \$1.00 per service or service line; and (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section101.003.</p> <p>(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:</p> <p>(A) the pipeline safety and regulatory program fee amount paid to the Commission;</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39419
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(B) the unit rate and total amount of the surcharge billed to each customer;
 (C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;
 (C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013, 38 TexReg 7947

RIDER FF 12

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER: FF - FRANCHISE FEE ADJUSTMENT
 APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION
 EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application

Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City	Franchise fee
Abernathy	5%
Amarillo	5%
Amherst	5%
Anton	5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39419
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Big Spring 3.50%
	Bovina 5%
	Brownfield 5%
	Buffalo Springs Lake 5%
	Canyon 5%
	Channing 5%
	Coahoma 3%
	Crosbyton 5%
	Dalhart 5%
	Dimmitt 5%
	Earth 5%
	Edmonson 2%
	Floydada 3%
	Forsan 3%
	Friona 5%
	Fritch 5%
	Hale Center 5%
	Happy 3%
	Hart 5%
	Hereford 3%
	Idalou 4%
	Kress 5%
	Lake Tanglewood 5%
	Lamesa 4%
	Levelland 5%
	Littlefield 5%
	Lockney 3%
	Lorenzo 5%
	Los Ybanez 0%
	Lubbock 5%
	Meadow 5%
	Midland 5%
	Muleshoe 5%
	Nazareth 5%
	New Deal 5%
	New Home 3%
	Odessa 5%
	O'Donnell 3%
	Olton 3%
	Opdyke West 3%
	Palisades 5%
	Pampa 5%
	Panhandle 5%
	Petersburg 3%
	Plainview 5%
	Post 5%
	Quitaque 5%
	Ralls 4%
	Ransom Canyon 3%
	Ropesville 5%
	Sanford 5%
	Seagraves 5%
	Seminole 4%
	Shallowater 5%
	Silverton 5%
	Slaton 5%
	Smyer 3%
	Springlake 3%
	Stanton 5%
	Sudan 5%
	Tahoka 5%
	Timbercreek Canyon 5%
	Tulia 5%
	Turkey 3%
	Vega 3%
	Wellman 5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39419
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Wilson 3%
	Wolfforth 4%
Rider Tax SOI 2024	Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.
	<p>RIDER: TAX - TAX ADJUSTMENT</p> <p>APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION</p> <p>EFFECTIVE DATE: Bills Rendered on or after 06/01/2025</p> <p>Application</p> <p>Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.</p> <p>1. State Gross Receipts Taxes</p> <p>Applicability - All Areas in the West Texas Division (WTX)</p> <p>Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.</p> <p>Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.</p> <p>Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.</p> <p>2. Federal or State Tax Law or Rate Changes:</p> <p>Applicability - All Areas in the West Texas Division (WTX)</p> <p>Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.</p> <p>To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.</p> <p>The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.</p> <p>Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.</p> <p>Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:</p> <p>Calculations</p> <p>1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:</p> <p>a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;</p> <p>b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and</p> <p>c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39419
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

WTC SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39419
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: WEST TEXAS CITIES SERVICE AREA - Inside City Limits (ICL)

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Applicability

This Rider is applicable to customer classes as authorized by the state or any governmental entity or regulatory authority pursuant to any statute, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Unprotected Excess Deferred Income Tax Amortization

As per the settlement of the 2021 WTX Cities RRM (calendar year 2020), a monthly rate reduction reflecting the allocated West Texas Cities' balance of the Unprotected portion of the Excess Deferred Income Taxes (EDIT) took effect for bills rendered on and after December 1, 2021 and was to remain in effect over a sixty (60) month period. To allow new rates to take effect in Docket No. 00018879 and allow this refund to be fully passed onto customers, the Company shall apply the Unprotected EDIT credit through the Rider SUR beginning on the date the rates established in Docket No. 00018879 become effective for the remainder of the 60-month time period, which will expire on November 30, 2026. The Unprotected EDIT credit refund amount by customer class for each West Texas Cities' customer is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (1.88)
Commercial Gas Service	\$ (7.22)
Industrial Gas Service	\$ (648.91)
Transportation Service	\$ (648.91)

2. Docket No. 00018879 - Securitization Interest Expense Recovery

The following refund as authorized in Docket No. 00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service and Industrial Gas Service to each customer's monthly bill for a period of 1 month. The refund amount for the 1 month period is shown in the table below.

Rate Schedules	Rate
Residential Gas Service	\$ (0.02504)
Commercial Gas Service	\$ (0.02550)
Industrial Gas Service	\$ 0.04178

3. Docket No. 00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 39419****CURRENT RATE COMPONENT**

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	Industrial Gas Service \$ (6.05)
	Transportation Service \$ (6.05)

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
94281	D	Mcf	\$1.8885	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	38493	**CONFIDENTIAL**
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94282	D	Mcf	\$1.8885	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	38493	**CONFIDENTIAL**
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94283	D	Mcf	\$1.8885	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	38493	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39420	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: 1 Year then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Negotiated WTX Cities (Odessa) Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
38492	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39420
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
12560	<p>Application Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount Term June 1, 2025 to May 31, 2026 Evergreen Month to Month Customer Charge per meter \$750 Consumption Charge \$1.8885 per MCF</p> <p>Shrinkage Current Tariff Schedule West Texas Cities Service Area per MMBtu</p> <p>Taxes and Fees All applicable Current Tariff Schedule West Texas Cities Service Area Nominations Yes Monthly Imbalance Fee See Below Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the Average Daily Waha price. All volumes outside the 5% will be at 90% of Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110%</p> <p>Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be assessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p> <p>Definitions Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>SECTION: DEFINITIONS APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Bills Rendered on or after 06/01/2025</p> <p>AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.</p> <p>APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.</p> <p>APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.</p> <p>CODES. Codes governing gas installations.</p> <p>COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.</p> <p>COMMISSION. The Railroad Commission of Texas.</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39420
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39420
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

- (i) is in the executive branch of state government;
 - (ii) has authority that is not limited to a geographical portion of the state; and
 - (iii) was created by the Texas Constitution or a statute of this state; (
- B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or
- (C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

PSF SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
- (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
- (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
- (D) shall not exceed \$1.00 per service or service line; and
- (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39420
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

RIDER FF 12

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER: FF - FRANCHISE FEE ADJUSTMENT
APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application

Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City	Franchise fee
Abernathy	5%
Amarillo	5%
Amherst	5%
Anton	5%
Big Spring	3.50%
Bovina	5%
Brownfield	5%
Buffalo Springs	5%
Lake	5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39420
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
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	Canyon 5%
	Channing 5%
	Coahoma 3%
	Crosbyton 5%
	Dalhart 5%
	Dimmitt 5%
	Earth 5%
	Edmonson 2%
	Floydada 3%
	Forsan 3%
	Friona 5%
	Fritch 5%
	Hale Center 5%
	Happy 3%
	Hart 5%
	Hereford 3%
	Idalou 4%
	Kress 5%
	Lake Tanglewood 5%
	Lamesa 4%
	Levelland 5%
	Littlefield 5%
	Lockney 3%
	Lorenzo 5%
	Los Ybanez 0%
	Lubbock 5%
	Meadow 5%
	Midland 5%
	Muleshoe 5%
	Nazareth 5%
	New Deal 5%
	New Home 3%
	Odessa 5%
	O'Donnell 3%
	Olton 3%
	Opdyke West 3%
	Palisades 5%
	Pampa 5%
	Panhandle 5%
	Petersburg 3%
	Plainview 5%
	Post 5%
	Quitaque 5%
	Ralls 4%
	Ransom Canyon 3%
	Ropesville 5%
	Sanford 5%
	Seagraves 5%
	Seminole 4%
	Shallowater 5%
	Silverton 5%
	Slaton 5%
	Smyer 3%
	Springlake 3%
	Stanton 5%
	Sudan 5%
	Tahoka 5%
	Timbercreek Canyon 5%
	Tulia 5%
	Turkey 3%
	Vega 3%
	Wellman 5%
	Wilson 3%
	Wolfforth 4%

Rider Tax SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39420
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

RIDER: TAX - TAX ADJUSTMENT
 APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
 EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39420	
CURRENT RATE COMPONENT			
RATE COMP. ID	DESCRIPTION		
	<p>d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.</p> <p>e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.</p> <p>f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.</p> <p>2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:</p> <p>(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.</p> <p>(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.</p> <p>(c) The methodology for computing Company's CAMT is as follows:</p> <p>i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.</p> <p>ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.</p> <p>iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.</p> <p>If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.</p> <p>Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.</p> <p>Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.</p> <p>With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.</p> <p>Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.</p>		
WTC SUR SOI 2024	Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.		
RATE SCHEDULE: SUR - SURCHARGES APPLICABLE TO: WEST TEXAS CITIES SERVICE AREA - Inside City Limits (ICL) EFFECTIVE DATE: Services Rendered on or after 06/01/2025			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39420
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION****Applicability**

This Rider is applicable to customer classes as authorized by the state or any governmental entity or regulatory authority pursuant to any statute, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and the Company's rules and regulations on file with the regulatory authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Unprotected Excess Deferred Income Tax Amortization

As per the settlement of the 2021 WTX Cities RRM (calendar year 2020), a monthly rate reduction reflecting the allocated West Texas Cities' balance of the Unprotected portion of the Excess Deferred Income Taxes (EDIT) took effect for bills rendered on and after December 1, 2021 and was to remain in effect over a sixty (60) month period. To allow new rates to take effect in Docket No. 00018879 and allow this refund to be fully passed onto customers, the Company shall apply the Unprotected EDIT credit through the Rider SUR beginning on the date the rates established in Docket No. 00018879 become effective for the remainder of the 60-month time period, which will expire on November 30, 2026. The Unprotected EDIT credit refund amount by customer class for each West Texas Cities' customer is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (1.88)
Commercial Gas Service	\$ (7.22)
Industrial Gas Service	\$ (648.91)
Transportation Service	\$ (648.91)

2. Docket No. 00018879 - Securitization Interest Expense Recovery

The following refund as authorized in Docket No. 00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service and Industrial Gas Service to each customer's monthly bill for a period of 1 month. The refund amount for the 1 month period is shown in the table below.

Rate Schedules	Rate
Residential Gas Service	\$ (0.02504)
Commercial Gas Service	\$ (0.02550)
Industrial Gas Service	\$ 0.04178

3. Docket No. 00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service	\$ (6.05)

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 39420****RATE ADJUSTMENT PROVISIONS:**

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
94279	D	Mcf	\$1.8885	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	38492	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39421	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: 1 Year then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Negotiated Environs Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44340	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39421
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

12559

Application

Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:

Charge Amount Term

June 1, 2025 to May 31, 2026

Evergreen**Month to Month**

Customer Charge per meter \$750

Consumption Charge \$1.6260 per MCF

Shrinkage

Current Tariff Schedule West Texas Unincorporated Service Area per MMBtu

Taxes and Fees

All applicable Current Tariff Schedule West Texas Unincorporated Service Area Nominations Yes Monthly Imbalance Fee See Below Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the Average Daily Waha price. All volumes outside the 5% will be at 90% of Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110%

Billing and Payment

Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be assessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39421
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION											
TARIFF CODE: DT		RRC TARIFF NO: 39421											
CURRENT RATE COMPONENT													
RATE COMP. ID		DESCRIPTION											
		Company is used by a Residential Customer.											
		RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.											
		STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.											
		TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.											
		TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.											
ENV SUR SOI 2024		Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.											
		RATE SCHEDULE: SUR - SURCHARGES APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Services Rendered on or after 06/01/2025											
		Application This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.											
		Monthly Calculation Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.											
		1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization											
		The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:											
		<table><tr><td>Rate Schedules</td><td>Unincorporated Areas</td></tr><tr><td>Residential Gas Service</td><td>\$ 0.83</td></tr><tr><td>Commercial Gas Service</td><td>\$ (9.93)</td></tr><tr><td>Industrial Gas Service</td><td>\$ (237.48)</td></tr><tr><td>Transportation Service (Note 1)</td><td>\$ (237.48)</td></tr></table>		Rate Schedules	Unincorporated Areas	Residential Gas Service	\$ 0.83	Commercial Gas Service	\$ (9.93)	Industrial Gas Service	\$ (237.48)	Transportation Service (Note 1)	\$ (237.48)
Rate Schedules	Unincorporated Areas												
Residential Gas Service	\$ 0.83												
Commercial Gas Service	\$ (9.93)												
Industrial Gas Service	\$ (237.48)												
Transportation Service (Note 1)	\$ (237.48)												
		Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:											
		Compliance Filing Director of Oversight and Safety Division Gas Services Dept. Railroad Commission of Texas P. O. Box 12967 Austin, TX 78711-2967											
		2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery											
		The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.											
		<table><tr><td>Rate Schedules</td><td>Basis</td><td>Rate</td></tr></table>		Rate Schedules	Basis	Rate							
Rate Schedules	Basis	Rate											

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39421	
CURRENT RATE COMPONENT			
RATE COMP. ID		DESCRIPTION	
	Residential Gas Service	Ccf	\$ 0.01843
	Commercial Gas Service	Ccf	\$ 0.01843
	Industrial Gas Service	Ccf	\$ 0.01843
3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund			
Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.			
To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.			
The decrease shall be calculated as follows:			
Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.			
No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.			
The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:			
Rate Schedules		Rate	
Residential Gas Service		\$ (0.05)	
Commercial Gas Service		\$ (0.19)	
Industrial Gas Service		\$ (6.05)	
Transportation Service (Note 3)		\$ (6.05)	
Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No. OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:			
Compliance Filing Director of Oversight and Safety Division Gas Services Dept. Railroad Commission of Texas P. O. Box 12967 Austin, TX 78711-2967			
4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset			
The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.			
Customers		Basis	Rate
Former West Texas Triangle Customers		Mcf	\$ 0.01282
(1) Inclusive of transport service to Rate WAT customers			
(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers			
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only			
Rule Section 8.201 Pipeline Safety Program Fees			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39421	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	<p>a) Application of fees. Pursuant to Texas Utilities Code, Section121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.</p> <p>(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.</p> <p>(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.</p> <p>(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.</p> <p>(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:</p> <p>(A) shall be a flat rate, one-time surcharge;</p> <p>(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;</p> <p>(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;</p> <p>(D) shall not exceed \$1.00 per service or service line; and</p> <p>(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section101.003.</p> <p>(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:</p> <p>(A) the pipeline safety and regulatory program fee amount paid to the Commission;</p> <p>(B) the unit rate and total amount of the surcharge billed to each customer;</p> <p>(C) the date or dates on which the surcharge was billed to customers; and</p> <p>(D) the total amount collected from customers from the surcharge.</p> <p>(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section7.315 of this title, relating to Filing of Tariffs.</p> <p>(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.</p> <p>(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.</p> <p>(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.</p> <p>(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.</p> <p>(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.</p> <p>(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:</p> <p>(A) the pipeline safety and regulatory program fee amount paid to the Commission;</p> <p>(B) the unit rate and total amount of the surcharge billed to each customer;</p>		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 39421
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<p data-bbox="284 321 1513 352"><u>DESCRIPTION</u></p> <p data-bbox="284 352 1513 405">(C) the date or dates on which the surcharge was billed to customers; and (D) the total amount collected from customers from the surcharge.</p> <p data-bbox="284 405 1513 531">(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.</p> <p data-bbox="284 531 1513 678">Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947</p> <p data-bbox="284 678 1513 699">Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p data-bbox="284 699 1513 793">RIDER: TAX - TAX ADJUSTMENT APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Bills Rendered on or after 06/01/2025</p> <p data-bbox="284 793 1513 888">Application Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.</p> <p data-bbox="284 888 1513 919">1. State Gross Receipts Taxes</p> <p data-bbox="284 919 1513 1014">Applicability - All Areas in the West Texas Division (WTX) Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.</p> <p data-bbox="284 1014 1513 1045">Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.</p> <p data-bbox="284 1045 1513 1245">Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.</p> <p data-bbox="284 1245 1513 1276">2. Federal or State Tax Law or Rate Changes:</p> <p data-bbox="284 1276 1513 1308">Applicability - All Areas in the West Texas Division (WTX)</p> <p data-bbox="284 1308 1513 1339">Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.</p> <p data-bbox="284 1339 1513 1497">To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.</p> <p data-bbox="284 1497 1513 1560">The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.</p> <p data-bbox="284 1560 1513 1686">Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.</p> <p data-bbox="284 1686 1513 1801">Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:</p> <p data-bbox="284 1801 1513 1833">Calculations</p> <p data-bbox="284 1833 1513 1864">1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:</p> <p data-bbox="284 1864 1513 1929">a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39421
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 39421****CURRENT RATE COMPONENT****RATE COMP. ID****DESCRIPTION**

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
125489	D	Mcf	\$1.6260	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44340	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39422	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: 1 Year then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Negotiated Environs Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
42036	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39422	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
12567	<p>Application Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount Term June 1, 2025 to May 31, 2026 Evergreen Month to Month Customer Charge per meter \$750 Consumption Charge \$1.5927 per MCF</p> <p>Shrinkage Current Tariff Schedule West Texas Lubbock Service Area per MMBtu</p> <p>Taxes and Fees All applicable Current Tariff Schedule West Texas Lubbock Service Area Nominations Yes</p> <p>Monthly Imbalance Fee See Below Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the Average Daily Waha price. All volumes outside the 5% will be at 90% of Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110%</p> <p>Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be assessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p> <p>Definitions Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>SECTION: DEFINITIONS APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Bills Rendered on or after 06/01/2025</p> <p>AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.</p> <p>APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.</p> <p>APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.</p> <p>CODES. Codes governing gas installations.</p> <p>COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.</p>		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39422
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	COMMISSION. The Railroad Commission of Texas.
	COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.
	CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.
	CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.
	CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.
	CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.
	DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.
	DWELLING UNIT. A room or rooms suitable for occupancy as a residence.
	GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.
	GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.
	GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.
	GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.
	INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.
	LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.
	MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.
	METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.
	PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.
	POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.
	RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.
	RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.
	REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.
	RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39422
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing

Director of Oversight and Safety Division

Gas Services Dept.

Railroad Commission of Texas

P. O. Box 12967

Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39422	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	Rate Schedules	Basis	Rate
	Residential Gas Service	Ccf	\$ 0.01843
	Commercial Gas Service	Ccf	\$ 0.01843
	Industrial Gas Service	Ccf	\$ 0.01843
	3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund		
	Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.		
	To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.		
	The decrease shall be calculated as follows:		
	Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.		
	No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.		
	The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:		
	Rate Schedules	Rate	
	Residential Gas Service	\$ (0.05)	
	Commercial Gas Service	\$ (0.19)	
	Industrial Gas Service	\$ (6.05)	
	Transportation Service (Note 3)	\$ (6.05)	
	Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No. OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:		
	Compliance Filing Director of Oversight and Safety Division Gas Services Dept. Railroad Commission of Texas P. O. Box 12967 Austin, TX 78711-2967		
	4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset		
	The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.		
	Customers	Basis	Rate
	Former West Texas Triangle Customers	Mcf	\$ 0.01282
	(1) Inclusive of transport service to Rate WAT customers		
	(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers		
PSF SOI 2024	Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.		
	PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39422
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39422
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;
 (C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663 ; amended to be effective November 11, 2013 38 TexReg 7947
 Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
 APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
 EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39422
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**TARIFF CODE: DT RRC TARIFF NO: 39422****CURRENT RATE COMPONENT****RATE COMP. ID****DESCRIPTION**

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
113314	D	Mcf	\$1.5927	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	42036	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39423	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: 1 Year then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Negotiated Environs Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44839	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39423
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

12561

Application

Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:

Charge Amount Term

June 1, 2025 to May 31, 2026

Evergreen**Month to Month**

Customer Charge per meter \$750

Consumption Charge 1.31 per MCF

Shrinkage

Current Tariff Schedule West Texas All Unincorporated Areas per MMBtu

Taxes and Fees

All applicable Current Tariff Schedule West Texas All Unincorporated Areas Nominations Yes Monthly Imbalance Fee See Below
Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the Average Daily Waha price. All volumes outside the 5% will be at 90% of Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110%

Billing and Payment

Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be assessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39423	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.		
	CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.		
	CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.		
	CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.		
	CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.		
	DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.		
	DWELLING UNIT. A room or rooms suitable for occupancy as a residence.		
	GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.		
	GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.		
	GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.		
	GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.		
	INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.		
	LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.		
	MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.		
	METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.		
	PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.		
	POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.		
	RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.		
	RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.		
	REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.		
	RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.		
	RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39423
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing

Director of Oversight and Safety Division

Gas Services Dept.

Railroad Commission of Texas

P. O. Box 12967

Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
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GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39423	
CURRENT RATE COMPONENT			
RATE COMP. ID		DESCRIPTION	
	Residential Gas Service	Ccf	\$ 0.01843
	Commercial Gas Service	Ccf	\$ 0.01843
	Industrial Gas Service	Ccf	\$ 0.01843
3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund			
Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.			
To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.			
The decrease shall be calculated as follows:			
Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.			
No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.			
The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:			
Rate Schedules		Rate	
Residential Gas Service		\$ (0.05)	
Commercial Gas Service		\$ (0.19)	
Industrial Gas Service		\$ (6.05)	
Transportation Service (Note 3)		\$ (6.05)	
Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No. OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:			
Compliance Filing Director of Oversight and Safety Division Gas Services Dept. Railroad Commission of Texas P. O. Box 12967 Austin, TX 78711-2967			
4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset			
The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.			
Customers		Basis	Rate
Former West Texas Triangle Customers		Mcf	\$ 0.01282
(1) Inclusive of transport service to Rate WAT customers			
(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers			
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only			
Rule Section 8.201 Pipeline Safety Program Fees			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39423
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 39423
CURRENT RATE COMPONENT	
<u>RATE COMP. ID</u>	<p data-bbox="284 321 1513 352"><u>DESCRIPTION</u></p> <p data-bbox="284 352 1513 405">(C) the date or dates on which the surcharge was billed to customers; and (D) the total amount collected from customers from the surcharge.</p> <p data-bbox="284 405 1513 531">(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.</p> <p data-bbox="284 531 1513 678">Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947</p> <p data-bbox="284 678 1513 699">Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p data-bbox="284 699 1513 793">RIDER: TAX - TAX ADJUSTMENT APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Bills Rendered on or after 06/01/2025</p> <p data-bbox="284 793 1513 888">Application Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.</p> <p data-bbox="284 888 1513 919">1. State Gross Receipts Taxes</p> <p data-bbox="284 919 1513 1014">Applicability - All Areas in the West Texas Division (WTX) Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.</p> <p data-bbox="284 1014 1513 1045">Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.</p> <p data-bbox="284 1045 1513 1245">Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.</p> <p data-bbox="284 1245 1513 1276">2. Federal or State Tax Law or Rate Changes:</p> <p data-bbox="284 1276 1513 1308">Applicability - All Areas in the West Texas Division (WTX)</p> <p data-bbox="284 1308 1513 1339">Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.</p> <p data-bbox="284 1339 1513 1497">To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.</p> <p data-bbox="284 1497 1513 1560">The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.</p> <p data-bbox="284 1560 1513 1686">Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.</p> <p data-bbox="284 1686 1513 1801">Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:</p> <p data-bbox="284 1801 1513 1833">Calculations</p> <p data-bbox="284 1833 1513 1864">1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:</p> <p data-bbox="284 1864 1513 1932">a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39423
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 39423****CURRENT RATE COMPONENT****RATE COMP. ID****DESCRIPTION**

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92048	D	Mcf	\$1.3100	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44839	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39424	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: 2 Years then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Negotiated Environs Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44603	**CONFIDENTIAL**	Y	

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39424	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
12568	<p>Application</p> <p>Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service</p> <p>Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate</p> <p>Customer's bill will be calculated by adding the following Customer and MCF charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount Term</p> <p>June 1, 2025 to May 31, 2027</p> <p>Evergreen</p> <p>Month to Month</p> <p>Customer Charge per meter \$750</p> <p>Consumption Charge June 1, 2025 - May 31, 2026 1.27 per MCF</p> <p>June 1, 2026 - May 31, 2027 per MCF \$1.9160</p> <p>Shrinkage</p> <p>Current Tariff Schedule West Texas All Unincorporated Areas per MMBtu</p> <p>Taxes and Fees</p> <p>All applicable Current Tariff Schedule West Texas All Unincorporated Areas Nominations Yes Monthly Imbalance Fee See Below</p> <p>Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the Average Daily Waha price. All volumes outside the 5% will be at 90% of Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110%</p> <p>Billing and Payment</p> <p>Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p> <p>Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p>		
Definitions	<p>SECTION: DEFINITIONS</p> <p>APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION</p> <p>EFFECTIVE DATE: Bills Rendered on or after 06/01/2025</p> <p>AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.</p> <p>APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.</p> <p>APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.</p> <p>CODES. Codes governing gas installations.</p> <p>COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.</p> <p>COMMISSION. The Railroad Commission of Texas.</p>		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39424
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**

TARIFF CODE: DT **RRC TARIFF NO: 39424**

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing

Director of Oversight and Safety Division

Gas Services Dept.

Railroad Commission of Texas

P. O. Box 12967

Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
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RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39424	
CURRENT RATE COMPONENT			
RATE COMP. ID		DESCRIPTION	
	Residential Gas Service	Ccf	\$ 0.01843
	Commercial Gas Service	Ccf	\$ 0.01843
	Industrial Gas Service	Ccf	\$ 0.01843
3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund			
Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.			
To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.			
The decrease shall be calculated as follows:			
Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.			
No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.			
The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:			
Rate Schedules		Rate	
Residential Gas Service		\$ (0.05)	
Commercial Gas Service		\$ (0.19)	
Industrial Gas Service		\$ (6.05)	
Transportation Service (Note 3)		\$ (6.05)	
Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No. OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:			
Compliance Filing Director of Oversight and Safety Division Gas Services Dept. Railroad Commission of Texas P. O. Box 12967 Austin, TX 78711-2967			
4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset			
The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.			
Customers		Basis	Rate
Former West Texas Triangle Customers		Mcf	\$ 0.01282
(1) Inclusive of transport service to Rate WAT customers			
(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers			
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only			
Rule Section 8.201 Pipeline Safety Program Fees			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39424
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39424
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

Rider Tax SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39424
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**TARIFF CODE: DT RRC TARIFF NO: 39424****CURRENT RATE COMPONENT****RATE COMP. ID****DESCRIPTION**

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

RATE ADJUSTMENT PROVISIONS:

The Transportation Charge will increase to \$1.9160 for the period 6/1/2026 - 5/31/2027.

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70707	D	MCF	\$1.2700	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44603	**CONFIDENTIAL**
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70709	D	MCF	\$1.2700	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	44603	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39425	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: 2 Years then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Negotiated Environs Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
43150	**CONFIDENTIAL**	Y	

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39425	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
12565	<p>Application</p> <p>Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service</p> <p>Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate</p> <p>Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount Term</p> <p>June 1, 2025 to May 31, 2027</p> <p>Evergreen</p> <p>Month to Month</p> <p>Customer Charge per meter \$750</p> <p>Consumption Charge June 1, 2025 - May 31, 2026 1.27 per MCF</p> <p>June 1, 2026 - May 31, 2027 per MCF \$1.9160</p> <p>Shrinkage</p> <p>Current Tariff Schedule West Texas All Unincorporated Areas per MMBtu</p> <p>Taxes and Fees</p> <p>All applicable Current Tariff Schedule West Texas All Unincorporated Areas Nominations Yes Monthly Imbalance Fee See Below</p> <p>Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the Average Daily Waha price. All volumes outside the 5% will be at 90% of Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110%</p> <p>Billing and Payment</p> <p>Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p> <p>Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p>		
Definitions	<p>SECTION: DEFINITIONS</p> <p>APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION</p> <p>EFFECTIVE DATE: Bills Rendered on or after 06/01/2025</p> <p>AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.</p> <p>APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.</p> <p>APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.</p> <p>CODES. Codes governing gas installations.</p> <p>COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.</p> <p>COMMISSION. The Railroad Commission of Texas.</p>		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39425
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**

TARIFF CODE: DT **RRC TARIFF NO: 39425**

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing

Director of Oversight and Safety Division

Gas Services Dept.

Railroad Commission of Texas

P. O. Box 12967

Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
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RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39425	
CURRENT RATE COMPONENT			
RATE COMP. ID		DESCRIPTION	
	Residential Gas Service	Ccf	\$ 0.01843
	Commercial Gas Service	Ccf	\$ 0.01843
	Industrial Gas Service	Ccf	\$ 0.01843
3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund			
Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.			
To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.			
The decrease shall be calculated as follows:			
Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.			
No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.			
The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:			
Rate Schedules		Rate	
Residential Gas Service		\$ (0.05)	
Commercial Gas Service		\$ (0.19)	
Industrial Gas Service		\$ (6.05)	
Transportation Service (Note 3)		\$ (6.05)	
Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No. OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:			
Compliance Filing Director of Oversight and Safety Division Gas Services Dept. Railroad Commission of Texas P. O. Box 12967 Austin, TX 78711-2967			
4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset			
The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.			
Customers		Basis	Rate
Former West Texas Triangle Customers		Mcf	\$ 0.01282
(1) Inclusive of transport service to Rate WAT customers			
(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers			
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only			
Rule Section 8.201 Pipeline Safety Program Fees			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39425
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

Rider Tax SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**TARIFF CODE: DT RRC TARIFF NO: 39425****CURRENT RATE COMPONENT****RATE COMP. ID****DESCRIPTION**

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

RATE ADJUSTMENT PROVISIONS:

The Transportation Service Rate will increase to \$1.9160/Mcf for the period 6/1/2026 - 5/31/2027.

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92143	D	Mcf	\$1.2700	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	43150	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39426	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: 2 Years then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Negotiated ALDC (Amarillo) Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44490	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39426	
CURRENT RATE COMPONENT			
RATE COMP. ID		DESCRIPTION	
12558		<p>Application Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount Term June 1, 2025 to May 31, 2027 Evergreen Month to Month Customer Charge per meter \$750 Consumption Charge June 1, 2025 to May 31, 2026 \$1.8160 per MCF June 1, 2026 to May 31, 2027 \$ 2.1890 per MCF</p> <p>Shrinkage Current Tariff Schedule West Texas Amarillo Service Area per MMBtu Taxes and Fees All applicable Current Tariff Schedule West Texas Amarillo Service Area Nominations Yes</p> <p>Monthly Imbalance Fee See Below Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the Average Daily Waha price. All volumes outside the 5% will be at 90% of Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110%</p> <p>Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p> <p>ALDC SUR SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>RIDER: SUR - SURCHARGES APPLICABLE TO: INCORPORATED AREAS OF AMARILLO, LUBBOCK, DALHART, AND CHANNING EFFECTIVE DATE: Services Rendered on or after 06/01/2025</p> <p>Applicability This Rider is applicable to customer classes as authorized by Regulatory Authority pursuant to any statute, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.</p> <p>Monthly Calculation Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.</p> <p>1. Unprotected Excess Deferred Income Tax Amortization</p> <p>Pursuant to an agreement reached with the Cities of Amarillo, Lubbock, Dalhart, and Channing (ALDC), a monthly rate reduction reflecting the allocated ALDC balance of the Unprotected portion of the Excess Deferred Income Taxes (EDIT) took effect for bills rendered on and after June 1, 2021 and was to remain in effect for approximately 60 months until all approved Unprotected Excess Deferred Income Tax Amortization (EDIT) amounts are refunded to the applicable customer classes or the next Statement of Intent Filing with the ALDC Cities. This monthly rate reduction shall continue to apply to the Residential, Commercial, Industrial, and Transportation rate schedules of Atmos Energy Corporation's West Texas Division under the Rider SUR for the remainder of the 60-month time period, which will expire on May 30, 2026.</p> <p>Monthly Calculation Surcharges will be refunded to each customer class in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing by reducing each customer's monthly bill by the amount shown below by customer Rate Schedule for each month for a 60-month period or until the next Statement of Intent Filing with the ALDC Cities.</p>	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39426
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Rate Schedule	Monthly Customer Rate Adjustment
Residential Gas Service	\$ (1.88)
Commercial Gas Service	\$ (5.73)
Industrial Gas Service	\$ (98.36)
Transportation Service	\$ (98.36)
Public Authority Gas Service	\$ (10.55)

OTHER ADJUSTMENTS

The above rate schedules shall be adjusted for all applicable taxes (including franchise fees for incorporated customers) related to the above.

2. Docket No. OS -24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12--month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service	\$ (6.05)

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39426
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39426
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

- (i) is in the executive branch of state government;
 - (ii) has authority that is not limited to a geographical portion of the state; and
 - (iii) was created by the Texas Constitution or a statute of this state; (
- B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or
- (C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

PSF SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39426
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(A) shall be a flat rate, one-time surcharge;
 (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
 (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
 (D) shall not exceed \$1.00 per service or service line; and
 (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;
 (C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;
 (C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013, 38 TexReg 7947

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER FF 12

RIDER: FF - FRANCHISE FEE ADJUSTMENT
 APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION
 EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application
 Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39426
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City Franchise fee

Abernathy 5%

Amarillo 5%

Amherst 5% Anton 5%

Big Spring 3.50%

Bovina 5%

Brownfield 5%

Buffalo Springs Lake 5%

Canyon 5%

Channing 5%

Coahoma 3%

Crosbyton 5%

Dalhart 5%

Dimmitt 5%

Earth 5%

Edmonson 2%

Floydada 3%

Forsan 3%

Friona 5%

Fritch 5%

Hale Center 5%

Happy 3%

Hart 5%

Hereford 3%

Idalou 4%

Kress 5%

Lake Tanglewood 5%

Lamesa 4%

Levelland 5%

Littlefield 5%

Lockney 3%

Lorenzo 5%

Los Ybanez 0%

Lubbock 5%

Meadow 5%

Midland 5%

Muleshoe 5%

Nazareth 5%

New Deal 5%

New Home 3%

Odessa 5%

O'Donnell 3%

Olton 3%

Opdyke West 3%

Palisades 5%

Pampa 5%

Panhandle 5%

Petersburg 3%

Plainview 5%

Post 5%

Quitaque 5%

Ralls 4%

Ransom Canyon 3%

Ropesville 5%

Sanford 5%

Seagraves 5%

Seminole 4%

Shallowater 5%

Silverton 5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39426
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Slaton 5%
 Smyer 3%
 Springlake 3%
 Stanton 5%
 Sudan 5%
 Tahoka 5%
 Timbercreek Canyon 5%
 Tulia 5%
 Turkey 3%
 Vega 3%
 Wellman 5%
 Wilson 3%
 Wolfforth 4%

Rider Tax SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39426
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 39426****CURRENT RATE COMPONENT****RATE COMP. ID****DESCRIPTION**

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

RATE ADJUSTMENT PROVISIONS:

The Transportation Service Rate increases to \$2.1890/Mcf for the period 6/1/2026 - 5/31/2027. Plant Protection =\$200.

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
125799	D	Mcf	\$1.8160	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44490	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39427	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: 2 Years then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Negotiated ALDC (Amarillo) Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
45044	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39427
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

12564

Application

Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:

Charge Amount Term

June 1, 2025 to May 31, 2027

Evergreen**Month to Month**

Customer Charge per meter \$750

Consumption Charge June 1, 2025 to May 31, 2026 \$1.8160 per MCF

June 1, 2026 to May 31, 2027 \$ 2.1890 per MCF

Shrinkage

Current Tariff Schedule West Texas Amarillo Service Area per MMBtu

Taxes and Fees

All applicable Current Tariff Schedule West Texas Amarillo Service Area Nominations Yes Monthly Imbalance Fee See Below
Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the Average Daily Waha price. All volumes outside the 5% will be at 90% of Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110%

Billing and Payment

Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).

ALDC SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RIDER:

SUR - SURCHARGES

APPLICABLE TO: INCORPORATED AREAS OF AMARILLO, LUBBOCK, DALHART, AND CHANNING

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Applicability

This Rider is applicable to customer classes as authorized by Regulatory Authority pursuant to any statute, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Unprotected Excess Deferred Income Tax Amortization

Pursuant to an agreement reached with the Cities of Amarillo, Lubbock, Dalhart, and Channing (ALDC), a monthly rate reduction reflecting the allocated ALDC balance of the Unprotected portion of the Excess Deferred Income Taxes (EDIT) took effect for bills rendered on and after June 1, 2021 and was to remain in effect for approximately 60 months until all approved Unprotected Excess Deferred Income Tax Amortization (EDIT) amounts are refunded to the applicable customer classes or the next Statement of Intent Filing with the ALDC Cities. This monthly rate reduction shall continue to apply to the Residential, Commercial, Industrial, and Transportation rate schedules of Atmos Energy Corporation's West Texas Division under the Rider SUR for the remainder of the 60-month time period, which will expire on May 30, 2026.

Monthly Calculation

Surcharges will be refunded to each customer class in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing by reducing each customer's monthly bill by the amount shown below by customer Rate Schedule for each month for a 60-month period or until the next Statement of Intent Filing with the ALDC Cities.

Rate Schedule

Monthly Customer Rate Adjustment

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION**

TARIFF CODE: DT **RRC TARIFF NO: 39427**

CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Residential Gas Service	\$ (1.88)
Commercial Gas Service	\$ (5.73)
Industrial Gas Service	\$ (98.36)
Transportation Service	\$ (98.36)
Public Authority Gas Service	\$ (10.55)

OTHER ADJUSTMENTS

The above rate schedules shall be adjusted for all applicable taxes (including franchise fees for incorporated customers) related to the above.

2. Docket No. OS -24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12--month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service	\$ (6.05)

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39427
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39427
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

PSF SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

PIPELINE SAFETY PROGRAM FEES - 2024

Title 16 Economic Regulation

Part 1 Railroad Commission Of Texas

Chapter 8 Pipeline Safety Regulations

Subchapter C Requirements For Natural Gas Pipelines Only

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39427
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
 (D) shall not exceed \$1.00 per service or service line; and
 (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;
 (C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;
 (C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013, 38 TexReg 7947

RIDER FF 12

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER: FF - FRANCHISE FEE ADJUSTMENT
APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application

Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39427
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City Franchise fee

Abernathy 5%

Amarillo 5%

Amherst 5% Anton 5%

Big Spring 3.50%

Bovina 5%

Brownfield 5%

Buffalo Springs Lake 5%

Canyon 5%

Channing 5%

Coahoma 3%

Crosbyton 5%

Dalhart 5%

Dimmitt 5%

Earth 5%

Edmonson 2%

Floydada 3%

Forsan 3%

Friona 5%

Fritch 5%

Hale Center 5%

Happy 3%

Hart 5%

Hereford 3%

Idalou 4%

Kress 5%

Lake Tanglewood 5%

Lamesa 4%

Levelland 5%

Littlefield 5%

Lockney 3%

Lorenzo 5%

Los Ybanez 0%

Lubbock 5%

Meadow 5%

Midland 5%

Muleshoe 5%

Nazareth 5%

New Deal 5%

New Home 3%

Odessa 5%

O'Donnell 3%

Olton 3%

Opdyke West 3%

Palisades 5%

Pampa 5%

Panhandle 5%

Petersburg 3%

Plainview 5%

Post 5%

Quitaque 5%

Ralls 4%

Ransom Canyon 3%

Ropesville 5%

Sanford 5%

Seagraves 5%

Seminole 4%

Shallowater 5%

Silverton 5%

Slaton 5%

Smyer 3%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39427	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	Springlake 3% Stanton 5% Sudan 5% Tahoka 5% Timbercreek Canyon 5% Tulia 5% Turkey 3% Vega 3% Wellman 5% Wilson 3% Wolfforth 4%		
Rider Tax SOI 2024	Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.		
	RIDER: TAX - TAX ADJUSTMENT APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Bills Rendered on or after 06/01/2025		
	Application Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.		
	1. State Gross Receipts Taxes		
	Applicability - All Areas in the West Texas Division (WTX) Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.		
	Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.		
	Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.		
	2. Federal or State Tax Law or Rate Changes:		
	Applicability - All Areas in the West Texas Division (WTX)		
	Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.		
	To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.		
	The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.		
	Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.		
	Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:		
	Calculations		
	1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:		
	a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39427
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 39427****CURRENT RATE COMPONENT****RATE COMP. ID****DESCRIPTION**

other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

RATE ADJUSTMENT PROVISIONS:

Consumption Charge will increase to \$2.1890 per Mcf for the period 6/1/2026 to 5/31/2027.

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
127257	D	Mcf	\$1.8160	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	45044	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39428	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: 1 Year then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Negotiated Environs Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44781	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39428
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

12562

Application

Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:

Charge Amount Term

June 1, 2025 to May 31, 2026

Evergreen**Month to Month**

Customer Charge \$750

Consumption Charge 1.5927 per MCF

Shrinkage

Current Tariff Schedule per MMBtu

Taxes

All applicable taxes

Nominations Yes

Monthly Imbalance Fee See Below

Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the Average Daily Waha price. All volumes outside the 5% will be at 90% of Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110%

Billing and Payment

Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.

CODES. Codes governing gas installations.

COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39428
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

COMMISSION. The Railroad Commission of Texas.

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39428
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing

Director of Oversight and Safety Division

Gas Services Dept.

Railroad Commission of Texas

P. O. Box 12967

Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS CLASS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39428	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	Rate Schedules	Basis	Rate
	Residential Gas Service	Ccf	\$ 0.01843
	Commercial Gas Service	Ccf	\$ 0.01843
	Industrial Gas Service	Ccf	\$ 0.01843
	3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund		
	Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.		
	To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.		
	The decrease shall be calculated as follows:		
	Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.		
	No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.		
	The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:		
	Rate Schedules	Rate	
	Residential Gas Service	\$ (0.05)	
	Commercial Gas Service	\$ (0.19)	
	Industrial Gas Service	\$ (6.05)	
	Transportation Service (Note 3)	\$ (6.05)	
	Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No. OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:		
	Compliance Filing Director of Oversight and Safety Division Gas Services Dept. Railroad Commission of Texas P. O. Box 12967 Austin, TX 78711-2967		
	4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset		
	The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.		
	Customers	Basis	Rate
	Former West Texas Triangle Customers	Mcf	\$ 0.01282
	(1) Inclusive of transport service to Rate WAT customers		
	(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers		
PSF SOI 2024	Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.		
	PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39428
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39428
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;
 (C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663 ; amended to be effective November 11, 2013 38 TexReg 7947
 Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
 APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
 EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39428
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 39428****CURRENT RATE COMPONENT****RATE COMP. ID****DESCRIPTION**

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

RATE ADJUSTMENT PROVISIONS:

The Customer Charge of \$750 is waived for delivery points 111252 & 111253 for June 2025.

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
111253	D	MCF	\$1.5927	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44781	**CONFIDENTIAL**
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111254	D	MCF	\$1.5927	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	44781	**CONFIDENTIAL**
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111252	D	MCF	\$1.5927	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	44781	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39429	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: 1 Year then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Negotiated ALDC (Amarillo) Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
		EXTENSION:	
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
34832	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39429	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
12557	<p>Application Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount Term June 1, 2025 to May 31, 2026 Evergreen Month to Month Customer Charge per meter \$750 Consumption Charge \$2.0023 per MCF</p> <p>Shrinkage Current Tariff Schedule West Texas Amarillo Service Area per MMBtu</p> <p>Taxes and Fees All applicable Current Tariff Schedule West Texas Amarillo Service Area Nominations Yes</p> <p>Monthly Imbalance Fee See Below Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the Average Daily Waha price. All volumes outside the 5% will be at 90% of Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110%</p> <p>Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p> <p>ALDC SUR SOI 2024 Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>RIDER: SUR - SURCHARGES APPLICABLE TO: INCORPORATED AREAS OF AMARILLO, LUBBOCK, DALHART, AND CHANNING EFFECTIVE DATE: Services Rendered on or after 06/01/2025</p> <p>Applicability This Rider is applicable to customer classes as authorized by Regulatory Authority pursuant to any statute, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.</p> <p>Monthly Calculation Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.</p> <p>1. Unprotected Excess Deferred Income Tax Amortization</p> <p>Pursuant to an agreement reached with the Cities of Amarillo, Lubbock, Dalhart, and Channing (ALDC), a monthly rate reduction reflecting the allocated ALDC balance of the Unprotected portion of the Excess Deferred Income Taxes (EDIT) took effect for bills rendered on and after June 1, 2021 and was to remain in effect for approximately 60 months until all approved Unprotected Excess Deferred Income Tax Amortization (EDIT) amounts are refunded to the applicable customer classes or the next Statement of Intent Filing with the ALDC Cities. This monthly rate reduction shall continue to apply to the Residential, Commercial, Industrial, and Transportation rate schedules of Atmos Energy Corporation's West Texas Division under the Rider SUR for the remainder of the 60-month time period, which will expire on May 30, 2026.</p> <p>Monthly Calculation Surcharges will be refunded to each customer class in the Incorporated Areas of Amarillo, Lubbock, Dalhart, and Channing by reducing each customer's monthly bill by the amount shown below by customer Rate Schedule for each month for a 60-month period or until the next Statement of Intent Filing with the ALDC Cities.</p>		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39429
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Rate Schedule	Monthly Customer Rate Adjustment
Residential Gas Service	\$ (1.88)
Commercial Gas Service	\$ (5.73)
Industrial Gas Service	\$ (98.36)
Transportation Service	\$ (98.36)
Public Authority Gas Service	\$ (10.55)

OTHER ADJUSTMENTS

The above rate schedules shall be adjusted for all applicable taxes (including franchise fees for incorporated customers) related to the above.

2. Docket No. OS -24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12--month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
Residential Gas Service	Ccf	\$ 0.01843
Commercial Gas Service	Ccf	\$ 0.01843
Industrial Gas Service	Ccf	\$ 0.01843

3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.

The decrease shall be calculated as follows:

Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.

No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.

The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:

Rate Schedules	Rate
Residential Gas Service	\$ (0.05)
Commercial Gas Service	\$ (0.19)
Industrial Gas Service	\$ (6.05)
Transportation Service	\$ (6.05)

Definitions

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

SECTION: DEFINITIONS

APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.

APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.

APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39429	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	be safe or adequate.		
	CODES. Codes governing gas installations.		
	COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.		
	COMMISSION. The Railroad Commission of Texas.		
	COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.		
	CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.		
	CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.		
	CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.		
	CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.		
	DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.		
	DWELLING UNIT. A room or rooms suitable for occupancy as a residence.		
	GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.		
	GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.		
	GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.		
	GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.		
	INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.		
	LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.		
	MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.		
	METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.		
	PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.		
	POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
TARIFF CODE: DT	RRC TARIFF NO: 39429
CURRENT RATE COMPONENT	
RATE COMP. ID	DESCRIPTION
	<p>enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.</p> <p>RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.</p> <p>RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.</p> <p>REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.</p> <p>RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.</p> <p>RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.</p> <p>STATE AGENCY. (A) a department, commission, board, office, or other agency that: (i) is in the executive branch of state government; (ii) has authority that is not limited to a geographical portion of the state; and (iii) was created by the Texas Constitution or a statute of this state; (B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or (C) a river authority created under the Texas Constitution or a statute of this state.</p> <p>TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.</p> <p>TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.</p>
PSF SOI 2024	<p>Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only</p> <p>Rule Section 8.201 Pipeline Safety Program Fees</p> <p>a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.</p> <p>(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.</p> <p>(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.</p> <p>(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.</p> <p>(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

- (A) shall be a flat rate, one-time surcharge;
 (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
 (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
 (D) shall not exceed \$1.00 per service or service line; and
 (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.
- (4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:
- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;
 (C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.
- (5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.
- (6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.
- (c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.
- (1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.
- (2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.
- (3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.
- (4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:
- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;
 (C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.
- (d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013, 38 TexReg 7947

RIDER FF 12

This rider is for the franchise fee for each city which is based on the franchise agreement of each city. As of 10/01/2024, there were franchise fee rate changes for the cities of Dalhart, Kress, and Nazareth.

RIDER: FF - FRANCHISE FEE ADJUSTMENT
 APPLICABLE TO: ALL AREAS INSIDE CITY LIMITS (ICL) IN THE WEST TEXAS DIVISION
 EFFECTIVE DATE: Bills Rendered on and after 10/01/2024

Application
 Applicable to Customers inside the corporate limits of an incorporated municipality that imposes a municipal franchise fee upon

GAS SERVICES DIVISION

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Company for the Gas Service provided to Customer. Franchise Fees to be assessed solely to customers within the municipal limits. This does not apply to Environs customers. Monthly Adjustment Company will adjust Customer's bill each month in an amount equal to the municipal franchise fees payable for the Gas Service provided to Customer by Company. Municipal franchise fees are determined by each municipality's franchise ordinance. Each municipality's franchise ordinance will specify the percentage and applicability of franchise fees. From time to time, Company will make further adjustments to Customer's bill to account for any over- or under-recovery of municipal franchise fees by Company.

City Franchise fee

Abernathy 5%

Amarillo 5%

Amherst 5% Anton 5%

Big Spring 3.50%

Bovina 5%

Brownfield 5%

Buffalo Springs Lake 5%

Canyon 5%

Channing 5%

Coahoma 3%

Crosbyton 5%

Dalhart 5%

Dimmitt 5%

Earth 5%

Edmonson 2%

Floydada 3%

Forsan 3%

Friona 5%

Fritch 5%

Hale Center 5%

Happy 3%

Hart 5%

Hereford 3%

Idalou 4%

Kress 5%

Lake Tanglewood 5%

Lamesa 4%

Levelland 5%

Littlefield 5%

Lockney 3%

Lorenzo 5%

Los Ybanez 0%

Lubbock 5%

Meadow 5%

Midland 5%

Muleshoe 5%

Nazareth 5%

New Deal 5%

New Home 3%

Odessa 5%

O'Donnell 3%

Olton 3%

Opdyke West 3%

Palisades 5%

Pampa 5%

Panhandle 5%

Petersburg 3%

Plainview 5%

Post 5%

Quitaque 5%

Ralls 4%

Ransom Canyon 3%

Ropesville 5%

Sanford 5%

Seagraves 5%

Seminole 4%

Shallowater 5%

Silverton 5%

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Slaton 5%
 Smyer 3%
 Springlake 3%
 Stanton 5%
 Sudan 5%
 Tahoka 5%
 Timbercreek Canyon 5%
 Tulia 5%
 Turkey 3%
 Vega 3%
 Wellman 5%
 Wilson 3%
 Wolfforth 4%

Rider Tax SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or

GAS SERVICES DIVISION

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the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 39429****CURRENT RATE COMPONENT****RATE COMP. ID****DESCRIPTION**

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
127256	D	Mcf	\$2.0023	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	34832	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

Neither the gas utility nor the customer had an unfair advantage during the negotiations.

NOTE: (This fact cannot be used to support a Section 104.003(b) transaction if the rate to be charged or offered to be charged is to an affiliated pipeline.)

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39430	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: 2 Years then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Negotiated Environs Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
43501	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39430	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
12556	<p>Application Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount Term June 1, 2025 to May 31, 2027 Evergreen Month to Month Customer Charge per meter \$750 Consumption Charge June 1, 2025 - May 31, 2026 1.27 per MCF Consumption Charge June 1, 2026 - May 31, 2027 per MCF \$1.9160</p> <p>Shrinkage Current Tariff Schedule West Texas All Unincorporated Areas per MMBtu</p> <p>Taxes and Fees All applicable Current Tariff Schedule West Texas All Unincorporated Areas</p> <p>Nominations Yes Monthly Imbalance Fee See Below Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the Average Daily Waha price. All volumes outside the 5% will be at 90% of Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110% Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p>		
Definitions	<p>Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>SECTION: DEFINITIONS APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Bills Rendered on or after 06/01/2025</p> <p>AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.</p> <p>APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.</p> <p>APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.</p> <p>CODES. Codes governing gas installations.</p> <p>COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.</p>		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39430
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
	COMMISSION. The Railroad Commission of Texas.
	COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.
	CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.
	CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.
	CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.
	CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.
	DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.
	DWELLING UNIT. A room or rooms suitable for occupancy as a residence.
	GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.
	GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.
	GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.
	GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.
	INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.
	LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.
	MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.
	METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.
	PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.
	POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.
	RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.
	RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.
	REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.
	RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39430
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing

Director of Oversight and Safety Division

Gas Services Dept.

Railroad Commission of Texas

P. O. Box 12967

Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39430
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Rule Section 8.201 Pipeline Safety Program Fees

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

- (A) shall be a flat rate, one-time surcharge;
- (B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;
- (C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;
- (D) shall not exceed \$1.00 per service or service line; and
- (E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

- (A) the pipeline safety and regulatory program fee amount paid to the Commission;
- (B) the unit rate and total amount of the surcharge billed to each customer;
- (C) the date or dates on which the surcharge was billed to customers; and
- (D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(A) the pipeline safety and regulatory program fee amount paid to the Commission;
 (B) the unit rate and total amount of the surcharge billed to each customer;
 (C) the date or dates on which the surcharge was billed to customers; and
 (D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663 ; amended to be effective November 11, 2013 38 TexReg 7947
 Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

Rider Tax SOI 2024

RIDER: TAX - TAX ADJUSTMENT
 APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
 EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39430
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 39430****CURRENT RATE COMPONENT****RATE COMP. ID****DESCRIPTION**

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

RATE ADJUSTMENT PROVISIONS:

Contract includes Plant Protection = \$100.00. Transportation Service Rate increases to 1.9160/Mcf for the period 6/1/2026 - 5/31/2027.

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
118664	D	Mcf	\$1.2700	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	43501	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39431	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: One Year then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Negotiated Environs Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
44784	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39431
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
12552	<p>Application</p> <p>Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service</p> <p>Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate</p> <p>Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount Term</p> <p>June 1, 2025 to May 31, 2026</p> <p>Evergreen</p> <p>Month to Month</p> <p>Customer Charge \$750</p> <p>Consumption Charge 1.6260 per MCF</p> <p>Shrinkage Current Tariff Schedule per MMBtu</p> <p>Taxes</p> <p>All applicable taxes</p> <p>Nominations Yes Monthly</p> <p>Imbalance Fee See Below</p> <p>Monthly Imbalance Fee 5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the Average Daily Waha price. All volumes outside the 5% will be at 90% of Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110% Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be accessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p>
Definitions	<p>Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>SECTION: DEFINITIONS</p> <p>APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION</p> <p>EFFECTIVE DATE: Bills Rendered on or after 06/01/2025</p> <p>AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.</p> <p>APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.</p> <p>APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.</p> <p>CODES. Codes governing gas installations.</p> <p>COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.</p> <p>COMMISSION. The Railroad Commission of Texas.</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39431
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.

CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.

CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.

CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.

CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.

DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.

DWELLING UNIT. A room or rooms suitable for occupancy as a residence.

GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.

GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.

GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.

GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.

INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.

LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.

MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.

METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.

PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.

POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.

RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.

RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.

REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.

RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.

RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION										
TARIFF CODE: DT		RRC TARIFF NO: 39431										
CURRENT RATE COMPONENT												
RATE COMP. ID	DESCRIPTION											
ENV SUR SOI 2024	Company is used by a Residential Customer.											
	RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.											
	STATE AGENCY. (A) a department, commission, board, office, or other agency that:											
	(i) is in the executive branch of state government;											
	(ii) has authority that is not limited to a geographical portion of the state; and											
	(iii) was created by the Texas Constitution or a statute of this state; (
	B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or											
	(C) a river authority created under the Texas Constitution or a statute of this state.											
	TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.											
	TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.											
Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.												
RATE SCHEDULE: SUR - SURCHARGES												
APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION												
EFFECTIVE DATE: Services Rendered on or after 06/01/2025												
Application												
This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.												
Monthly Calculation												
Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.												
1.Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization												
The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:												
<table><tr><td>Rate Schedules</td><td>Unincorporated Areas</td></tr><tr><td>Residential Gas Service</td><td>\$ 0.83</td></tr><tr><td>Commercial Gas Service</td><td>\$ (9.93)</td></tr><tr><td>Industrial Gas Service</td><td>\$ (237.48)</td></tr><tr><td>Transportation Service (Note 1)</td><td>\$ (237.48)</td></tr></table>			Rate Schedules	Unincorporated Areas	Residential Gas Service	\$ 0.83	Commercial Gas Service	\$ (9.93)	Industrial Gas Service	\$ (237.48)	Transportation Service (Note 1)	\$ (237.48)
Rate Schedules	Unincorporated Areas											
Residential Gas Service	\$ 0.83											
Commercial Gas Service	\$ (9.93)											
Industrial Gas Service	\$ (237.48)											
Transportation Service (Note 1)	\$ (237.48)											
Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:												
Compliance Filing Director of Oversight and Safety Division Gas Services Dept. Railroad Commission of Texas P. O. Box 12967 Austin, TX 78711-2967												
2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery												
The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.												
<table><tr><td>Rate Schedules</td><td>Basis</td><td>Rate</td></tr></table>			Rate Schedules	Basis	Rate							
Rate Schedules	Basis	Rate										

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
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CURRENT RATE COMPONENT			
RATE COMP. ID		DESCRIPTION	
	Residential Gas Service	Ccf	\$ 0.01843
	Commercial Gas Service	Ccf	\$ 0.01843
	Industrial Gas Service	Ccf	\$ 0.01843
3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund			
Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.			
To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.			
The decrease shall be calculated as follows:			
Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.			
No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.			
The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:			
Rate Schedules		Rate	
Residential Gas Service		\$ (0.05)	
Commercial Gas Service		\$ (0.19)	
Industrial Gas Service		\$ (6.05)	
Transportation Service (Note 3)		\$ (6.05)	
Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No. OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:			
Compliance Filing Director of Oversight and Safety Division Gas Services Dept. Railroad Commission of Texas P. O. Box 12967 Austin, TX 78711-2967			
4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset			
The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.			
Customers		Basis	Rate
Former West Texas Triangle Customers		Mcf	\$ 0.01282
(1) Inclusive of transport service to Rate WAT customers			
(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers			
Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.			
PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only			
Rule Section 8.201 Pipeline Safety Program Fees			

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39431	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	<p>a) Application of fees. Pursuant to Texas Utilities Code, Section121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.</p> <p>(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.</p> <p>(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.</p> <p>(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.</p> <p>(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:</p> <p>(A) shall be a flat rate, one-time surcharge;</p> <p>(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;</p> <p>(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;</p> <p>(D) shall not exceed \$1.00 per service or service line; and</p> <p>(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section101.003.</p> <p>(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:</p> <p>(A) the pipeline safety and regulatory program fee amount paid to the Commission;</p> <p>(B) the unit rate and total amount of the surcharge billed to each customer;</p> <p>(C) the date or dates on which the surcharge was billed to customers; and</p> <p>(D) the total amount collected from customers from the surcharge.</p> <p>(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section7.315 of this title, relating to Filing of Tariffs.</p> <p>(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.</p> <p>(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.</p> <p>(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.</p> <p>(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.</p> <p>(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.</p> <p>(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:</p> <p>(A) the pipeline safety and regulatory program fee amount paid to the Commission;</p> <p>(B) the unit rate and total amount of the surcharge billed to each customer;</p>		

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39431
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

(C) the date or dates on which the surcharge was billed to customers; and
(D) the total amount collected from customers from the surcharge.

(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.

Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947

Rider Tax SOI 2024

Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RIDER: TAX - TAX ADJUSTMENT
APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION
EFFECTIVE DATE: Bills Rendered on or after 06/01/2025

Application

Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.

1. State Gross Receipts Taxes

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.

Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.

Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.

2. Federal or State Tax Law or Rate Changes:

Applicability - All Areas in the West Texas Division (WTX)

Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.

To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.

The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.

Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:

Calculations

1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:

a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39431
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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931 **COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION****TARIFF CODE: DT** **RRC TARIFF NO: 39431****CURRENT RATE COMPONENT****RATE COMP. ID****DESCRIPTION**

With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
70631	D	Mcf	\$1.6260	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	44784	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39432	
DESCRIPTION: Distribution Transportation		STATUS: A	
OPERATOR NO:			
ORIGINAL CONTRACT DATE: 06/01/2025		RECEIVED DATE: 06/25/2025	
INITIAL SERVICE DATE:		TERM OF CONTRACT DATE:	
INACTIVE DATE:		AMENDMENT DATE:	
CONTRACT COMMENT: One Year then Month to Month			
REASONS FOR FILING			
NEW FILING: Y		RRC DOCKET NO:	
CITY ORDINANCE NO:			
AMENDMENT(EXPLAIN): None			
OTHER(EXPLAIN): Negotiated Environs Contract			
PREPARER - PERSON FILING			
RRC NO: 959		ACTIVE FLAG: Y	
FIRST NAME: Philip		MIDDLE:	
TITLE: VP Rates & Reg Affairs		LAST NAME: Littlejohn	
ADDRESS LINE 1: 6606 66th Street			
ADDRESS LINE 2:			
CITY: Lubbock		STATE: TX	
AREA CODE: 806		ZIP: 79424	
PHONE NO: 798-4449		ZIP4:	
EXTENSION:			
CUSTOMERS			
CUSTOMER NO	CUSTOMER NAME	CONFIDENTIAL?	DELIVERY POINT
42856	**CONFIDENTIAL**	Y	

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931	COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION
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TARIFF CODE: DT	RRC TARIFF NO: 39432
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CURRENT RATE COMPONENT

<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>
12550	<p>Application</p> <p>Applicable, in the event that Company has entered into a Gas Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., West Texas Division; Distribution System (Customer) for the Sale of all natural gas supplied by Customer or Customer's agent at one or more Points of Delivery for use in Customer's facility.</p> <p>Type of Service</p> <p>Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.</p> <p>Monthly Rate</p> <p>Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:</p> <p>Charge Amount Term</p> <p>June 1, 2025 to May 31, 2026</p> <p>Evergreen</p> <p>Month to Month</p> <p>Customer Charge per meter \$750</p> <p>Consumption Charge 1.31 per MCF</p> <p>Shrinkage</p> <p>Current Tariff Schedule West Texas All Unincorporated Areas per MMBtu</p> <p>Taxes and Fees</p> <p>All applicable Current Tariff Schedule West Texas All Unincorporated Areas</p> <p>Nominations Yes</p> <p>Monthly Imbalance Fee See Below</p> <p>Monthly Imbalance Fee</p> <p>5% or less of Excess receipts that exceed the nominated quantity; Atmos will purchase at the Average Daily Waha price. All volumes outside the 5% will be at 90% of Average Daily Waha price. 5% or less of Excess deliveries that exceed the nominated quantity; Customer will purchase at the GCA price on file with the appropriate Regulatory Authority for the billing month. All volumes outside the 5% will be at 110% Billing and Payment Deliver invoice on or before the 20th day of each calendar month after the month in which deliveries commenced. Payment should be made in accordance with the Prompt Payment Act (31 U.S.C. 3903) and Office Management and Budget (OMB) Circular A-125, Prompt Payment. Past due amounts may be assessed an interest rate in accordance with FAR 33.201. All invoices and payments are subject to corrections in accordance with the Contract Disputes Act of 1978, as amended (41 U.S.C 601-613).</p>
Definitions	<p>Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p>SECTION: DEFINITIONS</p> <p>APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION</p> <p>EFFECTIVE DATE: Bills Rendered on or after 06/01/2025</p> <p>AGREEMENT FOR GAS SERVICE. A written contract between Company and Customer under which Company provides Gas Service.</p> <p>APARTMENT HOUSE. A building or buildings containing more than four Dwelling Units all of which are rented primarily for non transient use, with rental paid at intervals of one week or longer. Apartment House includes residential condominiums, whether rented or owner occupied.</p> <p>APPLICANT. A person or entity who requests Gas Service from Company. The inauguration of Gas Service to an Applicant by Company does not indicate that Company has inspected Customer's gas piping or appliances or determined the piping and appliances to be safe or adequate.</p> <p>CODES. Codes governing gas installations.</p> <p>COMMERCIAL CUSTOMER. A customer who takes gas service at a premise primarily engaged in the sale or furnishing of goods and services or any other end-use sales customer to which no other rate schedule applies. A customer classified as a commercial customer under this definition may be considered eligible to contract for interruptible service under Rate Schedule T - Transportation, at the discretion of Atmos Energy, only if the customer 1) has standby equipment for the use of other fuel with a capacity at least equal to that normally required by the customer, 2) has fuel in storage in an amount adequate to fulfill the customer's fuel requirements during periods of interruption or discontinuance of gas service, and 3) certifies annually by October 1 that the standby equipment is in full working order and fuel storage has been procured for the upcoming 12-month period. Independent School Districts or private primary and secondary schools that use gas in buildings used to provide educational instruction to students will be classified as commercial customers for such purposes and will receive service at such buildings under the Commercial Rate.</p> <p>COMMISSION. The Railroad Commission of Texas.</p>

GAS SERVICES DIVISION

GSD - 2 TARIFF REPORT

RRC COID: 6931		COMPANY NAME: ATMOS ENERGY, WEST TEXAS DIVISION	
TARIFF CODE: DT		RRC TARIFF NO: 39432	
CURRENT RATE COMPONENT			
<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	COMPANY OR UTILITY. Atmos Energy Corporation, West Texas Division, its successors, and its assigns.		
	CONSUMER OR CUSTOMER. These terms are used interchangeably to mean an individual, partnership, association, joint venture, corporation, governmental agency or any other organization or entity who is receiving, who is receiving the benefit of, or who is utilizing in any way Gas Service at a specified Point of Delivery.		
	CURTAILMENT EVENT. When Company determines that its ability to deliver gas may become inadequate to support continuous service to firm customers on its system and it reduces deliveries to one or more firm customers. An interruption of delivery or service to interruptible gas customers does not constitute a curtailment event. Prior to reducing deliveries to one or more firm customers, Company interrupts deliveries to interruptible customers pursuant to mutually agreed upon contracts and/or tariffs.		
	CUSTOMER'S/CONSUMER'S EQUIPMENT: All appliances, piping, vents, connectors, valves, fittings or any other gas utilization or distribution equipment including but not limited to methane detectors and carbon monoxide detectors at or on the Customer's/Consumer's side of the Point of Delivery.		
	CUSTOMER'S GAS INSTALLATION / CUSTOMER'S PIPING. All pipes, equipment, apparatuses, devices, or facilities of any kind on Customer's side of the Point of Delivery, except Company's metering equipment, used by Customer in any manner in connection with the provision of Gas Service.		
	DISTRIBUTION SYSTEM. That portion of Company's gas system that is comprised of distribution pipelines, Gas Main Lines, and Gas Service Lines that are located on the load side of city gates.		
	DWELLING UNIT. A room or rooms suitable for occupancy as a residence.		
	GAS DAY. The period beginning at 9:00 a.m. on one calendar day and ending at 9:00 a.m. on the following calendar day.		
	GAS MAIN LINES. Company's distribution pipelines that receive natural gas from city gate stations and transport such natural gas to service lines.		
	GAS SERVICE. The transportation to and provision of natural gas, including, but not limited to, the designing, installing, maintaining, operating, and / or monitoring of gas by Company up to and at the Point of Delivery.		
	GAS SERVICE LINES. Company's distribution pipelines that receive natural gas from Gas Main Lines and transport such natural gas to the Points of Delivery.		
	INDUSTRIAL CUSTOMER. A customer who has a North American Industry Classification System Code beginning with 21, 22 (electric generation only), 31, 32, or 33.		
	LOCAL DISTRIBUTION COMPANY. An entity that operates a retail gas distribution system other than Atmos Energy Corp., West Texas Division.		
	MAKE-UP VOLUMES. The quantity of gas specifically and separately nominated by customer and confirmed by Company to resolve, either in whole or in part, any imbalance under Rate CGS, Rate PT, or Rate T.		
	METER. A device, or devices, together with any required auxiliary equipment, for measuring Gas Service.		
	PIPELINE SYSTEM. That portion of Company's gas system that provides pipeline transmission. The Pipeline System is upstream from city gates and feeds into the Distribution System.		
	POINT OF DELIVERY. The point of connection at which the gas supplied by Company leaves the outlet side of Company's meter and enters Customer's Piping. At Company's option, locations where the gas installation has multiple connections to Company's facilities may be considered one point of delivery for billing purposes.		
	RATE SCHEDULE. A statement of the method of determining charges for Gas Service, including the conditions under which such method applies.		
	RECEIPT NOMINATION. The daily quantity of gas requested by a shipper to be delivered into the Pipeline System by the shipper as specified in the associated Transportation Agreement between the shipper and Atmos Energy Corp., West Texas Division.		
	REGULATORY AUTHORITY. An incorporated city or town, or an agency of the county, state, or federal government.		
	RESIDENTIAL CUSTOMER. Unless otherwise specified in the rate schedule, a customer whose service is separately and individually metered in an individual private Dwelling Unit or in an individually metered apartment and who uses natural gas primarily for Residential End Uses and occupies the building.		
	RESIDENTIAL END USES. Heating, space heating, cooking, water heating, and any other purpose for which gas supplied by		

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

Company is used by a Residential Customer.

RESIDENTIAL SALES SERVICE. Gas service provided to any customer whose service is separately and individually metered and who uses natural gas primarily for Residential End Uses and occupies the building.

STATE AGENCY. (A) a department, commission, board, office, or other agency that:

(i) is in the executive branch of state government;

(ii) has authority that is not limited to a geographical portion of the state; and

(iii) was created by the Texas Constitution or a statute of this state; (

B) a university system or institution of higher education as defined by Section 61.003, Education Code, other than a public junior college; or

(C) a river authority created under the Texas Constitution or a statute of this state.

TEMPORARY GAS SERVICE. Gas Service provided to Customer for a single, continuous period of time, which is less than twelve consecutive months, except that Gas Service provided during construction activities, even though provided for a continuous period of time in excess of twelve months, is considered to be Temporary Gas Service.

TRANSPORTATION SERVICE CUSTOMER. Customers who procure their own gas supplies and for whom Company provides delivery service on Company's system.

ENV SUR SOI 2024

Implementing rates pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.

RATE SCHEDULE: SUR - SURCHARGES

APPLICABLE TO: ALL UNINCORPORATED AREAS IN THE WEST TEXAS DIVISION

EFFECTIVE DATE: Services Rendered on or after 06/01/2025

Application

This Rider is applicable to customer classes as authorized by a Regulatory Authority pursuant to any statute, ordinance, order, rule, contract, or agreement. This Rider is subject to all applicable laws and orders, and Company's rules and regulations on file with the Regulatory Authority.

Monthly Calculation

Surcharges will be calculated in accordance with the applicable statute, ordinance, order, rule, contract, or agreement.

1. Case No. 00006914 - Unprotected Excess Deferred Income Tax Amortization

The reconciliation and completion of the refund of the unprotected portion of the Excess Deferred Income Taxes (EDIT) was approved in Docket No. OS-24-00018879 as follows. The balance of the Unprotected portion of the EDIT was approved in Case No. 00006914 to be applied monthly in each of thirty-six (36) months commencing with West Texas Division's bills rendered on or after September 1, 2021. The Rider SUR for EDIT for the unincorporated areas was completed on August 1, 2024. The over and under recovery amount for each customer class will be collected or (refunded) in one (1) month period to reconcile and complete the refund. The surcharge rate by customer class for a one (1) month period (commencing July 1, 2025) is shown in the table below:

Rate Schedules	Unincorporated Areas
Residential Gas Service	\$ 0.83
Commercial Gas Service	\$ (9.93)
Industrial Gas Service	\$ (237.48)
Transportation Service (Note 1)	\$ (237.48)

Company shall file an annual compliance filing on or before January 31st commencing in 2026, referencing Docket No. OS-24-00018879. The report shall detail the monthly refunds by customer class and provide details of the refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:

Compliance Filing

Director of Oversight and Safety Division

Gas Services Dept.

Railroad Commission of Texas

P. O. Box 12967

Austin, TX 78711-2967

2. Docket No. OS-24-00018879 - Securitization Interest Expense Recovery

The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the Rate Schedules Residential Gas Service, Commercial Gas Service, and Industrial Gas Service by adding the surcharge rate to each customer's monthly consumption charges as noted in the table below each month for approximately a 12-month period until all approved amounts are collected.

Rate Schedules	Basis	Rate
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<u>RATE COMP. ID</u>	<u>DESCRIPTION</u>		
	Residential Gas Service	Ccf	\$ 0.01843
	Commercial Gas Service	Ccf	\$ 0.01843
	Industrial Gas Service	Ccf	\$ 0.01843
3. Docket No. OS-24-00018879 - FASB ASC 740-10 (Fin48) Refund			
Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.			
To ensure that gas utility customers receive the benefit associated with the changes in the Company's Uncertain Tax Positions (UTPs) arising from recognition of Texas Margin Tax returns.			
The decrease shall be calculated as follows:			
Beginning with implementation of rates from Docket No. OS-24-00018879, and annually thereafter, the portion of UTP liabilities identified in Schedule FIN48-3.1 for the prior fiscal year shall be allocated based on the final class allocations of Docket No. OS-24-00018879, divided by the annual bill count to derive rates to be refunded through Rider SUR in the subsequent fiscal year. Each year's calculation will include a true-up (+ or -) due to account for over/under collections. Amounts identified in Schedule FIN48-3.1 shall be adjusted to reflect any audit adjustments received from the Texas Comptroller of Public Accounts.			
No action on the part of the Regulatory Authority is required to give effect to the amount to be refunded to customers. However, any amount refunded to customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding with the Railroad Commission of Texas, and if applicable, the gas utility shall be required to reconcile any discrepancies.			
The following refund as authorized in Docket No. OS-24-00018879 shall be refunded to Rate Schedules Residential Gas Service, Commercial Gas Service, Industrial Gas Service and Transportation Service (Note 2) to each customer's monthly bill in each month for a 12-month period. The refund amount by month by Rate Schedule is shown in the table below:			
	Rate Schedules	Rate	
	Residential Gas Service	\$ (0.05)	
	Commercial Gas Service	\$ (0.19)	
	Industrial Gas Service	\$ (6.05)	
	Transportation Service (Note 3)	\$ (6.05)	
Company shall file an annual compliance filing on or before September 1st commencing in 2025. The report referencing Docket No. OS-24-00018879 shall detail the monthly refunds by customer class and provide details of the of the surcharge or refund calculation. Reports for the Commission should be filed electronically at GUD_Compliance@rrc.texas.gov or at the following address:			
Compliance Filing Director of Oversight and Safety Division Gas Services Dept. Railroad Commission of Texas P. O. Box 12967 Austin, TX 78711-2967			
4. GUD No. 10900 - Recovery of System Safety and Integrity Regulatory Asset			
The following surcharge as authorized in Docket No. OS-24-00018879 shall be recovered from the customers formerly served by the West Texas Triangle Division as of October 25, 2024, by adding a volumetric based price surcharge rate to each customer's monthly bill for approximately 72 months, or until amounts are fully recovered, as noted in the table below each month until all approved amounts are collected.			
	Customers	Basis	Rate
	Former West Texas Triangle Customers	Mcf	\$ 0.01282
(1) Inclusive of transport service to Rate WAT customers			
(2) Inclusive of transport service to Rate WAT customers (3) Inclusive of transport service to Rate WAT customers			
PSF SOI 2024	Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.		
PIPELINE SAFETY PROGRAM FEES - 2024 Title 16 Economic Regulation Part 1 Railroad Commission Of Texas Chapter 8 Pipeline Safety Regulations Subchapter C Requirements For Natural Gas Pipelines Only			
Rule Section 8.201 Pipeline Safety Program Fees			

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CURRENT RATE COMPONENT**RATE COMP. ID****DESCRIPTION**

a) Application of fees. Pursuant to Texas Utilities Code, Section 121.211, the Commission establishes a pipeline safety and regulatory program fee, to be assessed annually against operators of natural gas distribution pipelines and pipeline facilities and natural gas master metered pipelines and pipeline facilities subject to the Commission's jurisdiction under Texas Utilities Code, Title 3. The total amount of revenue estimated to be collected under this section does not exceed the amount the Commission estimates to be necessary to recover the costs of administering the pipeline safety and regulatory programs under Texas Utilities Code, Title 3, excluding costs that are fully funded by federal sources for any fiscal year.

(b) Natural gas distribution systems. The Commission hereby assesses each operator of a natural gas distribution system an annual pipeline safety and regulatory program fee of \$1.00 for each service (service line) in service at the end of each calendar year as reported by each system operator on the U.S. Department of Transportation (DOT) Gas Distribution Annual Report, Form PHMSA F7100.1-1 due on March 15 of each year.

(1) Each operator of a natural gas distribution system shall calculate the annual pipeline safety and regulatory program total to be paid to the Commission by multiplying the \$1.00 fee by the number of services listed in Part B, Section 3, of Form PHMSA F7100.1-1, due on March 15 of each year.

(2) Each operator of a natural gas distribution system shall remit to the Commission on March 15 of each year the amount calculated under paragraph (1) of this subsection.

(3) Each operator of a natural gas distribution system shall recover, by a surcharge to its existing rates, the amount the operator paid to the Commission under paragraph (1) of this subsection. The surcharge:

(A) shall be a flat rate, one-time surcharge;

(B) shall not be billed before the operator remits the pipeline safety and regulatory program fee to the Commission;

(C) shall be applied in the billing cycle or cycles immediately following the date on which the operator paid the Commission;

(D) shall not exceed \$1.00 per service or service line; and

(E) shall not be billed to a state agency, as that term is defined in Texas Utilities Code, Section 101.003.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each operator of a natural gas distribution system shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

(C) the date or dates on which the surcharge was billed to customers; and

(D) the total amount collected from customers from the surcharge.

(5) Each operator of a natural gas distribution system that is a utility subject to the jurisdiction of the Commission pursuant to Texas Utilities Code, Chapters 101 - 105, shall file a generally applicable tariff for its surcharge in conformance with the requirements of Section 7.315 of this title, relating to Filing of Tariffs.

(6) Amounts recovered from customers under this subsection by an investor-owned natural gas distribution system or a cooperatively owned natural gas distribution system shall not be included in the revenue or gross receipts of the system for the purpose of calculating municipal franchise fees or any tax imposed under Subchapter B, Chapter 182, Tax Code, or under Chapter 122, nor shall such amounts be subject to a sales and use tax imposed by Chapter 151, Tax Code, or Subtitle C, Title 3, Tax Code.

(c) Natural gas master meter systems. The Commission hereby assesses each natural gas master meter system an annual pipeline safety and regulatory program fee of \$100 per master meter system.

(1) Each operator of a natural gas master meter system shall remit to the Commission the annual pipeline safety and regulatory program fee of \$100 per master meter system no later than June 30 of each year.

(2) The Commission shall send an invoice to each affected natural gas master meter system operator no later than April 30 of each year as a courtesy reminder. The failure of a natural gas master meter system operator to receive an invoice shall not exempt the natural gas master meter system operator from its obligation to remit to the Commission the annual pipeline safety and regulatory program fee on June 30 each year.

(3) Each operator of a natural gas master meter system shall recover as a surcharge to its existing rates the amounts paid to the Commission under paragraph (1) of this subsection.

(4) No later than 90 days after the last billing cycle in which the pipeline safety and regulatory program fee surcharge is billed to customers, each natural gas master meter system operator shall file with the Commission's Gas Services Division and the Pipeline Safety Division a report showing:

(A) the pipeline safety and regulatory program fee amount paid to the Commission;

(B) the unit rate and total amount of the surcharge billed to each customer;

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<u>RATE COMP. ID</u>	<p data-bbox="284 321 1513 352"><u>DESCRIPTION</u></p> <p data-bbox="284 352 1513 405">(C) the date or dates on which the surcharge was billed to customers; and (D) the total amount collected from customers from the surcharge.</p> <p data-bbox="284 405 1513 531">(d) Late payment penalty. If the operator of a natural gas distribution system or a natural gas master meter system does not remit payment of the annual pipeline safety and regulatory program fee to the Commission within 30 days of the due date, the Commission shall assess a late payment penalty of 10 percent of the total assessment due under subsection (b) or (c) of this section, as applicable, and shall notify the operator of the total amount due to the Commission.</p> <p data-bbox="284 531 1513 678">Source Note: The provisions of this Section 8.201 adopted to be effective September 8, 2003, 28 TexReg 7682; amended to be effective November 24, 2004, 29 TexReg 10733; amended to be effective May 15, 2005, 30 TexReg 2849; amended to be effective December 19, 2005, 30 TexReg 8428; amended to be effective April 18, 2007, 32 TexReg 2136; amended to be effective November 12, 2007, 32 TexReg 8121; amended to be effective September 21, 2009, 34 TexReg 6446; amended to be effective August 30, 2010, 35 TexReg 7743; amended to be effective November 14, 2011, 36 TexReg 7663; amended to be effective November 11, 2013 38 TexReg 7947</p> <p data-bbox="284 678 1513 699">Implementing pursuant to SOI Settlement Order date 5/13/2025 in Docket No. OS-24-00018879.</p> <p data-bbox="284 699 1513 793">RIDER: TAX - TAX ADJUSTMENT APPLICABLE TO: ALL AREAS IN THE WEST TEXAS DIVISION EFFECTIVE DATE: Bills Rendered on or after 06/01/2025</p> <p data-bbox="284 793 1513 888">Application Applicable to customer classes as authorized by Regulatory Authorities pursuant to any statute, ordinance, order, rule, contract, or agreement.</p> <p data-bbox="284 888 1513 919">1. State Gross Receipts Taxes</p> <p data-bbox="284 919 1513 1014">Applicability - All Areas in the West Texas Division (WTX) Applicable to Residential, Commercial, Industrial, and WAT customers to the extent of state gross receipts taxes only.</p> <p data-bbox="284 1014 1513 1045">Each monthly bill shall be adjusted for state gross receipts taxes imposed by Sections 182-021 - 182-025 of the Texas Tax Code.</p> <p data-bbox="284 1045 1513 1245">Each monthly bill shall also be adjusted by an amount equivalent to the amount of all applicable taxes and any other governmental impositions, rentals, fees, or charges (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed upon or allocated to Company with respect to the Gas Service provided to Customer by Company, and any associated facilities involved in the performance of such Gas Service. Each monthly bill shall also be adjusted by an amount equivalent to the proportionate part of any increase or decrease of any tax and any other governmental imposition, rental, fee, or charge (except state, county, city, and special district ad valorem taxes and taxes on net income) levied, assessed, or imposed subsequent to the effective date of this tariff, upon or allocated to Company's operations, by any new or amended law, ordinance, or contract.</p> <p data-bbox="284 1245 1513 1276">2. Federal or State Tax Law or Rate Changes:</p> <p data-bbox="284 1276 1513 1308">Applicability - All Areas in the West Texas Division (WTX)</p> <p data-bbox="284 1308 1513 1339">Applicable to Customers taking service under Residential, Commercial, Industrial, WAT and Transportation.</p> <p data-bbox="284 1339 1513 1497">To ensure that gas utility customers receive the benefits or costs associated with the changes in tax rates at a federal or state level, WTX shall establish and accrue on its books and records, as of the effective date of the federal or state tax law or rate change: 1) regulatory liabilities to reflect the impact of a decrease in federal corporate income tax rates or state margin tax rates; or, 2) regulatory assets to reflect the impact of an increase in federal corporate income tax rates or state margin tax rates.</p> <p data-bbox="284 1497 1513 1560">The gas utility may not change rates to give effect to a change in Federal or State Tax law or rates through the Rider TAX unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.</p> <p data-bbox="284 1560 1513 1686">Company may also not change rates to capture the impacts associated with the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (Tax Act 2022) and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879 unless and until the Commission issues a Final Order, an Accounting Order, or other express guidance authorizing such recovery.</p> <p data-bbox="284 1686 1513 1801">Upon receipt of authorization from the Commission through an Accounting Order, Final Order or other express guidance, the calculation applicable to the aforementioned federal or state tax rate or law changes are as follows; however, to the extent there is a conflict between the calculation or methodology prescribed by an Accounting Order, Final Order, or other express guidance, and those contained in this rate schedule, the Accounting Order, Final Order, or other express guidance controls:</p> <p data-bbox="284 1801 1513 1833">Calculations</p> <p data-bbox="284 1833 1513 1864">1. With regard to changes in the tax rates at a federal or state level, the increase or decrease shall be calculated as follows:</p> <p data-bbox="284 1864 1513 1929">a. A portion of the gas utility's revenue representing the difference between: 1) the cost of service as approved by the Commission or</p>

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the applicable regulatory authority in the gas utility's most recent statement of intent or other rate proceeding, and 2) the cost of service that would have resulted had the rates been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change;

b. If applicable, the portion of the gas utility's revenue representing the difference between: 1) each Interim Rate Adjustment surcharge approved by the regulatory authority since the gas utility's most recent statement of intent or other rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the surcharges been based on the new federal income tax rate (increase or decrease) or state margin taxes (increase or decrease), as of the effective date of the change; and

c. The excess or deficient deferred tax reserve, including any associated gross up in taxes, caused by the reduction or increase in the federal corporate income tax rate or state related tax increases, as of the effective date of the change.

Upon the receipt of authorization from the Commission, the gas utility shall separately refund to customers based on a decrease in federal or state tax rates or separately collect from customers based on an increase in federal or state tax rates within twelve (12) months or, pursuant to applicable Internal Revenue Code (IRC) rules and regulations, as follows:

d. The amount collected/refunded by the gas utility that reflects the difference in base rates between: 1) the cost of service approved by the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

e. If applicable, the amount collected/refunded by the gas utility that reflects the difference between: 1) each Interim Rate Adjustment surcharge approved by the Commission or the regulatory authority since the gas utility's most recent statement of intent rate proceeding, and 2) each Interim Rate Adjustment surcharge that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes.

f. The amount collected/refunded by the gas utility that reflects the difference in the excess or deficient deferred tax reserve included in base rates between: 1) the cost of service approved by the Commission or the regulatory authority in the gas utility's most recent statement of intent rate proceeding, and 2) the cost of service that would have resulted had the rates been based upon the new federal or state tax rates, between the effective date of this order and the effective date of the changes. These amounts shall be refunded or collected from customers based upon IRC rules and regulations if applicable.

2. With regard to the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, any change in rates shall be calculated as follows:

(a) The amount shall be calculated as the product of Company's grossed-up rate of return authorized in Company's most recent base rate case proceeding times the Corporate Alternative Minimum Tax deferred tax asset (CAMT DTA) estimated at September 30 of the fiscal year or applicable quarter-end within a fiscal year prior to the annual change in the rates pursuant to this tariff, less the income tax credits received in accordance with IRC requirements applicable to the Tax Act 2022 grossed-up for income taxes to a revenue equivalent.

(b) The estimated CAMT DTA and the related effects on the rider revenue requirements shall be trued up to the actual effects in the following year and the over/under recovery amortized over the twelve months that each year's recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return as authorized in Company's most recent base rate case proceeding.

(c) The methodology for computing Company's CAMT is as follows:

i. Confirm when Atmos Energy Corporation and its affiliates are subject to CAMT as an applicable corporation as defined the Tax Act 2022, then there will be WTX's CAMT DTA in the tariff.

ii. Calculate the West Texas Division's (WTX) contribution to Adjusted Financial Statement Income (AFSI) on a stand-alone basis. WTX's AFSI is calculated by adjusting WTX's applicable financial statement income by adjustments to depreciation, pension costs and federal income tax to arrive at AFSI. AFSI is intended to be computed consistent with applicable IRC requirements.

iii. Compare WTX's CAMT stand-alone amount with WTX's regular stand-alone tax liability. If the stand alone CAMT is in excess of the stand-alone regular tax, the CAMT DTA is recorded to WTX.

If the Internal Revenue Service issues new guidance related to the Tax Act 2022, Company shall have the right to make additional filings to recognize such adjustments.

Any Commission filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change with the Commission's Oversight and Safety Division or as part of a Statement of Intent.

Any city filing made to give effect to Federal or State Tax Law or Rate Changes shall be filed within 12-months following the enactment of a tax rate change and addressed to the city official at the address of record with the West Texas Division.

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With the exception of the authorization required from the Commission to allow the gas utility to recognize the new federal income tax rate (increase or decrease) or state taxes (increase or decrease) or the impacts associated with the effects of the Tax Act 2022 and certain other tax-related costs that will change from the amounts included in the base revenue requirement in Docket No. OS-24-00018879, no action on the part of the regulatory authority is required to give effect to the amount to be refunded or collected from customers. However, any amount refunded or collected from customers shall be fully subject to review for reasonableness and accuracy in the gas utility's next statement of intent proceeding, and if applicable, the gas utility shall be required to reconcile any discrepancies.

Regulatory orders issued pursuant to this mechanism are ratemaking orders and shall be subject to appeal under Sections 102.001(b) and 103.021, et seq., of the Texas Utilities Code (Vernon 2007). Rate changes subject to the provisions of this tariff may be implemented upon the filing of an appeal to the relevant authority.

RATE ADJUSTMENT PROVISIONS:

None

DELIVERY POINTS

<u>ID</u>	<u>TYPE</u>	<u>UNIT</u>	<u>CURRENT CHARGE</u>	<u>EFFECTIVE DATE</u>	<u>CONFIDENTIAL</u>
92142	D	Mcf	\$1.3100	06/01/2025	Y

DESCRIPTION: **CONFIDENTIAL**

Customer	42856	**CONFIDENTIAL**
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92145	D	Mcf	\$1.3100	06/01/2025	Y
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DESCRIPTION: **CONFIDENTIAL**

Customer	42856	**CONFIDENTIAL**
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TYPE SERVICE PROVIDED

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>	<u>OTHER TYPE DESCRIPTION</u>
H	Transportation	

TUC APPLICABILITY**FACTS SUPPORTING SECTION 104.003(b) APPLICABILITY**

I affirm that a true and correct copy of this tariff has been sent to the customer involved in this transaction.